

Read the full agenda



## Jefferson County Board of County Commissioners

Thursday, April 16, 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

##### Budget Workshop

#### 2. Tourist Development

**Attachments:**

- [Tourist Development](#)

#### 3. Veteran Affairs

**Attachments:**

- [Veterans Affairs](#)

#### 4. Small Local Programs & Grants

**Attachments:**

- [Local Programs](#)

#### 5. Animal Control

**Attachments:**

- [Animal Control - 2 FTE](#)
- [Animal Control - 3 FTE](#)

- [Animal Control - 4 FTE](#)

## Public Hearing Small Cities CDBG Grant

### 6. Agenda Item- Small Cities Community Block Grant

#### Attachments:

- [Agenda\\_Item\\_-\\_Small Cities CDBG Program](#)
- [Shelter with Covered Basketball Court](#)
- [Shelter with uncovered Basketball Court](#)

### 7. APPROVAL OF THE AGENDA

### 8. PUBLIC ANNOUNCEMENTS, PRESENTATIONS & AWARDS

### 9. CITIZENS REQUEST & INPUT ON NON-AGENDA ITEMS

(3 Minute Limit Please)

### 10. CONSENT AGENDA

#### a. Vouchers

##### Attachments:

- [GF DIST. BY VENDOR 04.10.26 PAV](#)
- [GF DIST. BY VENDOR 04.16.26](#)
- [STATEMENT OF ACTIVITY MARCH 2026](#)
- [TF DIST. BY VENDOR 04.07.26 SPECIAL CHECK CUT](#)
- [TF DIST. BY VENDOR 04.10.26 PAV](#)
- [TF DIST. BY VENDOR 04.16.26](#)

#### b. Meeting Minutes

#### c. Terms of Interim Manager Employment

##### Attachments:

- [Agenda\\_Item-Interim Manager Compensation](#)

#### d. Solid Waste Management Grant Approval

##### Attachments:

- [3.GrantWorkPlan\\_CW018](#)
- [BEBR\\_Estimates\\_2025\\_reduced](#)
- [SCCW Application](#)

**e. Agreement with Chamber for America's 250 Celebration**

**Attachments:**

- [Agreement](#)

**f. Mid Year Budget Amendment FY25-26-Sheriff's Office**

**Attachments:**

- [Budget Amendment request FY25-26 mid-year](#)

**11. GENERAL BUSINESS**

**a. Community Planning & Technical Assistance Grant**

Taylor Perkins

**Attachments:**

- [Agenda- CPTA Grant](#)
- [CPTA\\_Grant\\_Opportunity](#)

**b. Bert Harris**

Evan

**Attachments:**

- [Agenda Item - Solero Bert Harris NOC Response Ltr](#)
- [Bert Harris Act Notice of Claim](#)
- [Bert Harris Statement of Allowable Uses 4.7.26](#)

**c. Meeting Time Change Discussion**

**Attachments:**

- [Agenda- Meeting Time Change](#)

**d. Opportunity Zone 2.0**

Victor Leotta & Jeff Hendry

**Attachments:**

- [Agenda\\_Item\\_-\\_Opportunities zone 2.0](#)
- [introduction-to-opportunity-zones-2-0d1af66a4cbbb61cbb02aff02004f56df](#)

**e. CORE Scope Approval**

Charles McDonald with NWF Health Network

**Attachments:**

- [Agenda\\_Item-CORE Program](#)
- [CORE - Jefferson Workflow](#)
- [CORE Overview Presentation](#)

#### **f. Impact Fees**

##### **Attachments:**

- [Agenda Item - Impact Fee Direction](#)

#### **12. CLERK OF COURTS**

#### **13. COUNTY ENGINEER**

#### **14. COUNTY ATTORNEY**

#### **15. COUNTY MANAGER**

#### **16. COUNTY COMMISSIONERS**

#### **17. 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](http://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.*

**TOURIST DEVELOPMENT TRUST FUND**

**Revenues**

Account Number	Account Description	2025-2026		2026-2027	
		Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)
29-1000-312.010	Tourist Bed Tax	\$ 114,000	\$ 30,448	\$ 90,000	\$ (24,000)
29-9000-369.010	Prior Year Carryforward	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>		<b>\$ 114,000</b>	<b>\$ 30,448</b>	<b>\$ 90,000</b>	<b>\$ (24,000)</b>

**Expenditures**

Account Number	Account Description	2025-2026		2026-2027	
		Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)
29-2781-519.341	North Florida Wildlife Center - Non-Promotional	\$ 5,700	\$ -	\$ 4,500	\$ (1,200)
29-2781-519.342	Administrative Services - Admin/Ops	\$ -	\$ 2,850	\$ -	\$ -
29-2781-519.310	Legal Services - Admin/Ops	\$ 11,400	\$ 4,800	\$ 9,000	\$ (2,400)
29-2781-519.480	TDC Promotional Printing - Promo/Adver	\$ 14,500	\$ 5,697	\$ 12,000	\$ (2,500)
29-2781-519.481	Tourism Events - Promo/Adver	\$ 10,000	\$ -	\$ 8,000	\$ (2,000)
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	\$ 2,750	\$ 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	\$ -	\$ 10,000	\$ (3,500)
29-2781-519.487	Advertising and Promotional Services - Promo/Adver	\$ 22,900	\$ 2,035	\$ 16,500	\$ (6,400)
29-2781-519.489	Monticello Christmas - Promo/Adver	\$ 4,000	\$ -	\$ 4,000	\$ -
29-2781-519.490	Monticello Market - Promo/Adver	\$ 4,000	\$ -	\$ -	\$ (4,000)
29-2781-519.340	Other Contractual Services	\$ -	\$ -	\$ -	\$ -
29-2781-519.999	Contingency	\$ -	\$ -	\$ -	\$ -
29-2781-519.801	TDC Grants - Special Events	\$ 10,000	\$ 4,000	\$ 10,000	\$ -
<b>TOTALS</b>		<b>\$ 114,000</b>	<b>\$ 22,132</b>	<b>\$ 90,000</b>	<b>\$ (24,000)</b>

<b>Tourist Development Tax Fund Balance</b>	<b>\$ -</b>
<b>Funds Required from the General Fund</b>	<b>\$ -</b>

## 2026-2027 BUDGET WORKSHEET

### Veterans Affairs

2025-2026				2026-2027		
Account Number	Expenditures	Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)	3% COLA
01-3102-553.310	VA Shared Costs	\$ 33,000	\$ 4,185	\$ 33,000	\$ -	\$ 990
01-3102-553.400	Travel	\$ -	\$ -	\$ -	\$ -	
01-3102-553.410	Communications	\$ -	\$ -	\$ -		
01-3102-553.491	Miscellaneous Expenditure	\$ 150	\$ -	\$ 150		
01-3102-553.510	Office Supplies	\$ -	\$ -	\$ -	\$ -	
01-3102-553.521	Fuel	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenses</b>		<b>\$ 33,150</b>	<b>\$ 4,185</b>	<b>\$ 33,150</b>	<b>\$ -</b>	

**Funds Required from the General Fund \$ 33,150**

**2026-2027 BUDGET WORKSHEET**  
Local Programs

Account Number	Expenditures	2025-2026		2026-2027	
		Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)
01-2781-519.810	Chamber of Commerce	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
01-2781-519.830	Economic Development	\$ -	\$ 160	\$ -	
01-2781-519.881	Small Grant Program	\$ 15,000	\$ -	\$ 15,000	
01-2781-519.882	Elder Affairs	\$ 30,000	\$ -	\$ 30,000	
01-2781-519.885	Fireworks Program	\$ -	\$ -	\$ -	
01-2781-519.886	Dirty Pecan	\$ -	\$ -	\$ -	
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	\$ -
<b>Total Expenses</b>		<b>\$ 69,500</b>	<b>\$ 12,160</b>	<b>\$ 69,500</b>	<b>\$ -</b>

**Funds Required from the General Fund \$ 69,500**

**Requests**

Jefferson County 200 Year Celebration	\$20,000 - \$50,000
Economic Development	\$ 12,000
Fireworks Program	\$ 5,000

**2026-2027 BUDGET WORKSHEET**

Animal Control

		2025-2026			2026-2027			
Fund	Account Number	REVENUES	Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)		
General	01-2000-347.000	ANIMAL CONTROL FEES	\$ 13,000.00	\$ 1,788	\$ 12,000			
		<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>\$ 1,788</b>	<b>\$ 12,000</b>	<b>\$ -</b>		
Fund	Account Number	EXPENSES	Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)	3% COLA & 10% Ins	
General	01-4212-562.120	Animal Control - Salaries	49,960	16,975	97,995	\$ 48,035	\$	2,940
General	01-4212-562.210	FICA	3,822	1,275	7,301	\$ 3,479	\$	219
General	01-4212-562.220	Retirement	13,658	2,382	13,717	\$ 59	\$	412
General	01-4212-562.230	Employee Health Insurance	37,277	3,958	47,184	\$ 9,907	\$	4,718
General	01-4212-562.240	Workers Compensation Ins	5,082	1,064	5,115	\$ 33	\$	153
General	01-4212-562.310	Professional Services	5,000	2,674	6,500	\$ 1,500	\$	<b>8,442</b>
General	01-4212-562.400	Travel	2,000	0	2,000	\$ -		
General	01-4212-562.492	Spay & Neuter Exp/Fund	3,000	1,363	4,000	\$ 1,000		
General	01-4212-562.520	Operating Supplies	3,000	7,443	10,000	\$ 7,000		
General	01-4212-562.522	Tool & Supplies	500	627	1,300	\$ 800		
General	01-4212-562.540	Subscriptions/Memberships	200	0	200	\$ -		
General	01-4212-562.550	Education & Training	1,500	1,490	5,000	\$ 3,500		
		<b>Total Expenses</b>	<b>\$ 124,999</b>	<b>\$ 39,252</b>	<b>\$ 200,312</b>	<b>\$ 75,313</b>		
					<b>Funds Required from the General Fund</b>		<b>\$ 188,312</b>	

**Impacts**

**2 total FTE - 1 Director, & 1 Officer**

**2026-2027 BUDGET WORKSHEET**

Animal Control

		2025-2026			2026-2027	
Fund	Account Number	REVENUES	Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)
General	01-2000-347.000	ANIMAL CONTROL FEES	\$ 13,000.00	\$ 1,788	\$ 12,000	
		<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>\$ 1,788</b>	<b>\$ 12,000</b>	<b>\$ -</b>

Fund	Account Number	EXPENSES	Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)	3% COLA & 10% Ins
General	01-4212-562.120	Animal Control - Salaries	49,960	16,975	136,995	\$ 87,035	\$ 4,110
General	01-4212-562.210	FICA	3,822	1,275	10,206	\$ 6,384	\$ 306
General	01-4212-562.220	Retirement	13,658	2,382	19,176	\$ 5,518	\$ 575
General	01-4212-562.230	Employee Health Insurance	37,277	3,958	70,776	\$ 33,499	\$ 7,078
General	01-4212-562.240	Workers Compensation Ins	5,082	1,064	7,151	\$ 2,069	\$ 215
General	01-4212-562.310	Professional Services	5,000	2,674	6,500	\$ 1,500	\$ <b>12,283</b>
General	01-4212-562.400	Travel	2,000	0	2,000	\$ -	
General	01-4212-562.492	Spay & Neuter Exp/Fund	3,000	1,363	4,000	\$ 1,000	
General	01-4212-562.520	Operating Supplies	3,000	7,443	10,000	\$ 7,000	
General	01-4212-562.522	Tool & Supplies	500	627	1,300	\$ 800	
General	01-4212-562.540	Subscriptions/Memberships	200	0	200	\$ -	
General	01-4212-562.550	Education & Training	1,500	1,490	5,000	\$ 3,500	
		<b>Total Expenses</b>	<b>\$ 124,999</b>	<b>\$ 39,252</b>	<b>\$ 273,304</b>	<b>\$ 148,305</b>	

**Funds Required from the General Fund \$ 261,304**

**Impacts**

**3 total FTE - 1 Director, 1 Officer, & 1 Kennel Tech**

**2026-2027 BUDGET WORKSHEET**

Animal Control

		2025-2026			2026-2027	
Fund	Account Number	REVENUES	Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)
General	01-2000-347.000	ANIMAL CONTROL FEES	\$ 13,000.00	\$ 1,788	\$ 12,000	
		<b>Total Revenues</b>	<b>\$ 13,000</b>	<b>\$ 1,788</b>	<b>\$ 12,000</b>	<b>\$ -</b>

Fund	Account Number	EXPENSES	Approved 25-26 Budget	Actuals thru 02/28/26	Requested 26-27 Budget	Increase or (Decrease)	3% COLA & 10% Ins
General	01-4212-562.120	Animal Control - Salaries	49,960	16,975	178,995	\$ 129,035	\$ 5,370
General	01-4212-562.210	FICA	3,822	1,275	13,335	\$ 9,513	\$ 400
General	01-4212-562.220	Retirement	13,658	2,382	25,055	\$ 11,397	\$ 752
General	01-4212-562.230	Employee Health Insurance	37,277	3,958	94,368	\$ 57,091	\$ 9,437
General	01-4212-562.240	Workers Compensation Ins	5,082	1,064	9,344	\$ 4,262	\$ 280
General	01-4212-562.310	Professional Services	5,000	2,674	6,500	\$ 1,500	<b>\$ 16,239</b>
General	01-4212-562.400	Travel	2,000	0	2,000	\$ -	
General	01-4212-562.492	Spay & Neuter Exp/Fund	3,000	1,363	4,000	\$ 1,000	
General	01-4212-562.520	Operating Supplies	3,000	7,443	10,000	\$ 7,000	
General	01-4212-562.522	Tool & Supplies	500	627	1,300	\$ 800	
General	01-4212-562.540	Subscriptions/Memberships	200	0	200	\$ -	
General	01-4212-562.550	Education & Training	1,500	1,490	5,000	\$ 3,500	
		<b>Total Expenses</b>	<b>\$ 124,999</b>	<b>\$ 39,252</b>	<b>\$ 350,097</b>	<b>\$ 225,098</b>	

**Funds Required from the General Fund \$ 338,097**

**Impacts**

4 total FTE - 1 Director, 2 Officers, & 1 Kennel Tech

# Board of County Commissioners

## Agenda Request

Date of Meeting: April 8, 2026

Date Submitted: April 16, 2026

To: Honorable Chairman and Members of the Board

From: Comm. White  
Ron Russo, County Manager

Subject: Small Cities Community Development Block Grant Program  
(CDBG)

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**Statement of Issue:** This agenda item seeks approval to proceed with the submission of the Small Cities CDBG grant for the improvements to the old gym and construction of a shelter.

**Background:** The Community Development Block Grant (CDBG) Program is a federal program that provides funding for housing and community development activities. Congress created the program when it passed the Housing and Community Development Act of 1974.

The program, which is administered by the United States Department of Housing and Urban Development (HUD), consists of two components:

1. Entitlement Program - funds are provided directly to urban communities, and
2. State Program - funds are allocated to the states for distribution to eligible non-entitlement communities

FloridaCommerce administers the State Program in Florida through the Small Cities CDBG Program. This is a competitive grant program that awards funds to units of local government in small urban and rural areas. FloridaCommerce receives between 18 and 26 million dollars annually from HUD to award subgrants to eligible units of local government.

The program provides an excellent opportunity for communities to obtain funds for projects that they cannot otherwise afford. CDBG funds can also provide administrative support for local governments that may not have the staffing resources necessary to administer their projects. Examples of CDBG-funded projects include:

- Water and Sewer Improvements,
- Rehabilitation of Substandard Housing,
- Street and Sidewalk Improvements,
- Economic Development Activities that Create Jobs for Low-and Moderate-Income People,
- Downtown Revitalization, including Facade Improvements, Streetscaping, and Underground Utilities,

- Park Facilities and Community Centers, and
- Drainage / Stormwater Improvements.

To be eligible for funding, an activity must meet at least one of the following National Objectives:

- Benefit to Low-and Moderate-Income Persons - at least 51% of the beneficiaries must be low- and moderate-income persons (total household income is at or below 80% of the area's median income),
- Elimination of Slum and Blight - eliminate conditions of slum or blight as defined by state law and identified by the unit of local government on a spot or area basis, or
- Address an Urgent Need - the activity must alleviate a condition that poses a serious and immediate threat to those living in the area. The condition must have occurred within 18 months of application. The unit of local government must demonstrate that it is unable to finance the activity on its own and that other funding is not available.

#### Eligible Applicants

1. The following units of local government are eligible to apply for Small Cities CDBG funds:
  - Cities with fewer than 50,000 residents that have not accepted special entitlement status and have not opted to join an entitlement program,
  - Counties with fewer than 200,000 residents, and
  - Cities with more than 50,000 residents that have opted out of the urban entitlement program.

**Analysis:** The Southern Group, our lobbying firm, provides access to OVID, a grant-writing firm, as part of its services. OVID has agreed to prepare and submit this grant application pro bono on behalf of Jefferson County. Following a meeting between The Southern Group, OVID, the Chairman, and County staff, it was determined that this grant opportunity is well-suited to support the demolition or revitalization of the old gym, as well as the construction of the shelter. Attached is are several renderings of a potential design provided by our Architect, MLD Architects.

#### **Options:**

1. Approve moving forward with the grant as presented.
2. Do Not Approve moving forward with the grant as presented.
3. Board Direction.

#### **Attachments:**

1. Rendering 1
2. Rendering 2

**STATE OF FLORIDA  
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANT WORK PLAN  
DEP AGREEMENT NO. CW018**

**ATTACHMENT 3**

**PROJECT TITLE:** Jefferson County Small County Consolidated Solid Waste Management Grant

**PROJECT AUTHORITY:** Jefferson County (Grantee) received funding from the Florida Legislature in the amount of \$93,750.00, through Specific Appropriation Line Item No. 1611, Solid Waste Management Trust Fund, Fiscal Year (FY) 2025-26 General Appropriations Act. The Grantee meets the threshold for a small county (population under 110,000) and received this funding under the Small County Consolidated Grants program for the purpose of subsidizing its solid waste management tipping fees. Authority for this Project is specified in Section 403.7095, Florida Statutes (F.S.), and Chapter 62-716, Florida Administrative Code (F.A.C). Monitoring and auditing guidelines, as related to the Florida Single Audit Act, are specified in the Florida Catalog of State Financial Assistance (CSFA), No. 37.012.

**PROJECT LOCATION:** Within the incorporated and unincorporated areas of Jefferson County. The City of Monticello collects household solid waste, litter debris and waste tires from Monticello City limits, then transports and disposes of it at the Aucilla Area Waste Regional Landfill. The County collects household solid waste, litter debris and waste tires from the eleven (11) drop-off centers located throughout Jefferson County, then transported and disposed of at the Aucilla Area Solid Waste Regional Landfill located at 1313 SW Greenville Hills's Road, Greenville, FL.

**PROJECT BACKGROUND:** The Grantee combined its resources with Madison County, Taylor County, and Dixie County to create the Aucilla Area Solid Waste Regional Landfill (Landfill) in order to share the costs associated with solid waste disposal. The creation of the Landfill resulted in the design and construction of the Landfill, Florida's first multi-county, regional facility. The Landfill is an integrated solid waste management system located in Madison County, Florida, and operates disposal facilities for Class I and Class III solid wastes for this four (4) member county region. Funds provided through this Agreement allow the Grantee to pay the tipping fees associated with solid waste disposal at the Landfill. The Grantee needs this funding to help offset the cost for disposal because of its small population and limited funding resources.

**PROJECT DESCRIPTION:** Household solid waste will be picked up by Grantee employees using Grantee equipment and taken to the Landfill for appropriate disposal. There are eleven (11) drop-off centers located throughout Jefferson County for Jefferson County residents to dispose of their household solid waste. Collection site locations and hours are posted here: [Jeffersoncountyfl.gov](http://Jeffersoncountyfl.gov). Attendants rotate from assigned sites to verify residency, enforce posted rules, and provide instructions to residents. Following solid waste collection, the Grantee will transport the waste to the Aucilla Area Solid Waste Regional Landfill for disposal.

**TASKS and DELIVERABLES:**

**Solid Waste Disposal Tipping Fees**

**Task 1: Solid Waste Disposal Tipping Fees**

**Task Description:** The Grantee will continue to maintain operations of its solid waste management program. The Grantee is responsible for the collection of solid waste from its eleven (11) drop-off sites located throughout incorporated and unincorporated areas of Jefferson County. Using the Grantee's own equipment and employees, the collected waste is then transported to the Aucilla Area Regional Landfill for proper disposal. The Grantee is responsible for paying the required tipping fees to dispose of the collected waste on a monthly basis.

**Deliverables:** The Grantee will submit copies of the paid invoices and checks. The invoices, provided by the Landfill, will provide a waste description, and list and summarize the load weights and their costs. Additionally, the Grantee will provide tonnage summaries, using either the **Tonnage Summary Report**, provided by the Department

**Attachment 3**

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as **Exhibit 1** of this Grant Work Plan or comparable documentation. Documentation for all deliverables may be submitted electronically.

**Performance Standard:** The Department’s Grant Manager will review the deliverables to verify that they meet the specifications in the Grant Work Plan and this task description. Upon review and written acceptance by the Department’s Grant Manager of all deliverables under this task, the Grantee may proceed with payment request submittal.

**Payment Request Schedule:** The Grantee may submit a payment request for cost reimbursement quarterly. Payment requests shall be submitted within thirty (30) calendar days following completion of the quarter. The outlined documentation for the Deliverable(s) must have been submitted and accepted in writing by the Department’s Grant Manager prior to payment request submittal.

**PROJECT TIMELINE:** The tasks must be completed by the corresponding task end date and all deliverables must be received by the designated due date.

Task/ Deliverable No.	Task or Deliverable Title	Task Start Date	Task End Date	Deliverable Due Date/ Frequency
1	Solid Waste Tipping Fees	10/1/2025	9/30/2026	Quarterly, within thirty (30) calendar days of the end of each quarter and prior to each payment request.

**BUDGET DETAIL BY TASK:**

Task No.	Budget Category	Budget Amount
1	Miscellaneous/Other Expenses	\$93,750.00
	<b>Total for Task:</b>	<b>\$93,750.00</b>

**PROJECT BUDGET SUMMARY:** Cost reimbursable grant funding must not exceed the category totals for the project as indicated below.

Category Totals	Grant Funding, Not to Exceed, \$93,750.00
Miscellaneous/Other Expenses	\$93,750.00
<b>Total:</b>	<b>\$93,750.00</b>

**STATE OF FLORIDA  
DEPARTMENT OF ENVIRONMENTAL PROTECTION  
GRANT WORK PLAN  
DEP AGREEMENT NO. CW018**

**ATTACHMENT 3**

**PROJECT TITLE:** Jefferson County Small County Consolidated Solid Waste Management Grant

**PROJECT AUTHORITY:** Jefferson County (Grantee) received funding from the Florida Legislature in the amount of \$93,750.00, through Specific Appropriation Line Item No. 1611, Solid Waste Management Trust Fund, Fiscal Year (FY) 2025-26 General Appropriations Act. The Grantee meets the threshold for a small county (population under 110,000) and received this funding under the Small County Consolidated Grants program for the purpose of subsidizing its solid waste management tipping fees. Authority for this Project is specified in Section 403.7095, Florida Statutes (F.S.), and Chapter 62-716, Florida Administrative Code (F.A.C). Monitoring and auditing guidelines, as related to the Florida Single Audit Act, are specified in the Florida Catalog of State Financial Assistance (CSFA), No. 37.012.

**PROJECT LOCATION:** Within the incorporated and unincorporated areas of Jefferson County. The City of Monticello collects household solid waste, litter debris and waste tires from Monticello City limits, then transports and disposes of it at the Aucilla Area Waste Regional Landfill. The County collects household solid waste, litter debris and waste tires from the eleven (11) drop-off centers located throughout Jefferson County, then transported and disposed of at the Aucilla Area Solid Waste Regional Landfill located at 1313 SW Greenville Hills's Road, Greenville, FL.

**PROJECT BACKGROUND:** The Grantee combined its resources with Madison County, Taylor County, and Dixie County to create the Aucilla Area Solid Waste Regional Landfill (Landfill) in order to share the costs associated with solid waste disposal. The creation of the Landfill resulted in the design and construction of the Landfill, Florida's first multi-county, regional facility. The Landfill is an integrated solid waste management system located in Madison County, Florida, and operates disposal facilities for Class I and Class III solid wastes for this four (4) member county region. Funds provided through this Agreement allow the Grantee to pay the tipping fees associated with solid waste disposal at the Landfill. The Grantee needs this funding to help offset the cost for disposal because of its small population and limited funding resources.

**PROJECT DESCRIPTION:** Household solid waste will be picked up by Grantee employees using Grantee equipment and taken to the Landfill for appropriate disposal. There are eleven (11) drop-off centers located throughout Jefferson County for Jefferson County residents to dispose of their household solid waste. Collection site locations and hours are posted here: [Jeffersoncountyfl.gov](http://Jeffersoncountyfl.gov). Attendants rotate from assigned sites to verify residency, enforce posted rules, and provide instructions to residents. Following solid waste collection, the Grantee will transport the waste to the Aucilla Area Solid Waste Regional Landfill for disposal.

**TASKS and DELIVERABLES:**

**Solid Waste Disposal Tipping Fees**

**Task 1: Solid Waste Disposal Tipping Fees**

**Task Description:** The Grantee will continue to maintain operations of its solid waste management program. The Grantee is responsible for the collection of solid waste from its eleven (11) drop-off sites located throughout incorporated and unincorporated areas of Jefferson County. Using the Grantee's own equipment and employees, the collected waste is then transported to the Aucilla Area Regional Landfill for proper disposal. The Grantee is responsible for paying the required tipping fees to dispose of the collected waste on a monthly basis.

**Deliverables:** The Grantee will submit copies of the paid invoices and checks. The invoices, provided by the Landfill, will provide a waste description, and list and summarize the load weights and their costs. Additionally, the Grantee will provide tonnage summaries, using either the **Tonnage Summary Report**, provided by the Department

as **Exhibit 1** of this Grant Work Plan or comparable documentation. Documentation for all deliverables may be submitted electronically.

**Performance Standard:** The Department’s Grant Manager will review the deliverables to verify that they meet the specifications in the Grant Work Plan and this task description. Upon review and written acceptance by the Department’s Grant Manager of all deliverables under this task, the Grantee may proceed with payment request submittal.

**Payment Request Schedule:** The Grantee may submit a payment request for cost reimbursement quarterly. Payment requests shall be submitted within thirty (30) calendar days following completion of the quarter. The outlined documentation for the Deliverable(s) must have been submitted and accepted in writing by the Department’s Grant Manager prior to payment request submittal.

**PROJECT TIMELINE:** The tasks must be completed by the corresponding task end date and all deliverables must be received by the designated due date.

Task/ Deliverable No.	Task or Deliverable Title	Task Start Date	Task End Date	Deliverable Due Date/ Frequency
1	Solid Waste Tipping Fees	10/1/2025	9/30/2026	Quarterly, within thirty (30) calendar days of the end of each quarter and prior to each payment request.

**BUDGET DETAIL BY TASK:**

Task No.	Budget Category	Budget Amount
1	Miscellaneous/Other Expenses	\$93,750.00
	<b>Total for Task:</b>	<b>\$93,750.00</b>

**PROJECT BUDGET SUMMARY:** Cost reimbursable grant funding must not exceed the category totals for the project as indicated below.

Category Totals	Grant Funding, Not to Exceed, \$93,750.00
Miscellaneous/Other Expenses	\$93,750.00
<b>Total:</b>	<b>\$93,750.00</b>

# Board of County Commissioners

## Agenda Request

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Date of Meeting: April 16, 2026

Date Submitted: April 10, 2026

To: Honorable Chairman and Members of the Board

From: Commissioner White & Commissioner Gramling

Subject: Community Planning and Technical Assistance grant (CPTA)

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### **Statement of Issue:**

The agenda item is requesting the Board to approve a project for the CPTA grant.

### **Background and Analysis:**

FloridaCommerce is now accepting grant requests for the Community Planning Technical Assistance (CPTA) Grant Program for State Fiscal Year (SFY) 2026-2027. CPTA grants provide local governments located in Rural Areas of Opportunity (RAOs) and/or rural communities, counties, municipalities and regional planning councils the opportunity to create innovative plans and development strategies to promote a diverse economy, and meet statutory requirements for planning, while also protecting environmentally sensitive areas.

Technical assistance and training will be available to rural local governments awardees to help assist them in best practices relating to comprehensive planning, economic development and land development, as well as strategies to address management and administrative capacity challenges unique to rural local governments. Preference shall also be given to local governments located in a RAO. Understanding that many Florida communities have been impacted by hurricanes, CPTA grants may also be used to assist with disaster recovery, resiliency and economic development planning.

### Application Window

- Open: Thursday, April 2, 2026
- Close: Friday, May 1, 2026

Submission of a request for funding does not guarantee funding will be provided.

FloridaCommerce will consider grant requests received by the above deadline before grant requests received after the deadline has passed.

## Project Types:

Projects should relate to community planning and economic development strategies that implement the requirements in the [Community Planning Act](#). FloridaCommerce also encourages rural communities to apply for projects related to planning for disaster recovery and community resiliency, especially related to flooding, and that meet the requirements in Chapter 163.3178(2)(f), Florida Statutes. Applicants are encouraged to seek funding for innovative, creative or unique approaches to planning, development and infrastructure in their community.

**Analysis:** The Southern Group, our lobbying firm, provides access to OVID, a grant-writing firm, as part of its services. OVID has agreed to prepare and submit this grant application pro bono on behalf of Jefferson County. Several ideas/projects have been brought to attention:

1. Economic Development Strategic Funding Plan
2. Community Center

# Board of County Commissioners

## Agenda Request

---

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# Board of County Commissioners

## Agenda Request

Date of Meeting: April 16, 2026

Date Submitted: April 13, 2026

To: Honorable Chairman and Members of the Board

From: Ron Russo, Interim County Manager  
Evan Rosenthal, County Attorney

Subject: Board Direction Regarding Impact Fee Study

---

### **Statement of Issue:**

This agenda item requests the Board of County Commissioners provide direction concerning the County's pending impact fee study.

### **Background and Analysis:**

This will be a verbal discussion at the meeting.

# Board of County Commissioners

## Agenda Request

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Date Submitted: April 13, 2026

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From: Ron Russo, Interim County Manager  
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# Board of County Commissioners

## Agenda Request

Date of Meeting: April 8, 2026

Date Submitted: April 16, 2026

To: Honorable Chairman and Members of the Board

From: Ron Russo, County Manager

Subject: Opportunity Zone 2.0

---

**Statement of Issue:** This agenda item seeks approval to proceed with submitting Teir 1 and Teir 2 projects to the State to encourage economic development.

### **Background: The Opportunity Zone Program**

1. Opportunity Zones were created by the Tax Credit and Jobs Act of 2017 (OZ-1.0). The program is designed to encourage investors, businesses, developers, financial institutions, and other investors to reinvest capital gains into distressed census tracts to foster job creation. The benefit is deferral, reduction, and potential elimination of taxes on capital gains and not rebates or grants. The One Big Beautiful Bill of 2025 made the program a permanent part of the tax code and further refined the program (OZ-2.0).

#### **2. OZ-2.0 – (Starting January 1, 2027)**

New zones will be nominated by Governors starting July 1, 2026, and qualified by the U.S. Treasury by December 31, 2026, to take effect on January 1, 2027. Hereafter, Zones will be nominated and designated every 10 years. More restrictive eligibility criteria will be applied to qualify new census tracts, including a lower median family income threshold less than 70% and elimination of contiguous tracts. OZ-2.0 established additional reporting for OZ funds and businesses, and a two-year overlap period (2027–2028) when both OZ-1.0 and OZ-2.0 maps will be in effect. The goal of the new legislation is to broaden investments to include more operating businesses and rural areas. Investments in rural areas will receive a 30% basis step-up after five years compared to the standard 10% for non-rural investments. The chart below summarizes the key differences between OZ-1.0 and OZ-2.0.

#### **3. OZ-1.0 (2017-2028)**

Governors nominated up to 25% of census tracts with median family incomes less than 80% of their general area or a poverty rate of 20% or higher. In Florida, a total of 427 Qualified Opportunity Zones were designated, with at least one OZ located in every county in the state.

#### **4. OZ-1.0 zones expire on December 31, 2028.**

**Options:**

1. Approve moving forward with submitting Teir 1 and Teir 2 to the State.
2. Do Not Approve moving forward with submitting Teir 1 and Teir 2 to the State.
3. Board Direction.

**Attachments:**

1. Opportunity Zone 2.0 Slide Presentation

# Board of County Commissioners

## Agenda Request

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**Options:**

1. Approve moving forward with submitting Teir 1 and Teir 2 to the State.
2. Do Not Approve moving forward with submitting Teir 1 and Teir 2 to the State.
3. Board Direction.

**Attachments:**

1. Opportunity Zone 2.0 Slide Presentation

# **Board of County Commissioners**

## **Agenda Request**

Date of Meeting: April 16, 2026

Date Submitted: April 9, 2026

To: Honorable Chairman and Members of the Board

From: Evan Rosenthal, County Attorney  
Bill Warner, Special Counsel  
Ron Russo, Interim County Manager  
David Wheeler, Planning Official

Subject: County's Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes of Solero Land Company, LLC

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### **Statement of Issue:**

This agenda item requests that the Jefferson County ("County") Board of County Commissioners ("Board") approve a Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes (the "Bert Harris Act") submitted by claimant of Solero Land Company, LLC ("Solero"). The proposed Written Offer of Settlement provides for "no changes to the action of the County" with respect to the Bert Harris Act Claim. The Written Statement of Allowable Uses sets forth the allowable uses on the Property subject to the Claim, consistent with the County's Comprehensive Plan and Land Development Code.

### **Background and Analysis:**

Solero sent the attached letter to the County dated February 2, 2026 (Attachment 1) asserting a Bert Harris Act Claim (the "Claim") against the County stemming from the Board's decision on February 20, 2025, to deny Solero's application for a major development site plan application to develop certain Property located at the southwest corner of Nash Road and U.S. 19, just south of exit 225 on Interstate-10 (the "Property") as a gas station and convenience store, as well as a truck stop with maintenance center and associated parking/vehicle use area (the "Site Plan Application"). The Claim asserts that the Board's denial of the Site Plan Application unduly and inordinately burdened Solero's private property rights, resulting in an alleged loss to the fair market value of the Property in the amount of \$2,694,000.00.

County's Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes of Solero Land Company, LLC

April 16, 2026

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The submission of the Claim is a statutory prerequisite to filing a lawsuit under the Bert Harris Act. Upon receive of the Claim, the Bert Harris Act requires the County to do two things. First, the County must make a written settlement offer to effectuate one or more of the following:

1. An adjustment of land development or permit standards or other provisions controlling the development or use of land.
2. Increases or modifications in the density, intensity, or use of areas of development.
3. The transfer of development rights.
4. Land swaps or exchanges.
5. Mitigation, including payments in lieu of onsite mitigation.
6. Location on the least sensitive portion of the property.
7. Conditioning the amount of development or use permitted.
8. A requirement that issues be addressed on a more comprehensive basis than a single proposed use or development.
9. Issuance of the development order, a variance, a special exception, or any other extraordinary relief.
10. Purchase of the real property, or an interest therein, by an appropriate governmental entity or payment of compensation.
11. No changes to the action of the governmental entity.

Second, the County is required to issue a written statement of allowable uses identifying the allowable uses to which the subject property may be put.

Consistent with these statutory requirements, the County Attorney worked with Bill Warner, special counsel to the County with respect to this matter, to prepare the attached Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Claim (the "County's Response") (Attachment 2). The County's Response sets forth the following:

- Makes a settlement offer to Solero of "no changes to the action of the County."
- Describes the allowable uses on the Property, consistent with the County's Comprehensive Plan and Land Development Code.

It is important to note that should Solero ultimately file a lawsuit in this matter, the County will at any time be able to engage in settlement negotiations with Solero, should it wish to do so.

**Options:**

1. Approve Attached Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Claim Submitted by Solero

County's Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes of Solero Land Company, LLC

April 16, 2026

3

2. Do Not Approve Attached Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Claim Submitted by Solero
3. Board Direction

**Recommendation:**

Option #1

**Attachment:**

1. Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes of Solero Land Company, LLC, dated February 2, 2026
2. County's Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Claim

# Board of County Commissioners

## Agenda Request

Date of Meeting: April 16, 2026

Date Submitted: April 7, 2026

To: Honorable Chairman and Members of the Board

From: Ron Russo, Interim County Manager  
Derrick Burrus, Fire Chief

Subject: CORE Program Participation

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**Statement of Issue:** This agenda item requests the participation in the Coordinated Opioid Recovery (CORE) Program through the NW Florida Health Network.

**Background:** The State of Florida has allocated funds to each Florida county including Jefferson County to address the opioid crisis. Jefferson County Fire Rescue is requesting approval from the Board of County Commissioners to participate in the Coordinated Opioid Recovery (CORE) including allocation of funds as deemed necessary and obtaining reimbursement through the program which is administered through NWF Health Network.

When JCFR has contact with a patient who uses opioids, we will provide a home kit which includes contact information for Peer Support as well as Naloxone (Narcan) for use in an overdose emergency. When a patient confirms opioid use and agrees to participate in the program, we will connect them with Peer Support. Within hours of operation for Disc Village, Peer Support will provide transportation to Disc Village where the patient will begin the treatment medication. If the opioid user agrees to treatment for opioid abuse outside business hours of Disc Village, JCFR will provide the treatment medication and monitor the patient for side effects at JCFR for up to one hour.

At this time, the only cost we anticipate will be the cost of the treatment medication and a dedicated LifePak 35 for patient monitoring. If other expenses are determined necessary, we will receive approval through the NWF Health Network which is administering the program prior to purchase. \$700,000 is allocated to Jefferson County for the first year. The amount is reduced by half the following two years. Unspent funds rollover.

### **Options:**

1. Approve Jefferson County Fire Rescue's participation in the CORE Program.
2. Do Not approve of the Compensation.

3. Board Direction.

# Board of County Commissioners

## Agenda Request

Date of Meeting: April 16, 2026

Date Submitted: April 7, 2026

To: Honorable Chairman and Members of the Board

From: Chairman White  
Ron Russo, Interim County Manager

Subject: Approval of Interim Manager Compensation

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**Statement of Issue:** This agenda item requests the. compensation for Interim Manager, Ron Russo of \$130,000 per year salary.

**Background:** At the April 2nd Board meeting, the Board authorized the Chair to work directly with Interim Manager Ron Russo to determine appropriate compensation for the interim period.

**Analysis:** Following that authorization, the Chair and Mr. Russo met and agreed upon an annual interim compensation level of \$130,000.

**Options:**

1. Approval of the Compensation
2. Do Not approve of the Compensation.
3. Board Direction.

# Board of County Commissioners

## Agenda Request

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Date of Meeting: April 16, 2026

Date Submitted: April 10, 2026

To: Honorable Chairman and Members of the Board

From: Commissioner Hall

Subject: Meeting Time Change

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### Summary

Currently, the Jefferson County Board of County Commissioners (BOCC) holds its regular sessions on the first Thursday of the month at **9:00 AM** and the third Thursday of the month at **6:00 PM**.

This item is brought before the Board to discuss and potentially direct staff to draft a resolution amending the standard meeting times. The proposed change would shift the first Thursday meeting from a morning session to an evening session, resulting in **both monthly meetings being held at 6:00 PM**.

### Background & Justification

The primary intent of this proposed change is to **enhance public accessibility and transparency**.

#### Surrounding County BOCC schedules:

Wakulla- both 5 pm meetings

Taylor- both 6 pm meetings

Leon- 3 pm meeting

Madison- Split schedule like us (9am & 6pm)

## Options

1. **Approve** the request to move all regular BOCC meetings to 6:00 PM and direct the County Attorney to prepare the necessary resolution.
2. **Maintain** the current "Split Schedule" (First Thursday at 9:00 AM / Third Thursday at 6:00 PM).
3. **Provide Alternative Direction** (e.g., rescheduling to a different day or time).

**Table 1. Estimates of Population by County and City in Florida, 2025**

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Alachua County</b>	298,485	20,017	278,468	1,019	297,466
Alachua	11,353	779	10,574	0	11,353
Archer	1,135	-5	1,140	0	1,135
Gainesville	151,275	10,190	141,085	628	150,647
Hawthorne	1,494	16	1,478	0	1,494
High Springs	7,131	916	6,215	0	7,131
La Crosse	306	-10	316	0	306
Micanopy	666	18	648	0	666
Newberry	9,553	2,211	7,342	0	9,553
Waldo	857	11	846	0	857
UNINCORPORATED	114,715	5,891	108,824	391	114,324
<b>Baker County</b>	29,139	880	28,259	1,223	27,916
Glen St. Mary	491	28	463	0	491
Macclenny	8,162	858	7,304	0	8,162
UNINCORPORATED	20,486	-6	20,492	1,223	19,263
<b>Bay County</b>	199,950	24,734	175,216	1,136	198,814
Callaway	15,157	2,112	13,045	0	15,157
Lynn Haven	21,733	3,038	18,695	0	21,733
Mexico Beach	1,402	486	916	0	1,402
Panama City	38,078	5,139	32,939	165	37,913
Panama City Beach	19,581	1,487	18,094	0	19,581
Parker	4,608	598	4,010	0	4,608
Springfield	9,213	1,138	8,075	0	9,213
UNINCORPORATED	90,178	10,736	79,442	971	89,207
<b>Bradford County</b>	27,668	-635	28,303	2,103	25,565
Brooker	305	-17	322	0	305
Hampton *	498	47	451	0	498
Lawtey	708	72	636	0	708
Starke	6,174	378	5,796	12	6,162
UNINCORPORATED *	19,983	-1,115	21,098	2,091	17,892
<b>Brevard County</b>	667,900	61,288	606,612	156	667,744
Cape Canaveral	9,987	15	9,972	0	9,987
Cocoa	21,518	2,477	19,041	0	21,518
Cocoa Beach	11,361	7	11,354	0	11,361
Grant-Valkaria	5,859	1,350	4,509	0	5,859
Indialantic	3,009	-1	3,010	0	3,009
Indian Harbour Beach	8,998	-21	9,019	0	8,998
Malabar	3,136	187	2,949	0	3,136
Melbourne	88,499	3,821	84,678	0	88,499
Melbourne Beach	3,334	103	3,231	0	3,334
Melbourne Village	691	10	681	0	691
Palm Bay	146,929	27,169	119,760	0	146,929

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Brevard County (Continued)</b>					
Palm Shores	1,189	-11	1,200	0	1,189
Rockledge	30,554	2,876	27,678	0	30,554
Satellite Beach	11,493	267	11,226	0	11,493
Titusville	51,158	2,369	48,789	82	51,076
West Melbourne	32,372	6,448	25,924	0	32,372
UNINCORPORATED	237,813	14,222	223,591	74	237,739
<b>Broward County</b>					
Coconut Creek	57,933	100	57,833	0	57,933
Cooper City	35,011	610	34,401	5	35,006
Coral Springs	136,062	1,668	134,394	0	136,062
Dania Beach	34,034	2,311	31,723	0	34,034
Davie	107,914	2,223	105,691	41	107,873
Deerfield Beach	87,712	853	86,859	0	87,712
Fort Lauderdale	192,338	9,578	182,760	63	192,275
Hallandale Beach	41,819	602	41,217	0	41,819
Hillsboro Beach	1,978	-9	1,987	0	1,978
Hollywood	156,997	3,930	153,067	0	156,997
Lauderdale-By-The-Sea	6,187	-11	6,198	0	6,187
Lauderdale Lakes	36,647	693	35,954	0	36,647
Lauderhill	74,772	290	74,482	0	74,772
Lazy Lake	31	-2	33	0	31
Lighthouse Point	10,454	-32	10,486	0	10,454
Margate	58,727	15	58,712	0	58,727
Miramar	140,807	6,086	134,721	0	140,807
North Lauderdale	44,888	94	44,794	0	44,888
Oakland Park	46,465	2,236	44,229	0	46,465
Parkland	38,427	3,757	34,670	0	38,427
Pembroke Park	6,056	-204	6,260	0	6,056
Pembroke Pines	171,413	235	171,178	623	170,790
Plantation	98,437	6,687	91,750	0	98,437
Pompano Beach	115,813	3,767	112,046	116	115,697
Sea Ranch Lakes	540	0	540	0	540
Southwest Ranches	7,783	176	7,607	0	7,783
Sunrise	98,310	975	97,335	0	98,310
Tamarac	73,563	1,666	71,897	0	73,563
Weston	68,311	204	68,107	0	68,311
West Park	15,315	185	15,130	0	15,315
Wilton Manors	11,497	71	11,426	0	11,497
UNINCORPORATED	17,294	406	16,888	46	17,248
<b>Calhoun County</b>					
Altha	520	24	496	0	520
Blountstown	2,231	-35	2,266	0	2,231
UNINCORPORATED	10,904	18	10,886	1,135	9,769

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Charlotte County</b>	223,430	36,583	186,847	1,285	222,145
Punta Gorda	20,446	975	19,471	0	20,446
UNINCORPORATED	202,984	35,608	167,376	1,285	201,699
<b>Citrus County</b>	166,500	12,657	153,843	126	166,374
Crystal River	3,271	-125	3,396	0	3,271
Inverness	7,937	394	7,543	0	7,937
UNINCORPORATED	155,292	12,388	142,904	126	155,166
<b>Clay County</b>	238,605	20,360	218,245	0	238,605
Green Cove Springs	10,275	489	9,786	0	10,275
Keystone Heights	1,471	25	1,446	0	1,471
Orange Park	9,158	69	9,089	0	9,158
Penney Farms	835	14	821	0	835
UNINCORPORATED	216,866	19,763	197,103	0	216,866
<b>Collier County</b>	413,314	37,562	375,752	22	413,292
Everglades	378	26	352	0	378
Marco Island	16,194	434	15,760	0	16,194
Naples	19,089	-26	19,115	0	19,089
UNINCORPORATED	377,653	37,128	340,525	22	377,631
<b>Columbia County</b>	72,388	2,690	69,698	3,380	69,008
Fort White	664	46	618	0	664
Lake City	12,579	250	12,329	293	12,286
UNINCORPORATED	59,145	2,394	56,751	3,087	56,058
<b>DeSoto County</b>	35,947	1,971	33,976	2,433	33,514
Arcadia	8,002	582	7,420	0	8,002
UNINCORPORATED	27,945	1,389	26,556	2,433	25,512
<b>Dixie County</b>	17,217	458	16,759	1,569	15,648
Cross City	1,748	59	1,689	0	1,748
Horseshoe Beach	114	-51	165	0	114
UNINCORPORATED	15,355	450	14,905	1,569	13,786
<b>Duval County</b>	1,079,044	83,477	995,567	495	1,078,549
Atlantic Beach	13,524	11	13,513	0	13,524
Baldwin	1,425	29	1,396	0	1,425
Jacksonville	1,032,601	82,990	949,611	495	1,032,106
Jacksonville Beach	24,253	423	23,830	0	24,253
Neptune Beach	7,241	24	7,217	0	7,241

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Escambia County</b>	337,728	15,823	321,905	2,169	335,559
Century	1,621	-92	1,713	0	1,621
Pensacola	55,194	882	54,312	48	55,146
UNINCORPORATED	280,913	15,033	265,880	2,121	278,792
<b>Flagler County</b>	140,714	25,336	115,378	0	140,714
Beverly Beach	504	30	474	0	504
Bunnell	4,224	948	3,276	0	4,224
Flagler Beach (part)	5,659	571	5,088	0	5,659
Marineland (part)	12	0	12	0	12
Palm Coast	110,330	21,072	89,258	0	110,330
UNINCORPORATED	19,985	2,715	17,270	0	19,985
<b>Franklin County</b>	13,383	932	12,451	1,109	12,274
Apalachicola	2,456	115	2,341	0	2,456
Carrabelle	3,071	465	2,606	1,109	1,962
UNINCORPORATED	7,856	352	7,504	0	7,856
<b>Gadsden County</b>	44,790	964	43,826	3,064	41,726
Chattahoochee	2,833	-122	2,955	1,001	1,832
Greensboro	449	-12	461	0	449
Gretna	1,369	12	1,357	0	1,369
Havana	1,758	5	1,753	0	1,758
Midway	3,664	127	3,537	0	3,664
Quincy	8,131	161	7,970	363	7,768
UNINCORPORATED	26,586	793	25,793	1,700	24,886
<b>Gilchrist County</b>	19,716	1,852	17,864	781	18,935
Bell	558	40	518	0	558
Fanning Springs (part)	627	149	478	0	627
Trenton	2,221	206	2,015	0	2,221
UNINCORPORATED	16,310	1,457	14,853	781	15,529
<b>Glades County</b>	13,055	929	12,126	980	12,075
Moore Haven	1,641	75	1,566	0	1,641
UNINCORPORATED	11,414	854	10,560	980	10,434
<b>Gulf County</b>	16,621	2,429	14,192	1,587	15,034
Port St. Joe	3,896	539	3,357	0	3,896
Wewahitchka	2,261	187	2,074	0	2,261
UNINCORPORATED	10,464	1,703	8,761	1,587	8,877

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Hamilton County</b>	14,155	151	14,004	2,072	12,083
Jasper	4,004	383	3,621	1,454	2,550
Jennings	708	-41	749	0	708
White Springs	715	-25	740	0	715
UNINCORPORATED	8,728	-166	8,894	618	8,110
<b>Hardee County</b>	26,042	715	25,327	1,733	24,309
Bowling Green	2,513	108	2,405	0	2,513
Wauchula	4,879	-21	4,900	0	4,879
Zolfo Springs	1,804	67	1,737	0	1,804
UNINCORPORATED	16,846	561	16,285	1,733	15,113
<b>Hendry County</b>	47,085	7,466	39,619	0	47,085
Clewiston	7,341	14	7,327	0	7,341
LaBelle	5,593	627	4,966	0	5,593
UNINCORPORATED	34,151	6,825	27,326	0	34,151
<b>Hernando County</b>	212,849	18,334	194,515	433	212,416
Brooksville	10,142	1,252	8,890	0	10,142
Weeki Wachee **	0	-16	16	0	0
UNINCORPORATED	202,707	17,098	185,609	433	202,274
<b>Highlands County</b>	107,976	6,741	101,235	20	107,956
Avon Park	9,786	128	9,658	0	9,786
Lake Placid	2,419	59	2,360	0	2,419
Sebring	11,903	1,174	10,729	0	11,903
UNINCORPORATED	83,868	5,380	78,488	20	83,848
<b>Hillsborough County</b>	1,575,637	115,875	1,459,762	777	1,574,860
Plant City	45,331	5,567	39,764	0	45,331
Tampa	412,684	27,725	384,959	579	412,105
Temple Terrace	27,698	1,008	26,690	0	27,698
UNINCORPORATED	1,089,924	81,575	1,008,349	198	1,089,726
<b>Holmes County</b>	20,042	389	19,653	1,358	18,684
Bonifay	2,809	50	2,759	0	2,809
Esto	336	-5	341	0	336
Noma	220	12	208	0	220
Ponce de Leon	500	-4	504	0	500
Westville	266	5	261	0	266
UNINCORPORATED	15,911	331	15,580	1,358	14,553
<b>Indian River County</b>	173,013	13,225	159,788	0	173,013
Fellsmere	4,987	153	4,834	0	4,987
Indian River Shores	4,511	270	4,241	0	4,511

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Indian River County (Continued)</b>					
Orchid	551	35	516	0	551
Sebastian	27,367	2,313	25,054	0	27,367
Vero Beach	16,800	446	16,354	0	16,800
UNINCORPORATED	118,797	10,008	108,789	0	118,797
<b>Jackson County</b>					
Alford	482	-2	484	0	482
Bascom	89	2	87	0	89
Campbellton	193	2	191	0	193
Cottondale	861	13	848	0	861
Graceville	2,053	-100	2,153	0	2,053
Grand Ridge	949	67	882	0	949
Greenwood	547	8	539	0	547
Jacob City	223	6	217	0	223
Malone	1,962	3	1,959	1,336	626
Marianna	7,103	858	6,245	1,144	5,959
Sneads	1,658	-41	1,699	0	1,658
UNINCORPORATED	33,608	1,593	32,015	3,898	29,710
<b>Jefferson County</b>					
Monticello	2,847	258	2,589	0	2,847
UNINCORPORATED	12,914	993	11,921	1,265	11,649
<b>Lafayette County</b>					
Mayo	1,103	48	1,055	0	1,103
UNINCORPORATED	7,498	327	7,171	1,285	6,213
<b>Lake County</b>					
Astatula	2,273	384	1,889	0	2,273
Clermont	51,042	8,021	43,021	0	51,042
Eustis	24,477	1,288	23,189	0	24,477
Fruitland Park	8,732	407	8,325	0	8,732
Groveland	23,827	5,322	18,505	0	23,827
Howey-in-the-Hills	2,039	396	1,643	0	2,039
Lady Lake	16,978	1,008	15,970	0	16,978
Leesburg	37,541	10,541	27,000	0	37,541
Mascotte	9,894	3,285	6,609	0	9,894
Minneola	21,201	7,358	13,843	0	21,201
Montverde	2,195	540	1,655	0	2,195
Mount Dora	18,896	2,555	16,341	0	18,896
Tavares	21,869	2,866	19,003	0	21,869
Umatilla	4,050	365	3,685	0	4,050
UNINCORPORATED	200,867	17,589	183,278	557	200,310

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Lee County</b>	839,223	78,401	760,822	194	839,029
Bonita Springs	55,801	2,157	53,644	6	55,795
Cape Coral	222,862	28,846	194,016	27	222,835
Estero	38,033	1,094	36,939	0	38,033
Fort Myers	102,060	15,665	86,395	63	101,997
Fort Myers Beach	4,330	-1,252	5,582	0	4,330
Sanibel	6,017	-365	6,382	0	6,017
UNINCORPORATED	410,120	32,256	377,864	98	410,022
<b>Leon County</b>	305,866	13,668	292,198	1,597	304,269
Tallahassee	205,623	9,454	196,169	1,579	204,044
UNINCORPORATED	100,243	4,214	96,029	18	100,225
<b>Levy County</b>	46,270	3,355	42,915	0	46,270
Bronson	1,154	14	1,140	0	1,154
Cedar Key	576	-111	687	0	576
Chiefland	2,326	10	2,316	0	2,326
Fanning Springs (part)	709	5	704	0	709
Inglis	1,506	30	1,476	0	1,506
Otter Creek	113	5	108	0	113
Williston	3,170	194	2,976	0	3,170
Yankeetown	528	-60	588	0	528
UNINCORPORATED	36,188	3,268	32,920	0	36,188
<b>Liberty County</b>	8,140	166	7,974	1,638	6,502
Bristol	962	44	918	0	962
UNINCORPORATED	7,178	122	7,056	1,638	5,540
<b>Madison County</b>	18,859	891	17,968	1,510	17,349
Greenville	735	-11	746	19	716
Lee	393	18	375	0	393
Madison	2,850	-62	2,912	0	2,850
UNINCORPORATED	14,881	946	13,935	1,491	13,390
<b>Manatee County</b>	466,845	67,135	399,710	143	466,702
Anna Maria	913	-55	968	0	913
Bradenton	58,469	2,771	55,698	57	58,412
Bradenton Beach	766	-142	908	0	766
Holmes Beach	2,914	-96	3,010	0	2,914
Longboat Key (part)	2,663	-83	2,746	0	2,663
Palmetto	13,961	638	13,323	0	13,961
UNINCORPORATED	387,159	64,102	323,057	86	387,073

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Marion County</b>	433,765	57,857	375,908	5,655	428,110
Belleview	6,121	708	5,413	6	6,115
Dunnellon	2,022	94	1,928	0	2,022
McIntosh	460	-3	463	0	460
Ocala	71,017	7,426	63,591	290	70,727
Reddick	466	17	449	0	466
UNINCORPORATED	353,679	49,615	304,064	5,359	348,320
<b>Martin County</b>	166,281	7,850	158,431	2,124	164,157
Indiantown	6,704	144	6,560	0	6,704
Jupiter Island	780	-24	804	0	780
Ocean Breeze	608	307	301	0	608
Sewall's Point	2,067	76	1,991	0	2,067
Stuart	20,573	3,148	17,425	20	20,553
UNINCORPORATED	135,549	4,199	131,350	2,104	133,445
<b>Miami-Dade County</b>	2,814,927	113,160	2,701,767	9,940	2,804,987
Aventura	40,171	-71	40,242	0	40,171
Bal Harbour	3,010	-83	3,093	0	3,010
Bay Harbor Islands	5,815	-107	5,922	0	5,815
Biscayne Park	3,059	-58	3,117	0	3,059
Coral Gables	50,853	1,605	49,248	0	50,853
Cutler Bay	45,361	-64	45,425	0	45,361
Doral	83,746	7,872	75,874	0	83,746
El Portal	2,277	291	1,986	0	2,277
Florida City	18,175	5,090	13,085	0	18,175
Golden Beach	953	-8	961	0	953
Hialeah	232,243	9,134	223,109	0	232,243
Hialeah Gardens	23,577	509	23,068	0	23,577
Homestead	85,630	4,893	80,737	17	85,613
Indian Creek	90	6	84	0	90
Key Biscayne	14,653	-156	14,809	0	14,653
Medley	1,049	-7	1,056	0	1,049
Miami	478,799	36,558	442,241	2,997	475,802
Miami Beach	83,678	788	82,890	0	83,678
Miami Gardens	116,192	4,552	111,640	0	116,192
Miami Lakes	31,332	865	30,467	0	31,332
Miami Shores	11,492	-75	11,567	0	11,492
Miami Springs	13,864	5	13,859	0	13,864
North Bay Village	7,946	-213	8,159	0	7,946
North Miami	61,371	1,180	60,191	0	61,371
North Miami Beach	44,365	689	43,676	0	44,365
Opa-locka	16,559	96	16,463	0	16,559
Palmetto Bay	25,217	778	24,439	0	25,217
Pinecrest	18,206	-182	18,388	0	18,206

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Miami-Dade County (Continued)</b>					
South Miami	12,386	360	12,026	0	12,386
Sunny Isles Beach	22,801	459	22,342	0	22,801
Surfside	5,399	-290	5,689	0	5,399
Sweetwater	21,454	2,091	19,363	0	21,454
Virginia Gardens	2,372	8	2,364	0	2,372
West Miami	7,255	22	7,233	0	7,255
UNINCORPORATED	1,223,577	36,623	1,186,954	6,926	1,216,651
<b>Monroe County</b>					
Islamorada, Village of Islands	84,707	1,833	82,874	2	84,705
Key Colony Beach	7,379	272	7,107	0	7,379
Key West	796	6	790	0	796
Layton	26,526	82	26,444	2	26,524
Marathon	221	11	210	0	221
UNINCORPORATED	10,163	474	9,689	0	10,163
	39,622	988	38,634	0	39,622
<b>Nassau County</b>					
Callahan	107,053	16,701	90,352	67	106,986
Fernandina Beach	1,752	226	1,526	0	1,752
Hilliard	13,958	906	13,052	0	13,958
UNINCORPORATED	3,127	160	2,967	0	3,127
	88,216	15,409	72,807	67	88,149
<b>Okaloosa County</b>					
Cinco Bayou	226,193	14,525	211,668	1,415	224,778
Crestview	447	-10	457	0	447
Destin	31,702	4,568	27,134	0	31,702
Fort Walton Beach	14,640	709	13,931	0	14,640
Laurel Hill	21,553	631	20,922	0	21,553
Mary Esther	746	162	584	0	746
Niceville	4,457	475	3,982	0	4,457
Shalimar	17,119	1,347	15,772	0	17,119
Valparaiso	733	-4	737	0	733
UNINCORPORATED	5,105	353	4,752	0	5,105
	129,691	6,294	123,397	1,415	128,276
<b>Okeechobee County</b>					
Okeechobee	40,314	670	39,644	1,850	38,464
UNINCORPORATED	5,456	202	5,254	0	5,456
	34,858	468	34,390	1,850	33,008
<b>Orange County</b>					
Apopka	1,536,045	106,137	1,429,908	3,613	1,532,432
Bay Lake	66,580	11,707	54,873	0	66,580
Belle Isle	14	-15	29	0	14
Eatonville	7,214	182	7,032	0	7,214
Edgewood	3,328	979	2,349	0	3,328
Lake Buena Vista	2,595	-90	2,685	0	2,595
	21	-3	24	0	21

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Orange County (Continued)</b>					
Maitland	20,141	598	19,543	0	20,141
Oakland	5,629	2,113	3,516	0	5,629
Ocoee	51,209	3,914	47,295	0	51,209
Orlando	340,681	33,108	307,573	682	339,999
Windermere	3,186	156	3,030	0	3,186
Winter Garden	52,479	5,515	46,964	0	52,479
Winter Park	30,600	805	29,795	0	30,600
UNINCORPORATED	952,368	47,168	905,200	2,931	949,437
<b>Osceola County</b>					
Kissimmee	484,915	96,259	388,656	318	484,597
St. Cloud	87,664	8,438	79,226	222	87,442
UNINCORPORATED	71,242	12,278	58,964	0	71,242
UNINCORPORATED	326,009	75,543	250,466	96	325,913
<b>Palm Beach County</b>					
Atlantis	1,556,161	63,970	1,492,191	2,795	1,553,366
Belle Glade	2,138	-4	2,142	0	2,138
Boca Raton	17,542	844	16,698	0	17,542
Boynton Beach	100,897	3,475	97,422	0	100,897
Briny Breezes	82,937	2,557	80,380	0	82,937
Cloud Lake	494	-8	502	0	494
Delray Beach	139	5	134	0	139
Glen Ridge	69,038	2,192	66,846	0	69,038
Golf	216	-1	217	0	216
Greenacres	284	29	255	0	284
Gulf Stream	45,403	1,413	43,990	0	45,403
Haverhill	957	3	954	0	957
Highland Beach	2,274	87	2,187	0	2,274
Hypoluxo	4,279	-16	4,295	0	4,279
Juno Beach	2,670	-17	2,687	0	2,670
Jupiter	3,895	37	3,858	0	3,895
Jupiter Inlet Colony	61,246	199	61,047	0	61,246
Lake Clarke Shores	410	5	405	0	410
Lake Park	3,547	-17	3,564	0	3,547
Lake Worth Beach	9,174	127	9,047	0	9,174
Lantana	43,596	1,377	42,219	0	43,596
Loxahatchee Groves	12,248	744	11,504	22	12,226
Manalapan	3,384	29	3,355	0	3,384
Mangonia Park	412	-7	419	0	412
North Palm Beach	2,530	388	2,142	0	2,530
Ocean Ridge	13,111	-51	13,162	0	13,111
Pahokee	1,819	-11	1,830	0	1,819
Palm Beach	5,612	88	5,524	361	5,251
Palm Beach Gardens	9,191	-54	9,245	0	9,191
Palm Beach Shores	64,547	5,365	59,182	0	64,547
Palm Beach Shores	1,295	-35	1,330	0	1,295

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Palm Beach County (Continued)</b>					
Palm Springs	27,928	1,038	26,890	0	27,928
Riviera Beach	39,644	2,040	37,604	0	39,644
Royal Palm Beach	41,165	2,233	38,932	0	41,165
South Bay	4,982	122	4,860	1,933	3,049
South Palm Beach	1,466	-5	1,471	0	1,466
Tequesta	6,116	-42	6,158	0	6,116
Wellington	61,836	199	61,637	0	61,836
Westlake	6,685	5,779	906	0	6,685
West Palm Beach	126,944	9,529	117,415	79	126,865
UNINCORPORATED	674,110	24,334	649,776	400	673,710
<b>Pasco County</b>					
Dade City	648,369	86,478	561,891	652	647,717
New Port Richey	10,206	2,931	7,275	0	10,206
Port Richey	16,977	249	16,728	0	16,977
St. Leo	2,970	-82	3,052	0	2,970
San Antonio	2,290	-72	2,362	0	2,290
San Antonio	1,541	244	1,297	0	1,541
Zephyrhills	19,691	2,497	17,194	0	19,691
UNINCORPORATED	594,694	80,711	513,983	652	594,042
<b>Pinellas County</b>					
Belleair	966,933	7,826	959,107	828	966,105
Belleair Beach	4,306	33	4,273	0	4,306
Belleair Bluffs	1,534	-99	1,633	0	1,534
Belleair Bluffs	2,298	-13	2,311	0	2,298
Belleair Shore	66	-7	73	0	66
Clearwater	118,327	1,035	117,292	0	118,327
Dunedin	35,742	-326	36,068	6	35,736
Gulfport	11,525	-258	11,783	0	11,525
Indian Rocks Beach	3,433	-240	3,673	0	3,433
Indian Shores	1,158	-32	1,190	0	1,158
Kenneth City	4,957	-90	5,047	0	4,957
Largo	84,075	1,590	82,485	0	84,075
Madeira Beach	3,629	-266	3,895	0	3,629
North Redington Beach	1,389	-106	1,495	0	1,389
Oldsmar	14,879	-19	14,898	0	14,879
Pinellas Park	55,055	1,962	53,093	0	55,055
Redington Beach	1,224	-152	1,376	0	1,224
Redington Shores	1,955	-221	2,176	0	1,955
Safety Harbor	16,808	-264	17,072	0	16,808
St. Pete Beach	8,424	-455	8,879	0	8,424
St. Petersburg	266,153	7,845	258,308	350	265,803
Seminole	19,323	-41	19,364	0	19,323
South Pasadena	4,958	-395	5,353	0	4,958
Tarpon Springs	25,676	559	25,117	0	25,676
Treasure Island	6,103	-481	6,584	0	6,103
UNINCORPORATED	273,936	-1,733	275,669	472	273,464

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Polk County</b>	846,896	121,850	725,046	3,231	843,665
Auburndale	21,677	6,061	15,616	0	21,677
Bartow	23,135	3,826	19,309	177	22,958
Davenport	13,993	4,950	9,043	0	13,993
Dundee	5,847	612	5,235	0	5,847
Eagle Lake	6,206	3,198	3,008	0	6,206
Fort Meade	5,179	79	5,100	0	5,179
Frostproof	2,993	116	2,877	0	2,993
Haines City	44,215	17,546	26,669	0	44,215
Highland Park	234	-17	251	0	234
Hillcrest Heights	242	-1	243	0	242
Lake Alfred	9,038	2,664	6,374	0	9,038
Lake Hamilton	3,139	1,602	1,537	0	3,139
Lakeland	124,725	12,084	112,641	0	124,725
Lake Wales	17,736	1,375	16,361	0	17,736
Mulberry	4,574	622	3,952	0	4,574
Polk City	3,007	294	2,713	0	3,007
Winter Haven	60,837	11,618	49,219	0	60,837
UNINCORPORATED	500,119	55,221	444,898	3,054	497,065
<b>Putnam County</b>	76,600	3,279	73,321	490	76,110
Crescent City	1,715	61	1,654	0	1,715
Interlachen	1,559	118	1,441	0	1,559
Palatka	10,601	155	10,446	0	10,601
Pomona Park	813	29	784	0	813
Welaka	824	110	714	0	824
UNINCORPORATED	61,088	2,806	58,282	490	60,598
<b>St. Johns County</b>	348,336	74,911	273,425	205	348,131
Marineland (part)	3	0	3	0	3
St. Augustine	16,548	2,219	14,329	0	16,548
St. Augustine Beach	6,995	192	6,803	0	6,995
UNINCORPORATED	324,790	72,500	252,290	205	324,585
<b>St. Lucie County</b>	394,074	64,848	329,226	134	393,940
Fort Pierce	51,352	4,055	47,297	125	51,227
Port St. Lucie	260,194	55,343	204,851	5	260,189
St. Lucie Village	623	10	613	0	623
UNINCORPORATED	81,905	5,440	76,465	4	81,901
<b>Santa Rosa County</b>	211,445	23,445	188,000	4,511	206,934
Gulf Breeze	6,342	40	6,302	0	6,342
Jay	612	88	524	0	612
Milton	10,527	330	10,197	0	10,527
UNINCORPORATED	193,964	22,987	170,977	4,511	189,453

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Sarasota County</b>	487,640	53,634	434,006	4	487,636
Longboat Key (part)	4,782	23	4,759	0	4,782
North Port	96,301	21,508	74,793	0	96,301
Sarasota	58,279	3,437	54,842	0	58,279
Venice	29,802	4,339	25,463	0	29,802
UNINCORPORATED	298,476	24,327	274,149	4	298,472
<b>Seminole County</b>	495,106	24,250	470,856	152	494,954
Altamonte Springs	47,609	1,378	46,231	0	47,609
Casselberry	30,132	1,338	28,794	5	30,127
Lake Mary	17,516	718	16,798	0	17,516
Longwood	16,641	1,554	15,087	0	16,641
Oviedo	42,080	2,021	40,059	0	42,080
Sanford	68,136	7,085	61,051	31	68,105
Winter Springs	39,170	828	38,342	0	39,170
UNINCORPORATED	233,822	9,328	224,494	116	233,706
<b>Sumter County</b>	162,493	32,741	129,752	7,752	154,741
Bushnell	3,989	942	3,047	0	3,989
Center Hill	889	43	846	0	889
Coleman	658	16	642	0	658
Webster	953	175	778	0	953
Wildwood	36,783	21,053	15,730	0	36,783
UNINCORPORATED	119,221	10,512	108,709	7,752	111,469
<b>Suwannee County</b>	47,274	3,800	43,474	2,651	44,623
Branford	756	45	711	0	756
Live Oak	7,051	316	6,735	0	7,051
UNINCORPORATED	39,467	3,439	36,028	2,651	36,816
<b>Taylor County</b>	22,011	215	21,796	1,662	20,349
Perry	7,233	335	6,898	0	7,233
UNINCORPORATED	14,778	-120	14,898	1,662	13,116
<b>Union County</b>	16,821	674	16,147	4,800	12,021
Lake Butler	1,997	11	1,986	0	1,997
Raiford	234	10	224	0	234
Worthington Springs	458	80	378	0	458
UNINCORPORATED	14,132	573	13,559	4,800	9,332
<b>Volusia County</b>	604,533	50,990	553,543	1,747	602,786
Daytona Beach	88,144	16,656	71,488	27	88,117
Daytona Beach Shores	5,268	89	5,179	0	5,268
DeBary	24,529	2,269	22,260	0	24,529
DeLand	44,316	6,965	37,351	0	44,316

**Table 1. Estimates of Population by County and City in Florida, 2025**

(Continued)

County, City, and State	Population Estimate April 1, 2025	Population Change 2020–2025	Census Count April 1, 2020	<u>Revenue Sharing Use Only</u>	
				Inmate Population April 1, 2025	Estimate less Inmates April 1, 2025
<b>Volusia County (Continued)</b>					
Deltona	98,792	5,100	93,692	0	98,792
Edgewater	25,655	2,558	23,097	0	25,655
Flagler Beach (part)	72	0	72	0	72
Holly Hill	13,041	83	12,958	0	13,041
Lake Helen	3,041	199	2,842	0	3,041
New Smyrna Beach	32,852	2,710	30,142	0	32,852
Oak Hill	2,139	153	1,986	0	2,139
Orange City	14,882	2,250	12,632	0	14,882
Ormond Beach	45,723	2,643	43,080	6	45,717
Pierson	1,583	41	1,542	0	1,583
Ponce Inlet	3,428	64	3,364	0	3,428
Port Orange	65,898	3,302	62,596	0	65,898
South Daytona	13,517	652	12,865	0	13,517
UNINCORPORATED	121,653	5,256	116,397	1,714	119,939
<b>Wakulla County</b>					
St. Marks	38,189	4,425	33,764	2,359	35,830
Sopchoppy	322	48	274	0	322
UNINCORPORATED	465	39	426	0	465
UNINCORPORATED	37,402	4,338	33,064	2,359	35,043
<b>Walton County</b>					
DeFuniak Springs	90,547	15,242	75,305	1,351	89,196
Freeport	6,180	261	5,919	41	6,139
Paxton	11,440	5,579	5,861	0	11,440
UNINCORPORATED	584	28	556	0	584
UNINCORPORATED	72,343	9,374	62,969	1,310	71,033
<b>Washington County</b>					
Caryville	26,876	1,558	25,318	2,175	24,701
Chipley	269	-32	301	0	269
Ebro	3,609	-51	3,660	0	3,609
Vernon	258	21	237	0	258
Wausau	761	29	732	0	761
UNINCORPORATED	341	-30	371	0	341
UNINCORPORATED	21,638	1,621	20,017	2,175	19,463
<b>FLORIDA</b>					
INCORPORATED *	23,379,261	1,841,074	21,538,187	110,109	23,269,152
UNINCORPORATED *	11,696,425	864,652	10,831,773	18,712	11,677,713
UNINCORPORATED *	11,682,836	976,422	10,706,414	91,397	11,591,439

\* Includes Census corrections as of October 2, 2023.

\*\* The City of Weeki Wachee was disincorporated on June 9, 2020.

STEARNS WEAVER MILLER  
WEISSLER ALHADEFF & SITTERSON, P.A.

Erin J. Tilton  
106 East College Avenue, Suite 700  
Tallahassee, FL 32301  
Direct: (850) 354-7618  
Email: etilton@stearnsweaver.com

February 2, 2026

**VIA CERTIFIED MAIL & E-MAIL**

Chairman Austin Hosford  
Jefferson County Board of County Commissioners  
1 Courthouse Cir Rm 10  
Monticello, FL 32344  
[ahosford@jeffersoncountyfl.gov](mailto:ahosford@jeffersoncountyfl.gov)

**RE: Solero Land Company, LLC  
Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes**

Dear Chairman Hosford:

This law firm represents Solero Land Company, LLC (“**Owner**”), the fee simple owner of approximately 35.9 acres of property located at the southwest corner of Nash Road and U.S. 19, just south of exit 225 on Interstate-10 (the “**Property**”). The Property is split between two future land use categories: Mixed Use – Interchange Business (“**MU-INT-BUS**”) and Mixed Use – Business/Residential (“**MUBR**”). Approximately 20.5 acres are located within MU-INT-BUS and 15.4 acres are located within MUBR.

Consistent with the Jefferson County Comprehensive Plan and Land Development Code, on May 31, 2023, the Owner submitted a major development site plan application to develop the Property as a gas station and convenience store, as well as a truck stop with maintenance center and associated parking/vehicle use area (the “**Site Plan Application**”). On March 4, 2025, the Jefferson County Board of County Commissioners rendered a written decision denying the Site Plan Application. The Owner’s receipt of the County’s written denial marked the beginning of a 1-year period for the Owner to submit a notice of claim under section 70.001(4)(a), Florida Statutes.<sup>1</sup>

This letter constitutes the Owner’s written claim under the Bert J. Harris, Jr. Private Property Rights Protection Act, section 70.001, Florida Statutes (the “**Act**”), for compensation from the County for the loss to the fair market value of the Property caused by the County’s actions, which unduly and inordinately burdened the Owner’s private property rights. Enclosed is a written appraisal supporting the Owner’s claim and demonstrating a loss to the fair market value of the Property in the amount of \$2,694,000.00. The submission of this claim constitutes a separate and distinct invocation of a remedy and cause of action under state law and does not constitute a waiver of the Owner’s administrative, equitable, or legal rights under federal, state or local law, ordinance or rule, which rights the Owner hereby reserves.

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<sup>1</sup> All statutory citations or references are to the Florida Statutes (2025) unless otherwise stated.

## I. Facts Entitling the Owner to Relief.

As explained above, the Property is split between the MUBR and MU-INT-BUS future land use categories. Per the County's Comprehensive Plan, the MUBR future land use category permits "a variety of business types, including offices, retail, lodging, restaurants, services, commerce parks, shopping centers, or other similar business activities." The Comprehensive Plan goes on to state that, "[o]ther uses may be allowed, consistent with the more intense development characteristics of this mixed use category." The MU-INT-BUS future land use category expressly permits truck stops.

Section 2.2.7 of the County's Land Development Code ("**Code**") provides the following types of uses are allowed in MUBR:

(1) Residential; (2) Institutional; (3) Outdoor Recreational; (4) Professional Service and Office; (5) General Commercial; (6) **High Intensity Commercial**; (7) Local Public Service Activities; (8) Industrial uses are allowed on properties along Arterials or at intersections of Major Collectors, and shall be limited to one hundred thousand (100,000) square feet gross floor area and activities such as handicrafts, high tech facilities, small-scale printing and publishing facilities, and low-impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences; (9) The following uses are allowed by Special Exception approval from the Board of County Commissioners: a. uses exceeding 500,000 square feet (11.48 acres) total impervious surface ratio; b. uses which have storage capacity for more than 50,000 gallons of liquid product(s); and (10) Non-commercial (Private) Sawmills (see Section 2.1.11.B. above).

(emphasis added). Code Section 2.2.8 provides the following types of uses are allowed in MU-INT-BUS:

(1) Institutional; (2) Professional Service and Office; (3) General Commercial; (4) **High Intensity Commercial**; (5) Local Public Service Activities; (6) Industrial (Note: Outside storage areas and loading docks, particularly for distribution centers, shall be visually screened from roads and adjacent residences.)

(emphasis added). High Intensity Commercial uses expressly include "truck stops" and "gasoline sales and service; combination gasoline sale and food marts; and similar facilities with more than six (6) gas pumps (may include one or more car washing facilities)" See Code §§ 2.1.6(2), (6).

On November 7, 2022 – prior to closing on the Property – the Owner submitted a formal request for a Land Use Verification. The Owner’s request included a proposed site plan and sought confirmation from the County that the proposed development was permitted. On November 15, 2022, the County’s Planning Official, Shannon Metty, provided a land use verification letter for the Property, wherein she opined that the proposed truck stop was an allowable use for both MUBR and MU-INT-BUS. Ms. Metty also confirmed that she “spoke with [the County’s] attorney and he agreed that we do not need to go through a land use change.” Based on this confirmation from the County, the Owner proceeded to close on the Property.

On May 31, 2023, the Owner submitted the Site Plan Application. After several rounds of sufficiency comments and supplemental materials, Ms. Metty reviewed the Site Plan Application and determined that all required and requested information had been submitted. She drafted a Memorandum dated January 30, 2024, which stated:

The application is now considered in compliance with the Jefferson County Land Development Code. Therefore, I am recommending approval of the application with the [sic] an agreement in place for the road improvements and details of the fencing to be installed.

On February 8, 2024, the Jefferson County Planning Commission (“**Planning Commission**”) held a quasi-judicial hearing on the Site Plan Application. The Planning Commission considered all of the materials submitted with the Site Plan Application, as well as the January 30, 2024 Memorandum from Ms. Metty. The Planning Commission voted to recommend approval of the Site Plan Application, subject to the condition that the Owner provide a revised parking study meeting the requirements of the Code and enter into a binding agreement with the County to (1) upgrade the portion of Nash Road abutting the proposed development and (2) install and maintain an eight foot privacy fence on the western side of the project site. The Owner subsequently satisfied both of the Planning Commission’s conditions.

On April 12, 2024,<sup>2</sup> Ms. Metty submitted a report to the Jefferson County Board of County Commissioners (“**Board**”) addressing the Site Plan Application’s compliance with each applicable Comprehensive Plan provision and each applicable Code requirement. This report first evaluated the Site Plan Application for consistency with the Comprehensive Plan. Specifically, it analyzed the Future Land Use Categories contained in the Comprehensive Plan and policies related to the protection of environmentally sensitive lands, the protection of wellheads, and drainage improvement plans. Ms. Metty concluded her report by opining that the Site Plan Application was consistent with the Comprehensive Plan and Code and recommending approval.

On April 18, 2024, the Board considered the Site Plan Application at a quasi-judicial public hearing. The Board ultimately voted to continue the hearing to allow sufficient opportunity to review supplemental materials provided by staff and late-submitted materials

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<sup>2</sup> The “date submitted” on the Memorandum is April 12, 2023, but this appears to be a typographical error.

from the public. As part of the Board's continuance – and although not required by the Code – the Owner also agreed to submit a Noise and Light Study demonstrating that there would be no off-site impacts from the proposed development.

On February 20, 2025, the Board held the continuation of the quasi-judicial hearing on the Site Plan Application. The Owner presented sworn testimony from its expert land use planner, Tina Ekblad, addressing the Site Plan Application's compliance with both the Comprehensive Plan and the Code. Ms. Ekblad reiterated that truck stops are permitted in MUBR:

I want to be very clear that the [MUBR] provides for a very specific list of what I would call broad category uses. For example, retail is allowed, but it does not specify a Target. It just says retail. To the same end, restaurants are allowed. It does not differentiate between sit down or fast food. Same thing with service. It is left to the land development code to identify the appropriate service type for that future land use category. The land use district of high-intensity commercial then indicates those permitted uses. These things function together on purpose. The comprehensive plan is your vision, and the land development code is then, the detail of that vision.

Following the close of the evidentiary portion of the hearing, the Board deliberated. Commissioner Gramling spoke first, taking issue with Solero not applying for a land use change, despite the fact that the County Attorney previously indicated no land use change was needed. The Board voted 3-1 to deny the Site Plan Application. On March 4, 2025, the County prepared a letter to the Owner citing the following bases for denial:

The Application is inconsistent with the Jefferson County Comprehensive Plan. More specifically, a truck stop is not an authorized use within the Mixed Use Business-Residential future land use category. While a truck stop is specifically identified in the Jefferson County Comprehensive Plan as an authorized use in the Mixed Use-Interchange Business future land use category, it is not identified as an authorized use in the Mixed Use Business-Residential future land use category. Because the Comprehensive Plan does not list a truck stop as an authorized use within the Mixed Use Business-Residential future land use category, it is not a permitted use on property classified as such.

The Application's proposed use of the Subject Property is too intense and out of character for the Mixed Use Business-Residential future land use category and is incompatible with surrounding properties, and approval would therefore be inconsistent with the County's Comprehensive Plan and Land Development Code.

Due to the number and configuration of the access points, the Application would cause excessive traffic impacts on Nash Road and abutting properties.

## **II. Law Entitling the Owner to Relief.**

The Bert J. Harris, Jr. Private Property Rights Protection Act (the “**Act**”) provides a cause of action for property owners when “a specific action of a governmental entity has inordinately burdened an existing use of real property or a vested right to a specific use of real property.” § 70.001(2). “Existing use” is defined, in part, as “[a]ctivity or such reasonably foreseeable, nonspeculative land uses which are **suitable for the subject real property and compatible with adjacent land uses** and which have created an existing fair market value in the property greater than the fair market value of the actual, present use or activity on the real property. § 70.001(3)(b)(2). An “inordinate burden” is defined as government action limiting the use of real property “such that the property owner is permanently unable to attain the reasonable, investment-backed expectation for the existing use of the real property or a vested right to a specific use” of the property or “that the property owner is left with existing or vested uses that are unreasonable such that the property owner bears permanently a disproportionate share of a burden imposed for the good of the public, which in fairness should be borne by the public at large,” such as eliminating reasonable uses of the Property expressly permitted by the County’s Comprehensive Plan and Land Development Code. § 70.001(3)(e)(1).

The Act allows the property owner to recover “compensation for the actual loss to the fair market value of the real property caused by the action of the government,” as well as costs and attorney’s fees if the property owner prevails in its claim. § 70.001(6)(c).

## **III. The County’s Denial of the Site Plan Application Inordinately Burdens the Property.**

The County’s denial of the Site Plan Application is an official government action that applied laws, rules, ordinances and regulations that were enacted or amended after May 11, 1995, as contemplated by the Bert Harris Act. The MUBR future land use category permits truck stops. This is confirmed by the County Planning Official’s November 15, 2022 land use verification letter, the April 12, 2024 report prepared by the County’s expert planning staff, the Planning Commission’s recommendation, and the overwhelming competent substantial evidence introduced at the public hearing before the Board. The Property is suitable for development as a truck stop and is compatible with adjacent land uses.

The County’s actions have inordinately burdened the Property. The appraisal attached as **Exhibit “A”** reflects the Owner’s actual, present or reasonably foreseeable investment-backed development expectations before the County’s denial of the Site Plan Application. The diminution in the value of the Property as of February 20, 2025, when the County denied the Site Plan Application, is demonstrated in the good faith appraisal attached hereto as Exhibit A. The value of the Property with the right to develop consistent with the Site Plan Application is \$4,491,000.00. The after-value, with the denial of the Site Plan Application, is \$1,797,000.00. Therefore, the

diminution in fair market value of the Property is \$2,694,000.00. The Owner is entitled to compensation for the actual loss of the fair market value of the Property.

**IV. Demand For Relief**

Based on the foregoing, the County has deprived the Owner of the reasonable investment-backed development expectations in the Property and inordinately burdened the Owner's use of the Property by denying the Site Plan Application. Therefore, pursuant to section 70.001(4)(a), the Owner presents this claim along with a written appraisal report supporting its claim and demonstrating the loss in fair market value of the Property caused by the County's denial of the Site Plan Application. The Owner seeks compensation for the diminution in fair market value of the Property consequent to the County's denial of the Site Plan Application. Additionally, the Owner demands that the County make a written settlement offer within 90 days of the submission of this claim, a written statement identifying the allowable uses to which the Property may be put, and otherwise comply with section 70.001, Florida Statutes.

Please govern yourself accordingly.

Sincerely,

A handwritten signature in blue ink, appearing to read "Erin J. Tilton".

Erin J. Tilton  
Liz Desloge Ellis

cc: Evan Rosenthal, Esq.

35.93 ACRES ON THE  
SOUTHWEST CORNER  
OF U.S. HIGHWAY 19  
AND NASH ROAD,  
LAMONT, JEFFERSON  
COUNTY, FLORIDA



- LOCATION ANALYTICS
- REAL ESTATE ECONOMICS
- VALUATION STUDIES
- SPATIAL ANALYSIS



Urban Economics  
813.289.8844  
info@urbaneconomics.com  
URBANECONOMICS.COM

APPRAISAL OF

35.93 Acres on the Southwest corner of  
U.S. Highway 19 and Nash Road, Lamont,  
Jefferson County, Florida

Prepared By

Michael McElveen, MAI, CRE  
State Certified General Real Estate Appraiser RZ360  
Urban Economics, Inc.

Prepared For

Solero Land Company, LLC  
% Erin J. Tilton, Esq.  
Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A.  
106 East College Avenue, Ste 700  
Tallahassee, FL 32301

Effective Date Value March 4, 2025

Date of Report October 6, 2025

EXHIBIT A



Urban Economics  
813.289.8844  
info@urbaneconomics.com  
URBANECONOMICS.COM

October 6, 2025

Solero Land Company, LLC, c/o  
Erin J. Tilton, Esq.  
Stearns Weaver Miller  
Weissler Alhadeff & Sitterson, P.A.

Re: 35.93 Acres on the Southwest Corner of State Road No. 57 - U.S. Highway 19 and Nash Road, Jefferson County, Florida.

Dear Mrs. Tilton:

As requested, I investigated, analyzed, and appraised the market value of the fee simple estate of the referenced real estate predicated on the hypothetical condition that the application to Jefferson County for a Major Development Site Plan for a gas station, convenience store, maintenance center, and truck stop was approved by the Jefferson County Board of County Commissioners. Also as requested, I appraised the market value of the fee simple estate of the referenced real estate based on the denial of the Major Development Site Plan on March 4, 2025. The attached appraisal report provides the data and reasoning for my opinions and conclusions.

All market value estimates are as of the March 4, 2025, retrospective date, when a written order of denial was rendered by Jefferson County.

The intended use of the market value opinions in the attached report is as evidence in litigation pursuant to Florida's Bert J. Harris, Jr., Private Property Rights Protection Act.

Based on my assignment, a summary of the data, my analysis of the data, and my opinions of market value are conveyed in an appraisal report format. The attached appraisal report complies with Standards Rule 2-2(a) of the *Uniform Standards of Professional Appraisal Practice*, effective January 1, 2024, for an appraisal report. It presents summary discussions of the data, reasoning, and analyses used to develop my opinions of market value.

The Workfile retains supporting documentation regarding the data and analyses. The discussion depth in the report is specific to my client's needs and the intended use stated in the appraisal report.

EXHIBIT A

Page 2  
Mrs. Tilton, Esq.  
October 6, 2025

To enhance readability and clarity of my analysis, the attached report is organized into three sections. The first section presents information common to both appraisals. The second section provides a summary of the data, a summary of my analysis, and my conclusions related to estimating market value under the hypothetical condition. The third section addresses the estimation of market value considering the denial of the Major Development Site Plan on March 4, 2025.

After my analysis of market data, it is my opinion that the market value of the fee simple estate, based on the hypothetical condition that the property had an approved Major Development Site Plan for a gas station, convenience store, maintenance center, and truck stop on the retrospective date of March 4, 2025, was:

FOUR MILLION FOUR HUNDRED NINETY ONE MILLION DOLLARS (\$4,491,000)

After my analysis of market data, it is my opinion that the market value of the fee simple estate, based on the denial of the Major Development Site Plan on the retrospective date of March 4, 2025, was:

ONE MILLION SEVEN HUNDRED NINETY SEVEN MILLION DOLLARS (\$1,797,000)

Thank you for the opportunity to serve you. If you have questions, comments, or need more information, please contact me.

Respectively;



Michael A. McElveen, MAI, CRE  
State-Certified General Real Estate Appraiser RZ360

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## Appraiser's Certification

I certify that, to the best of my knowledge and belief:

The statements of fact contained in this report are true and correct.

- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have not performed an appraisal or other real estate services regarding the property that is the subject of the attached report.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice, effective January 1, 2024.
- I made a personal inspection of the property that is the subject of this report.
- No one provided significant real property appraisal assistance to the person signing this certification.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

EXHIBIT A

- As of the date of this report, Michael A. McElveen, MAI, CRE has completed the continuing education program of the Appraisal Institute.

A handwritten signature in blue ink that reads "M. A. McElveen". The signature is stylized, with the first letters of the first and last names being larger and more prominent.

Michael A. McElveen, MAI, CRE  
State-Certified General Real Estate Appraiser RZ360

# Identification of the Appraisal Problem

## Client

The client of this appraisal assignment and the opinions in this report is Solero Land Company, LLC, % Erin J. Tilton, Esq., Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A., 106 East College Avenue, Ste 700, Tallahassee, FL 32301.

## Intended User

The Intended User of this appraisal assignment and the opinions in this report is Solero Land Company, LLC, % Erin J. Tilton, Esq., Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A., 106 East College Avenue, Ste 700, Tallahassee, FL 32301.

## Intended Use

The intended use of my opinions in this appraisal report, as identified in conversations with my client, is as evidence in Florida's Bert J. Harris, Jr., Private Property Rights Protection Act litigation.

## Type of Value

The estimated values are market value, defined as: "The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress."<sup>1</sup>

## Real Property Rights Appraised

The property rights to be valued is the fee simple estate. Fee simple estate is defined as: "Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power and escheat."<sup>2</sup>

Real Property is: "An interest or interests in real estate."<sup>3</sup>

Real estate is: "an identified parcel of tract of land, including improvements, if any"<sup>4</sup>

<sup>1</sup> Appraisal Institute. (n.d.-b). market value. *The Dictionary of Real Estate Appraisal* (p. 118).

<sup>2</sup> Appraisal Institute. (n.d.-a). fee simple. *The Dictionary of Real Estate Appraisal* (p. 73).

<sup>3</sup> Appraisal Institute. (n.d.-c). real property. *The Dictionary of Real Estate Appraisal* (p. 165).

<sup>4</sup> Appraisal Institute. (n.d.-d). real estate. *The Dictionary of Real Estate Appraisal* (p. 154)

## Effective Date of the Opinions of Market Value

The market value estimates are as of the retrospective date of March 4, 2025, which is the date of the written order of denial by the Jefferson County Board of County Commissioners.

## Date of Report

The date of this report and the date which this report was conveyed to my client is October 6, 2025.

## Competency

For over 42 years, I have provided professional appraisal services of real property throughout Florida, including north Florida. My experience encompasses a wide range of assignments, including numerous gas stations, c-stores, quick serve restaurants, convenience retail, and entitled land.

I have served as an expert in matters where my appraisal opinions were used as evidence in litigation under Florida's Bert J. Harris Jr., Private Property Rights Protection Act. I have the required practical experience to properly identify the problem to be addressed, the knowledge and experience to complete the assignment competently; and recognition of, and compliance with, laws and regulations that apply to this assignment.

## Relevant Property Characteristics

The subject property comprises 35.93 acres and is located at the interchange of Interstate 10 and State Road No. 57 - U.S. Highway 19. Interstate 10 at this location carries 18,034 trucks daily and serves as a designated Primary Highway Freight System corridor. This designation reflects the Federal Highway Administration's recognition of this segment's critical importance to national commerce. Interstate 10 provides direct connectivity to Interstate 75, Interstate 95, Port of Jacksonville, Cecil Airport and west to the ports of New Orleans and Houston.

State Road No. 57 - U.S. Highway 19 has a 2024 Average Daily Traffic count of 6,000 vehicles, an increase of 27.7% since 2020. As an FDOT-designated Strategic Intermodal System facility and truck route, it is designed for heavy loads, features wider lanes, connectivity to major corridors, and fewer weight restrictions.

The strategic positioning of a support transportation use at this interchange provides quantifiable logistical advantages such as reduced drive times to major markets, cost savings per mile for freight operations, and increased accessibility. These transportation infrastructure advantages directly support freight and transportation-oriented uses.

## Assignment Conditions

Assignment conditions are assumptions, extraordinary assumptions, hypothetical conditions, laws and regulations, jurisdictional exceptions, and other conditions affecting the scope of work.

The actual loss to the fair market value of the real property caused by government action is measured as the difference between two market value estimates: one value estimate without the law, regulation, or ordinance at issue and one with the law, regulation or ordinance at issue applied.

Estimating market value with an approved Major Development Site Plan requires a hypothetical condition and an extraordinary assumption. The hypothetical condition required is that the property had an approved Major Development Site Plan for a gas station, convenience store, maintenance center, and truck stop on the subject property.

The required extraordinary condition is a result of my reliance on the opinions of others. I relied on the future land use and zoning opinions of Tina M. Ekblad, MPA, AICP contained in her memorandum of January 20, 2025. A copy of this memorandum is in the addenda of this report.

The use of these assignment conditions may have affected the market value estimate.

Neither a hypothetical condition or extraordinary assumption was required to estimate the market value of the fee simple estate without an approved Major Development Site Plan for a gas station, convenience store, maintenance center, and truck stop.

## Scope of Work

Considering the intended use and the intended user of the opinions in this report, the scope of work necessary to produce credible results is:

- Inspect the market area and obtain data to ascertain the social, economic, governmental and environmental characteristics that have an effect on the value of real property;
- Inspect the subject property to form opinions of the locational and physical characteristics of the property that are correlated with market value;
- Analyze the legal encumbrances that have an effect on highest and best use and thus market value.
- Quantify and analyze the subject real property rights;

- Collect, inspect and verify comparable sales that have the same or a similar highest and best use as the subject property based on the highest and best use of the land under the two valuation scenarios.

## Legal Description

The subject property is legally described as follows:

Commence at the southeast corner of the west one-half of the southeast quarter of Section 23, Township 1 North, Range 4 East, Jefferson County, Florida; thence run North 00 degrees 41 minutes 00 seconds West a distance of 660.00 feet to an iron rod (#3223), said point being the Point of Beginning.

From said Point of Beginning thence run South 89 degrees 22 minutes 42 seconds West a distance of 439.03 feet to a concrete monument (plain); thence run North 00 degrees 42 minutes 40 seconds West a distance of 1,372.47 feet to an iron rod (#5140); thence run North 00 degrees 39 minutes 27 seconds West a distance of 593.05 feet to a concrete monument (broken); thence run North 88 degrees 56 minutes 48 seconds East a distance of 24.97 feet to a concrete monument; thence run North 88 degrees 27 minutes 49 seconds East a distance of 191.25 feet; thence run South 88 degrees 05 minutes 43 seconds East a distance of 68.85 feet; thence run South 86 degrees 13 minutes 45 seconds East a distance of 56.44 feet; thence run South 86 degrees 19 minutes 12 seconds East a distance of 148.08 feet to a concrete monument (broken).

Thence run South 03 degrees 13 minutes 32 seconds West a distance of 18.19 feet to a concrete monument on the southerly right-of-way boundary of Nash Road (State Road 158-B – 100 feet wide); thence run South 84 degrees 59 minutes 13 seconds East a distance of 572.21 feet to a concrete monument on the westerly right-of-way boundary of U.S. Highway No. 19 (200 feet wide); thence run South 05 degrees 01 minutes 46 seconds West a distance of 1,202.13 feet to an iron rod (#4952).

Thence leaving said westerly right-of-way boundary run South 84 degrees 54 minutes 49 seconds West a distance of 29.93 feet to a concrete monument (#5140); thence run South 00 degrees 07 minutes 02 seconds West a distance of 30.05 feet to a concrete monument (#5140); thence run South 89 degrees 29 minutes 25 seconds West a distance of 467.98 feet to an iron rod (#6546); thence run South 00 degrees 42 minutes 27 seconds East a distance of 648.21 feet to the Point of Beginning.

## Three Year History of Sales and Listings

In 2022, Solero Land Company had a contract to purchase the subject property from Susan Lanna Watts at an undisclosed price. During the due diligence period Mrs. Watts passed away and the executor of the estate came back to Solero Land Company and asked them to renegotiate the price of a quick sale that was not contingent on approved plans or rezoning. The contract purchaser came up with \$650,000 and the executor of the estate accepted it.

This contract price is not indicative of market value because it was not exposed to the open market and the price was not formed by typical conditions of the market.

I am not aware of an active option to purchase or listing of the subject property within three years of the retrospective date of value.

## Market Area Location, Description and Trend

### Market Area Definition

A market area represents a geographic region in which occupants have observable commonality of interests. Properties, structures, and commercial enterprises exhibit relatively uniform characteristics, meaning the market area exhibits a greater degree of commonality than the surrounding area. This does not represent the area from which comparable data is drawn exclusively, but rather constitutes the area which has primary influence on the use and value of the property under appraisal.

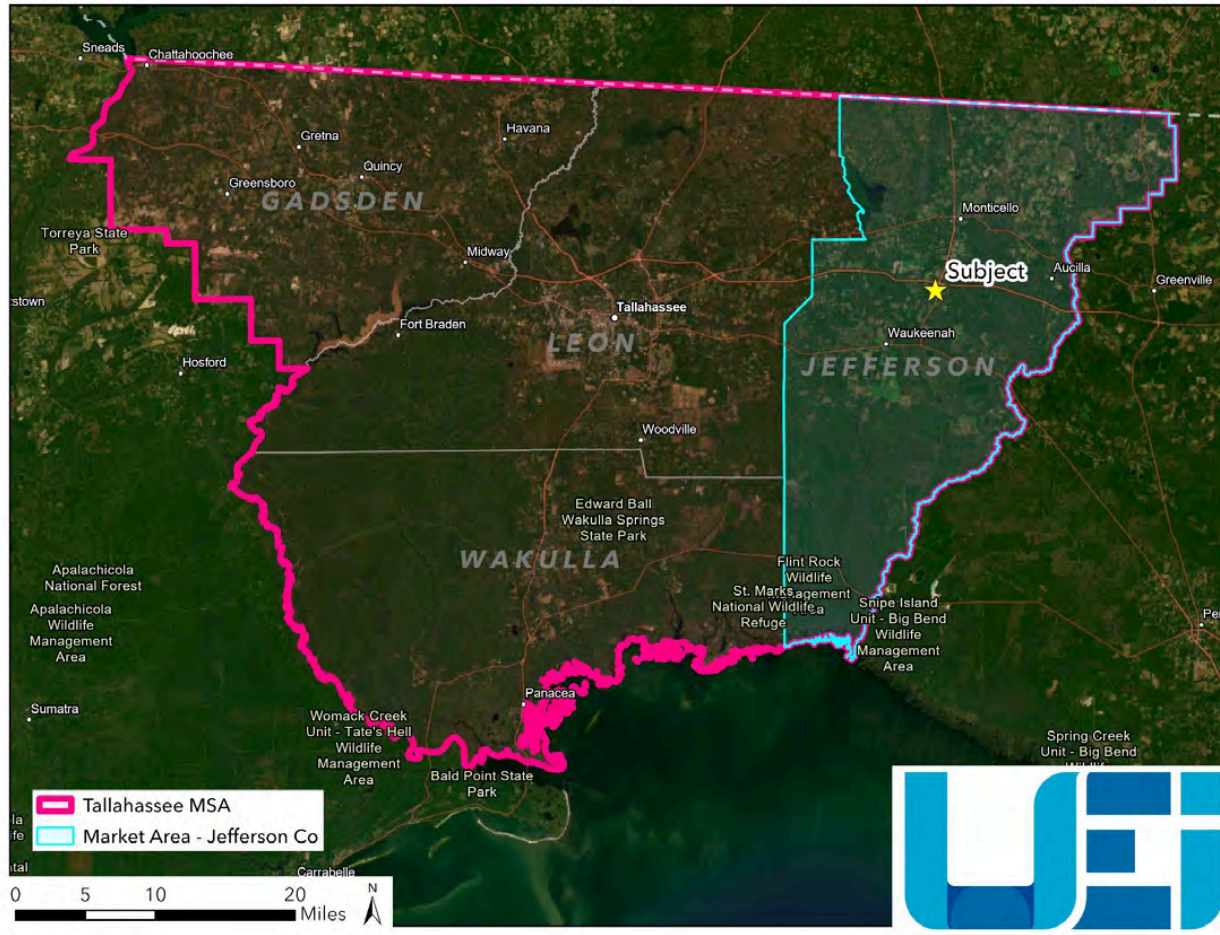
The productivity of real estate is strongly influenced by its economic and physical location. The analysis of economic location extends beyond the identification of the physical position of one property in relation to another. Analysis of economic location begins with identification of the economic activities in the neighborhood or trade area, which is delineated by physical, political, social, and economic boundaries, or by the time/distance relationships represented by travel times to and from common destinations.

The geographic extent of a property's market area is determined by the real estate itself, and these boundaries can be established using various criteria. The boundaries of neighborhoods and trade areas can be based on geographic features such as rivers, forests, and agricultural lands. Market areas can also be delineated by topographic features that facilitate or impede transportation between sections of a community. Artificial features such as highways, county roads, infrastructure patterns, and designated agricultural zones create market area boundaries, as can political or legal jurisdictions. The time/distance variable represents a major economic determinant of a market area. The cost of transporting goods and accessing services from a facility to other specific locations must be considered in relation to the cost to access competitive sites.

EXHIBIT A

Based on the size, location, and highest and best use of the subject property, along with naturally formed and artificial boundaries, the analysis concludes that the area of primary influence on the subject property is Jefferson County.

Figure 1: Market Area Location Map



## Social Considerations

Social considerations in a market area analysis involve a description of the area's population and household characteristics, highlighting residents' reasons for choosing the area. These include affordable rural living, proximity to agricultural employment, quality of life associated with rural communities, and access to the Tallahassee metropolitan area for expanded services and employment. The subject market area, while centered on the unincorporated community of Lamont, draws its demographic characteristics primarily from Jefferson County, which provides the most relevant data for analysis.

### Population

The 2020 population in Jefferson County totaled 14,510 residents. This figure is projected to increase to 15,444 by 2025 and to 15,878 by 2030, reflecting a steady annual growth rate of 0.56% from 2025 to 2030. By comparison, the broader Tallahassee Metropolitan Statistical Area had a 2020 population of 384,298 and is projected to reach 396,816 by 2025 and 403,128 by 2030. The annual growth rate for the Tallahassee MSA over the same period is 0.32%. These figures indicate that Jefferson County is experiencing growth at nearly twice the rate of the broader metropolitan area, driven by affordable housing options and commuting distance of urban employment centers.

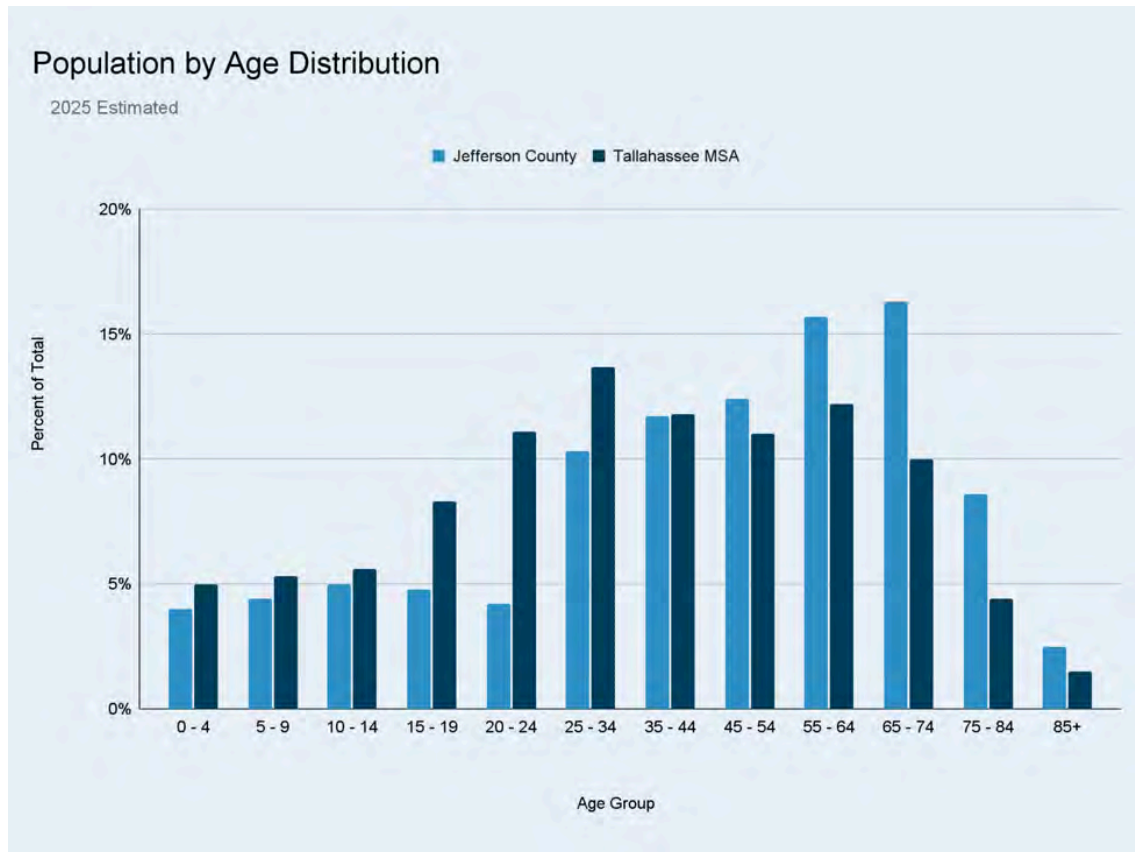
### Households

Household growth in the market area is consistent with population trends. The number of households in Jefferson County increased from 5,646 in 2010 to 5,816 in 2020 and is expected to reach 6,113 by 2025 and 6,285 by 2030. The Tallahassee MSA shows more absolute growth, with households increasing from 144,033 in 2010 to 155,677 in 2020, and projected to reach 162,400 by 2025 and 166,692 by 2030. The average household size in Jefferson County of 2.33 persons exceeds the MSA average of 2.30, reflecting the rural character and family-oriented nature of the community.

### Age

The median age in Jefferson County is 49.5 years as of the 2025 estimate, compared to a significantly younger median of 36.6 years in the Tallahassee MSA. This age gap of nearly 13 years highlights the rural county's appeal to retirees and established families, while the metropolitan area attracts younger professionals and students associated with Florida State University and Florida A&M University. A breakdown by age cohorts reveals that Jefferson County has a higher proportion of residents aged 55 and older, while the Tallahassee MSA has a larger share of residents in the 20-44 age range. This demographic distinction has important implications for commercial services, as the older population in the market area may have different consumption patterns and service needs.

Figure 2: Population by Age Distribution



## Tapestry Segmentation

Tapestry Segmentation categorizes households based on lifestyle and socioeconomic traits. The dominant segments in Jefferson County provide crucial insight into the market area's character:

1. Rooted Rural (37.9%) - These households embody the agricultural heritage of the area, with residents engaged in farming, ranching, and related industries. They are self-reliant, conservative consumers who prefer established brands and practical purchases.
2. Scenic Byways (19.1%) - Predominantly older residents living in rural settings, often retirees with modest incomes who value the peace and natural beauty of rural Florida. They represent stable, long-term residents unlikely to relocate.
3. Rural Resort Dwellers (12.4%) - A mix of permanent residents and seasonal visitors who are drawn to the area's recreational opportunities and natural amenities. This segment includes both retirees and vacation property owners.

4. Room to Roam (12.1%) - Rural families living on larger properties, often engaged in agricultural activities or rural trades. They value space, privacy, and the rural lifestyle for raising families.
5. Modest Income Homes (9.2%) - Lower-income households seeking affordable housing in rural settings, often employed in service, agricultural, or industrial sectors.

## Economic Considerations

### Per Capita and Household Income

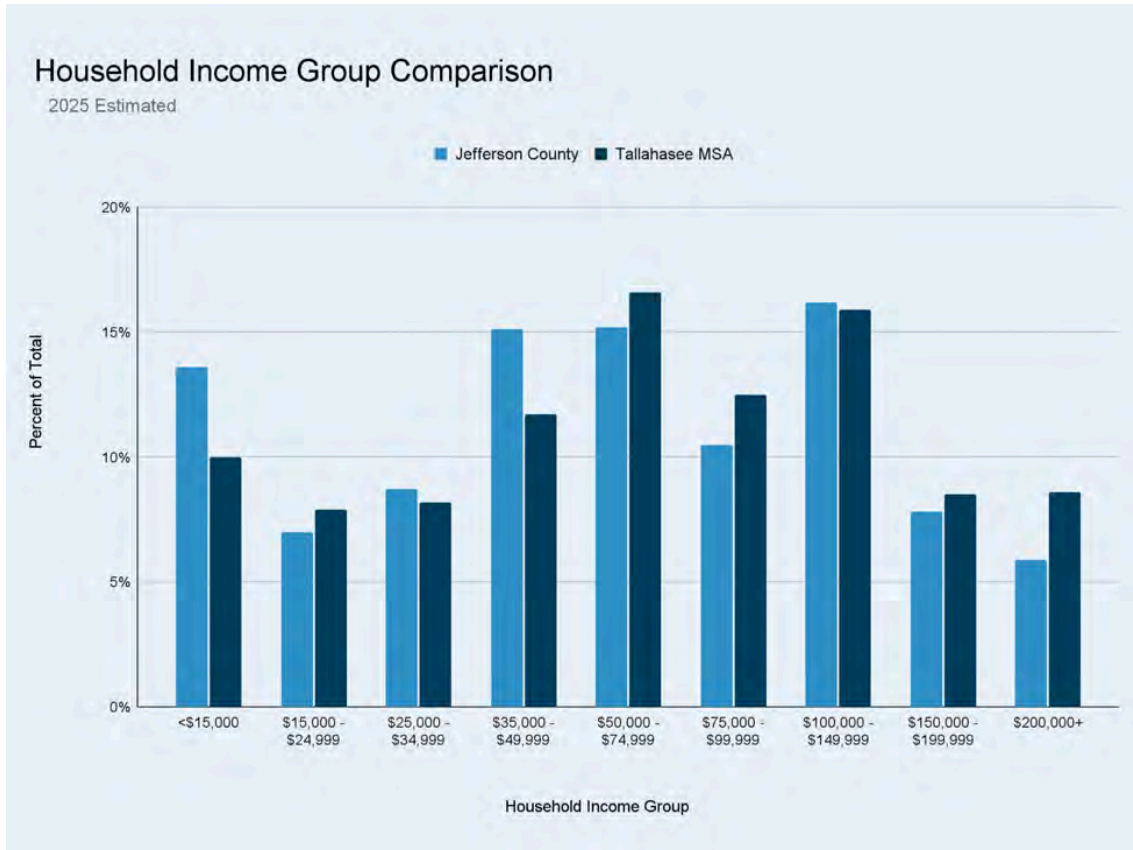
Economic measures in the market area reflect a rural economy with moderate income levels. The per capita income in Jefferson County measures \$31,701 compared to \$39,313 in the Tallahassee MSA, while the median household income totals \$59,175 versus \$67,327 in the metropolitan area. These differences reflect the rural-urban economic divide, with the county's economy more dependent on agricultural production, small-scale manufacturing, and service industries catering to the local population and travelers along major highways.

Average household income in Jefferson County stands at \$79,742, compared to \$95,847 in the Tallahassee MSA. While these figures show an income gap, they also indicate a stable economic base with purchasing power sufficient to support commercial services, particularly those oriented toward travelers and the agricultural sector. The projected income growth rate of 3.10% annually through 2030 exceeds both state and national averages, suggesting improving economic conditions.

### Income Distribution

Income distribution analysis reveals important market characteristics. In Jefferson County, 13.6% of households earn less than \$15,000 annually, compared to 10.0% in the Tallahassee MSA. The middle-income brackets (\$35,000-\$99,999) account for 40.8% of county households, indicating a substantial middle-class presence. Significantly, 29.9% of households earn \$100,000 or more annually, demonstrating the presence of successful agricultural operations, business owners, and commuters to higher-paying jobs in the metropolitan area.

Figure 3: Household Income Group Comparison



## Transportation and Infrastructure

The subject property's location at the intersection of U.S. Highway 19 and Interstate 10 is a critical transportation nexus for the region. U.S. Highway 19 is a major north-south corridor extending about 262 miles along Florida's west coast from an interchange with U.S. Highway 41 south of Tampa to the Georgia border north of Monticello. From the community of Capps to the Georgia border, U.S. Highway 19 is an FDOT-designated Strategic Intermodal System facility and truck route. Truck routes are built for heavy loads, feature wider lanes, connectivity to major corridors, and fewer weight restrictions.

Interstate 10 at this location is a designated Primary Highway Freight System corridor. This designation reflects the Federal Highway Administration's recognition of this segment's critical importance to national commerce. This corridor provides direct connectivity to Interstate 75, Interstate 95, Port of Jacksonville, Cecil Airport and Houston/New Orleans markets to the west.

High daily traffic counts at this intersection create substantial demand for traveler services, such as truck stops that can accommodate large commercial vehicles.

Public infrastructure in the area includes well-maintained state highways, reliable electrical service, and available water and sewer connections suitable for commercial development. The proximity to the Tallahassee metropolitan area (approximately 20 miles) ensures access to emergency services, suppliers, and a broader labor pool while maintaining the cost advantages of rural development.

As evidence of the demand for services related to truck transportation is the recent development of an 8,292 square foot convenience store with eight multi-product fuel dispensers in front and five dispensers for trucks in back on the northwest corner of the Interstate 10 and U.S. Highway 19 interchange.

## Land Description

### Land Characteristics

The subject property comprises 35.93 gross acres and is situated at the southwest corner of U.S. Highway 19 and Nash Road in Lamont, Jefferson County, Florida, 1,000 feet south of the Interstate 10 full diamond interchange with U.S. Highway 19. Refer to the aerial depiction of the subject property below for orientation of the close relationship of the property with the Interstate 10 interchange and with U.S. Highway 19.

Figure 4: Subject Aerial Photograph



In the vicinity of the subject property, Interstate 10 is a designated Primary Highway Freight System corridor. This designation reflects the Federal Highway Administration's recognition of this segment's critical importance to national commerce. Interstate 10 provides direct connectivity to Interstate 75, Interstate 95, the Port of Jacksonville, Cecil Airport, and to the ports of New Orleans and Houston to the west.

U.S. Highway 19 is a Florida Department of Transportation (FDOT)-designated Strategic Intermodal System facility and truck route. The highway is designed for heavy loads, features wider lanes, connectivity to major corridors, and fewer weight restrictions. U.S. Highway 19 at the subject property is a four-lane, median-divided, asphalt-paved, north/south principal arterial road with paved shoulders.

Interstate 10 eastbound has an average daily traffic count of 32,000 vehicles, of which 28.3% are trucks, and westbound Interstate 10 has an average daily traffic volume of 28,500 vehicles, of which 31.5% are trucks.

U.S. Highway 19 in 2024 had an average daily traffic count of 6,000 vehicles, which is 27.7% increase from the traffic count of 4,700 vehicles in 2020.

Nash Road is a two-lane, asphalt-paved local road that extends west from U.S. Highway 19. The traffic control device at the intersection of Nash Road and US Highway 19 is a stop sign.

The subject property, located 1,000 feet south of the Interstate 10 interchange and with extensive frontage on a two-lane local road and a four-lane principal arterial road truck route, benefits from transportation facilities that provide high-quality transportation connectivity.

The subject property has an irregular configuration with 1,234.50 feet of frontage on the west side of U.S. Highway 19 and 1,041 feet of frontage on the south side of Nash Road.

The land topography peaks at 233 feet on the south side of Nash Road, approximately 600 feet west of U.S. Highway 19. The land slopes at a negative pitch in a general southeast direction to an elevation between 170 feet and 182 feet. The property has a wetland depression of about 0.63 acres on the southwest corner of the property. Refer to the survey of the property in the figure below.

Figure 5: Survey of Subject Property



According to FEMA Flood Insurance Map Panel 12065C0300C, dated February 5, 2014, the vast majority of the property is within Flood Zone X, and a small area in the southeast corner is within Flood Zone A.

Sanitary sewer and potable water service is provided by Jefferson County.

## Legal Characteristics

### Future Land Use Classifications

The Jefferson County Comprehensive Plan establishes two Future Land Use (FLU) designations for the site: Mixed Use – Interchange Business (MU-INT-BUS) and Mixed Use – Business/Residential (MUBR). Two parcels are wholly designated MU-INT-BUS, while the third parcel contains a split designation with approximately 13.5 acres classified as MU-INT-BUS and 4.5 acres as MUBR.

#### Mixed Use Business-Interchange (MUBI)

Properties designated as Mixed-Use Business-Interchange serve as commercial gateways at Interstate 10 interchanges, capitalizing on high visibility and accessibility for diverse commercial enterprises. These strategic locations support tourist-oriented facilities such as restaurants, automotive service stations, motels, and campgrounds that serve the traveling public. The category also accommodates region-serving retail complexes and office centers that draw customers from broader market areas.

Commerce parks find suitable locations within MUBI areas, as do storage and distribution facilities for food products and merchandise, including wholesale operations that require highway access for efficient goods movement. Light manufacturing facilities benefit from the transportation connectivity, particularly those operations focused on distributing goods to external markets. Truck stops and related transportation services represent another appropriate use, serving the commercial vehicle traffic utilizing the interstate system.

Development within MUBI areas operates under specific intensity controls, with impervious surface coverage limited to 80 percent of the total site area to balance commercial viability with environmental considerations.

#### Mixed Use Business-Residential (MUBR)

The Mixed-Use Business-Residential category creates integrated communities where diverse business enterprises coexist with complementary residential development. Primary business uses encompass offices, retail establishments, lodging facilities, restaurants, service providers, commerce parks, shopping centers, and similar commercial activities that serve both residents and the broader community.

Beyond core business uses, MUBR areas accommodate secondary uses that align with higher-intensity development characteristics. Multi-family residential development may occur at densities not exceeding 10 units per acre, creating housing options within mixed use environments. Medical facilities including clinics, hospitals, and nursing homes provide essential services, while educational institutions, both public and private, serve community needs. Religious facilities and parks with recreational amenities contribute to the social fabric of these mixed-use areas.

Development standards ensure balanced land use distribution, with each mapped MUBR area maintaining a 60-40 ratio between business uses and residential uses. Business development intensity remains controlled through an 80 percent impervious surface area coverage limitation. Community utility service connections are mandatory for all MUBR areas, supporting the infrastructure needs of mixed use development.

Residential development within MUBR areas must maintain a minimum density of one dwelling unit per acre to ensure efficient land use, while incorporating 5 percent of contiguous land area as designated open space to provide community amenities and environmental benefits.

## Land Use Districts

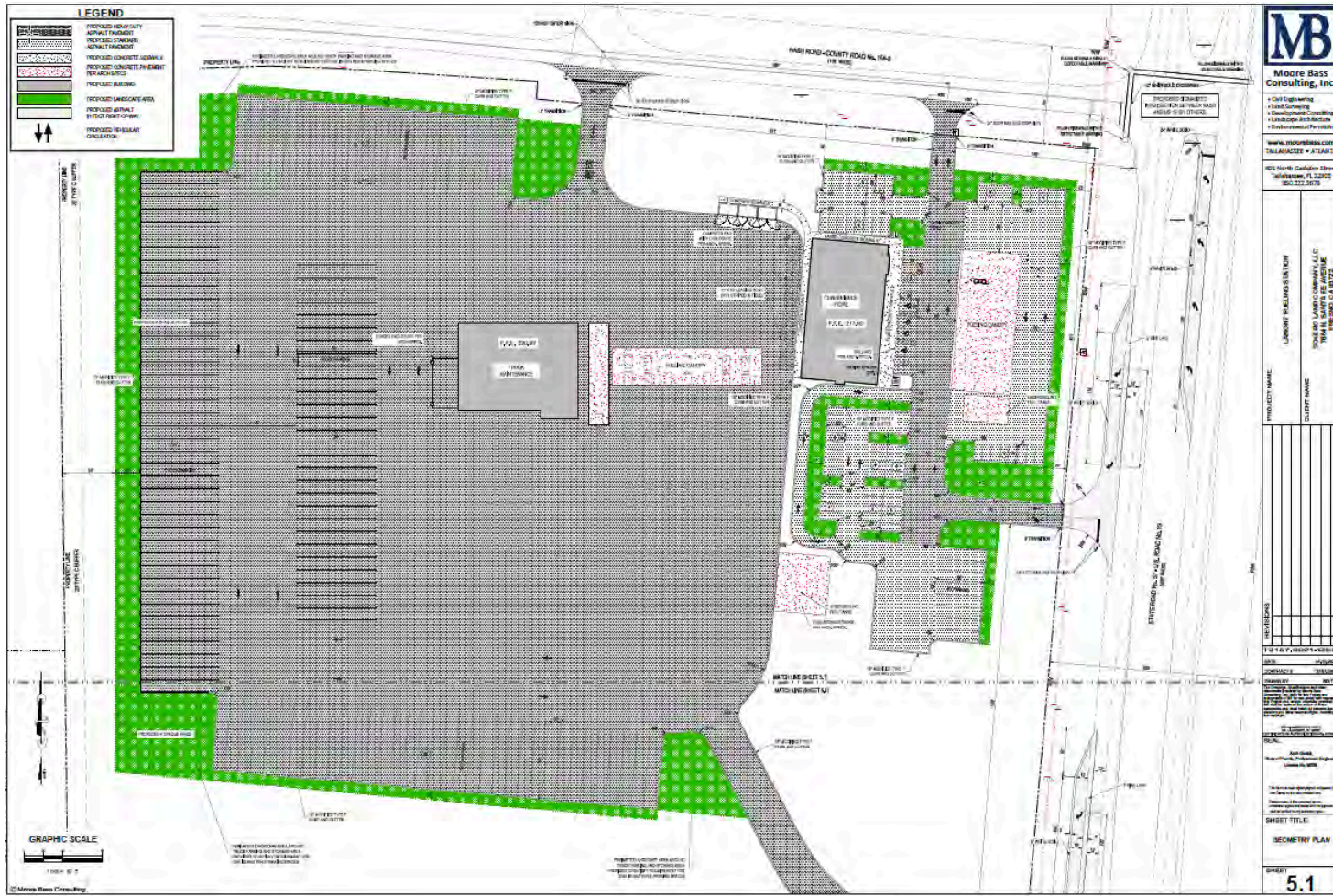
Jefferson County implements zoning through Land Use Districts (LUDs) that correspond directly to FLU designations. Both the MUBR LUD and MU-INT-BUS LUD permit General Commercial and High Intensity Commercial use categories. Consequently, gasoline sales and convenience store operations, truck stop facilities, and vehicle service and repair uses are permitted throughout the entire property. The Land Development Code (LDC) High Intensity Commercial classification explicitly includes truck stops, gasoline sale and food mart facilities with more than six pumps, and vehicle sales, rental, service, and repair operations (including trucks, buses, construction vehicles, and heavy equipment).

VALUATION BASED ON THE  
HYPOTHETICAL CONDITION

## Legal Characteristics

The valuation in this section is based on the hypothetical condition that the property had an approved Major Development Site Plan for a gas station and convenience store with an 11,248 square foot building, fueling canopy, and parking and truck stop maintenance center including an 11,356 square foot building, fueling canopy, and associated truck parking on March 4, 2025. The submitted development plan is described in the January 20, 2025, Tina Ekland, MPA, AICP memorandum and is depicted in the Construction Documents for the Lamont Fueling Station by Moore Bass Consulting, Inc., dated April 15, 2024, and included in the addenda. Below is a depiction of the submitted plan.

Figure 6: Submitted Development Plan



## Highest and Best Use Analysis

The highest and best use concept reflects a basic assumption about real estate and market behavior: the price a buyer will pay for a property is based on their conclusion as to the most profitable use of the site or property. Therefore, land and improved properties are put to their highest and best use, maximizing the profit potential for the property owner.

The determination of a property's highest and best use may not conform to the existing use of the parcel. This is because the alternative uses of the land may be restricted by the presence of improvements or legal encumbrances. Highest and best use is determined separately for the land or site as though vacant and available to be put to its highest and best use than for the improvements.

Highest and best use is: "The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability."<sup>5</sup>

The first determination reveals that land value is derived from potential land use. Unless there is a present or anticipated use for land in the foreseeable future, its value is limited. The value of land depends on the nature of the land's anticipated use. According to the concept of surplus productivity, the highest and best use of a site is that use among all reasonable alternative uses that yields the highest present land value after payments are made for labor, capital, and coordination.

### Legally Permissible

The Jefferson County Comprehensive Plan shows the subject property as having two Future Land Use (FLU) designations: Mixed Use – Interchange Business (MU-INT-BUS) and Mixed Use – Business/Residential (MUBR).

The subject property is zoned MUBR LUD and MU-INT-BUS LUD by Jefferson County.

Hypothetically on the valuation date the subject property had an approved Major Development Site Plan for a gas station and convenience store with a truck stop and maintenance center with a fueling canopy and associated truck parking was approved by Jefferson County as described in the January 20, 2025, Tina Ekland, MPA, AICP memorandum and as depicted in the Construction Documents for Lamont Fueling Station by Moore Bass Consulting, Inc., dated April 15, 2024.

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<sup>5</sup> Appraisal Institute. (2022). highest and best use. *The Dictionary of Real Estate Appraisal* (7th ed., pp. 88–89). Appraisal Institute.

## Physically Possible

The subject property comprises 35.93 gross acres and has an irregular configuration that is sufficient for effective and economically efficient development. The site topography varies from an elevation of 233 feet along Nash Road to 171 feet along the south boundary. This topography is sufficiently level for the intended use..

The property has extensive frontage on the west side of U.S. Highway 19 and the south side of Nash Road which together provides the parcel with very good quality visibility from nearby roadways and multiple options for driveway connections to the adjacent roadways. In the vicinity of this property, U.S. Highway 19 is a Florida Department of Transportation (FDOT)-designated Strategic Intermodal System facility and truck route. The highway is designed for heavy loads, features wider lanes, connectivity to major corridors, and fewer weight restrictions.

The property is about 1,000 feet south of Interstate 10. Interstate 10 is a designated Primary Highway Freight System corridor. This designation reflects the Federal Highway Administration's recognition of this segment's critical importance to national commerce. Interstate 10 provides direct connectivity to Interstate 75, Interstate 95, the Port of Jacksonville, Cecil Airport, and numerous distribution centers.

U.S. Highway 19, Interstate 10 and the interchange of these two roadways have significant influence on land uses near this interchange as seen by the existing and currently under development gas station, convenience store and repair shop to service trucks, fuel and service drivers.

## Financial Feasibility

There is strong evidence of the financial feasibility of a truck stop in the attempt of Solero Land Company, LLC to develop a truck stop on the subject and the current development of a truck stop on the northwest corner of U.S. Highway 19 and Interstate 10.

Other evidence of the influence of Interstate 10 interchanges with state roads is found in the development of a truck stop at Interstate 10 and State Road 121.

## Maximally Productive

Based on the preceding analysis, I am of the opinion that the highest and best use of the subject property is a truck service facility, such as a truck stop.

## Valuation Methodology

The direct comparison method of the sales comparison approach is the most commonly used method to value entitled land. There is a sufficient number of timely sales of land along Interstate 10 between Cottondale and Jacksonville with a highest and best use the same as or similar to the subject highest and best use. Therefore, I used the direct comparison method of the sales comparison approach to estimate the market value of the fee simple estate based on the hypothetical assumption.

Due to a lack of relevant and probative land leases, the income approach is rarely used to estimate the market value of entitled land. Additionally, truck stop land buyers and sellers do not use this method when making pricing decisions.

## Sales Comparison Approach

I analyzed comparable land sales on a relative qualitative basis. A relative qualitative comparison studies the market data relationships. This technique reflects the nature of real estate markets. To apply this technique, I analyzed comparable sales to determine whether their characteristics are inferior, superior or equal to the subject property.

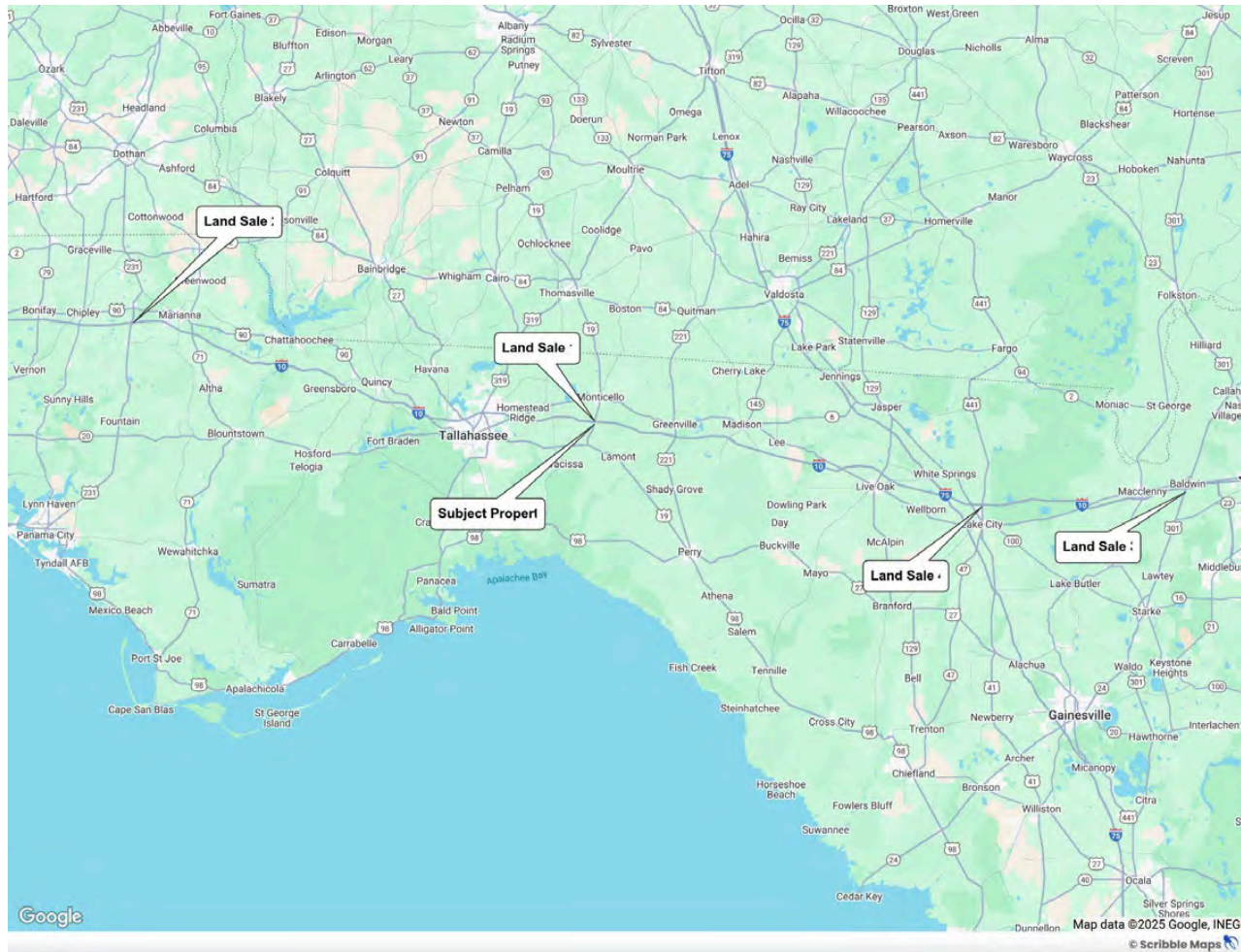
The appropriate unit of comparison when valuing entitled land with a highest and best use the same or similar to the subject is the overall sale price per square foot of upland area. In the qualitative comparison analysis of the comparable sales, each is analyzed for real property rights conveyed, financing, conditions of sale, market conditions, location, and physical characteristics.

The table below summarizes the comparable sales details. A detailed description of the comparable land sales is in the Addenda.

Table 1: Comparable Land Sales Data Based on the Hypothetical Condition

Sale No.	Location	County	Use	Real Property	Interstate Exit	Sale Date	Sale Price	Gross Acres	Sale / Gross Acre	I-10 Avg Daily Truck Count
1	NW cor I-10 & US Hwy 19	Jefferson	QuickTrip	Partial Interest	225	Oct 2024	\$ 1,000,000	9.771	\$ 102,344	18,034
2	NE cor I-10 & US Hwy 231	Jackson	QuickTrip	Fee Simple	130	Aug 2023	\$ 2,800,000	33.02	\$ 84,797	16,280
3	SW cor I-10 & SR 121	Baker	Journey	Fee Simple	335	Dec 2021	\$ 900,000	5.86	\$ 153,584	14,626
4	SW cor I-10 & US Hwy 441	Columbia	N/A	Fee Simple	303	Jul 2024	\$ 2,130,000	15.79	\$ 134,896	18,241

Figure 7: Comparable Land Sales Location Map



## Qualitative Analysis

### Property Rights

Examination of recorded deeds and verifications indicates that Comparable Sale 1 is the sale of a divided partial interest resulting from the Interstate 10 limited access right of way which is inferior to the full bundle of fee simple property rights of the subject. The remaining comparables are the sale of the fee simple estate which is similar to the real property being appraised.

### Financing

My review of official records and transaction verifications confirms all comparable sales were sold for cash or involved conventional financing at market rates and terms. No seller financing, below-market interest rates, or other non-market financing terms were identified. Therefore, all sale prices reflect cash equivalent values consistent with the definition of market value.

### Conditions of Sale

The motivations of each transaction and the sale price are the product of typical motivations of buyers and sellers, with no incentives or pressure on either party to consummate the sale.

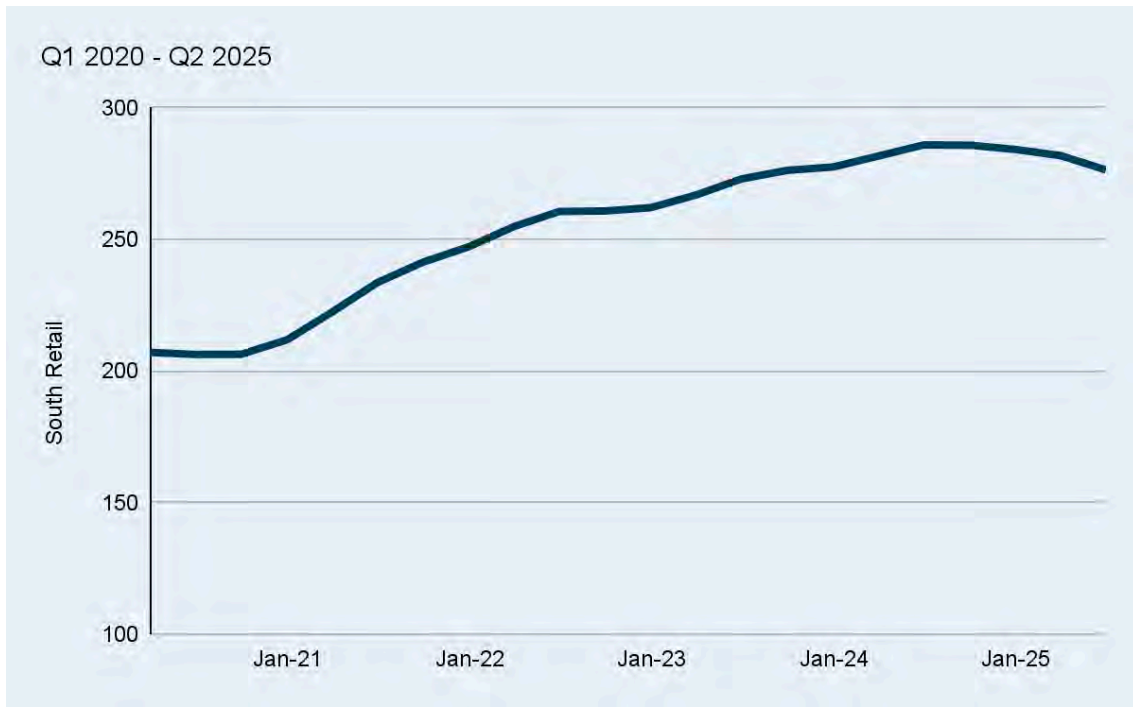
### Market Conditions

I estimated the difference in market conditions existing on the date of the comparable sale and the market conditions existing on the date of value by analysis of the CoStar Repeat-Sale indices. This index is constructed using a repeat sales methodology, widely considered the most accurate measure of price changes for real estate. This methodology measures the movement in the prices of commercial properties by collecting data on actual transaction prices. When a property is sold more than once, a sales pair is created. The prices from the previous and most-recent sales are then used to calculate price movement for the property. The aggregated price changes from all of the sales pairs are used to create a price index.

Between 2020 and Q2 2025, the price of retail in the South United States (U.S.) increased 33.3% or an average of 1.59% per quarter. The price of retail in the South U.S. peaked in March and June 2024 at an index of 286, and in Q1 2025, the price of retail in the South U.S. declined slightly by 0.704%.

Market condition adjustments were calculated by measuring the index differential between each comparable sale date and the effective valuation date of March 2025. Comparable Sales 1 and 4, sold when the index was 1.5% higher than current levels, require a downward adjustment of 1.5%. Comparable Sales 2 and 3, transacted when market conditions were 2.2% and 14.2% below current levels respectively, require corresponding upward adjustments.

Figure 8: Price Trend of Retail in the South U.S.



### Location

Location analysis focuses on interstate highway access and truck traffic volumes, critical factors for truck stop and transportation support use viability. According to Florida Department of Transportation data, the subject property's location at Interstate 10 and U.S. Highway 19 records 18,034 average daily truck count (ADTC).

Comparable Sales 1 and 4, with ADTCs of 18,200 and 17,850 respectively, demonstrate similar traffic counts and require no location adjustment. Comparable Sales 2 and 3, with lower ADTCs of 16,280 and 14,626, are inferior locations.

### Physical Characteristics

All comparable land sales have a configuration that is suitable for efficient development of their respective highest and best use. This makes them comparable to the subject property in terms of parcel configuration.

Comparable Sale 2 at 33.02 acres closely matches the subject property's 35.93 acres regarding parcel size, resulting in no adjustment for size differential.

Comparable Sales 1, 3, and 4 are smaller than the subject property. Under the economic principle of diminishing marginal returns, smaller parcels typically command higher per-acre prices than larger comparable parcels due to their more efficient land utilization for development purposes. Therefore, these three comparable sales are considered superior to the subject property for parcel size and will require downward adjustments to reflect this advantage.

### Legal Characteristics

All of the comparable sales have a future land use and zoning designation sufficient for the development of a truck stop or transportation support use. Therefore, the future land use and zoning characteristics of each comparable sale are similar to the subject's future land use and zoning characteristics.

This valuation incorporates the hypothetical condition that the subject property has an approved Major Development Site Plan for the proposed truck stop complex.

Since none of the comparable sales included approved development plans, each comparable sale is inferior to the subject property for this entitlement.

### Conclusion

The comparable sales requiring the fewest number of adjustments of the least magnitude of adjustment are accorded the greatest weight. Therefore, Comparable Sales 1 and 4 are accorded the greatest weight and Comparable Sales 2 and 3 are accorded secondary weight. Based on this analysis, I am of the opinion that the subject had a market value of the fee simple per acre basis based on the hypothetical condition that the property had an approved Major Development Site Plan for the proposed truck stop complex, as of the valuation date March 4, 2025 of \$125,000 acre, such that:

### Table 2: Market Value Based on the Hypothetical

#### Market Value based on Hypothetical

Land Area (Acres)	35.93
* Value per Acre	\$ 125,000
Market Value	<u>\$ 4,491,250</u>
Rounded	\$ 4,491,000

After my analysis of market data, it is my opinion that the market value of the fee simple estate, based on the hypothetical condition that the property had an approved Major Development Site Plan for a gas station, convenience store, maintenance center, and truck stop on the retrospective date of March 4, 2025, was:

FOUR MILLION FOUR HUNDRED NINETY ONE MILLION DOLLARS (\$4,491,000)

## Exposure Time

To estimate exposure time I analyzed the comparable sales, information from market participants and primary research. Based on this data and my analysis of it I am of the opinion that a reasonable exposure time is 12 to 24 months.

## VALUATION AS UNENTITLED

# Highest and Best Use Analysis

## Legally Permissible

The Jefferson County Comprehensive Plan shows the subject property as having two Future Land Use (FLU) designations: Mixed Use – Interchange Business (MU-INT-BUS) and Mixed Use – Business/Residential (MUBR).

Jefferson County has zoned the subject property MUBR LUD and MU-INT-BUS LUD.

The remaining land uses permit offices, retail, lodging, restaurants, services, commerce parks, shopping centers, or other similar business activities.

## Physically Possible

The subject property comprises 35.93 gross acres and has an irregular configuration which is sufficient for effective and economically efficient development. The parcel topography varies from an elevation of 233 feet along Nash Road to 171 feet along the south boundary which over the long length of the site is sufficiently level for efficient development.

The property has extensive frontage on the west side of U.S. Highway 19 and the south side of Nash Road. In the vicinity of this property, U.S. Highway 19 is a Florida Department of Transportation (FDOT)-designated Strategic Intermodal System facility and truck route. The highway is designed for heavy loads, features wider lanes, connectivity to major corridors, and fewer weight restrictions.

The property is about 1,000 feet south of Interstate 10. Interstate 10 is a designated Primary Highway Freight System corridor. This designation reflects the Federal Highway Administration's recognition of this segment's critical importance to national commerce. Interstate 10 provides direct connectivity to Interstate 75, Interstate 95, the Port of Jacksonville, Cecil Airport, and numerous distribution centers.

U.S. Highway 19, Interstate 10 and the interchange of these two roadways have significant influence on land uses near this interchange as seen by the existing and currently under development gas station, convenience store and repair shop to service trucks, fuel and service drivers.

## Financial Feasibility

The subject property's rather large size of 35.93 acres imposes severe limitations on the use of the parcel given the permitted uses in the MUBR land use designation. The area near the subject property is lightly populated and this light population density is insufficient to support large scale office, commerce park or a community scale shopping center. The remaining land uses, restaurants, lodging, and retail are small land users, in the range of one to three acres

each, at the sales rate of these small parcels it would take over 20 years for these small scale uses to provide a market rate of return. Although the market area and nearby Interstate 10 location could support one or two restaurants and maybe one hotel this would only add up to at most six or seven acres out of the total 35.93 acres.

Large tract users permitted in the MUBR need the market area population to grow significantly to be supportive of a large-scale use such as a shopping center or office park. Between 2020 and 2030, the Jefferson County population is only projected to increase by 1,368 people, a rate of less than one percent which is insufficient to support a large-scale use of the site that conforms to the remaining permitted uses in the MUBR.

Based on this analysis, there is not another use that is financially feasible and conforms to the remaining legally permissible uses.

## Maximally Productive

Based on the preceding analysis, I am of the opinion that the highest and best use of the subject property is to hold the subject property for an extended period of time.

## Valuation Methodology

After an extensive search, one land sale was found at an Interstate 10 interchange between Cottondale, Florida, to the west and Jacksonville, Florida, to the east where the purchaser acquired the land for future speculative purposes. To estimate market value, I compared this sale with the four land sales acquired with a highest and best development in the foreseeable future.

No leases of land for speculative purposes were found; therefore, the income approach was not applied.

## Sales Comparison Approach

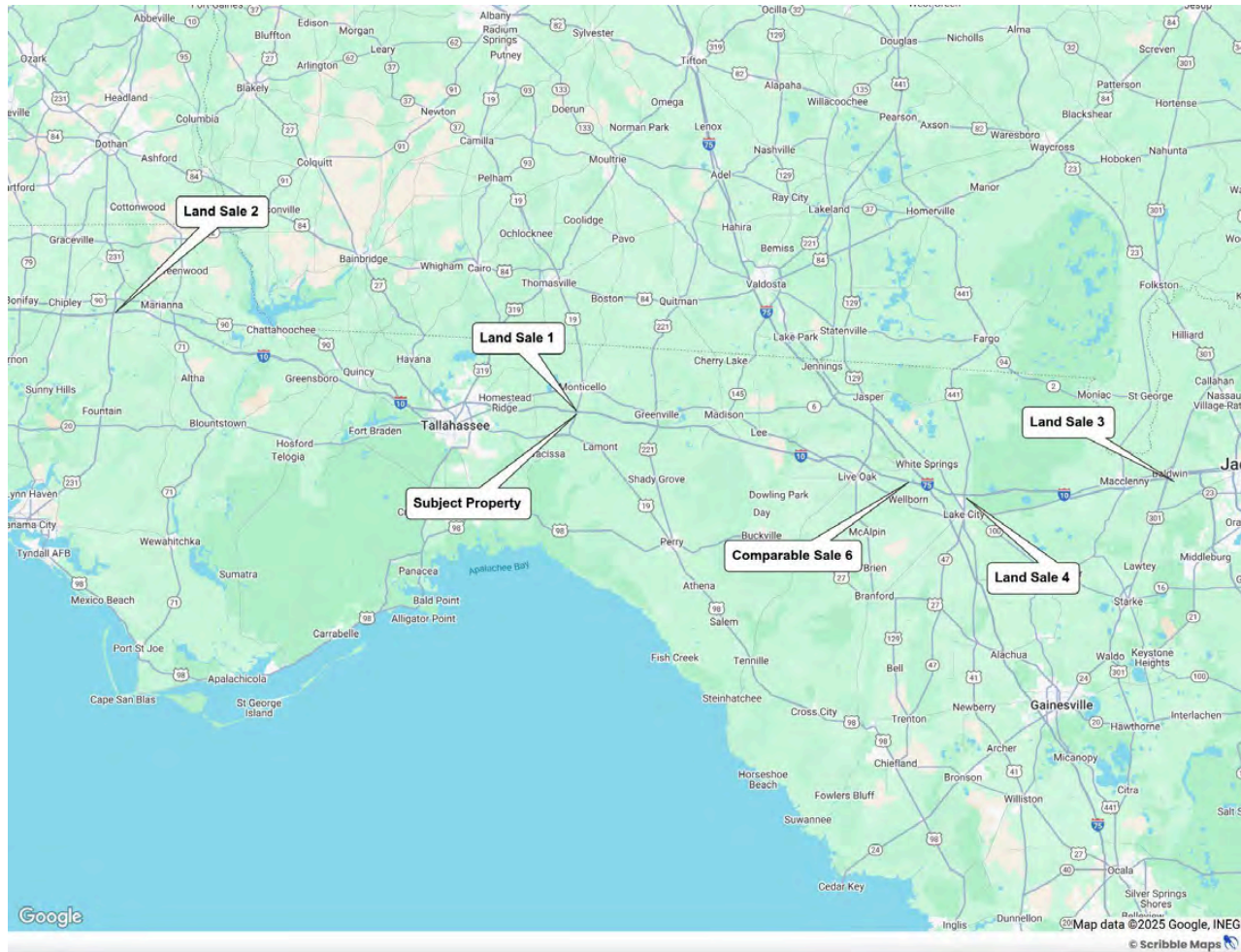
Following in the table below are the comparable sales analyzed. Comparable Sale 5 was acquired for the future development of a gas station. Comparing this sale with the Comparable Sales 1 through 4 indicates the discount for future speculative uses and best use.

Table 3: Comparable Land Sales Data

## Comparable Land Sales Data

Sale No.	Location	County	Use	Real Property	Interstate Exit	Sale Date	Sale Price	Gross Acres	Sale / Gross Acre	I-10 Avg Daily Truck Count
1	NW cor I-10 & US Hwy 19	Jefferson	QuickTrip	Partial Interest	225	Oct 2024	\$ 1,000,000	9.771	\$ 102,344	18,034
2	NE cor I-10 & US Hwy 231	Jackson	QuickTrip	Fee Simple	130	Aug 2023	\$ 2,800,000	33.02	\$ 84,797	16,280
3	SW cor I-10 & SR 121	Baker	Journey	Fee Simple	335	Dec 2021	\$ 900,000	5.86	\$ 153,584	14,626
4	SW cor I-10 & US Hwy 441	Columbia	N/A	Fee Simple	303	Jul 2024	\$ 2,130,000	15.79	\$ 134,896	18,241
5	SW cor I-10 & CR 137	Suwannee	Gas Station	Partial Interest	202	Apr 2024	\$ 1,100,000	31.77	\$ 34,624	16,373

Figure 9: Comparable Land Sales Location Map



## Data Analysis

To estimate the discount applicable to land with speculative future highest and best use or uncertain development timing, I compared Comparable Sale 6 (purchased to hold for future development) with Comparable Sales 1 through 4 (purchased for near-term development). The lower sale price of Comparable Sale 6 reflects discounts for both developer risk and timing risk.

Comparable Sale 6 involves a partial interest related to Interstate 10 limited access property rights. While Comparable Sales 1 through 4 represent fee simple estates (which are superior), Comparable Sales 1 and 6 both involve divided partial interests, making them more directly comparable.

Comparable Sale 6 sold in April 2024 with a CoStar Repeat Sales Index of 282, matching the index on the valuation date, indicating similar market conditions. At 31.77 acres, Comparable Sale 6 is similar in size to Comparable Sale 2 but smaller than the remaining comparables.

The comparison between Comparable Sale 6 and Sales 1 through 4 reveals discounts ranging from 59.25% to 77.5%, demonstrating strong consistency and thus credibility. Comparable Sale 6 shows the closest similarity to Comparable Sales 1 and 2, which indicate discounts of 66.2% and 59.2% respectively. The comparisons with Sales 3 and 4 receive secondary consideration.

Based on this analysis, I conclude that land with highest and best use beyond the foreseeable future (speculative development) warrants a 60% discount compared to land suitable for development within the foreseeable future.

### Table 4: Discount Analysis

Discount Analysis For Future Speculative Development

Sale 6	\$ 34,624	Sale 6	\$ 34,624	Sale 6	\$ 34,624	Sale 6	\$ 34,624
Sale 1	\$ 102,344	Sale 2	\$ 84,797	Sale 3	\$ 153,584	Sale 4	\$ 134,896
Discount	66.2%	Discount	59.2%	Discount	77.5%	Discount	74.3%

## Conclusion

The estimated market value of the fee simple interest of the subject property as of the valuation date of March 4, 2025 is as follows:

Table 5: Market Value

Market Value	
Land Area (Acres)	35.93
* Value per Acre	<u>\$ 125,000</u>
Market Value	\$ 4,491,250
* Discount (1 - 60%)	<u>40.0%</u>
Market Value	\$ 1,796,500
Rounded	\$ 1,797,000

After my analysis of market data, it is my opinion that the market value of the fee simple estate, based on the condition that the property was without a Major Development Site Plan on the retrospective date of March 4, 2025, was:

ONE MILLION SEVEN HUNDRED NINETY SEVEN MILLION DOLLARS (\$1,797,000)

## Exposure Time

The highest and best use was established as to hold the subject property for an extended period of time, beyond the foreseeable future. In appraisal theory highest and best use affects market value when that use is in the foreseeable future generally considered to be 3 to 5 years.

Comparable Sale 6 was listed on the market in 2004 and sold in 2024, 20 years after being listed for sale.

In the case of the subject property, ultimate highest and best use is beyond 3 to 5 years. Therefore, I am of the opinion that exposure time is between 3 and 5 years.

# Assumptions and General Limiting Conditions

## Legal and Title Assumptions

- Title is assumed to be good and marketable unless otherwise stated.
- No responsibility is assumed for legal descriptions or legal/title considerations.
- Property is appraised free and clear of all encumbrances unless otherwise noted.

## Physical Condition and Inspection Limitations

- No hidden subsoil or structural defects are assumed. No engineering studies were conducted.
- Descriptions of improvements are based on visual observation only.
- No liability is assumed for structural soundness.
- Subsurface rights (minerals, oil, water) are excluded from consideration.

## Environmental and Regulatory Compliance

- Full compliance with federal, state, and local environmental regulations is assumed unless stated otherwise.
- The possibility of hazardous materials (e.g., asbestos, urea-formaldehyde) is not considered.
- The appraisal is contingent on an environmental audit confirming no toxic substances are present.
- ADA compliance is assumed but not verified. No responsibility is assumed for noncompliance.

## Governmental and Legislative Factors

- It is assumed that all licenses, consents, and approvals have been or can be obtained.
- Concurrency laws (Florida Statutes, 1985) are not considered; impact is undetermined.
- Readers should consult municipal, county, or state officials regarding potential development restrictions.

## Scope and Use of the Report

- This report is specific to the subject property and current use program only.
- Distribution of value between land and improvements applies only under current use.

- Figures and valuations must not be used in other contexts or combined with other appraisals.

Use Restrictions and Confidentiality

- The report is intended solely for the client listed as the addressee.
- No part of the report may be reproduced or distributed without the appraiser's written consent.
- The appraiser is not obligated to testify or appear before any authority unless previously arranged.

Limitations on Appraiser Expertise

- The appraiser is not qualified to detect hazardous substances or assess ADA compliance.
- Professional inspection is advised for environmental or code compliance concerns.

MICHAEL A. MCELVEEN, MAI, CRE  
President  
Urban Economics, Inc.

Michael A. McElveen serves as President of Urban Economics, Inc., a Tampa-based real estate consulting firm specializing in econometrics, valuation, spatial analytics, economic impact studies, and stigma-effect analysis. With over 42 years of professional experience, Mr. McElveen is particularly recognized for his extensive expertise as an expert witness, having provided testimony in numerous jury trials, hearings, and depositions.

Areas of Expertise Include:

- Real Estate Valuation & Expert Testimony: Mr. McElveen has completed valuations, evaluations, consulting, and expert testimony across diverse real estate sectors including:
  - Office Properties
  - Aviation and Port-Related Real Estate
  - Manufacturing Facilities
  - Hospitality and Hotel Properties
  - Golf Courses and Recreational Facilities
  - Regional Retail Centers and Big-Box Stores
  - Master-Planned Residential Communities
  - Developments of Regional Impact (DRIs)
  - Condominiums and Apartment Complexes
  - Convenience Stores and Gas Stations
  - Entitled and Unentitled Land Parcels
  
- Environmental Impairment and Stigma Analysis: Recognized by his peers and Florida courts as an expert on valuation impacts due to environmental impairment and associated stigma, Mr. McElveen has extensively studied and lectured on property marketability within environmentally impaired contexts, including Brownfields redevelopment. Representative environmental impairment assignments include:
  - Jacksonville, FL: Groundwater contamination (cleaning solvents, VOCs, heavy metals) affecting 86 single-family residences.
  - St. Thomas, USVI: Petroleum groundwater contamination analysis.
  - Orlando, FL: Impact of unexploded World War II ordnance on residential property values.
  - Tallevast, FL: Groundwater contamination and proximity to a Superfund site affecting 150 residential and commercial properties.
  - Tampa, FL: Arsenic-based solvents in groundwater at commercial development sites.
  - Tampa, FL: Valuation impacts from Mulberry Phosphate acidic wastewater slurry spill into Alafia River.
  - Clearwater, FL: Asbestos contamination within a regional shopping mall.
  - Port St. Joe, FL: Impaired fill material impacts on single-family residential development.
  - Largo, FL: Groundwater contamination impacts on retail and business park sites from off-site sources.
  - Sarasota, FL: Petroleum groundwater contamination of residential property.
  - Tavernier, FL: Sewage contamination impact on single-family home.
  - Florida (multiple sites): Numerous valuation analyses involving dry cleaning solvent contamination, landfill proximity, and Brownfield redevelopment sites.
  
- Aviation and Port-Related Real Estate: As an active Instrument-Rated Single-Engine Land (SEL) Private Pilot and a U.S. Merchant Marine Captain (100-ton, near-coastal waters), Mr. McElveen combines practical aviation and maritime knowledge with real estate expertise. His unique

qualifications have led to frequent consulting roles with organizations such as the University of South Florida's Center for Transportation Research (CUTR). Recent aviation and port-related engagements include:

- Port Canaveral: Comprehensive land lease rent and terms analysis for properties south of the shipping channel, including the proposed retail development "The Cove at Port Canaveral."
  - Clearwater, FL: Aircraft hangar rental and lease term study for U.S. Army Corps of Engineers corporate aviation facilities.
  - Orange County, FL: Approved aviation/non-aviation real estate appraiser with Orange County Aviation Authority (OCAA).
  - Opa Locka, FL: Ground lease appraisal review and consulting for Miami-Dade Aviation Department.
  - Florida Department of Transportation (FDOT) Aviation & Space Ports: Advisory roles in the publication of:
    - "Guidelines for Determining Market Value & Market Rent of Airport Property" (CUTR)
    - "Florida Aviation Facilities Rent Study" (CUTR)
  - Florida Aviation Trades Association: Authored and analyzed the "Florida Hangar Rent Survey," published in Spring 2012.
- Economic Analysis: Mr. McElveen employs advanced econometric and meta-analysis methodologies, utilizing the latest IMPLAN economic impact modeling software to quantify real estate development impacts. Representative projects include:
    - Meta-analysis of Home Depot stores' impact on nearby residential property values (Cape Coral and Jacksonville Beach, FL).
    - Economic impact assessment of a 9,400-acre aggregate mine in Levy County, FL.
    - Econometric analysis of aggregate mine impacts on home prices in Hernando County, FL.
    - Economic impact study of a 1-million-square-foot regional shopping mall in Hillsborough County, FL.
    - Economic impact study of urban infill condominium developments in Tampa, FL.
    - Marginal valuation impact analyses for golf courses, equestrian facilities, and community amenities in various Florida locations.
    - Analysis of delay and development plan-change damages in residential condominiums (Jacksonville Beach, FL; St. Johns, USVI).
    - Hedonic regression analyses examining vehicular traffic, roadway elevation, and parking adequacy effects on property values.
  - Spatial Analytics and Counseling: Mr. McElveen leverages sophisticated spatial analytics, including GIS mapping with ESRI ArcView software, to visually demonstrate locational impacts on real estate value and marketability. His advisory services have been utilized by major corporations, such as The Home Depot, to educate stakeholders and communities regarding large-scale retail developments and infrastructure projects.

Education:

- Bachelor of Arts in Finance, University of South Florida
- Bachelor of Science, Florida State University

Professional Associations and Certifications:

- Member of the Appraisal Institute (MAI), Certificate No. 7569
- State of Florida Certified General Real Estate Appraiser, License RZ360
- American Real Estate Society (ARES)

- American Real Estate and Urban Economics Association
- National Association of Business Economists (NABE)
- The Counselors of Real Estate (CRE), Member ID 2592

Expert Witness Experience:

- Qualified expert witness in Federal Bankruptcy Courts (Florida Middle and Lower Districts) and multiple Circuit Courts across Florida counties including Miami-Dade, Hillsborough, Pinellas, Lee, Broward, Orange, Polk, Alachua, Hernando, Manatee, Palm Beach, St. Johns, Sumter, Volusia, Pasco, Hardee, and Washington.

Publications and Presentations:

- Published and presented extensively on topics including real estate valuation, environmental impairment impacts, aviation-related real estate, and spatial econometric analyses. Notable journals include the Journal of Housing Research and Assessment Digest.

Professional Service:

- Past President and Board Member, Florida State University Trends Conference
- Regular speaker and contributor at industry conferences and professional forums addressing valuation, environmental impacts, and spatial analytics.

EXHIBIT A

ADDENDA

## EXHIBIT A

### Comparable Sale 1

#### PROPERTY OVERVIEW

Location:	NWC U.S. HWY & I-10
Property Name:	Quik Trip
Proposed Use:	Truck Stop
Property Address:	NWC U.S. Hwy 19 & I-10
City, County, State:	Lamont, Jefferson, FL

#### TRANSACTION OVERVIEW

Grantor:	Richard H Law and Jo Shuford Law
Grantee:	QuikTrip Corp
Transaction Date:	October 22, 2024
Property Rights:	Divided Partial Interest
Conditions of Sale:	Arm's Length
Sale Price:	
Nominal Price	\$1,000,000
Adjusted Price	\$1,000,000

#### PROPERTY DETAILS

Parcel ID Number:	24-1N-4E-0000-0020-0000; et.al.
Gross Area:	9.771 acres
Upland Area:	9.771 acres (100%)
Wetland Area:	0
Zoning:	MU-INT-BUS
Future Land Use:	Mixed Use - General (MUG)
Topography:	Generally Level
Land Shape:	Nearly Rectangular

#### TRANSACTION CHARACTERISTICS

Verification:	Billy Rhodes, broker QuickTrip
Financing Terms:	Cash to Seller
Recording Data:	202433002738
Price / Upland Area:	\$102,344

#### COMMENTS/ANALYSIS

The site is located along S. Jefferson Highway, near its intersection with Interstate 10, providing excellent regional access and visibility. S. Jefferson Highway serves as a key north-south arterial in the area, while Interstate 10 functions as a major east-west corridor. Surrounding land uses are a mix of commercial and service-oriented development, with undeveloped and wooded tracts to the north and west. The parcel, totaling approximately 9.771 acres, is designated Mixed Use –

## EXHIBIT A

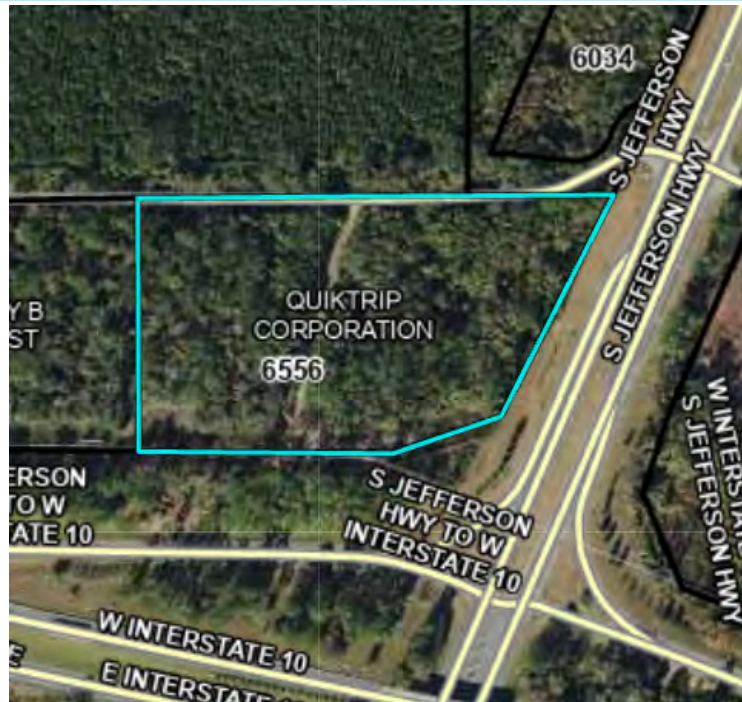
General (MUG) under the Jefferson County Future Land Use Map, allowing for a variety of commercial and mixed-use development opportunities.

Mr. Rhodes confirmed a sale price of \$1,000,000 allocated to the land area of 9.771 acres that is on the northwest quadrant of Interstate 10 and Campground Road. The 1.876 acres on the northwest corner of Campground Road and U.S. Highway 19 is excess land and is listed for sale at \$300,000 which is separate from the allocated price of \$1,000,000 for the land south of Campground Road.

Site is to be developed with an 8,292 square foot convenience store, 6,555 square foot fueling canopy, 3,109 square foot overhead truck canopy, 51 parking spaces, and 11 truck parking spaces.

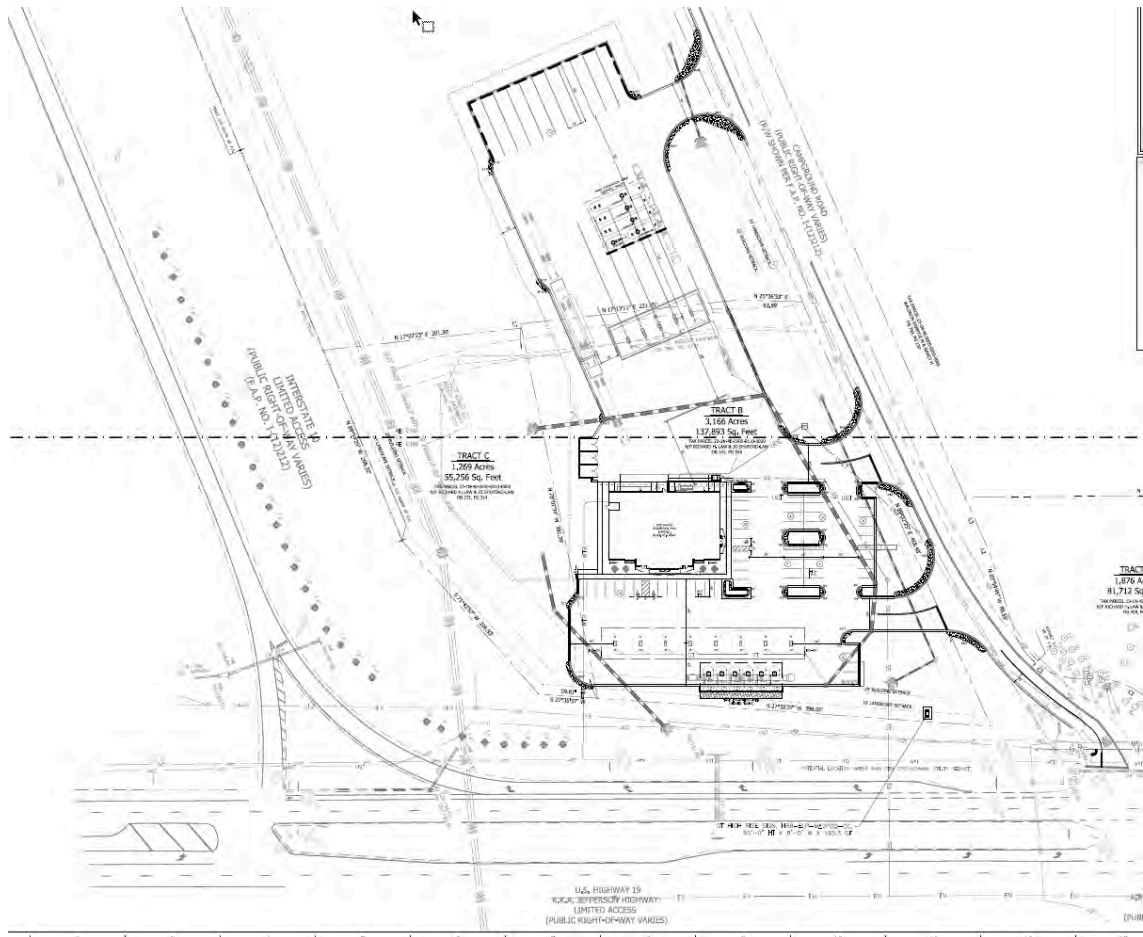
This is the sale of a divided partial interest which is the result of the limited access rights of the Florida Department of Transportation along Interstation 10.

### AERIAL PHOTOGRAPH



### SITE PLAN

EXHIBIT A



## EXHIBIT A

### Comparable Sale 2

#### PROPERTY OVERVIEW

Location:	NEC I-10 & U.S. Hwy 231
Property Name:	Quik Trip
Proposed Use:	Truck Stop
Property Address:	NEC I-10 & U.S. Hwy 231
City, County, State:	Cottondale, Jackson, FL

#### TRANSACTION OVERVIEW

Grantor:	Bennett Eubanks Oil Company, et al
Grantee:	QuikTrip Corp
Transaction Date:	September 2023
Property Rights:	Fee Simple
Conditions of Sale:	Arm's Length
Sale Price:	
Nominal Price	\$2,800,000
Adjusted Price	\$2,800,000

#### PROPERTY DETAILS

Parcel ID Number:	07-4N-11-0000-0040-0000; et.al.
Gross Area:	33.02 acres
Upland Area:	N/A
Wetland Area:	Three small wetland areas
Zoning:	N/A
Future Land Use:	Agriculture-2
Topography:	Generally Level
Land Shape:	Irregular

#### TRANSACTION CHARACTERISTICS

Verification:	Billy Rhodes, broker QuickTrip
Financing Terms:	Cash to Seller
Recording Data:	202332010455
Price / Upland Area:	\$84,797

#### COMMENTS/ANALYSIS

This site is on the east side of U.S. Highway 231, north of Interstate 10 at exit 130. Interstate 10 at this interchange has an average daily truck count of 16,280.

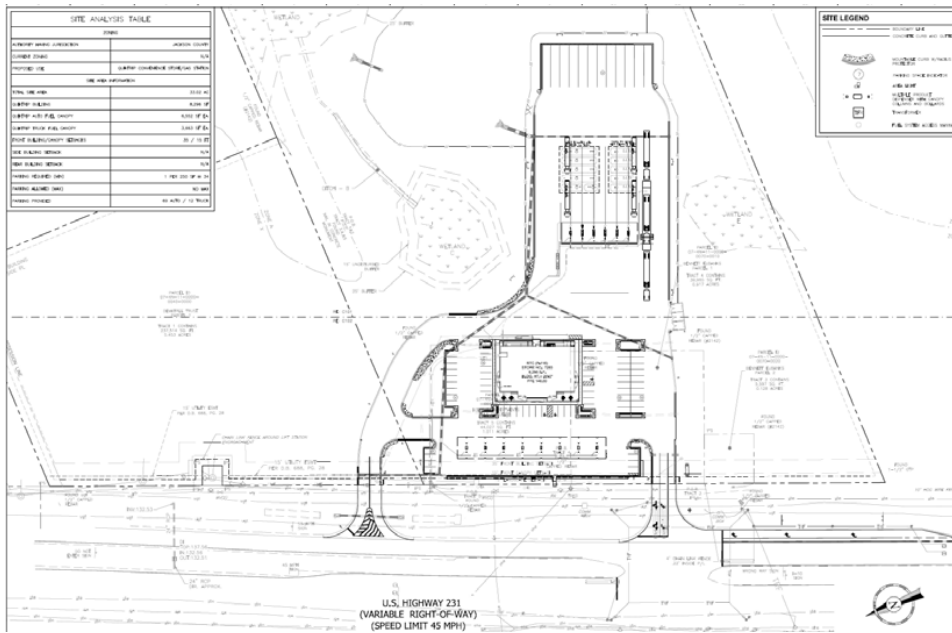
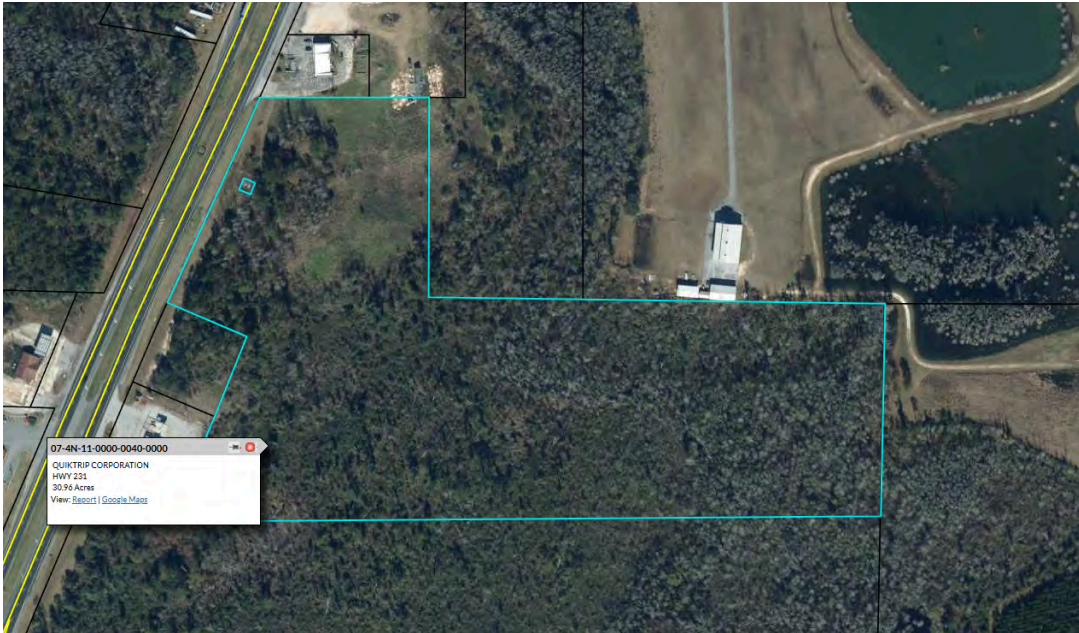
This sale is the assemblage of four parcels comprising 30.98 acres, 1.0 acre, 1.0 acre and 0.4

# EXHIBIT A

acre.

This parcel is to be developed with 8,296 square foot convenience store, 6,552 square foot auto fuel canopy, 3,663 square foot truck fuel canopy, 34 vehicle parking spaces and 12 truck parking spaces.

## AERIAL PHOTOGRAPH



## EXHIBIT A

### Comparable Sale 3

#### PROPERTY OVERVIEW

Location:	SW cor I-10 & SR 121
Proposed Use:	Convenience Store with Gas
Property Address:	9826 SR 121
City, County, State:	Macclenny, Baker, FL

#### TRANSACTION OVERVIEW

Grantor:	121 Club, Inc
Grantee:	R.H. Davis Oil Company
Transaction Date:	December 2021
Property Rights:	Fee Simple
Conditions of Sale:	Arm's Length
Sale Price:	
Nominal Price	\$900,000
Adjusted Price	\$900,000

#### PROPERTY DETAILS

Parcel ID Number:	08-3S-22-0000-0000-0160
Gross Area:	5.86 acres
Upland Area:	5.86 acres (100%)
Wetland Area:	0
Zoning:	Vacant Commercial
Future Land Use:	Mixed Use - General
Topography:	Generally Level
Land Shape:	Irregular, approximately rectangular

#### TRANSACTION CHARACTERISTICS

Financing Terms:	Cash to Seller
Recording Data:	202100009541
Price / Upland Area:	\$153,584

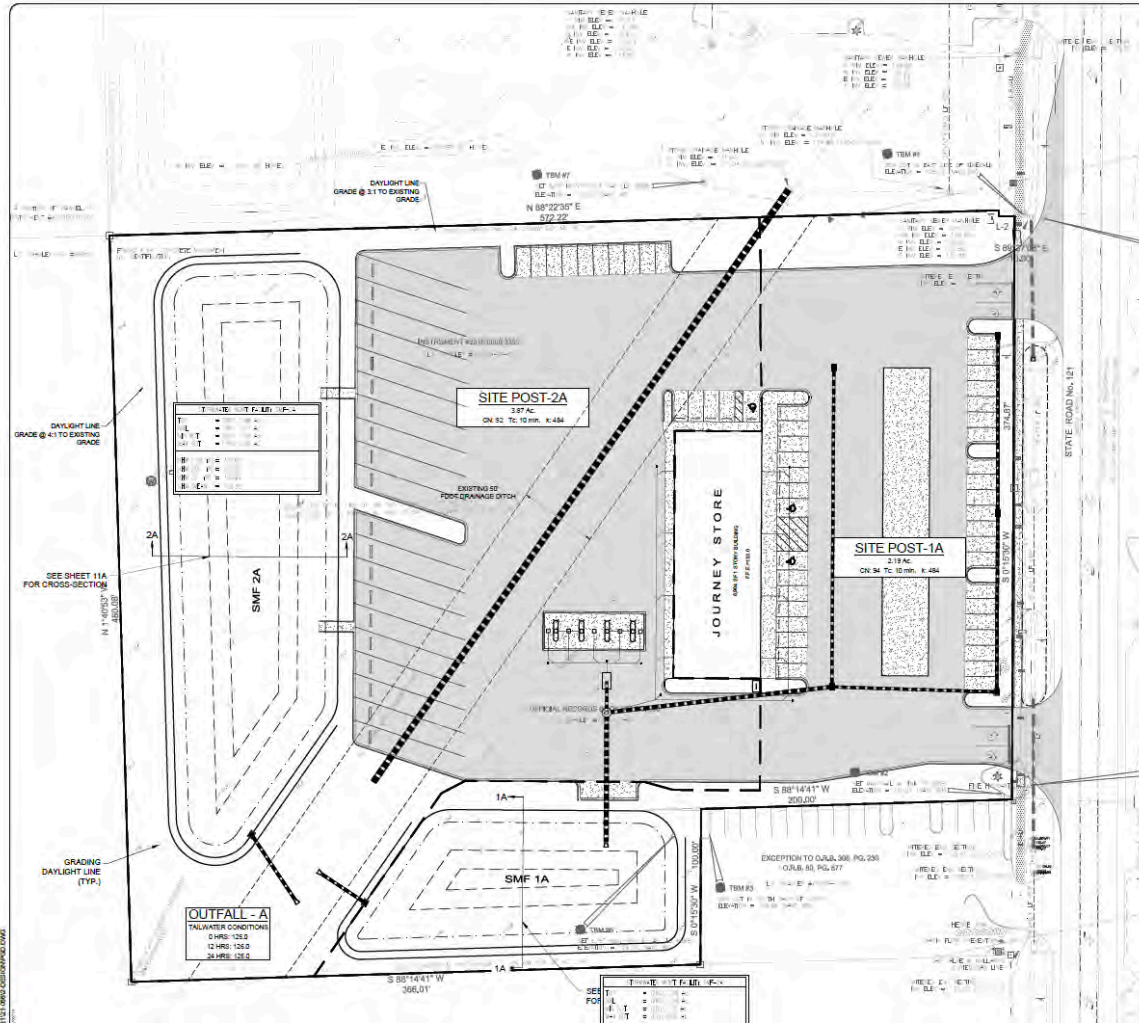
#### COMMENTS/ANALYSIS

The property is located at the southeast quadrant of the State Road 121 and Interstate 10 interchange in Macclenny, Baker County, Florida. This prime location offers direct frontage along SR 121 and immediate access to I-10, a major east-west transportation corridor. The parcel includes 5.86 acres and is zoned vacant commercial. Surrounding land uses are a mix of commercial services, hospitality uses, and light industrial facilities, with established residential neighborhoods to the south.

# EXHIBIT A

Site is bisected in a southwest to northeast direction by a 50 foot wide FDOT lateral drainage easement. The buyer converted the open drainage ditch to a buried concrete pipe.

## AERIAL PHOTOGRAPH



## EXHIBIT A

### Comparable Sale 4

#### PROPERTY OVERVIEW

Location:	SWC HWY 441 & I-10
Proposed Use:	Commercial - Convenience Store / Gas Station
Property Address:	3554 N US HWY 441
City, County, State:	Lake City, Columbia, FL

#### TRANSACTION OVERVIEW

Grantor:	Melbourne Property Group, LLC
Grantee:	Cobrod 1, LLC
Transaction Date:	July 19, 2024
Property Rights:	Fee Simple
Conditions of Sale:	Arm's Length
Sale Price:	
Nominal Price	\$2,130,000
Adjusted Price	\$2,130,000

#### PROPERTY DETAILS

Parcel ID Number:	08-3S-17-04911-000
Gross Area:	15.79 acres
Upland Area:	15.79 acres (100%)
Wetland Area:	
Zoning:	Commercial
Future Land Use:	Commercial
Topography:	Generally Level
Land Shape:	Nearly Rectangular

#### TRANSACTION CHARACTERISTICS

Financing Terms:	Cash to Seller
Recording Data:	202412016010
Price / Upland Area:	\$126,861

#### COMMENTS/ANALYSIS

The site is located at the southwest quadrant of the US Highway 441 and Interstate 10 interchange in Columbia County, providing direct access to two major regional corridors. US 441 functions as a primary north-south arterial through the area, while Interstate 10 serves as an east-west route across North Florida. The parcel encompasses approximately 16.79 acres and is designated Commercial (COM) under Columbia County's Future Land Use Map. Surrounding land uses include commercial developments, wooded tracts, and regional industrial facilities to the south.

#### AERIAL PHOTOGRAPH

EXHIBIT A



## EXHIBIT A

### Comparable Sale 5

#### PROPERTY OVERVIEW

Location:	SW cor I-10 & CR 137
Proposed Use:	Speculative future development
Property Address:	N/A
City, County, State:	Wellborn, Suwannee, Florida

#### TRANSACTION OVERVIEW

Grantor:	M.L. Carter Services, Inc.
Grantee:	Wellborn Interchange Project LLC
Transaction Date:	April 2024
Property Rights:	Divided Partial Interest
Conditions of Sale:	Arms Length
Sale Price:	
Nominal Price	\$1,100,000
Adjusted Price	\$1,100,000

#### PROPERTY DETAILS

Parcel ID Number:	28-02S-15E-00233-000000
Gross Area:	31.77 Acres
Upland Area:	31.77 Acres
Wetland Area:	0
Zoning:	Commercial
Future Land Use:	Commercial
Topography:	Level
Land Shape:	Rectangular

#### TRANSACTION CHARACTERISTICS

Verification	Emily Brown, M.L. Carter Services
Financing Terms:	All cash to grantor
Recording Data:	2024278323
Price / Upland Area:	\$34,624

#### COMMENTS/ANALYSIS

Parcel is located on the south west corner of Interstate 10 and County Road 137. In the vicinity of this parcel County Road 137 is a two-lane roadway. Interstate 10 near this interchange has an average daily truck count of 16,373.

This is the sale of a divided partial interest which is the result of the limited access rights of the Florida Department of Transportation along Interstation 10.

EXHIBIT A

Buyer purchased the site for future development.

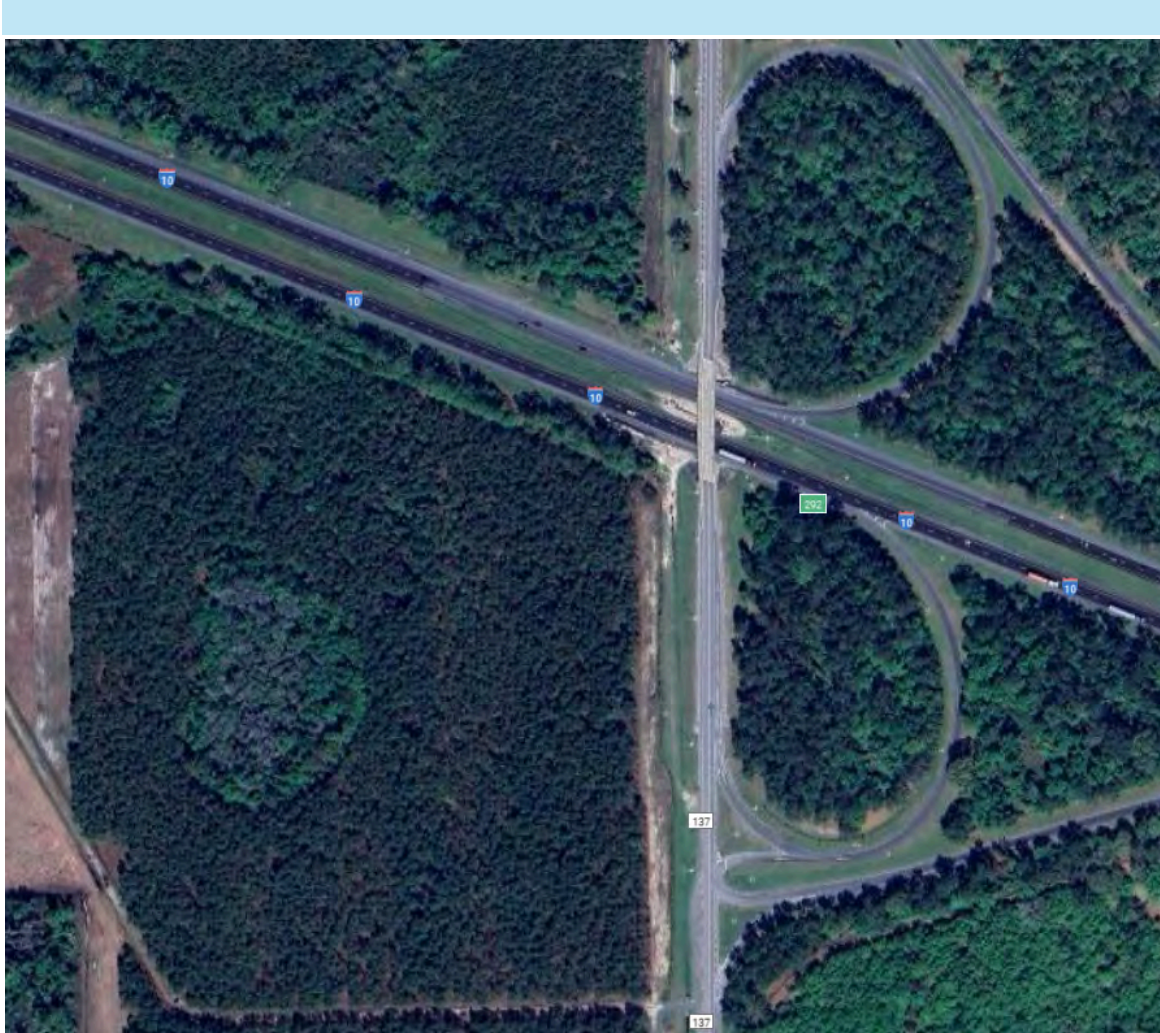


EXHIBIT A

Jefferson County, Florida  
Planning Department  
445 W. Palmer Mill Rd  
Monticello, FL 32344  
Phone (850) 342-0223  
Fax: (850) 342-0225



March 4, 2025

Via Certified Mail and Email

Moore Bass Consulting, Inc.  
Attn: Richard Dirabi, P.E.  
805 Gadsden Street  
Tallahassee, FL 32303  
rdarabi@moorebass.com

Dear Mr. Dirabi,

You are being provided with this letter as the designated agent and representative of Solero Land Company, LLC (“Applicant”), who submitted an application to Jefferson County for a Major Development Site Plan for a gas station, convenience store, maintenance center, and truck stop (the “Application”) proposed to be located at 127 Nash Rd, Lamont, FL 32336, Parcel ID Nos. 23-1N-4E-0000-0080-0000, 23-1N-4E-0000-0064-0000, and 23-1N-4E-0000-0060-0000 (the “Subject Property”). The future land use classification for the Subject Property is Mixed Use-Interchange-Business and Mixed Use-Business-Residential.

The Jefferson County Board of County Commissioners (“Board”) considered the Application at a duly noticed public hearing on April 18, 2024, which hearing was continued to February 20, 2025 (collectively the “Hearing”). You and other representatives and agents of the Applicant attended the Hearing and were afforded the opportunity to present evidence, testimony, and argument and to cross-examine witnesses presented by other parties.

At the Hearing, following the presentation of evidence and testimony by the Applicant, County staff, and other interested persons, the Board voted to deny the Application by a vote of 3 to 1.

The Board’s grounds for denial include, but are not limited to the following:

- The Application is inconsistent with the Jefferson County Comprehensive Plan. More specifically, a truck stop is not an authorized use within the Mixed Use Business-Residential future land use category. While a truck stop is specifically identified in the Jefferson County Comprehensive Plan as an authorized use in the Mixed Use-Interchange Business future land use category, it is not identified as an authorized use in the Mixed Use Business-Residential future land use category. Because the Comprehensive Plan does not

EXHIBIT A

Jefferson County, Florida  
Planning Department  
445 W. Palmer Mill Rd  
Monticello, FL 32344  
Phone (850) 342-0223  
Fax: (850) 342-0225



- list a truck stop as an authorized use within the Mixed Use Business-Residential future land use category, it is not a permitted use on property classified as such.
- The Application's proposed use of the Subject Property is too intense and out of character for the Mixed Use Business-Residential future land use category and is incompatible with surrounding properties, and approval would therefore be inconsistent with the County's Comprehensive Plan and Land Development Code.
  - Due to the number and configuration of the access points, the Application would cause excessive traffic impacts on Nash Road and abutting properties.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Shannon Metty". The signature is fluid and cursive.

Shannon Metty  
County Manager

cc (via Email):

Liz Desloge Ellis  
lellis@stearnsweaver.com

Erin Tilton  
etilton@stearnsweaver.com

**TALLAHASSEE**  
1500 Mahan Drive  
Suite 200  
Tallahassee, Florida 32308  
(850) 224-4070 Tel  
(850) 224-4073 Fax

**Nabors  
Giblin &  
Nickerson** P.A.  
ATTORNEYS AT LAW

**TAMPA**  
2502 Rocky Point Drive  
Suite 1060  
Tampa, Florida 33607  
(813) 281-2222 Tel  
(813) 281-0129 Fax

**PLANTATION**  
8201 Peters Road  
Suite 1000  
Plantation, Florida 33324  
(954) 315-0268 Tel

April \_\_, 2026

Via Certified Mail and Email

Erin J. Tilton, Esq.  
Stearns, Weaver, Miller  
Weissler, Alhadeff & Sitterson, P.A.  
106 East College Avenue, Suite 700  
Tallahassee, FL 32301  
etilton@stearnsweaver.com

Re: Written Offer of Settlement / Written Statement of Allowable Uses in Response to the Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes of Solero Land Company, LLC

This letter acknowledges receipt of and is in response to your February 2, 2026, letter to the Chairman of the Jefferson County Board of County Commissioners (“Board”) concerning the Bert Harris Act Claim Pursuant to Section 70.001, Florida Statutes, submitted by Claimant Solero Land Company, LLC (the “Claim”).

Pursuant to the provisions of the Bert Harris Act, the Board at its meeting on April 16, 2026, approved the making of a written settlement offer pursuant to Section 70.001(4)(c), Florida Statutes. The written settlement offer directed and approved by the Board is “no changes to the action of the governmental entity” would be made, as authorized by Section 70.001(4)(c)11, Florida Statutes.

Additionally, pursuant to Section 70.001(5)(a), Florida Statutes, please find the Statement of Allowable Uses for the property that is the subject of the Claim (the “Subject Property”).

Sincerely,

Evan Rosenthal  
Jefferson County Attorney

cc (via Email):

Ron Russo, County Manager  
David Wheeler, Planning Director

## STATEMENT OF ALLOWABLE USES

As described in the Claim, the Subject Property consists of approximately 35.9 acres of property located at the southwest corner of Nash Road and U.S. 19, just south of exit 225 on Interstate-10. The Subject Property is split between two future land use categories: Mixed Use–Interchange Business (“MUIB”) and Mixed Use–Business/Residential (“MUBR”). Approximately 20.5 acres are located within MUIB (hereinafter referred to as the “MUIB Property”) and 15.4 acres are located within MUBR (hereinafter referred to as the “MUBR Property”).

### *The MUIB Property*

Pursuant to Policy FLU-1-2 of the Jefferson County Comprehensive Plan (“Comprehensive Plan”), the MUIB future land use category is “[a] mixed use category located at an interchange of I-10, with a variety of primarily commercial businesses. Appropriate commercial uses include: (1) tourist-oriented facilities such as restaurants, automotive service stations, motels, campgrounds, and the like; (2) region-serving retail complexes or office centers; (3) commerce parks; (4) facilities for the storage and distribution of foods and products including wholesale activity; (5) light manufacture of goods for distribution to other locations; and (6) truck stops. Intensity of use, as measured by impervious surface, shall not exceed 80 percent.”

Further, pursuant to Section 50-2.2.8 of the Jefferson County Land Development Code, the following principal uses are allowed in the MUIB category:

- (1) Institutional, but excluding public and private schools.
- (2) Professional service and office.
- (3) General commercial.
- (4) High intensity commercial.
- (5) Local public service activities.
- (6) Industrial (Note: Outside storage areas and loading docks, particularly for distribution centers, shall be visually screened from roads and adjacent residences.)
- (7) Small scale solar photovoltaic collector systems as are allowed by section 50-2.11.0.

The following uses may also be allowed in the MUIB future land use category, subject to special exception approval:

- (1) Multi-family residential where public or community water and sewer services are available.
- (2) Utility plants.

### *The MUBR Property*

Pursuant to Policy FLU-1-2 of the Comp Plan, the MUBR future land use category is “[a] mixed-use category which allows for residential development and residentially compatible commercial uses, including offices, retail, lodging, restaurants, services, commerce parks, shopping centers, or other similar business activities. Other uses may be allowed, consistent with the more intense development characteristics of this mixed use category, such as multi-family residential not to exceed 10 units per acre, medical facilities including such as clinics, hospitals, nursing homes, public or private schools, churches or other similar uses, and parks and recreation facilities. The mix would allow for approximately a 60-40 split between business (60%) and residential (40%) uses within each mapped MUBR area. Intensity of business use, as measured by land coverage, should not exceed 80 percent impervious surface area. These MUBR areas will be required to be served by community utilities, therefore, new residential development shall not be less than one dwelling unit per acre. Residential development shall include 5% of contiguous land for open space.”

Further, pursuant to Section 50-2.2.7, LDC, the following principal uses are allowed in the MUBR future land use category:

- (1) Residential.
- (2) Institutional, public or private schools subject to Policy FLU-8-3 of the Jefferson County Comprehensive Plan.
- (3) Professional service and office.
- (4) General commercial.
- (5) High intensity commercial.
- (6) Local public service activities.
- (7) Small scale solar photovoltaic collector systems as are allowed by section 50-2.11.0.

The following uses may also be allowed in the MUBR future land use category, subject to special exception approval:

- (1) Industrial uses on properties along arterial roads or at intersections of major collectors, limited to 100,000 square feet gross floor area and activities such as handicrafts, high tech facilities, small-scale printing and publishing facilities, and low-impact industrial facilities with general overall characteristics similar to general commercial. Outside storage areas shall be visually screened from roads and adjacent residences.
- (2) Any principal use exceeding 500,000 square feet (11.48 acres) total impervious surface.
- (3) Any principal use which has storage capacity for more than 50,000 gallons of liquid product(s).
- (4) Utility plants.

With respect to “High Intensity Commercial” uses referenced in Section 50-2.2.7(5), LDC, specific uses allowable within this category are described in 50-2.1.6, LDC. One such use

referenced in Section 50-2.2.7(5)(b), LDC is “truck stops.” However, with respect to the permissibility of truck stops within the MUBR category, as a matter of law, a land development code cannot be inconsistent with a comprehensive plan. A “local comprehensive land use plan is a statutorily mandated legislative plan to control and direct the use and development of property within a county or municipality. The plan is likened to a constitution for all future development with the governmental boundary.” *Nassau Cnty. V. Willis*, 41 So. 3d 270, 279 (Fla. 1st DCA 2010), quoting *Machado v. Musgrove*, 519 So.2d 629, 631 (Fla. 3d DCA 1987).

“Section 163.3194 [Florida Statutes] requires that all development conform to the approved Comprehensive Plan, and that development orders be consistent with that Plan.” *Pinecrest Lakes, Inc. v. Shidel*, 795 So.2d 191, 198 (Fla. 4th DCA 2001). “The statute is framed as a rule, a command to cities and counties that they must comply with their own Comprehensive Plans after they have been approved by the State.” *Id.* “The statute does not say that local governments shall have some discretion as to whether a proposed development should be consistent with the Comprehensive Plan.” *Id.* “Consistency with a Comprehensive Plan is therefore not a discretionary matter.” *Id.*

Florida courts will invalidate a local government decision that approves a use not identified as a permitted use in a property's future land use district. *See Dixon v. City of Jacksonville*, 774 So. 2d 763, 765-767 (Fla. 1st DCA 2000) (holding that development order violated comprehensive plan because a "hotel" use was not authorized in the property's future land use district); *Keene v. Zoning Bd. Of Adjustment*, 22 So. 3d 665, 667-73 (Fla. 5th DCA 2009) (holding that special use permit was inconsistent with the comprehensive plan where it approved uses that were "not listed and thus not allowed" in the future land use district).

Under general principles of statutory construction, the *expressio unius est exclusio alterius* canon dictates that “the mention of one thing implies the exclusion of another.” *United Auto. Ins. Co. v. Salgado*, 22 So. 3d 594, 600 (Fla. 3d DCA 2009) (Noting that “where a statute enumerates the things [on which it is to operate or forbid] it is ordinarily to be construed as excluding from its operation all those not expressly mentioned.” *Id.*) *See, also Siegle v. Lee Cty.*, 198 So.3d 773, 775 (Fla. 2d DCA 2016) (when a statutory provision “lists the areas to which it applies, it will be construed as excluding from its reach any areas not expressly listed.” *Id.*) *Bortell v. White Mountains Ins. Gp., Ltd.*, 2 So.3d 1041, 1045-46 (Fla. 4th DCA 2009) (when a term is included in one section but omitted in another the missing term should not be implied.).

In *Dixon*, the court applied the *expressio unius est exclusio alterius* canon in holding that a use that was specifically identified as an authorized use in one land use category demonstrated that it was not an authorized use in another land use category where it was not specifically listed. *Dixon v. City of Jacksonville*, 774 So. 2d 763, 765-767 (Fla. 1st DCA 2000) (“Nowhere is the use of a hotel mentioned within the RPI classification, either specifically, or by reasonable implication. In fact, in all of the five listed subcategories, the primary use of a hotel is explicitly referred to only in the C/GC designation . . . . We therefore conclude, from our examination of the various uses within the RPI subcategory, both primary and secondary, that the planned development of a

hotel cannot qualify as any type of permissible use. Accordingly, the traditional maxim of construction, *expressio unius est exclusio alterius*, appears altogether applicable.”).

Returning to the MUBR land use category, importantly, a truck stop is not identified as a permitted use in the MUBR land use category in the Comprehensive Plan, but it is identified as a permitted use in the MUIB land use category in the Comprehensive Plan. Applying the foregoing legal principles and analysis, a truck stop is not a permitted use on the MUBR Property. While a truck stop may be listed under the list of high intensity commercial uses that the LDC purports to permit within the MUBR land use category, as a matter of law, the LDC cannot permit what the Comprehensive Plan forbids. In such a situation where the LDC is inconsistent with the Comprehensive Plan, the LDC must yield to the Comprehensive Plan. It further follows that any other uses within the “High Intensity Commercial” category referenced in Section 50-2.2.7(5), LDC, that are listed as permitted within certain land use categories within the Comprehensive Plan but are not specifically listed as permitted in the MUBR future land use category in FLU-1-2 of the Comp Plan would not be permitted within the MUBR category.

It should further be noted that in addition to the allowable uses for the MUBR Property and the MUIB Property described above, development on the Subject Property is subject to certain requirements set forth in the Comprehensive Plan and the LDC. These include, but are not limited to, requirements pertaining to parking, access management, setbacks, and buffers. Development on the Subject Property is also subject to the development order and permitting process set forth in Chapter 50, Article IX, LDC.

#### *Claimant’s Application for Minor Site Plan Approval*

On August 28, 2025, Claimant submitted an application for a Minor Development Non-Residential Site Plan for a Travel Center on the Subject Property (the “Minor Site Plan”). The Minor Site Plan consists of a 11,248 square foot gas station and convenience store, an 11,356 square foot truck stop with maintenance center, and associated parking areas, all of which are located on the MUIB Property. On April 2, 2026, the Minor Site Plan was approved by the County Planning Official, as reflected in correspondence provided to Claimant’s representative of even date.



**Mac McNeill, Sheriff**  
**Jefferson County Sheriff's Office**

171 Industrial Park  
Monticello, Florida 32344  
Phone: (850) 997-2523  
Fax: (850) 997-0756



April 9, 2026

Mr. Ron Russo  
County Manager  
1 Courthouse Circle  
Monticello, FL 32344

RE: Mid-year Budget Amendment for Fiscal Year 2025-26

Dear Mr. Russo,

The Jefferson County Sheriff's Office is requesting a mid-year budget amendment in the amount of \$376,432.87. This amendment should increase the total approved budget for the Sheriff's Office from \$8,881,178.00 to \$9,257,610.87.

The unanticipated supplemental revenue sources and amounts received as of March 31, 2026 are detailed below. Please make this amendment to the Jefferson County Sheriff's Office 2025-26 budget after BOCC approval.

Protecting Children's Innocence Task Force	\$ 60,948.14
DHS ICE 287(g) Service Agreement	\$ 145,015.00

Please let me know if you have any questions.

Sincerely,



Mac McNeill  
Sheriff, Jefferson County

MM/see

# Coordinated Opioid Recovery

A NETWORK OF ADDICTION CARE



**NMF** Health  
Network

# Agenda

- **Welcome**
- **Introductions**
- **CORE Overview**
- **Questions**
- **Nest Steps**
- **Adjourn**

# BACKGROUND

**Opioid Use Disorder (OUD) affects thousands of Americans annually. In 2021, over 6,400 persons died from an opioid overdose in Florida and in 2022, Florida emergency medical services responded to over 40,000 suspected opioid-involved overdoses.**

**Deaths from Opioid use continue to rise each year. Those who seek treatment and recovery from OUD have traditionally found themselves attempting to navigate siloed and fragmented social, medical, and behavioral health services in their communities.**

**This fragmented approach has resulted in poor outcomes, recidivism, overdoses, and even death among those with the fewest resources and capability to know where to go to get the help they need.**

# WHAT IS CORE?

**The Coordinated Opioid Recovery (CORE) Network is an initiative designed to establish a coordinated system of care for those seeking treatment for opioid use disorder.**



# 22 ESSENTIAL COMPONENTS OF CORE

1. 24/7 access point where a patient can access MAT, including weekends.
2. Availability of peer support staff to assist in navigating the CORE network and other services needed.
3. Availability of a variety of medication assisted treatments, including buprenorphine (Suboxone) and vivitrol, and referrals for methadone, if needed.
4. The willingness/ability to continue prescribing MAT a year or more, if needed.
5. Approach to dosing MAT that considers the situation and use pattern of the individual.
6. A clinic that is available to receive patients from the 24/7 access point, and first responders willing to provide MAT until the patient can be seen in the clinic.
7. Testing for fentanyl at the 24/7 access point and the receiving clinic.
8. Established clinic intake process.
9. Established protocol for induction on buprenorphine.
10. Ability to treat co-morbid alcohol and benzodiazepine use disorder.
11. Available naloxone (Narcan) kits.
12. Access to higher levels of care if needed, including outpatient detox.
13. Available clinical expert in addiction medicine.
14. Therapists available in outpatient services.
15. Access to primary care for patients.
16. Ability to perform lab work on all patients for infectious diseases.
17. Access to psychiatric care at the clinic or in the community.
18. Access to group therapy for patients.
19. Access to individual therapy for patients.
20. Procedures to address phases of treatment.
21. Ability to provide care for pregnant women.
22. Consistent monitoring of outcome measures and data including the use of the Brief Addiction Monitoring (BAM) tool.

---

These items are considered **CRITICAL** components that must be present in a local CORE Network.

# THE THREE MAIN PRONGS OF CORE ARE:



**FIRST RESPONDERS**

**HOSPITAL EMERGENCY DEPARTMENTS**

**TREATMENT FACILITIES**

**LAW ENFORCEMENT**

**THESE ENTITIES WORK TOGETHER IN THE COMMUNITY TO CREATE A SEAMLESS SYSTEM OF CARE, UTILIZING A WARM HAND-OFF APPROACH FROM EACH ENTITY BY NON-JUDGMENTAL PEER NAVIGATORS.**

# WAYS TO ENTER CORE

→ **EMERGENCY VIA EMS**  
\*(WHO PROVIDES 24/7 ACCESS?)

→ **HOSPITAL ED, CORE IS CONTACTED**  
\*(WHO PROVIDES 24/7 ACCESS?)

→ **LAW ENFORCEMENT**

→ **SELF-REFERRAL**



# 24/7 Access

- **A 24/7 access point can be:**

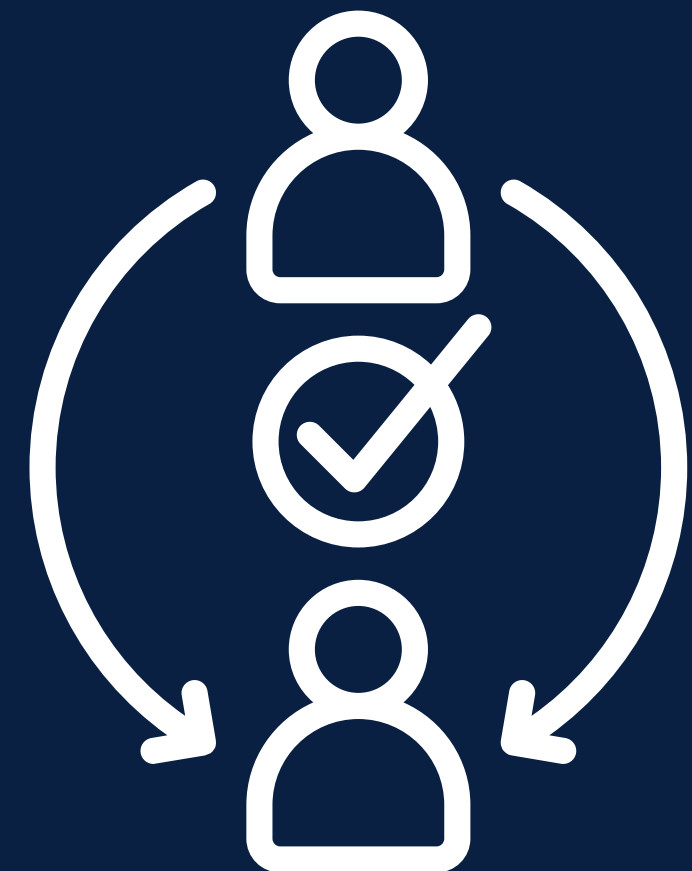
- Emergency Department (ED)
- Emergency Medical Services (EMS)
- Central Receiving Facility (CRF)

- **All 24/7 access points must:**

- Provide immediate access to buprenorphine products or other Medication-Assisted Treatment (MAT) when clinically appropriate.
- Not require admission to a higher level of care as condition to receive MAT.
- Ensure a continuation plan is in place until the patient is connected with the receiving clinic to avoid any lapse in treatment.

- **The 24/7 access point may:**

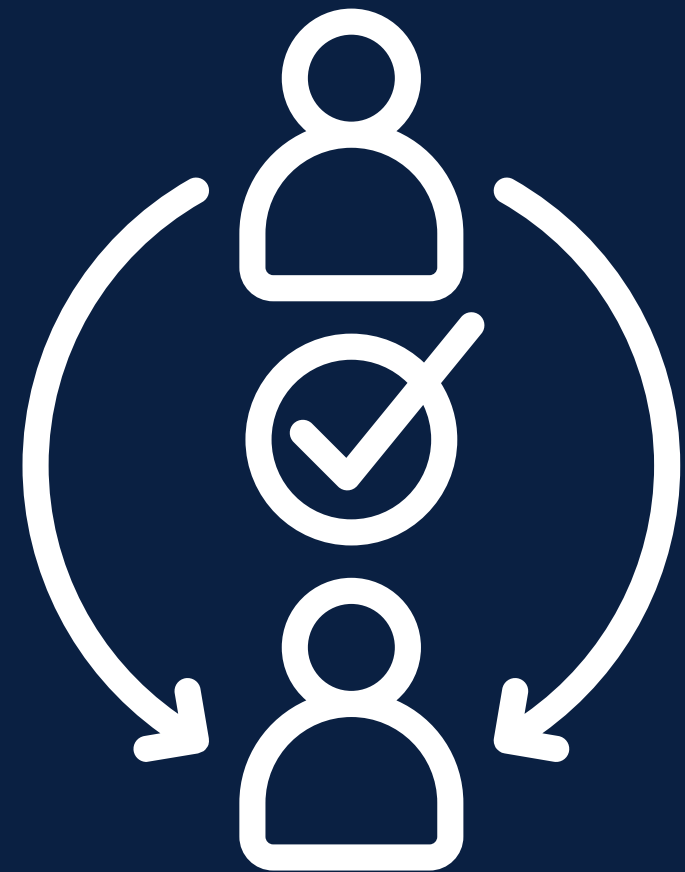
- Recommend a higher level of care when appropriate
- Still provide lifesaving outpatient treatment if the patient declines a higher level of care



\*Goal is to have the individual first dose during current episode of care, regardless of entry point.

# Receiving Clinic

- **A receiving clinic may include:**
  - A substance use-only provider
  - A Federally Qualified Health Center (FQHC)
  - A Community Behavioral Health Center that treats all individuals regardless of ability to pay
- **Receiving clinics must:**
  - Accept all patients referred from a 24/7 access point.
  - Continue MAT services indefinitely in an outpatient setting.
  - Offer or arrange **transportation** if it is a barrier to treatment.
  - Maintain treatment even if a patient refuses a recommended higher level of care
- **Receiving clinics serve as a substance use medical home and should provide:**
  - Medication-Assisted Treatment (MAT)
  - Substance use therapy
  - Psychiatry
  - Primary care services



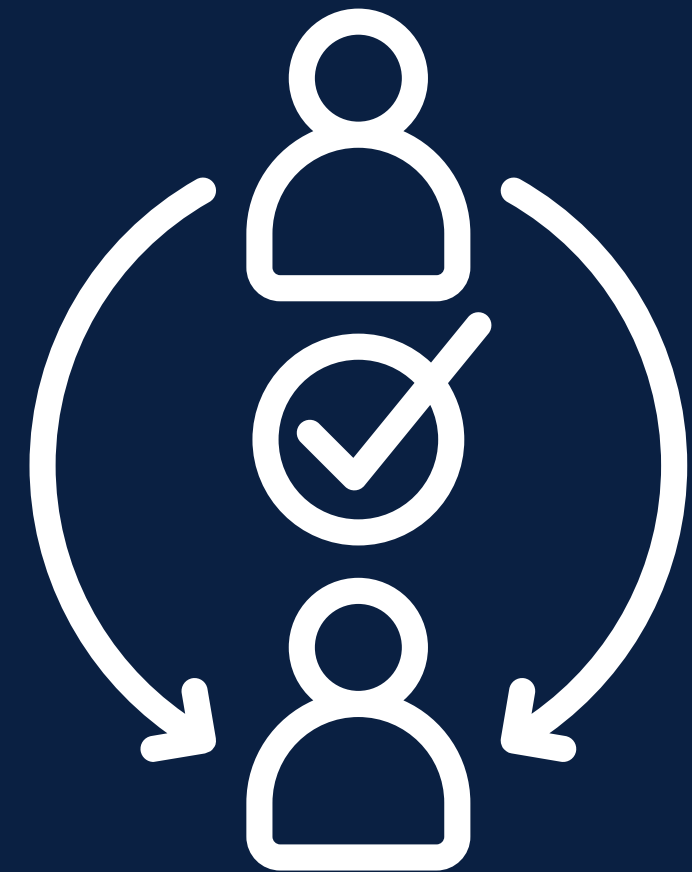
# Recovery Support

- **Recovery supports include services that address both behavioral health and social determinants of health, such as:**

- Peer support services
- Supportive housing
- Supportive employment
- Transportation
- Drop-in Centers
- Recovery Community Organizations(RCOs)
- Aftercare services
- Legal services

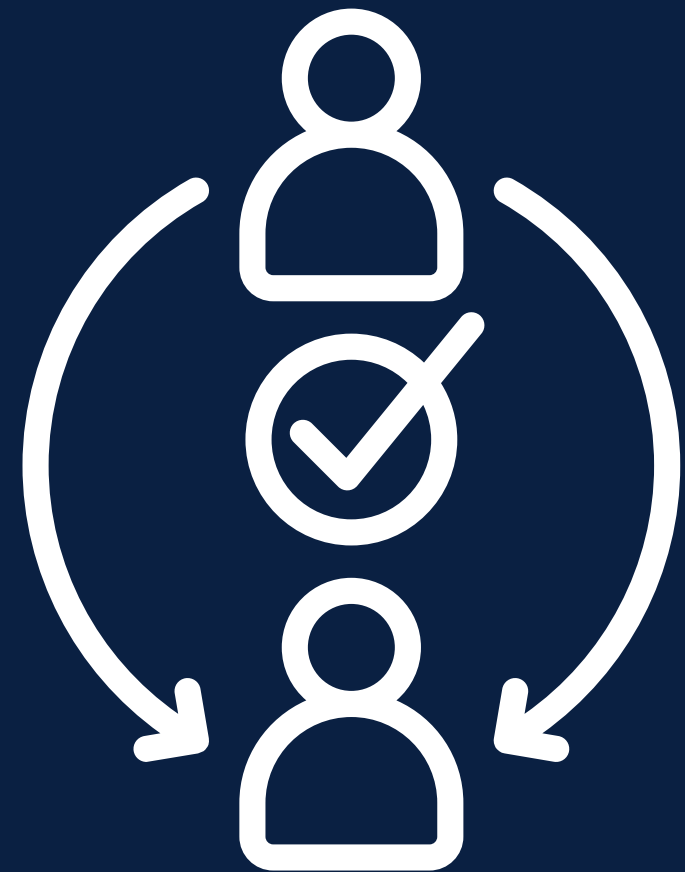
- **Recovery supports must:**

- Maintain **coordinated relationships** with both 24/7 access points and receiving clinics
- Ensure seamless support across the continuum of care for individuals in recovery



# WARM HANDOFF PROCESS

- **Patients must:**
  - Continue receiving lifesaving buprenorphine or other Medication-Assisted Treatment (MAT) without interruption until care is transferred to the receiving clinic.
  - Experience **no lapse in treatment** during the transition from the 24/7 access point to the receiving clinic.
- **Support personnel who can assist in the handoff process include:**
  - Peer supports
  - Case Managers
  - Care Coordinators
  - Nurse Coordinators
- **A warm handoff involves:**
  - Actively connecting the individual to the next service provider
  - Going beyond providing just a referral name, phone number, or appointment time
  - Ensuring the **transfer of care occurs in the presence of the individual** and their family (if present)
- **The goal of the warm handoff is:**
  - To engage the individual with the new provider
  - To promote continuity of care and build trust in the treatment process



# Next Steps

- **Follow up meetings**
  - Continue collaborative planning
  - Address county specific questions and implementation details
  - Monitor progress and resolve identified barriers
- **Partners will hear from Circuit Administrators who will:**
  - Provide local context and priorities
  - Offer updates on circuit-specific initiatives related to the CORE Network
  - Share expectations from cross-agency collaboration
- **Workshops and planning meetings will offer:**
  - Explore CORE components in great depth (e.g., 24/7 access points, receiving clinics, recovery supports)
  - Provide technical assistance and real-world implementation strategies
  - Facilitate peer learning and best practices sharing across counties and disciplines



# Contacts

Circuit 1: Christa Pate [christa.pate@nwfhealth.org](mailto:christa.pate@nwfhealth.org)

Circuit 2: Charles McDonald [Charles.mcdonald@nwfhealth.org](mailto:Charles.mcdonald@nwfhealth.org)

Circuit 14: Kelly Faircloth [Kelly.Faircloth@nwfhealth.org](mailto:Kelly.Faircloth@nwfhealth.org)

Region: Tracie Moorer [tracie.moorer@nwfhealth.org](mailto:tracie.moorer@nwfhealth.org)

[WWW.NWFHEALTH.ORG](http://WWW.NWFHEALTH.ORG)

**CORE** <https://www.flcorenetwork.com/for-partners/>





# CPTA Grant Support

## The Pro-Bono Offer

OVID is available to support a limited number of communities in the development of pro bono Community Planning Technical Assistance (CPTA) grant proposals to support strategic funding plans for their community. While these are smaller grant awards (typically \$50,000 - \$75,000), the **program does not require a match**, making it a perfect fit for communities who want to position for grants, but need funding support to do so.

## Communities Positioned for this Pro-Bono Opportunity

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We are looking to provide support to communities that are:

- 🕒 Interested in completing a strategic funding plan for the major infrastructure and community development projects that will position the community for grants in the future.
- 🕒 Willing to provide information with a quick turnaround needed to tell the story of the need in the community.
- 🕒 Willing to meet with FloridaCommerce staff (phone call or online meeting) to express the need for the project in the month of April and ask for their feedback.
- 🕒 Willing to take on the role of seeking all approvals needed to get signatures in place for this grant application so that it can be submitted by the due date of Friday, May 1, 2026. While the grant does not require Board action, some local governments do require formal approval from the board before submission. We'll ask that you take the lead in this meeting and securing approvals necessary.
- 🕒 In a position to gather letters of support from community partners to enhance the application (OVID will prepare the template).

## Proposed Approach

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Our typical approach to strategic funding planning is outlined in the following sections in detail starting on the next page. In addition, we propose the following to strengthen the competitiveness of the application, specifically for the CPTA program:

- 🕒 Taking a focused approach to strategic funding planning that dives deep into infrastructure needs or economic development needs and titling the plan "Economic Development Strategic Funding Plan" or "Infrastructure Strategic Funding Plan" or "Resiliency Funding Plan" – something of that nature so the focus is a bit broader than just strategic funding planning for grants.
- 🕒 At least one public meeting or workshop to gather ideas and thoughts from residents.
- 🕒 Key conversations with stakeholders identified by the community to gain insight and ideas on project needs.

- 🔗 Funding included for engineering support to further scope out specific projects and identify steps that need to be taken to get the project grant-ready.

**Please note:** OVID's approach to economic development is project-based and focused on grant funding needs. We do not provide support for identifying target industries, market research and analysis, industry recruitment, etc. If your community is interested in a more traditional economic development strategy, we would be happy to connect you with partners in this space.

## What We Do: A Strategic Approach to Pursuing Grants

OVID believes strongly that great visions deserve to come to life and we help clients move from a project idea to a fundable opportunity. We start before a grant application is on the table by helping clients define and scope projects clearly, understand the context around those projects and identify the information needed to position them for funding. From there, we translate that work into a Strategic Funding Plan and a Grant Resource Matrix that connect project priorities with realistic funding pathways.

This is not just grant writing. It is front-end funding strategy backed by project development, planning, budgeting, positioning and communications expertise. OVID has secured more than \$1 billion for clients and brings the kind of multidisciplinary support that helps projects become more defined, more fundable and more competitive.

## How We Do It: The Strategy and Tools for Success

### Project Scoping

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Our process starts with project identification and scoping. We work to understand what a client is trying to build, improve or implement, along with the physical, economic and community context that may affect funding potential. That includes gathering location-specific information, estimating project cost, assessing readiness, identifying pre-application needs and conducting interviews or other fact gathering to develop written project narratives. Those narratives become the foundation for funding strategy and future application development.

### Grant Resource Matrix

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Once the projects are scoped, OVID develops a Grant Resource Matrix that matches each project to funding opportunities and captures the practical details that matter for pursuit. This includes funding type, applicant eligibility, funding range, timing, cost share, required partnerships and other application considerations. OVID can also develop a grant calendar that helps clients sequence opportunities, prepare in advance and stay ahead of time sensitive deadlines.

### Strategic Funding Plan

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The Strategic Funding Plan then brings the work together in one organized document. It incorporates the project narratives, preliminary project estimates, site and community context, project summaries and readiness considerations to create a clear picture of what the client needs to advance and why those projects matter.

## What Clients Get: Valuable Products

The result is more than a list of grants. Clients come away with clearly defined projects, stronger project narratives, a better understanding of which opportunities are worth pursuing and a practical roadmap for making decisions about timing, readiness and next steps. The **Strategic Funding Plan** can help build and memorialize stakeholder buy-in, support conversations with funding agencies and serve as a common foundation for future grant development. The **Grant Resource Matrix** gives clients a sortable, project specific view of where funding may exist and what it will take to pursue it. These **two distinct products** are deliverables to your community that can be used to help advocate and plan for grant funding.

This approach also helps clients shift from reacting to funding notices at the last minute to preparing intentionally and pursuing the right opportunities with greater confidence.

## Results: Helps to Drive Millions to Achieve a Communities Vision

OVID's front-end funding strategy is backed by a strong record of results. We have helped clients secure more than \$1 billion in grant funding across electric utilities, local governments, universities, hospitals and nonprofit organizations. That work spans major infrastructure, resilience, energy, water and wastewater, healthcare, education and community-serving investments, reflecting success across a wide range of federal, state and philanthropic funding environments.

In the infrastructure space, OVID has supported successful grant pursuits through programs such as HMGP, BRIC, GRIP, USDA New ERA, CDBG Small Cities, CDBG-MIT, CDBG-DR, and other place-based infrastructure and resilience funding sources. These wins demonstrate OVID's ability to translate complex capital needs into competitive funding strategies for projects involving utility hardening, emergency sheltering, roads, public facilities, safe rooms, hospital upgrades, water systems, wastewater infrastructure and related community assets. The funding awards shared in the table below reflect this range directly, including major wins tied to economic development, energy transition, disaster recovery, grid resilience, community development, water infrastructure and critical facilities.

### Select OVID Funding Wins for Clients in Relevant Agencies

Funding Agency	Award Totals
USDA	\$634,971,490
FLCommerce	\$115,117,357
Dept. of Energy	\$55,927,930
FDEM/FEMA	\$11,353,280
FDEM	\$3,977,610

## JEFFERSON COUNTY AMERICA 250 CELEBRATION FUNDING AGREEMENT

This AGREEMENT is made and entered into on the date signed by the last party below (the “Effective Date”) below by and between JEFFERSON COUNTY, FLORIDA, a political subdivision of the State of Florida (the “County”) and MONTICELLO-JEFFERSON COUNTY CHAMBER OF COMMERCE, INC., a 501(c)(6) organization (the “Chamber”).

**WHEREAS**, July 4, 2026, is the 250<sup>th</sup> anniversary of the signing of the Declaration of Independence and the founding of the United States of America; and

**WHEREAS**, the Chamber is engaged in efforts to provide for an event in the County to celebrate this historic event (the “America 250 Celebration”); and

**WHEREAS**, the County wishes to support the America 250 Celebration as further provided herein.

**NOW, THEREFORE**, in consideration of the above and mutual covenants contained herein, the County and the Chamber agree as follows:

**Section 1. Recitals.** The above recitals are true and accurate and are incorporated herein as essential terms of the Agreement.

**Section 2. Scope.** The Chamber shall provide services related to the America 250 Celebration, including advertising the event to non-County residents and providing for a fireworks display (the “Services”).

**Section 3. Compensation.** For its provision of the Services, the County agrees to pay Chamber an amount not to exceed \$30,000  
Funding will be provided to the Chamber up front with required receipts and post event documentation for the record by Sept 30, 2026

**Section 4. Independent Contractor.** It is mutually agreed that the Chamber is and shall remain an independent contractor and is not an employee or agent of the County.

**Section 5. Effective Date and Term of Agreement.** This Agreement shall become effective on the date approved by the County and shall remain in effect for a term of six (6) months, unless earlier terminated by either party in accordance with the provisions contained in this Agreement.

**Section 6. Termination.** Either party may terminate this Agreement for any reason by giving ten (10) days' written notice to the other party of its intent to terminate this Agreement.

**Section 7. Audit.** The County shall have the right from time to time at its sole expense to audit the compliance by the Chamber with the terms, conditions, obligations, limitations,

restrictions and requirements of this Agreement and such right shall extend for a period of three (3) years after termination of this Agreement. This Section shall survive termination of this Agreement.

**Section 8. Public Records.** The Chamber shall allow public access to all documents, records and other materials, subject to the provisions of Chapter 119, Florida Statutes, prepared or received by the Chamber in conjunction with this Agreement. Chamber must comply with the public records laws, Florida Statute chapter 119, specifically Chamber must:

- a. Keep and maintain public records required by the County to perform the work and service.
- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Chamber does not transfer the records to the County.
- d. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the Chamber or keep and maintain public records required by the County to perform the service. If the Chamber transfers all public records to the public agency upon completion of the contract, the Chamber shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Chamber keeps and maintains public records upon completion of the contract, the Chamber shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

**IF THE CHAMBER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CHAMBER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT JEFFERSON COUNTY PUBLIC RECORDS CUSTODIAN 450 W. WALNUT ST, MONTICELLO, FL 32344 PUBLICRECORDS@JEFFERSONCOUNTYFL.GOV.**

**Section 9. Indemnification & Insurance.** To the fullest extent permitted by law, the Chamber shall indemnify and hold harmless the County, its officers and employees from liabilities, damages, losses, and costs including but not limited to reasonable attorney fees, to the extent caused by the negligence, recklessness, or intentional wrongful conduct of the Chamber and other persons employed or utilized by the Chamber in the performance of this Agreement. Nothing in this Agreement is intended to serve as a waiver of sovereign immunity, or of any other immunity, defense, or privilege enjoyed by the County pursuant to Section 768.28, Florida Statutes.

The Chamber shall ensure that the vendor it selects for the fireworks display at the America 250 Celebration is fully licensed and adequately insured to cover all potential damages and losses

stemming from or related to the event. The County shall be added as an additional insured to the insurance policies carried by the fireworks vendor with respect to the event (with the exception of Worker's Compensation).

**Section 10. Entire Agreement.** This Agreement represents the entire understanding between the parties with respect to the undertakings covered hereunder and there are no oral or collateral agreements with respect thereto between the parties.

**Section 11. Governing Law and Venue.** The validity, construction and performance of this Agreement shall be governed by the laws of the State of Florida. Venue for any action arising out of this Agreement shall be in Jefferson County, Florida.

**Section 12. Severability.** If any portion of the Agreement, the deletion of which would not adversely affect the receipt of any material benefit by either party, is for any reason held or declared to be invalid or unenforceable, such determination shall not affect the remaining portions of this Agreement. If this Agreement or any portion of this Agreement is held or declared to be inapplicable to any person, property or circumstance, such determination shall not affect its applicability to any other person, property or circumstance.

**Section 13. State Requirements.** During the performance of this Agreement, the parties shall comply with the State Regulations below and as set forth in the attachments hereto, which are expressly incorporated herein as part of this Agreement.

- a. Prohibition Against Contracting with Scrutinized Companies. Pursuant to Florida Statutes Section 215.4725, contracting with any entity that is listed on the Scrutinized Companies that Boycott Israel List or that is engaged in the boycott of Israel is prohibited. Chamber must certify that the company is not participating in a boycott of Israel. Any contract for goods or services of One Million Dollars (\$1,000,000) or more shall be terminated at the County's option if it is discovered that the entity submitted false documents of certification, is listed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria after July 1, 2018. Any contract entered into or renewed after July 1, 2018 shall be terminated at the County's option if the company is listed on the Scrutinized Companies that Boycott Israel List or engaged in the boycott of Israel. Chamber must submit the certification that is attached to this agreement as Attachment "B". Submitting a false certification shall be deemed a material breach of contract. The County shall provide notice, in writing, to the Contractor of the County's determination concerning the false certification. The Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination was in error. If the Contractor does not demonstrate that the County's determination of false certification was made in error, then the County shall have the right to terminate the contract and seek civil remedies pursuant to Florida Statute Section 215.4725.
- b. Human Trafficking. As a condition precedent to entering into this Agreement and in compliance with Section 787.06(13), Florida Statutes, a duly authorized officer or representative of the Contractor must attest under the penalty of perjury that Contractor

does not use coercion for labor or services as defined in Section 787.06, Florida Statutes. The required affidavit is set forth in Attachment “C” hereto.

- c. Countries of Foreign Concern. Pursuant to Section 287.138, Florida Statutes, the County cannot knowingly enter into a contract with an entity which would give access to an individual’s personal identifying information if the entity is owned, controlled, organized, or operating in a foreign country of concern, which include the People’s Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People’s Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern, and any contracting entity that may be given access to an individual’s personal identifying information must have a duly authorized officer or representative attest under the penalty of perjury that said entity is not owned by the government of a foreign country of concern, that the government of a foreign country of concern does not have a controlling interest in the entity, and that the entity is not organized under the laws of nor have its principal place of business in a foreign country of concern. The required affidavit, which must be signed by a duly authorized officer or representative of Contractor, is attached hereto as Attachment “D”.

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

**IN WITNESS WHEREOF**, the Chamber and the County have been duly authorized to enter into this 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.

**MONTICELLO-JEFFERSON COUNTY  
CHAMBER OF COMMERCE, INC.**

**JEFFERSON COUNTY, FLORIDA**

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
Ben White  
Chairman, Board of County Commissioners

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Trey Hightower, Clerk of the Circuit Court  
Ex Officio Clerk to the Board

APPROVED AS TO FORM:

\_\_\_\_\_  
Evan J. Rosenthal, Esq.  
County Attorney

**Attachment "A"**  
**ANTI-HUMAN TRAFFICKING AFFIDAVIT**

***DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with Jefferson County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 787.06(13), Florida Statutes effective July 1, 2024.***

I \_\_\_\_\_ (insert name) as \_\_\_\_\_ (insert title)  
on behalf of \_\_\_\_\_ (insert entity name) under penalty of perjury  
hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.
2. \_\_\_\_\_ (insert entity name) does not use coercion for labor or services as defined in s. 787.06(2)(a), Florida Statutes.
3. More particularly, \_\_\_\_\_ (insert entity name) does not participate in any of the following actions:
  - a. Using or threatening to use physical force against any person;
  - b. Restraining, isolating or confining or threatening to restrain, isolate or confine any person without lawful authority and against her or his will;
  - c. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt or the length and nature of the labor or services are not respectively limited and defined;
  - d. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
  - e. Causing or threatening to cause financial harm to any person;
  - f. Enticing or luring any person by fraud or deceit; or
  - g. Providing a controlled substance as outlined in Schedule I or Schedule II of s. 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

FURTHER AFFIANT SAYETH NAUGHT.

\_\_\_\_\_  
Printed Name:  
Title:  
Nongovernmental entity:  
Date:

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me \_\_\_\_ in person or \_\_\_\_ remote notarization by  
\_\_\_\_ as \_\_\_\_\_ on behalf of  
\_\_\_\_, who is personally known to me or who produced  
\_\_\_\_ as identification this \_\_\_\_\_ day of \_\_\_\_\_,  
202 \_\_\_\_.

(Notary Seal)

\_\_\_\_\_  
Notary Public

**Attachment "B"**  
**FOREIGN COUNTRY OF CONCERN AFFIDAVIT**

***DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with Jefferson County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 287.138, Florida Statutes, for all entities that may have access to individuals' personal identifying information.***

I \_\_\_\_\_ (insert name) as \_\_\_\_\_ (insert title) on behalf of \_\_\_\_\_ (insert entity name) under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.

2. I certify that \_\_\_\_\_ (insert entity name) ("Vendor"):

- a. Is not owned by the government of a foreign country of concern;
- b. A government of a foreign country of concern does not have a controlling interest in Vendor; and
- c. Is not organized under the laws of nor have its principal place of business in a foreign country of concern.

3. For purposes of this Affidavit, "Foreign Country of Concern" means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern.

FURTHER AFFIANT SAYETH NAUGHT.

\_\_\_\_\_  
Printed Name:  
Title: \_\_\_\_\_  
Nongovernmental entity: \_\_\_\_\_  
Date: \_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me \_\_\_\_ in person or \_\_\_\_ remote notarization by \_\_\_\_\_ as \_\_\_\_\_ on behalf of \_\_\_\_\_, who is personally known to me or who produced \_\_\_\_\_ as identification this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

\_\_\_\_\_  
Notary Public

(Notary Seal)

## JEFFERSON COUNTY AMERICA 250 CELEBRATION FUNDING AGREEMENT

This AGREEMENT is made and entered into on the date signed by the last party below (the “Effective Date”) below by and between JEFFERSON COUNTY, FLORIDA, a political subdivision of the State of Florida (the “County”) and MONTICELLO-JEFFERSON COUNTY CHAMBER OF COMMERCE, INC., a 501(c)(6) organization (the “Chamber”).

**WHEREAS**, July 4, 2026, is the 250<sup>th</sup> anniversary of the signing of the Declaration of Independence and the founding of the United States of America; and

**WHEREAS**, the Chamber is engaged in efforts to provide for an event in the County to celebrate this historic event (the “America 250 Celebration”); and

**WHEREAS**, the County wishes to support the America 250 Celebration as further provided herein.

**NOW, THEREFORE**, in consideration of the above and mutual covenants contained herein, the County and the Chamber agree as follows:

**Section 1. Recitals.** The above recitals are true and accurate and are incorporated herein as essential terms of the Agreement.

**Section 2. Scope.** The Chamber shall provide services related to the America 250 Celebration, including advertising the event to non-County residents and providing for a fireworks display (the “Services”).

**Section 3. Compensation.** For its provision of the Services, the County agrees to pay Chamber an amount not to exceed \$30,000  
Funding will be provided to the Chamber up front with required receipts and post event documentation for the record by Sept 30, 2026

**Section 4. Independent Contractor.** It is mutually agreed that the Chamber is and shall remain an independent contractor and is not an employee or agent of the County.

**Section 5. Effective Date and Term of Agreement.** This Agreement shall become effective on the date approved by the County and shall remain in effect for a term of six (6) months, unless earlier terminated by either party in accordance with the provisions contained in this Agreement.

**Section 6. Termination.** Either party may terminate this Agreement for any reason by giving ten (10) days' written notice to the other party of its intent to terminate this Agreement.

**Section 7. Audit.** The County shall have the right from time to time at its sole expense to audit the compliance by the Chamber with the terms, conditions, obligations, limitations,

restrictions and requirements of this Agreement and such right shall extend for a period of three (3) years after termination of this Agreement. This Section shall survive termination of this Agreement.

**Section 8. Public Records.** The Chamber shall allow public access to all documents, records and other materials, subject to the provisions of Chapter 119, Florida Statutes, prepared or received by the Chamber in conjunction with this Agreement. Chamber must comply with the public records laws, Florida Statute chapter 119, specifically Chamber must:

- a. Keep and maintain public records required by the County to perform the work and service.
- b. Upon request from the County's custodian of public records, provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Chamber does not transfer the records to the County.
- d. Upon completion of the contract, transfer, at no cost, to the County all public records in possession of the Chamber or keep and maintain public records required by the County to perform the service. If the Chamber transfers all public records to the public agency upon completion of the contract, the Chamber shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Chamber keeps and maintains public records upon completion of the contract, the Chamber shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

**IF THE CHAMBER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CHAMBER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT JEFFERSON COUNTY PUBLIC RECORDS CUSTODIAN 450 W. WALNUT ST, MONTICELLO, FL 32344 PUBLICRECORDS@JEFFERSONCOUNTYFL.GOV.**

**Section 9. Indemnification & Insurance.** To the fullest extent permitted by law, the Chamber shall indemnify and hold harmless the County, its officers and employees from liabilities, damages, losses, and costs including but not limited to reasonable attorney fees, to the extent caused by the negligence, recklessness, or intentional wrongful conduct of the Chamber and other persons employed or utilized by the Chamber in the performance of this Agreement. Nothing in this Agreement is intended to serve as a waiver of sovereign immunity, or of any other immunity, defense, or privilege enjoyed by the County pursuant to Section 768.28, Florida Statutes.

The Chamber shall ensure that the vendor it selects for the fireworks display at the America 250 Celebration is fully licensed and adequately insured to cover all potential damages and losses

stemming from or related to the event. The County shall be added as an additional insured to the insurance policies carried by the fireworks vendor with respect to the event (with the exception of Worker's Compensation).

**Section 10. Entire Agreement.** This Agreement represents the entire understanding between the parties with respect to the undertakings covered hereunder and there are no oral or collateral agreements with respect thereto between the parties.

**Section 11. Governing Law and Venue.** The validity, construction and performance of this Agreement shall be governed by the laws of the State of Florida. Venue for any action arising out of this Agreement shall be in Jefferson County, Florida.

**Section 12. Severability.** If any portion of the Agreement, the deletion of which would not adversely affect the receipt of any material benefit by either party, is for any reason held or declared to be invalid or unenforceable, such determination shall not affect the remaining portions of this Agreement. If this Agreement or any portion of this Agreement is held or declared to be inapplicable to any person, property or circumstance, such determination shall not affect its applicability to any other person, property or circumstance.

**Section 13. State Requirements.** During the performance of this Agreement, the parties shall comply with the State Regulations below and as set forth in the attachments hereto, which are expressly incorporated herein as part of this Agreement.

- a. Prohibition Against Contracting with Scrutinized Companies. Pursuant to Florida Statutes Section 215.4725, contracting with any entity that is listed on the Scrutinized Companies that Boycott Israel List or that is engaged in the boycott of Israel is prohibited. Chamber must certify that the company is not participating in a boycott of Israel. Any contract for goods or services of One Million Dollars (\$1,000,000) or more shall be terminated at the County's option if it is discovered that the entity submitted false documents of certification, is listed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria after July 1, 2018. Any contract entered into or renewed after July 1, 2018 shall be terminated at the County's option if the company is listed on the Scrutinized Companies that Boycott Israel List or engaged in the boycott of Israel. Chamber must submit the certification that is attached to this agreement as Attachment "B". Submitting a false certification shall be deemed a material breach of contract. The County shall provide notice, in writing, to the Contractor of the County's determination concerning the false certification. The Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination was in error. If the Contractor does not demonstrate that the County's determination of false certification was made in error, then the County shall have the right to terminate the contract and seek civil remedies pursuant to Florida Statute Section 215.4725.
- b. Human Trafficking. As a condition precedent to entering into this Agreement and in compliance with Section 787.06(13), Florida Statutes, a duly authorized officer or representative of the Contractor must attest under the penalty of perjury that Contractor

does not use coercion for labor or services as defined in Section 787.06, Florida Statutes. The required affidavit is set forth in Attachment “C” hereto.

- c. Countries of Foreign Concern. Pursuant to Section 287.138, Florida Statutes, the County cannot knowingly enter into a contract with an entity which would give access to an individual’s personal identifying information if the entity is owned, controlled, organized, or operating in a foreign country of concern, which include the People’s Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People’s Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern, and any contracting entity that may be given access to an individual’s personal identifying information must have a duly authorized officer or representative attest under the penalty of perjury that said entity is not owned by the government of a foreign country of concern, that the government of a foreign country of concern does not have a controlling interest in the entity, and that the entity is not organized under the laws of nor have its principal place of business in a foreign country of concern. The required affidavit, which must be signed by a duly authorized officer or representative of Contractor, is attached hereto as Attachment “D”.

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

**IN WITNESS WHEREOF**, the Chamber and the County have been duly authorized to enter into this 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.

**MONTICELLO-JEFFERSON COUNTY  
CHAMBER OF COMMERCE, INC.**

**JEFFERSON COUNTY, FLORIDA**

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

Date: \_\_\_\_\_

\_\_\_\_\_  
Ben White  
Chairman, Board of County Commissioners

Date: \_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Trey Hightower, Clerk of the Circuit Court  
Ex Officio Clerk to the Board

APPROVED AS TO FORM:

\_\_\_\_\_  
Evan J. Rosenthal, Esq.  
County Attorney

**Attachment "A"**  
**ANTI-HUMAN TRAFFICKING AFFIDAVIT**

***DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with Jefferson County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 787.06(13), Florida Statutes effective July 1, 2024.***

I \_\_\_\_\_ (insert name) as \_\_\_\_\_ (insert title)  
on behalf of \_\_\_\_\_ (insert entity name) under penalty of perjury  
hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.
2. \_\_\_\_\_ (insert entity name) does not use coercion for labor or services as defined in s. 787.06(2)(a), Florida Statutes.
3. More particularly, \_\_\_\_\_ (insert entity name) does not participate in any of the following actions:
  - a. Using or threatening to use physical force against any person;
  - b. Restraining, isolating or confining or threatening to restrain, isolate or confine any person without lawful authority and against her or his will;
  - c. Using lending or other credit methods to establish a debt by any person when labor or services are pledged as a security for the debt, if the value of the labor or services as reasonably assessed is not applied toward the liquidation of the debt or the length and nature of the labor or services are not respectively limited and defined;
  - d. Destroying, concealing, removing, confiscating, withholding, or possessing any actual or purported passport, visa, or other immigration document, or any other actual or purported government identification document, of any person;
  - e. Causing or threatening to cause financial harm to any person;
  - f. Enticing or luring any person by fraud or deceit; or
  - g. Providing a controlled substance as outlined in Schedule I or Schedule II of s. 893.03, Florida Statutes to any person for the purpose of exploitation of that person.

FURTHER AFFIANT SAYETH NAUGHT.

\_\_\_\_\_  
Printed Name:  
Title:  
Nongovernmental entity:  
Date:

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me \_\_\_\_ in person or \_\_\_\_ remote notarization by  
\_\_\_\_ as \_\_\_\_\_ on behalf of  
\_\_\_\_, who is personally known to me or who produced  
\_\_\_\_ as identification this \_\_\_\_\_ day of \_\_\_\_\_,  
202\_\_.

(Notary Seal)

\_\_\_\_\_  
Notary Public

**Attachment "B"**  
**FOREIGN COUNTRY OF CONCERN AFFIDAVIT**

***DIRECTIONS: All nongovernmental entities that are or potentially will be contracting, renewing or extending contracts with Jefferson County, must have an officer or representative fully execute this affidavit. Note, this is a mandatory requirement of s 287.138, Florida Statutes, for all entities that may have access to individuals' personal identifying information.***

I \_\_\_\_\_ (insert name) as \_\_\_\_\_ (insert title) on behalf of \_\_\_\_\_ (insert entity name) under penalty of perjury hereby attest as follows:

1. I am over 21 years of age and have personal knowledge of the matters set forth in this affidavit.

2. I certify that \_\_\_\_\_ (insert entity name) ("Vendor"):

- a. Is not owned by the government of a foreign country of concern;
- b. A government of a foreign country of concern does not have a controlling interest in Vendor; and
- c. Is not organized under the laws of nor have its principal place of business in a foreign country of concern.

3. For purposes of this Affidavit, "Foreign Country of Concern" means the People's Republic of China, the Russian Federation, the Islamic Republic of Iran, the Democratic People's Republic of Korea, the Republic of Cuba, the Venezuelan regime of Nicolás Maduro, or the Syrian Arab Republic, including any agency of or any other entity of significant control of such foreign country of concern.

FURTHER AFFIANT SAYETH NAUGHT.

\_\_\_\_\_  
Printed Name:  
Title: \_\_\_\_\_  
Nongovernmental entity: \_\_\_\_\_  
Date: \_\_\_\_\_

STATE OF \_\_\_\_\_  
COUNTY OF \_\_\_\_\_

SWORN TO AND SUBSCRIBED before me \_\_\_\_ in person or \_\_\_\_ remote notarization by \_\_\_\_\_ as \_\_\_\_\_ on behalf of \_\_\_\_\_, who is personally known to me or who produced \_\_\_\_\_ as identification this \_\_\_\_\_ day of \_\_\_\_\_, 202\_\_.

\_\_\_\_\_  
Notary Public

(Notary Seal)

## Accounts Payable Status with Accounting Distribution by Vendor

<u>Invoice Date</u>	<u>Activity Date</u>	<u>Invoice</u>	<u>Due Date</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amount Owed</u>	<u>Accounting Distribution</u>	<u>Distribution Amount</u>
<b>[10320] ABC Maintenance Services</b>								
4/02/2026	4/02/2026	115	4/10/2026	ac repair	720.07	720.07	22-4212-534.460	720.07
<b>Total for[10320] ABC Maintenance Services</b>					<b>720.07</b>	<b>720.07</b>		<b>720.07</b>
<b>[10480] Advanced Business Systems</b>								
4/23/2026	4/23/2026	478949	4/10/2026	ACCT. # CO27-001 CT3665-001 Planning Department Copier	211.54	211.54	01-2780-515.441	211.54
<b>Total for[10480] Advanced Business Systems</b>					<b>211.54</b>	<b>211.54</b>		<b>211.54</b>
<b>[10920] Animal Medical Clinic</b>								
4/02/2026	4/02/2026	397847	4/10/2026	Acct #4512 finance charge	0.25	0.25	01-4212-562.520	0.25
4/02/2026	4/02/2026	397939	4/10/2026	Acct #4512 simparica, pyrantel pamoate	517.08	517.08	01-4212-562.520	517.08
4/02/2026	4/02/2026	398602	4/10/2026	Acct #4512 test (feline leuk) Orange/Sunshine	42.00	42.00	01-4212-562.310	42.00
4/02/2026	4/02/2026	398728	4/10/2026	Acct #4512 heartworm treatment, meds - Roxie	356.50	356.50	01-4212-562.310	356.50
4/02/2026	4/02/2026	398799	4/10/2026	Acct #4512 exam, meds - Buster, simparica (6)	276.38	276.38	01-4212-562.310	276.38
<b>Total for[10920] Animal Medical Clinic</b>					<b>1,192.21</b>	<b>1,192.21</b>		<b>1,192.21</b>
<b>[10235] Apalachee Center</b>								
4/10/2026	4/10/2026	682603	4/10/2026	December billing statement - FY 25/26 - Crisis Stabilization and Detoxification unit	4,246.66	4,246.66	01-5103-563.811	3,779.53
4/10/2026	4/10/2026	682604	4/10/2026	January billing statement - FY 25/26 - Crisis Stabilization and Detoxification unit	4,246.66	4,246.66	01-5103-563.812	467.13
<b>Total for[10235] Apalachee Center</b>					<b>8,493.32</b>	<b>8,493.32</b>		<b>8,493.32</b>
<b>[10065] Aucilla Area Solid Waste</b>								
4/16/2026	4/16/2026	03312026	4/10/2026	march landfill tipping fees	29,003.69	29,003.69	22-4212-534.340	29,003.69
4/10/2026	4/10/2026	2026-Aucilla	4/10/2026	Transportation Equalization Costs to Dixie County - FY 25/26	25,000.00	25,000.00	22-4212-534.340	25,000.00
<b>Total for[10065] Aucilla Area Solid Waste</b>					<b>54,003.69</b>	<b>54,003.69</b>		<b>54,003.69</b>
<b>[10820] Avenu Insights &amp; Analytic</b>								
4/16/2026	4/16/2026	INVB-069851	4/10/2026	Cust# C100468 - Order# CN00264434 TECH SUPPORT PACE HOSTING	3,171.25	3,171.25	01-2104-513.525	3,171.25
<b>Total for[10820] Avenu Insights &amp; Analytic</b>					<b>3,171.25</b>	<b>3,171.25</b>		<b>3,171.25</b>
<b>[11425] B&amp;B Porta-Toilets, Inc</b>								
4/06/2026	4/06/2026	299196	4/10/2026	porta-toilet rentals - Hall Park 2/13-3/12 2026	195.00	195.00	01-6101-572.441	195.00
<b>Total for[11425] B&amp;B Porta-Toilets, Inc</b>					<b>195.00</b>	<b>195.00</b>		<b>195.00</b>
<b>[10250] Big Bend Tire</b>								
4/02/2026	4/02/2026	16072040111	4/10/2026	replace tire FL-2	250.00	250.00	22-4212-534.462	250.00
4/16/2026	4/16/2026	16072040180	4/10/2026	Balance tires and oil change	213.63	213.63	19-3211-522.463	106.81
4/16/2026	4/16/2026	16072040197	4/10/2026	3-3 Oil Change	170.00	170.00	28-3211-526.463	106.82
4/16/2026	4/16/2026	1607204093	4/10/2026	3-4 Four tires	1,536.08	1,536.08	28-3211-526.463	170.00
<b>Total for[10250] Big Bend Tire</b>					<b>2,169.71</b>	<b>2,169.71</b>		<b>2,169.71</b>
<b>[10610] Big Bend-Eubanks Termite &amp; Pest Control Inc</b>								
4/07/2026	4/07/2026	273288	4/10/2026	Acct# 10348 Trelona Termite Renewal - SOE	450.00	450.00	01-2671-519.460	450.00
4/16/2026	4/16/2026	273875	4/10/2026	Acct# 10362 - Trelona Termite Renewal HEALTH DEPT.	700.00	700.00	01-2671-519.460	700.00

## Jefferson County Board of County Commissioners

## Accounts Payable Status with Accounting Distribution by Vendor

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4/16/2026	4/16/2026	273922	4/10/2026	Acct# 8522 - Monthly SERVICE MULTIPLE OFFICES	530.00	530.00	01-2671-519.460	530.00
4/16/2026	4/16/2026	273923	4/10/2026	Acct# 13572 - Jefferson County Recycling Center Rodent Box Service	25.00	25.00	22-4212-534.460	25.00
4/16/2026	4/16/2026	274175	4/10/2026	Acct# 10362 - Jefferson County Health Dept - Replace 2 Stations	75.00	75.00	01-2671-519.460	75.00
<b>Total for[10610] Big Bend-Eubanks Termite &amp; Pest Control</b>					<b>1,780.00</b>	<b>1,780.00</b>		<b>1,780.00</b>
<b>[14147] Blaze Goode</b>								
4/10/2026	4/10/2026	0226-B.GOODE	4/10/2026	BGoode - Per Diem - Educational - Second Dollar Funds - Court Education Trust Fund - Tactical Drug Law Enforcement Training - 4/13/2026	281.00	281.00	14-3101-521.540	281.00
<b>Total for[14147] Blaze Goode</b>					<b>281.00</b>	<b>281.00</b>		<b>281.00</b>
<b>[11825] CenturyLink Communications, LLC</b>								
4/10/2026	4/10/2026	0226.0326.0426-9776	4/10/2026	Acct# 311709776 911 phone lines - Jefferson County 911 OFC -	21,273.42	21,273.42	23-2911-525.410	21,273.42
4/22/2026	4/22/2026	0326-0982	4/10/2026	Acct# 311120982 Supreme CT of FL -	60.00	60.00	01-2322-516.410	60.00
4/10/2026	4/10/2026	0326-1743	4/10/2026	Acct# 463021743 REC PARK	207.73	207.73	01-6101-572.410	207.73
4/22/2026	4/22/2026	0326-87875 SAO	4/10/2026	Acct# 312248787 SAO	136.50	136.50	01-2332-516.410	136.50
<b>Total for[11825] CenturyLink Communications, LLC</b>					<b>21,677.65</b>	<b>21,677.65</b>		<b>21,677.65</b>
<b>[10770] Cintas</b>								
4/16/2026	4/16/2026	4264345708	4/10/2026	Cust #20833644 employee uniforms	91.75	91.75	22-4212-534.341	91.75
<b>Total for[10770] Cintas</b>					<b>91.75</b>	<b>91.75</b>		<b>91.75</b>
<b>[10025] City of Monticello</b>								
4/10/2026	4/10/2026	0226-0009	4/10/2026	Acct# 00010009 - svc addr 1 Courthouse Cir	160.13	160.13	01-2670-519.430	160.13
4/16/2026	4/16/2026	0226-0133	4/10/2026	ACCT. # 00050133 JCFR Wastewater	42.13	42.13	19-3211-522.430	21.06
							28-3211-526.430	21.07
4/16/2026	4/16/2026	0226-0135	4/10/2026	ACCT. #50135 JCFR Water	35.05	35.05	19-3211-522.430	17.52
							28-3211-526.430	17.53
4/06/2026	4/06/2026	0226-0150	4/10/2026	acct# 00010150 monthly water, sewer Annex	32.35	32.35	01-2671-519.430	32.35
4/02/2026	4/02/2026	0226-0166	4/10/2026	ACCT# 00010166 Utilities LIBRARY	111.45	111.45	01-6212-571.430	111.45
4/06/2026	4/06/2026	0226-0215	4/10/2026	acct# 00010215 monthly water, sewer, garbage SOE	147.33	147.33	01-2671-519.430	147.33
4/06/2026	4/06/2026	0226-0392	4/10/2026	acct# 00010392 monthly water, sewer, garbage - Old Jail	56.47	56.47	01-2671-519.430	56.47
4/16/2026	4/16/2026	0326-0204	4/10/2026	Acct #50204 main yard utilities	13.77	13.77	22-4212-534.430	13.77
4/16/2026	4/16/2026	0326-0206	4/10/2026	Acct #50206 main office utilities	22.57	22.57	22-4212-534.430	22.57
4/06/2026	4/06/2026	0326-0409	4/10/2026	acct# 00010409 monthly water, sewer "A" Bldg	1,193.04	1,193.04	01-2671-519.430	1,193.04
<b>Total for[10025] City of Monticello</b>					<b>1,814.29</b>	<b>1,814.29</b>		<b>1,814.29</b>
<b>[11090] COMCAST</b>								
4/02/2026	4/02/2026	0326-6860	4/10/2026	ACCT. # 8535102080006860 Internet JCFR	179.81	179.81	19-3211-522.410	89.91
							28-3211-526.410	89.90
<b>Total for[11090] COMCAST</b>					<b>179.81</b>	<b>179.81</b>		<b>179.81</b>
<b>[14011] Doodie Calls LLC</b>								
4/10/2026	4/10/2026	116636	4/10/2026	Cust ID C1053 - Site 433 Wacissa Springs Rd	384.00	384.00	01-6101-572.441	384.00

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4/16/2026	4/16/2026	116770	4/10/2026	Cust #C1485 lloyd lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116771	4/10/2026	Cust #C1485 wacissa lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116772	4/10/2026	Cust #C1485 nash lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116773	4/10/2026	Cust #C1485 new monticello lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116774	4/10/2026	Cust #C1485 aucilla lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116775	4/10/2026	Cust #C1485 bassett lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116776	4/10/2026	Cust #C1485 main yard lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116777	4/10/2026	Cust #C1485 pinkney lease	85.00	85.00	22-4212-534.440	85.00
4/16/2026	4/16/2026	116779	4/10/2026	Cust #C1485 fulford lease	85.00	85.00	22-4212-534.440	85.00
<b>Total for[14011] Doodie Calls LLC</b>					<b>1,149.00</b>	<b>1,149.00</b>		<b>1,149.00</b>
<b>[10130] Duke Energy</b>								
3/26/2026	3/26/2026	0226-0879	4/10/2026	acct# 910085450879 monthly service 02.10-03.10 450 E Walnut St	1,470.50	1,470.50	01-2671-519.430	1,470.50
3/26/2026	3/26/2026	0226-9537	4/10/2026	Acct# 910085449537 monthly service 02.10-03.101 W Washington st	1,045.20	1,045.20	01-2671-519.430	1,045.20
4/07/2026	4/07/2026	0326-0043	4/10/2026	Acct# 910085450043 monthly service - 551 Wacissa Springs Rd	53.50	53.50	01-6101-572.430	53.50
4/02/2026	4/02/2026	0326-0473	4/10/2026	ACCT. # 9100 8545 0473 JCFR Power	392.55	392.55	19-3211-522.430 28-3211-526.430	196.28 196.27
4/16/2026	4/16/2026	0326-4564	4/10/2026	acct. 9300 0001 4564 JCEO electric utilities	1,352.38	1,352.38	01-6302-537.430	1,352.38
<b>Total for[10130] Duke Energy</b>					<b>4,314.13</b>	<b>4,314.13</b>		<b>4,314.13</b>
<b>[12330] Elevator Telephone Service</b>								
4/10/2026	4/10/2026	115807	4/10/2026	Acct# 200230 - Qtrly Billing per Agreement - Job# 11-013	101.77	101.77	01-2670-519.460	101.77
<b>Total for[12330] Elevator Telephone Service</b>					<b>101.77</b>	<b>101.77</b>		<b>101.77</b>
<b>[10555] GCL MONTICELLO</b>								
4/06/2026	4/06/2026	189663	4/10/2026	acct# 300166 coupling pvc slip 2", pvc cement, pipe pvc sch40 sx10, misc item hand trowel	31.26	31.26	01-6101-572.460	31.26
4/06/2026	4/06/2026	189674	4/10/2026	acct# 300166 elbow 90 deg pvc slipxslp 2, shop towels roll case acct# 300166	22.65	22.65	01-6101-572.460	22.65
4/06/2026	4/06/2026	189820	4/10/2026	acct# 300166 passage lever ctl g2 adjust bs	75.98	75.98	01-6101-572.460	75.98
4/06/2026	4/06/2026	189855	4/10/2026	acct# 300166 battery alkaline max 16pack/AA	17.99	17.99	01-6101-572.460	17.99
4/06/2026	4/06/2026	190066	4/10/2026	power cord L-530P 3x5-20r 25ft Acct# 300166 see not for credit invoice	77.99	77.99	01-6101-572.460	77.99
3/13/2026	3/13/2026	190068	4/10/2026	CREDIT MEMO 190068 FROM ORIGINAL INVOICE 190066	-61.00	-61.00	01-6101-572.460	-61.00
4/02/2026	4/02/2026	190157	4/10/2026	Cust #300166 heavy duty raincoat	19.99	19.99	22-4212-534.520	19.99
4/06/2026	4/06/2026	190215	4/10/2026	acct# 300166 brush scrub utility hndl short, paint spray glo sunburst, plier long nose side cut, cleaner kitchen/bath, rake bow 16 tine fbgl's hdl60	70.64	70.64	01-6101-572.460	70.64
4/06/2026	4/06/2026	190276	4/10/2026	acct# 300166 blk 7.9 cable tie push mt	31.78	31.78	01-6101-572.460	31.78
4/06/2026	4/06/2026	190339	4/10/2026	acct# 300166 pipe nipple galv 1/2x5, pipe nipple galv 3/4x36, pipe nipple galv 1/2x4, cap malleable galv 1/2 in, elbow 90 deg galv 1/2x3/8	39.73	39.73	01-6101-572.460	39.73
4/06/2026	4/06/2026	190362	4/10/2026	acct# 300166 60lb concrete mix sand/rocks	52.00	52.00	01-6101-572.460	52.00

## Jefferson County Board of County Commissioners

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4/02/2026	4/02/2026	190530	4/10/2026	CUST. # 300168 JCEO water line(s) repair equipment- Coupling PVC pressure slip, Tee PVC, elbow PVC, pressure cap PVC	13.05	13.05	01-6302-537.640	13.05
4/06/2026	4/06/2026	190624	4/10/2026	acct# 300166 diablo demon 9in 14/18 tp 5pk, glue clear, knife joint 4-1/2" value ser, compound spackling lt wt quart	52.96	52.96	01-6101-572.460	52.96
4/16/2026	4/16/2026	190661	4/10/2026	Cust #30166 recip saw blades	22.99	22.99	22-4212-534.520	22.99
4/16/2026	4/16/2026	190909	4/10/2026	Cust #300166 padlocks	159.90	159.90	22-4212-534.520	159.90
4/16/2026	4/16/2026	191170	4/10/2026	CUST. # 300168 Batteries 2 PK AA	45.98	45.98	19-3211-522.462	45.98
<b>Total for[10555] GCL MONTICELLO</b>					<b>673.89</b>	<b>673.89</b>		<b>673.89</b>
<b>[11330] GREAT AMERICA FINANCIAL SERVICES</b>								
4/10/2026	4/10/2026	41587204	4/10/2026	Agreement# 020-1868373-000 - CSEN41824	172.00	172.00	01-2780-515.441	172.00
<b>Total for[11330] GREAT AMERICA FINANCIAL SERVICES</b>					<b>172.00</b>	<b>172.00</b>		<b>172.00</b>
<b>[10281] Jefferson County Road Department</b>								
4/16/2026	4/16/2026	0326-AVFD	4/10/2026	MARCH 2026 Fuel AVFD	100.70	100.70	19-3211-522.623	100.70
4/16/2026	4/16/2026	0326-CODE ENFORCE	4/10/2026	March 2026 fuel invoice - Code Enforcement	134.19	134.19	01-2102-513.521	134.19
4/16/2026	4/16/2026	0326-F/R	4/10/2026	Fuel 03/26 F/R TAHOE	103.18	103.18	19-3211-522.521	51.59
4/16/2026	4/16/2026	0326-FIRE	4/10/2026	Fuel 03/26 FIRE	5,896.41	5,896.41	28-3211-526.521	51.59
							19-3211-522.521	867.69
							19-3211-522.620	318.49
							19-3211-522.621	78.01
							28-3211-526.521	4,632.22
4/16/2026	4/16/2026	0326-JCEO	4/10/2026	JCEO County vehicle(s) fuel -March 2026	337.54	337.54	01-6302-537.521	337.54
4/16/2026	4/16/2026	0326-JCSWD	4/10/2026	march 3/26 fleet fuel SW	9,848.71	9,848.71	22-4212-534.521	9,848.71
4/06/2026	4/06/2026	0326-RP	4/10/2026	monthly fuel March 2026 Rec park	652.59	652.59	01-6101-572.521	652.59
<b>Total for[10281] Jefferson County Road Department</b>					<b>17,073.32</b>	<b>17,073.32</b>		<b>17,073.32</b>
<b>[11630] Keith Roddenberry</b>								
4/10/2026	4/10/2026	874555	4/10/2026	Courthouse Lawn Service - 3/30/2026	50.00	50.00	01-2670-519.460	50.00
<b>Total for[11630] Keith Roddenberry</b>					<b>50.00</b>	<b>50.00</b>		<b>50.00</b>
<b>[13036] Lanetra Cooks</b>								
4/10/2026	4/10/2026	0226-L.COOKS	4/10/2026	LCooks - Per Diem - Educational - Second Dollar Funds - Court Education Trust Fund - Tactical Drug Law Enforcement Training - 4/13/2026	118.00	118.00	14-3101-521.540	118.00
<b>Total for[13036] Lanetra Cooks</b>					<b>118.00</b>	<b>118.00</b>		<b>118.00</b>
<b>[12741] Lumen-CenturyLink</b>								
4/22/2026	4/22/2026	780279141	4/10/2026	Public Defender - Jefferson County - Acct 5-BXTBVBL4	284.25	284.25	01-2333-516.410	284.25
<b>Total for[12741] Lumen-CenturyLink</b>					<b>284.25</b>	<b>284.25</b>		<b>284.25</b>
<b>[10575] Mobile Communications</b>								
4/16/2026	4/16/2026	INV307070076945	4/10/2026	fleet gps JCSWD 4/26	314.25	314.25	22-4212-534.520	314.25
<b>Total for[10575] Mobile Communications</b>					<b>314.25</b>	<b>314.25</b>		<b>314.25</b>

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<b>[10440] Monticello Carquest Inc.</b>								
4/06/2026	4/06/2026	10338-351331	4/10/2026	wiper blade X2 (charged to wrong acct acct# 253 see notes for credit invoice	34.97	34.97	01-6101-572.491	34.97
4/16/2026	4/16/2026	10338-351685	4/10/2026	CUST. 262 Batteries for Brush 7	448.91	448.91	19-3211-522.620	448.91
3/04/2026	3/04/2026	10338-351687	4/10/2026	CUST. # 253 CREDIT TO ORIGINAL INV. #10338-351331 WIPER BLADES 18" (2QTY) AND (1QTY) XTRACLEAR	-34.97	-34.97	01-6101-572.491	-34.97
4/06/2026	4/06/2026	10338-351714	4/10/2026	acct# 253 line fuel 1/4x3/8 tygon 50	16.20	16.20	01-6101-572.520	16.20
4/02/2026	4/02/2026	10338-352763	4/10/2026	CUST. #262 spark plug and starting fluid	30.73	30.73	19-3211-522.463	30.73
4/06/2026	4/06/2026	10338-352882	4/10/2026	8g-10mffor, sydr fitting, hose, pin hair, cable ties - Charge to wrong acct acct# 253 see note for credit invoice	108.40	108.40	01-6101-572.491	108.40
3/20/2026	3/20/2026	10338-352977	4/10/2026	CUST. # 253 CREDIT TO ORIGINAL INV. #10338-352882 BG-10 MFFOR, SYDR FITTING, HOSE, PINHAIR HPC-103, CABLE TIES	-108.40	-108.40	01-6101-572.491	-108.40
4/02/2026	4/02/2026	10338-353092	4/10/2026	Cust #263 weedeater line	43.99	43.99	22-4212-534.520	43.99
4/02/2026	4/02/2026	10338-353209	4/10/2026	Cust #263 hydraulic hoses R10	210.94	210.94	22-4212-534.463	210.94
4/02/2026	4/02/2026	10338-353376	4/10/2026	acct 132 battery, return core, oil (4), smart straw, evc spreader (6), razor blade, oil filter, air filter for Animal Control	289.87	289.87	01-4212-562.520	289.87
4/06/2026	4/06/2026	10338-353381	4/10/2026	acct 132 Air door acuator for animal services	38.88	38.88	01-4212-562.520	38.88
4/16/2026	4/16/2026	10338-353892	4/10/2026	Cust #263 2 cycle fuel	79.80	79.80	22-4212-534.521	79.80
4/16/2026	4/16/2026	10338-353961	4/10/2026	Cust #263 clay absorbent (oil dri)	145.60	145.60	22-4212-534.520	145.60
4/16/2026	4/16/2026	10338-353993	4/10/2026	Cust #263 blades	82.50	82.50	22-4212-534.520	82.50
<b>Total for[10440] Monticello Carquest Inc.</b>					<b>1,387.42</b>	<b>1,387.42</b>		<b>1,387.42</b>
<b>[11165] Mowrey Elevator Co of Florida Inc</b>								
4/10/2026	4/10/2026	1023424	4/10/2026	Acct# 600483 - Jefferson County Courthouse Job# 5855 Serial # SN# 55156	240.02	240.02	01-2670-519.460	240.02
<b>Total for[11165] Mowrey Elevator Co of Florida Inc</b>					<b>240.02</b>	<b>240.02</b>		<b>240.02</b>
<b>[11700] Pitney Bowes Inc Purchase Power</b>								
4/23/2026	4/23/2026	0206-3785	4/10/2026	ACCT. # 8000-9000-0348-3785 Planning Dept Postage	25.85	25.85	01-2780-515.420	25.85
<b>Total for[11700] Pitney Bowes Inc Purchase Power</b>					<b>25.85</b>	<b>25.85</b>		<b>25.85</b>

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<b>[10095] Preferred Government Insurance Trust</b>								
4/01/2026	4/10/2026	COM#70437-3-04/2026	4/10/2026	Agmt#WC2FL1-0331033 25-08 FY25/26 Q3 workers comp insurance	52,744.81	52,744.81	01-2101-511.240 01-2102-513.240 01-2104-513.451 01-3440-524.240 01-4212-562.240 01-4216-534.240 01-6101-572.240 01-6212-571.240 01-6302-537.240 19-3211-522.241 22-4212-534.240 28-3211-526.240	66.51 1,596.31 23,279.55 931.18 1,064.21 465.59 931.19 66.51 133.03 7,715.50 8,779.72 7,715.51
<b>Total for[10095] Preferred Government Insurance Trust</b>					<b>52,744.81</b>	<b>52,744.81</b>		<b>52,744.81</b>
<b>[12737] Pro Chem Inc</b>								
4/02/2026	4/02/2026	210903	4/10/2026	SALES ORDER #248306 umpster patrol citrus granules	866.09	866.09	22-4212-534.520	866.09
<b>Total for[12737] Pro Chem Inc</b>					<b>866.09</b>	<b>866.09</b>		<b>866.09</b>
<b>[10615] Redwire</b>								
4/16/2026	4/16/2026	637176	4/10/2026	Cust# W1M1414 - Jefferson Co BOCC Annex - Fire services - Fire alarm test and inspection	349.35	349.35	01-2671-519.460	349.35
4/02/2026	4/02/2026	637179	4/10/2026	JCEO CCTV security system maintenance/services - April 2026	107.53	107.53	01-6302-537.461	107.53
<b>Total for[10615] Redwire</b>					<b>456.88</b>	<b>456.88</b>		<b>456.88</b>
<b>[10305] Right Way Welding &amp; Fabrication LLC</b>								
4/02/2026	4/02/2026	3991	4/10/2026	repair containers (2-6yd, 1-4yd)	3,092.75	3,092.75	22-4212-534.463	3,092.75
<b>Total for[10305] Right Way Welding &amp; Fabrication LLC</b>					<b>3,092.75</b>	<b>3,092.75</b>		<b>3,092.75</b>
<b>[12743] Site Truck Services LLC</b>								
4/02/2026	4/02/2026	2764	4/10/2026	engine has low power, R1	4,902.40	4,902.40	22-4212-534.462	4,902.40
<b>Total for[12743] Site Truck Services LLC</b>					<b>4,902.40</b>	<b>4,902.40</b>		<b>4,902.40</b>
<b>[10445] Sonitrol of Tallahassee</b>								
4/16/2026	4/16/2026	636297	4/10/2026	Cust# R1M602878 - Property Appraisers- CS Access Control Mgmt & Maint, CCTV Maint.	725.37	725.37	01-2671-519.460	725.37
4/10/2026	4/10/2026	636337	4/10/2026	Cust# R1M603291 - Jeff Co Attorney's office CS Access Control Management and maintenance 4/1-4/30/2026	116.81	116.81	01-2671-519.460	116.81
<b>Total for[10445] Sonitrol of Tallahassee</b>					<b>842.18</b>	<b>842.18</b>		<b>842.18</b>
<b>[14140] The Southern Group</b>								
4/06/2026	4/06/2026	FL-100837	4/10/2026	professional services for April 2026	5,000.00	5,000.00	01-2104-513.310	5,000.00
<b>Total for[14140] The Southern Group</b>					<b>5,000.00</b>	<b>5,000.00</b>		<b>5,000.00</b>
<b>[12836] Thomas M Coyne MD PA</b>								
4/07/2026	4/07/2026	26-1015	4/10/2026	Medical Examiner Service January 2026	7,949.00	7,949.00	01-3990-527.310	7,949.00
<b>Total for[12836] Thomas M Coyne MD PA</b>					<b>7,949.00</b>	<b>7,949.00</b>		<b>7,949.00</b>

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<b>[11025] TIDEMARK MARKETING</b>								
4/06/2026	4/06/2026	13272	4/10/2026	website & email hosting April 2026	560.08	560.08	01-2104-513.310	560.08
<b>Total for[11025] TIDEMARK MARKETING</b>					<b>560.08</b>	<b>560.08</b>		<b>560.08</b>
<b>[10465] UniFirst Corporation</b>								
4/10/2026	4/10/2026	3050086494	4/10/2026	Cust# 1311916 COURTHOUSE	277.51	277.51	01-2670-519.520	277.51
4/02/2026	4/02/2026	3050087313	4/10/2026	Cust #1237569 employee uniforms JCSWD	39.71	39.71	22-4212-534.341	39.71
4/10/2026	4/10/2026	3050087326	4/10/2026	Cust# 1311916 COURTHOUSE	277.51	277.51	01-2670-519.520	277.51
4/16/2026	4/16/2026	3050087756	4/10/2026	Cust #1237569 employee uniforms	84.74	84.74	22-4212-534.341	84.74
4/16/2026	4/16/2026	3050087767	4/10/2026	Cust# 1311916 COURTHOUSE	277.51	277.51	01-2670-519.520	277.51
<b>Total for[10465] UniFirst Corporation</b>					<b>956.98</b>	<b>956.98</b>		<b>956.98</b>
<b>[10255] Verizon Wireless</b>								
4/10/2026	4/10/2026	6138210137	4/10/2026	Acct# 523475943-00002 - County of Jefferson 911 Coordinator - Jesse Lovett	97.36	97.36	23-2911-525.410	97.36
4/10/2026	4/10/2026	6139277364	4/10/2026	Acct# 222501100-00001 -Parks and Rec	2.22	2.22	01-6101-572.410	2.22
4/10/2026	4/10/2026	6139374490	4/10/2026	Acct# 842179031-00001 - Leon County Public Defender	36.07	36.07	01-2333-516.410	36.07
4/06/2026	4/06/2026	6139378519	4/10/2026	acct# 842543529-00001 monthly service	1,275.29	1,275.29	01-2102-513.410 01-3440-524.410 01-6302-537.410 11-4102-541.410 19-3211-522.410 22-4212-534.410 28-3211-526.410	356.95 74.90 73.52 133.74 198.38 239.41 198.39
<b>Total for[10255] Verizon Wireless</b>					<b>1,410.94</b>	<b>1,410.94</b>		<b>1,410.94</b>
<b>Report Total</b>					<b>200,667.30</b>	<b>200,667.30</b>		<b>200,667.30</b>

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<b>[10080] AK ASSOCIATES</b>								
4/16/2026	4/16/2026	12500-FL	4/16/2026	911 Annual Motorola Maint. Amount will be reimbursed from 911 DMS agreement DMS-P2-25-07-19 - Ref# AK Quote #: 1953	41,246.46	41,246.46	23-2911-525.410	41,246.46
<b>Total for[10080] AK ASSOCIATES</b>					<b>41,246.46</b>	<b>41,246.46</b>		<b>41,246.46</b>
<b>[10920] Animal Medical Clinic</b>								
4/16/2026	4/16/2026	398983	4/16/2026	Acct #4512 nexgard	190.08	190.08	01-4212-562.520	190.08
4/16/2026	4/16/2026	399155	4/16/2026	Acct #4512 exam, meds - Pickles	115.50	115.50	01-4212-562.310	115.50
<b>Total for[10920] Animal Medical Clinic</b>					<b>305.58</b>	<b>305.58</b>		<b>305.58</b>
<b>[12888] ANSBACHER LAW</b>								
4/23/2026	4/23/2026	50484	4/16/2026	Reentry- Legal Advice Feb-March 2026	280.00	280.00	01-2780-515.310	280.00
<b>Total for[12888] ANSBACHER LAW</b>					<b>280.00</b>	<b>280.00</b>		<b>280.00</b>
<b>[10790] Apalachee Regional Planning Council</b>								
4/27/2026	4/27/2026	26-74	4/16/2026	ARPC County dues fy 25-26 payment #3 Final	3,678.60	3,678.60	01-2104-513.540	3,678.60
<b>Total for[10790] Apalachee Regional Planning Council</b>					<b>3,678.60</b>	<b>3,678.60</b>		<b>3,678.60</b>
<b>[14137] Babe Ruth League Inc.</b>								
4/07/2026	4/07/2026	79827-CH	4/16/2026	Charter Fee - Babe Ruth League baseball 13-16 League code: 5FLN40955	25.00	25.00	01-6101-572.640	25.00
<b>Total for[14137] Babe Ruth League Inc.</b>					<b>25.00</b>	<b>25.00</b>		<b>25.00</b>
<b>[14167] Billy's Heating and Air CAV LLC</b>								
4/16/2026	4/16/2026	1062 ACCCRED	4/16/2026	Repair AC in Day Room	522.90	522.90	19-3211-522.460 28-3211-526.460	261.45 261.45
4/16/2026	4/16/2026	1063ACCCRED	4/16/2026	AC Replacement Day Room	2,657.00	2,657.00	19-3211-522.460 28-3211-526.460	1,328.50 1,328.50
<b>Total for[14167] Billy's Heating and Air CAV LLC</b>					<b>3,179.90</b>	<b>3,179.90</b>		<b>3,179.90</b>
<b>[11145] Campbell's Plumbing, LLC</b>								
4/06/2026	4/06/2026	17150	4/16/2026	service call - installed batteries in 3 lav sinks - Rec park	142.00	142.00	01-6101-572.460	142.00
<b>Total for[11145] Campbell's Plumbing, LLC</b>					<b>142.00</b>	<b>142.00</b>		<b>142.00</b>
<b>[11810] Capital City Pest Control Services LLC</b>								
4/16/2026	4/16/2026	40060	4/16/2026	ACCT. # 1502 WVFD Pest Control	65.00	65.00	19-3211-522.620	65.00
<b>Total for[11810] Capital City Pest Control Services LLC</b>					<b>65.00</b>	<b>65.00</b>		<b>65.00</b>
<b>[10275] Chamber of Commerce</b>								
4/08/2026	4/08/2026	105	4/16/2026	Sponsorship 250th 4th of July 2026	30,000.00	30,000.00	29-2781-519.486	30,000.00
<b>Total for[10275] Chamber of Commerce</b>					<b>30,000.00</b>	<b>30,000.00</b>		<b>30,000.00</b>
<b>[10475] CIVICPLUS LLC</b>								
4/16/2026	4/16/2026	349693	4/16/2026	Municode Codification Admin Support Fee	367.50	367.50	01-2104-513.310	367.50
4/10/2026	4/10/2026	366735	4/16/2026	Municode Codification Full Service Code Online	1,047.38	1,047.38	01-2104-513.310	1,047.38
<b>Total for[10475] CIVICPLUS LLC</b>					<b>1,414.88</b>	<b>1,414.88</b>		<b>1,414.88</b>

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<b>[12976] David Taussig and Associates, Inc.</b>								
4/07/2026	4/07/2026	2602047	4/16/2026	professional consulting services through 2/28/26 in association with the development impact fee study project DE24-00026.00	902.50	902.50	01-2104-513.310	902.50
<b>Total for[12976] David Taussig and Associates, Inc.</b>					<b>902.50</b>	<b>902.50</b>		<b>902.50</b>
<b>[13029] Dirty Pecan Inc</b>								
4/06/2026	4/06/2026	2026-DP	4/16/2026	2026 Tourist Development council grant payment	2,000.00	2,000.00	29-2781-519.801	2,000.00
<b>Total for[13029] Dirty Pecan Inc</b>					<b>2,000.00</b>	<b>2,000.00</b>		<b>2,000.00</b>
<b>[10530] ECB PUBLISHING INC</b>								
4/06/2026	4/06/2026	34240	4/16/2026	2x3 santa letters section - Rec Park	45.00	45.00	01-6101-572.490	45.00
4/06/2026	4/06/2026	34600	4/16/2026	2x4 baseball display Rec Park	60.00	60.00	01-6101-572.490	60.00
4/06/2026	4/06/2026	34606	4/16/2026	facebook ad - Rec Park	60.00	60.00	01-6101-572.490	60.00
4/20/2026	4/20/2026	35087	4/16/2026	Legal Request for Proposals	102.40	102.40	01-2104-513.490	102.40
4/02/2026	4/02/2026	35126	4/16/2026	tire waste amnesty day ad	202.50	202.50	22-4212-534.490	202.50
4/16/2026	4/16/2026	35157	4/16/2026	Classified ad for Animal Control Officer	91.56	91.56	01-4212-562.520	91.56
4/16/2026	4/16/2026	35158	4/16/2026	Classified Ad for Kennel Tech	102.84	102.84	01-4212-562.520	102.84
4/16/2026	4/16/2026	35162	4/16/2026	tire amnesty ad	202.50	202.50	22-4212-534.490	202.50
4/27/2026	4/27/2026	35237	4/16/2026	Request for Qualifications	53.28	53.28	01-2104-513.490	53.28
4/27/2026	4/27/2026	35238	4/16/2026	Legal invitation to Bid 2025-45	149.20	149.20	01-2104-513.490	149.20
4/27/2026	4/27/2026	35239	4/16/2026	Legal invitation to Bid 2025-46	152.80	152.80	01-2104-513.490	152.80
<b>Total for[10530] ECB PUBLISHING INC</b>					<b>1,222.08</b>	<b>1,222.08</b>		<b>1,222.08</b>
<b>[10640] ESO Solutions, Inc.</b>								
4/02/2026	4/02/2026	ESO-189981	4/16/2026	ESO EHR Suite, EHR Monitor Integration, Billing Interface	1,594.41	1,594.41	28-3211-526.320	1,594.41
<b>Total for[10640] ESO Solutions, Inc.</b>					<b>1,594.41</b>	<b>1,594.41</b>		<b>1,594.41</b>
<b>[14148] Florida Sheriffs Employee Benefits Trust</b>								
4/16/2026	4/16/2026	FSEBT052778	4/16/2026	Acct#_JEFFERSON BOCC - ACA REPORTING - EAP	266.88	266.88	01-2104-513.310	266.88
<b>Total for[14148] Florida Sheriffs Employee Benefits Trust</b>					<b>266.88</b>	<b>266.88</b>		<b>266.88</b>
<b>[10590] GOVCONNECTION, INC</b>								
4/07/2026	4/07/2026	77431219	4/16/2026	acct# 24001434 Smart buy 235 WL Mouse	26.96	26.96	01-2104-513.525	26.96
4/07/2026	4/07/2026	77436025	4/16/2026	Acct# 24001434 USB-C Dock G5, 7PT USB3 superspeed hub split, 6ft DPT male to male cable, SBY IPS 625VA 360W Compact	361.45	361.45	01-2104-513.525	361.45
4/07/2026	4/07/2026	77444819	4/16/2026	Acct# 24001434 Jetstream 8-ptgiga smrt swith	126.22	126.22	01-2104-513.525	126.22
4/07/2026	4/07/2026	77453637	4/16/2026	Acct# 24001434 PB4G1i16 u5 225U 16 16GB/512, HPI 3Y premium onsite adp NB, HP S3Pro 324pf FHD Mntr (2)	1,715.45	1,715.45	01-2104-513.525	1,715.45
4/07/2026	4/07/2026	77477847	4/16/2026	Acct# 24001434 invoice renewal VIP-MPG AB Pro Ent LGA L9 12M Usage Data from 3/28/26 -3/27/27	628.08	628.08	01-2104-513.525	628.08
4/07/2026	4/07/2026	77484725	4/16/2026	acct# 24001434 238 S5 524da FHD Mntr (2)	250.26	250.26	01-2104-513.525	250.26

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4/07/2026	4/07/2026	77490558	4/16/2026	Win11 Pro, Desktop Dock, HP S3 Pro, 6ft dpt male to male cable, wireless mouse, sby ups compact - Animal Control	3,256.07	3,256.07	01-4212-562.310	3,256.07
4/07/2026	4/07/2026	77492832	4/16/2026	Panasonic 3y protection animal control	288.11	288.11	01-4212-562.310	288.11
<b>Total for[10590] GOVCONNECTION, INC</b>					<b>6,652.60</b>	<b>6,652.60</b>		<b>6,652.60</b>
<b>[12792] INdigital</b>								
4/16/2026	4/16/2026	24785	4/16/2026	NGCS 911 Balance of yearly upgrade project reimburse from DMS-P2-25-07-19	24,674.42	24,674.42	23-2911-525.410	24,674.42
<b>Total for[12792] INdigital</b>					<b>24,674.42</b>	<b>24,674.42</b>		<b>24,674.42</b>
<b>[14157] James W Pickler</b>								
4/02/2026	4/02/2026	032426Pickler	4/16/2026	Refund for overcharge - 032426Pickler	53.00	53.00	01-1300-322.000	53.00
<b>Total for[14157] James W Pickler</b>					<b>53.00</b>	<b>53.00</b>		<b>53.00</b>
<b>[12980] Jefferson County 4-H Association</b>								
4/06/2026	4/06/2026	2026-4H	4/16/2026	4-h grant payment 2026	5,000.00	5,000.00	01-2781-519.889	5,000.00
<b>Total for[12980] Jefferson County 4-H Association</b>					<b>5,000.00</b>	<b>5,000.00</b>		<b>5,000.00</b>
<b>[10540] Jones Welding &amp; Industrial Supplies Inc</b>								
4/16/2026	4/16/2026	R 00743000	4/16/2026	CUST. # 58675 Oxygen Cylinders Rental	646.65	646.65	28-3211-526.522	646.65
4/16/2026	4/16/2026	V83816	4/16/2026	Oxygen	161.00	161.00	28-3211-526.522	161.00
4/02/2026	4/02/2026	VM 52590	4/16/2026	Cust. # 58675 Oxygen	191.11	191.11	28-3211-526.522	191.11
4/16/2026	4/16/2026	VM 52631	4/16/2026	Cust. 358675 Oxygen	308.21	308.21	28-3211-526.522	308.21
<b>Total for[10540] Jones Welding &amp; Industrial Supplies Inc</b>					<b>1,306.97</b>	<b>1,306.97</b>		<b>1,306.97</b>
<b>[14138] K &amp; K Insurance Group Inc.</b>								
4/07/2026	4/07/2026	79827-ins	4/16/2026	2026 Babe Ruth League baseball 13-16 Insurance league code: 5FLN40955	269.00	269.00	01-6101-572.640	269.00
<b>Total for[14138] K &amp; K Insurance Group Inc.</b>					<b>269.00</b>	<b>269.00</b>		<b>269.00</b>
<b>[10725] Keaton Tire Repair</b>								
4/16/2026	4/16/2026	929380	4/16/2026	tire replace R-15	225.00	225.00	22-4212-534.462	225.00
<b>Total for[10725] Keaton Tire Repair</b>					<b>225.00</b>	<b>225.00</b>		<b>225.00</b>
<b>[14164] LED LIGHTING SOLUTIONS</b>								
4/13/2026	4/13/2026	INV44706	4/16/2026	Solar Powered Full Matrix Sign Trailer - Emergency Management	17,249.98	17,249.98	01-3101-521.138	17,249.98
<b>Total for[14164] LED LIGHTING SOLUTIONS</b>					<b>17,249.98</b>	<b>17,249.98</b>		<b>17,249.98</b>
<b>[11295] Monticello Milling Co.</b>								
4/02/2026	4/02/2026	15582	4/16/2026	dog feed kennels	145.00	145.00	01-4212-562.520	145.00
4/16/2026	4/16/2026	15592	4/16/2026	dog feed kennels	87.00	87.00	01-4212-562.520	87.00
4/16/2026	4/16/2026	15599	4/16/2026	dog feed kennels	58.00	58.00	01-4212-562.520	58.00
4/16/2026	4/16/2026	15604	4/16/2026	dog feed kennels (5 bags)	145.00	145.00	01-4212-562.520	145.00
<b>Total for[11295] Monticello Milling Co.</b>					<b>435.00</b>	<b>435.00</b>		<b>435.00</b>

## Accounts Payable Status with Accounting Distribution by Vendor

<u>Invoice Date</u>	<u>Activity Date</u>	<u>Invoice</u>	<u>Due Date</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amount Owed</u>	<u>Accounting Distribution</u>	<u>Distribution Amount</u>
<b>[14158] New Century Cleaning Services</b>								
3/26/2026	3/26/2026	Feb 997147	4/16/2026	Monthly cleaning service Feb 2026	3,168.00	3,168.00	01-2332-516.340	380.16
							01-2333-516.340	253.44
							01-2670-519.340	506.88
							01-2671-519.340	1,267.20
							01-2780-515.340	95.04
							01-3440-524.340	95.04
							01-6213-571.340	570.24
3/26/2026	3/26/2026	Mar997148	4/16/2026	Monthly cleaning service March 2026	3,168.00	3,168.00	01-2332-516.340	380.16
							01-2333-516.340	253.44
							01-2670-519.340	506.88
							01-2671-519.340	1,267.20
							01-2780-515.340	95.04
							01-3440-524.340	95.04
							01-6213-571.340	570.24
<b>Total for[14158] New Century Cleaning Services</b>					<b>6,336.00</b>	<b>6,336.00</b>		<b>6,336.00</b>
<b>[14162] Northeast Florida Library Information Network Inc</b>								
4/16/2026	4/16/2026	9986	4/16/2026	NEFLIN Conference Registration	90.00	90.00	01-6213-571.400	90.00
<b>Total for[14162] Northeast Florida Library Information</b>					<b>90.00</b>	<b>90.00</b>		<b>90.00</b>
<b>[00001] NWN Corporation</b>								
4/16/2026	4/16/2026	IN715671	4/16/2026	Sales order \$SO4094112 - Opp #OP-129093	155.00	155.00	01-2333-516.341	155.00
<b>Total for[00001] NWN Corporation</b>					<b>155.00</b>	<b>155.00</b>		<b>155.00</b>
<b>[10710] O'Reilly Auto Parts</b>								
4/06/2026	4/06/2026	2275-299606	4/16/2026	acct 2834089 adh cleaner (2) for animal control	44.90	44.90	01-4212-562.520	44.90
<b>Total for[10710] O'Reilly Auto Parts</b>					<b>44.90</b>	<b>44.90</b>		<b>44.90</b>
<b>[11504] Penn Care Inc</b>								
4/02/2026	4/02/2026	M161770.01	4/16/2026	Medical Supplies	247.52	247.52	28-3211-526.522	247.52
<b>Total for[11504] Penn Care Inc</b>					<b>247.52</b>	<b>247.52</b>		<b>247.52</b>
<b>[14057] Primo Brand</b>								
4/23/2026	4/23/2026	06C8740127926	4/16/2026	ACCT. # 8740127926 Water for Planning & Building Dept	141.73	141.73	01-2780-515.520	70.87
							01-3440-524.520	70.86
<b>Total for[14057] Primo Brand</b>					<b>141.73</b>	<b>141.73</b>		<b>141.73</b>
<b>[11095] Registers Mini Storage</b>								
4/16/2026	4/16/2026	1707	4/16/2026	Rental unit B-17	75.00	75.00	01-2671-519.440	75.00
4/16/2026	4/16/2026	1708	4/16/2026	Rental unit B-21	75.00	75.00	01-2671-519.440	75.00
4/16/2026	4/16/2026	1709	4/16/2026	Rental unit B-22	75.00	75.00	01-2671-519.440	75.00
<b>Total for[11095] Registers Mini Storage</b>					<b>225.00</b>	<b>225.00</b>		<b>225.00</b>
<b>[10305] Right Way Welding &amp; Fabrication LLC</b>								
4/16/2026	4/16/2026	3994	4/16/2026	broken hydraulic valve handle R15	165.00	165.00	22-4212-534.462	165.00
<b>Total for[10305] Right Way Welding &amp; Fabrication LLC</b>					<b>165.00</b>	<b>165.00</b>		<b>165.00</b>
<b>[10910] Robert P Jones &amp; Associates</b>								
4/07/2026	4/07/2026	25-26 PF	4/16/2026	25-26 Small County Coalition Participation fees	4,326.10	4,326.10	01-2104-513.540	4,326.10
<b>Total for[10910] Robert P Jones &amp; Associates</b>					<b>4,326.10</b>	<b>4,326.10</b>		<b>4,326.10</b>

## Jefferson County Board of County Commissioners

## Accounts Payable Status with Accounting Distribution by Vendor

<u>Invoice Date</u>	<u>Activity Date</u>	<u>Invoice</u>	<u>Due Date</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amount Owed</u>	<u>Accounting Distribution</u>	<u>Distribution Amount</u>
<b>[90072] ROJAS, GUSTAVO</b>								
3/26/2026	3/26/2026	JCBOCC-1	4/16/2026	budget services 04.04.26 - 04.30-26 payment 1 of 6	3,500.00	3,500.00	01-2104-513.310	3,500.00
<b>Total for[90072] ROJAS, GUSTAVO</b>					<b>3,500.00</b>	<b>3,500.00</b>		<b>3,500.00</b>
<b>[10075] SOUTHEASTERN CONSULTING ENGINEERS, INC.</b>								
5/11/2026	5/11/2026	12054	4/16/2026	Civil Engineering BOCC:25-920-03 Ashville Hwy Design FPID 448605-2-34-01 10% design & permitting	142,707.00	142,707.00	12-0098-525.311	142,707.00
<b>Total for[10075] SOUTHEASTERN CONSULTING</b>					<b>142,707.00</b>	<b>142,707.00</b>		<b>142,707.00</b>
<b>[12946] TMH Patient Pay Medical Group</b>								
4/16/2026	4/16/2026	P980243991000	4/16/2026	JBaker - Pre-employment - P980243991000	194.26	194.26	01-2104-513.310	194.26
4/16/2026	4/16/2026	P980257903700	4/16/2026	JHamrick - Pre-employment screenings - P980257903700	235.18	235.18	01-2104-513.310	235.18
<b>Total for[12946] TMH Patient Pay Medical Group</b>					<b>429.44</b>	<b>429.44</b>		<b>429.44</b>
<b>[11450] USA OIL LLC</b>								
4/02/2026	4/02/2026	46611	4/16/2026	250 gallons recycled oil, 30 gallons waste water	160.00	160.00	22-4212-534.521	160.00
<b>Total for[11450] USA OIL LLC</b>					<b>160.00</b>	<b>160.00</b>		<b>160.00</b>
<b>[11660] Veolia ES Technical Solutions LLC</b>								
4/16/2026	4/16/2026	EW1774497	4/16/2026	fluorescent bulb recycling	718.67	718.67	22-4212-534.544	718.67
<b>Total for[11660] Veolia ES Technical Solutions LLC</b>					<b>718.67</b>	<b>718.67</b>		<b>718.67</b>
<b>[14159] Vital Signs Graphic Communications LLC</b>								
3/26/2026	3/26/2026	E 2026-28589	4/16/2026	35.75"x28.00 " backlit translucent vinyl graphic film mounted for Cooksey Propane logo w/phone number on Industrial Park Marquee	515.01	515.01	01-2671-519.460	515.01
<b>Total for[14159] Vital Signs Graphic Communications LLC</b>					<b>515.01</b>	<b>515.01</b>		<b>515.01</b>
<b>Report Total</b>					<b>301,950.63</b>	<b>301,950.63</b>		<b>301,950.63</b>



# Opportunity Zones 2.0 Program

J. Alex Kelly, Secretary and  
Benjamin Latham, Senior Analyst  
Florida Department of Commerce

# Opportunity Zones 1.0 to 2.0



- ❑ Innovative economic development tool that encourages investment in economically distressed communities in the United States.
- ❑ December 2017, the concept of Opportunity Zones (OZ) was born and established as a temporary program in the Tax Cuts and Jobs Act (TCJA) of 2017; Commonly referred to as OZ 1.0 or OZ-1.
- ❑ For OZ 1.0: Based on census tracts created by U.S. Census Bureau, qualifying OZs were required to have median family income of less than 80% of the state or metro area, or contiguous to eligible census tract.
- ❑ Nominated by the Governors of each state; Approved by U.S. Treasury and IRS.
- ❑ The Program starts when an investor generates a Capital Gain, invests eligible capital gains into a Qualified Opportunity Fund (QOF) within 180 days of the sale, files with IRS, and holds the Investment.
- ❑ The One Big Beautiful Bill Act updated the Opportunity Zone program, its timeline, incentives and oversight, and made it permanent; Commonly referred to as OZ 2.0 or OZ-2.
- ❑ For OZ 2.0: Narrowed eligibility to median family income of less than 70% of the state or metro area, or poverty rate of at least 20% when median family is less than 125% of the area.
- ❑ Investment deadlines are friendlier to “patient capital.”
- ❑ Bigger rewards for investment in rural communities.

# OZ 2.0 Timeline



- ❑ July 4, 2025: The One Big Beautiful Bill Act is signed into law, making the OZ program permanent with new rules.
- ❑ January-April 2026: FloridaCommerce takes public feedback
- ❑ July 1, 2026: Governors begin nominating new census tracts for OZ 2.0 designation.
- ❑ January 1, 2027: The OZ 2.0 investment rules take effect, featuring a rolling five-year deferral period.
- ❑ 2027–2028: A two-year transition period during which both OZ 1.0 and OZ 2.0 tracts are valid for investment.

# OZ 2.0: Census Tracts 2017 vs. 2026



<b>U.S. Census Tracts</b>	<b>2017 – OZ-1</b>	<b>2026 – OZ-2*</b>
Total U.S. Tracts	73,057	84,414
OZ Eligible Tracts	42,176	33,750
Potential Nominations (25%)	10,544	8,438
Recommended	8,764	6,555
Certified as Qualified	8,764	6,555*
<b>Florida Census Tracts</b>	<b>2017</b>	<b>2026*</b>
All Florida Tracts	4,400	5,160
Eligible Tracts	1,708**	1,360
Potential Nominations (25%)	427	340***
Recommended	427	TBD
Qualified and Designated	427	TBD

\*2026 data is projected by 3<sup>rd</sup> party sources.

\*\*The figure above is a result of 427 being 25% of eligible tracts (which contrasts with the 1,200+ figure cited in the media .

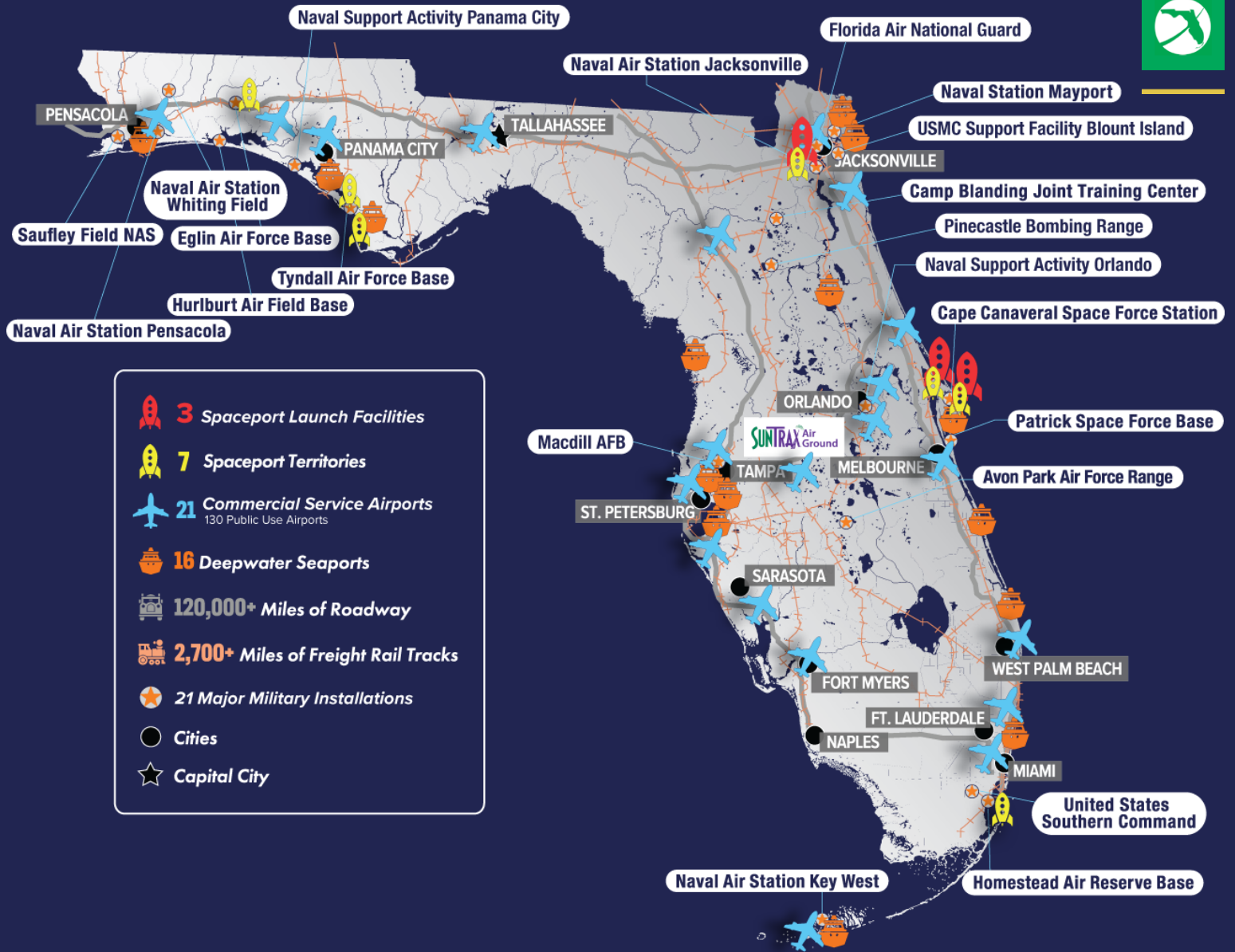
\*\*\*20.3% reduction from 2017

# Alignment with Critical Infrastructure



- ❑ Alignment with Critical Infrastructure:
  - ❑ 16 Seaports, Maritime Industrial Base
  - ❑ 21 Commercial Service Airports, 130 total Public Use Airports, incl. 4 Major Hubs
  - ❑ 21 Major Military Installations, incl. 3 Combatant Commands
  - ❑ 3 Spaceports, 7 total Spaceport Territories
  - ❑ Major Rail and Road Shipping Corridors, including Intermodals
  - ❑ Major Sports Hubs for Multimodal Transportation and Regional Commerce
  - ❑ Educational Infrastructure: Universities, State Colleges, Technical Colleges

# FLORIDA'S READY INFRASTRUCTURE PLATFORMS



# Alignment with Critical Designations



- ❑ Alignment with Critical Designations:
  - ❑ OZ 1.0 (through 12/31/28) vs. OZ 2.0 (starting 1/1/27)
  - ❑ 19 Free Trade Zones
  - ❑ Maritime Prosperity Zones – New!
  - ❑ 3 Rural Areas of Opportunity, 29 Fiscally Constrained Counties, 31 Rural Counties, and Small Cities
  - ❑ FL Chamber Foundation’s Prosperity Initiative – FL Zip Code Model to address Childhood Poverty
  - ❑ Critical Food Security and Agriculture Production Sites (Ag, Aqua, Timber, Minerals, etc.)
  - ❑ Verified “Pad-Ready” Industrial and Commercial Sites

# Public Presentations to Date



- 3/25/2026 - Southwest Florida Economic Development Offices Webinar
- 3/24/2026 - City of Sunrise Opportunity Zone 2.0 Meeting
- 3/19/2026 - Jacksonville Opportunity Zone 2.0 Workshop
- 3/18/2026 - Volusia County Opportunity Zone 2.0 Webinar
- 3/11/2026 - Opportunity Florida Board Meeting
- 3/10/2026 - Max Planck Florida Institute for Neuroscience Sunposium Conference
- 3/10/2026 - Perry City Council Meeting
- 3/10/2026 - Panacea Working Waterfronts Meeting
- 3/9/2026 - Bradford County Opportunity Zones 2.0 Workshop
- 3/6/2026 - Center for Research and Education in Optics and Lasers (CREOL) Industrial Affiliates Symposium
- 3/5/2026 - Tampa Bay Economic Development Council Webinar
- 3/4/2026 - Florida Power & Light (FPL) Northwest Florida Economic Symposium
- 3/4/2026 - National Association for Latino Community Asset Builders (NACLAB) Webinar
- 3/4/2026 - Orange County Opportunity Zones 2.0 Webinar
- 3/4/2026 - Southeastern Employment and Training Association (SETA) Workforce Conference
- 3/3/2026 - U.S. Department of Housing and Urban Development Round Table
- 2/26/2026 - Florida Trucking Association Safety Summit
- 2/23/2026 - Volusia County Days
- 2/23/2026 - CareerSource Florida/FloridaCommerce Economic Development Tools & Strategies Webinar
- 2/20/2026 - State Board of Education
- 2/19/2026 - JAXUSA Partnership State of the Region
- 2/19/2026 - Wakulla Florida Economic Development Council (FEDC) Board
- 2/18/2026 - CareerSource Credential Review Committee
- 2/17/2026 - Florida Economic Development Council (FEDC) Legislative Breakfast
- 2/13/2026 - North Florida Economic Development Partnership Board of Directors and General Membership Meeting
- 2/10/2026 - JAX Chamber Briefing
- 2/6/2026 - Rural Community Investment Program Webinar
- 2/4/2026 - Florida Seaport Transportation and Economic Development Council
- 2/4/2026 - BioFlorida Legislative Day at the Capitol
- 2/3/2026 - Brevard County Chambers of Commerce Legislative Day
- 2/3/2026 - Florida Association of Black Chambers of Commerce
- 2/3/2026 - Pasco County Day at the Capitol
- 1/29/2026 - Trucking Day at the Capitol
- 1/28/2026 - Florida Manufacturing Days
- 1/28/2026 - CareerSource Florida Board Meeting
- 1/22/2026 - Citrus County Legislative Day
- 1/21/2026 - Rural Economic Development Managers Training
- 1/15/2026 - Florida Economic Development Council (FEDC)
- 1/15/2026 - Florida Defense Support Commission Meeting
- 1/14/2026 - Florida Chamber Foundation Board of Trustees
- 1/14/2026 - Florida Heartland Economic Region of Opportunity Webinar
- 12/16/2025 - Local Workforce Development Boards and Economic Development Councils joint Economic Development Tools & Strategies Webinar
- 12/3/2025 - Opportunity Florida Board Meeting
- 12/1/2025 - Florida Economic Development Council (FEDC) Quarterly Board Meeting
- 11/20/2025 - Florida Rural Economic Development Association (FREDA) Conference
- 11/5/2025 - 2025 Rural Economic Development Initiative Meeting

# The Beginning



- ❑ **December 2014:** Six years after the Great Financial Crisis (GFC), the economy was recovering but the disparity between low income and high income was expanding.
- ❑ **April 2015:** Attention from Policymakers and Legislators grew.
- ❑ **December 2017:** The concept of Opportunity Zones (OZ) was born and established as a temporary program in the **Tax Cuts and Jobs Act (TCJA) of 2017**. This is commonly referred to as **OZ 1.0** or simply **OZ-1**.

How do we fund  
the revitalization of  
economically-distressed  
communities with  
private capital?

**Opportunity Zones**



# An Innovative Economic Development Tool



## WHAT IS AN OPPORTUNITY ZONE?

**An Opportunity Zone is an economically distressed urban or rural community that has been identified by certain local, state, and federal qualifications.**

- ❑ **Innovative economic development tool** that encourages investment in distressed areas in the United States.
- ❑ **Based on census tracts** created by the U.S. Census Bureau.
- ❑ **Meet certain state and federal statutory criteria** and nominated by the Governors of each state then approved and designated as Opportunity Zones by the U.S. Department of the Treasury and Internal Revenue Service (IRS).

# How to Invest in Opportunity Zones



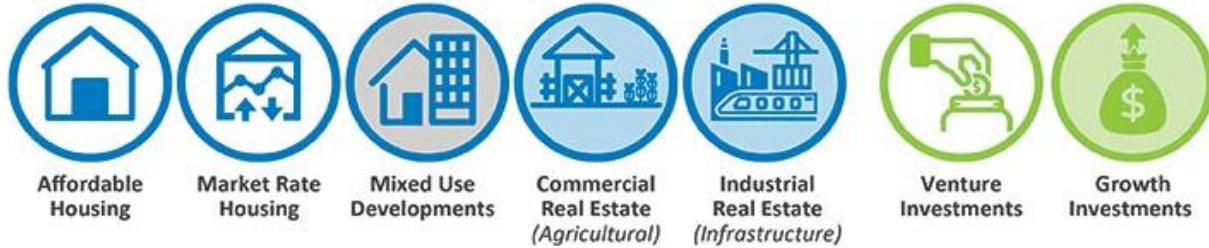
- ❑ **Rule #1:** The Program starts when an investor generates a Capital Gain.
  - ❑ Invest eligible capital gains into a Qualified Opportunity Fund (QOF). You cannot invest directly into the zone itself.
  - ❑ Invest in a QOF within 180 Days: The eligible capital gain must be invested into a QOF within 180 days of the sale. A QOF is an investment vehicle.
  - ❑ File with the IRS: Self-certify your investment annually with the IRS using Form 8949 and Form 8997.
  - ❑ Hold the Investment: Tax benefits depend on the holding period.
  - ❑ Investment Options: Invest passively in an existing QOF or actively create your own QOF. The latter requires forming an entity and filing IRS Form 8996.

# Eligible Capital Gains



- Most types of capital assets can be sold to generate eligible capital gains. These include:
  - Stocks
  - Bonds
  - Mutual funds
  - Exchange traded funds (ETFs)
  - Commercial real estate
  - Investment properties generally excluding primary residences
  - Cryptocurrency
  - Privately held business interests
  - Collectibles such as art, cars, coins, and jewelry, etc.

# Eligible Opportunity Zone Investments



Affordable Housing

Market Rate Housing

Mixed Use Developments

Commercial Real Estate (Agricultural)

Industrial Real Estate (Infrastructure)

Venture Investments

Growth Investments

REAL ESTATE OZ INVESTMENTS

OPERATING OZ INVESTMENTS

QUALIFIED OPPORTUNITY ZONE INVESTMENTS

- ❑ Ineligible Projects include:
  - ❑ Private or commercial golf courses
  - ❑ Country clubs
  - ❑ Suntan or hot tub facilities
  - ❑ Massage parlors
  - ❑ Racetracks
  - ❑ Other gaming facilities
  - ❑ Liquor stores including those whose principal business is selling alcoholic beverages for off-premise consumption

# Benefits to Investors



**5-Year Deferral**

**10% Reduction**

**Permanent Exclusion**

# Permanent Extension (No More 2026 Sunset)



- ❑ **Before:**
  - ❑ OZ-1 was temporary.
  - ❑ Investors had to compete against the clock to initiate OZ investments.
- ❑ **After:**
  - ❑ The OBBBA has now made the program permanent.
  - ❑ The 2026 deadline for eligible gains was repealed.
  - ❑ Investors can continue deferring capital gains beyond 2026.

# Decennial Redesignation of Opportunity Zones



## Before:

- OZs were one-time designations of 8,764 census tracts (selected after 2017).
- States nominated QOZs based on 2010 census data, with a sunset date of December 31, 2026.
- There was no mechanism for updating or revising designations.

## After:

- OZs will refresh every 10 years.
- Starting in 2026 and for every decade thereafter, state Governors can nominate new low-income tracts for OZ status with Treasury certification by the end of calendar years ending in six and taking effect beginning in 2027 and every 10 years after that.

# The Nomination Process



## ❑ Before:

- ❑ The sunset date of December 31, 2026, was eliminated.

## ❑ After:

- ❑ Starting July 1, 2026, states are now required to nominate new zones every 10 years, to ensure that designations reflect the latest data available and remain aligned with current economic conditions.
- ❑ July 1, 2026 – The new nomination process begins under the One Big Beautiful Bill Act of 2025.
- ❑ July 1, 2026 – October 31, 2026 - Governors are given up to 120 days to nominate 25% of their respective states' eligible census tracts for designation as OZs.
- ❑ November 1 – December 31, 2026 – The U.S. Department of the Treasury has up to 60 days to complete its OZ designation process.
- ❑ January 1, 2027 – New zones take effect.

# New Eligibility Criteria and Boundary Changes



## Before:

- Qualifying QOZs were required to be census tracts with a median family income (MFI) of less than 80% of the state or metro area, plus allowed for certain contiguous non-low-income areas.

## After:

- OZ-2 narrowed the eligibility criteria to a median family income of 70% or less than the state or metro median, or a poverty rate of at least 20%, when median family income is below 125% for the area. The Puerto Rico exception eliminated.
  - Rolling redesignations**
  - Boundary changes**
  - Anticipated reduction in zones**

# Five-Year Rolling Deferral Period



## Before:

- Same end-date (December 31, 2026) to defer taxes.

## After:

- Each investment starts with its own five-year deferral clock.
- For example, the deferred gain for an investment made in 2027 is recognized in 2032 (5 years later); for an investment in 2030, the gain would be recognized in 2035, and so on.

# Elimination of 7-Year 15% Step-up & Return of 5-Year 10%



## ❑ Before:

- ❑ OZ-1 provided for a one-time 10% reduction of the deferred gain if an investment was held at least 5 years, and an extra 5% (15% total) if held for 7 years.
- ❑ Due to the 2026 end-date, these step-ups had already expired.
- ❑ After 2021, it became impossible to get even the 5-year 10% benefit before 2026. Investors after that got deferral and the 10-year growth exemption, but no partial forgiveness on original gain.

## ❑ After:

- ❑ OZ-2 reinstates a 10% basis step-up for a QOF investment held at least 5 years. When the five-year deferral ends, tax is paid on 90% of the gain, for effectively a 10% tax cut. This applies to each investment's timeline, which makes the incentive achievable for investors at any time.
- ❑ The old 7-year 15% step-up has been eliminated.
- ❑ Investors selling their QOF investment before December 31, 2026, are required to pay taxes on the deferred gains but the new law allows for the exclusion of post-investment appreciation after a 10-year holding period.

# Bigger Rewards for Rural Investors



- ❑ **Before:**

- ❑ No special benefits for rural areas.

- ❑ **After:**

- ❑ OZ-2 established Qualified Rural Opportunity Funds (QROFs) with enhanced incentives for rural areas, defined as populations under 50,000 and tracts next to areas of populations more than that. Two big advantages now tilt in favor of rural development.
    - ❑ 30% Basis Step-up
    - ❑ Easier Improvement Requirement



# Transitional Rules and Grandfathering of Existing Investments

## □ Before:

- OZ-1 investors who had already put money into OZ funds under the old rules (2018–2026) were playing by a certain set of deadlines. Their deferral lasts until 2026 at most, they could no longer get basis boosts after 2021, and they faced the 2047 sale deadline for the 10-year benefit. Those zones are slated to expire end of 2028. There was uncertainty about how a major legislative change might treat these early investments – would they get any new benefits or extended deadlines?

## □ After:

- The Big Beautiful Bill largely keeps pre-2027 OZ investments under the old regime, with careful grandfathering to honor expectations.
- Key points:
  - No Extension of 2026 for Existing Deferrals
  - No Retroactive Step-up
  - Zone Expiration in 2028
  - Post-2026 Improvements

# Stronger Reporting and Transparency Requirements



- ❑ **Before:**
  - ❑ OZ-1 was criticized for the lack of required reporting
- ❑ **After:**
  - ❑ OZ-2 mandates robust reporting and transparency from the Treasury and OZ participants.
    - ❑ Annual Treasury Reports
    - ❑ Fund & Business Disclosures
    - ❑ Public Transparency
  - ❑ Conscious move to more accountability

# No Forced 2047 Deadline on Tax-Free Exits



## Before:

- OZ-1 allowed investors holding an OZ investment for 10+ years to get permanent exclusion of gains, anyone who invested in a QOF by 2026 had to sell by December 31, 2047, to claim the tax-free appreciation.

## After:

- The new law eliminates the 2047 cut-off for post-2026 investments.
- If you invest in an OZ fund starting in 2027 or later, there is no fixed end-date by which you must sell to get your tax-free gain. Instead, the bill provides a flexible framework:
  - You can elect to step-up your basis to fair market value anytime you sell after holding for 10+ years, just as before, up until 30 years from your investment.
  - If you hold beyond 30 years, your basis is deemed equal to the asset's fair market value on the 30-year anniversary of your investment.

# Greater Investor Confidence and Adjusted Strategies



## ❑ Before:

- ❑ Uncertainty slowed new fund formation and made investors hesitant.
- ❑ Investments were deadline-driven, with pressure to deploy quickly before expirations.

## ❑ After:

- ❑ Clear, long-term stability signals OZs are here to stay.
- ❑ No initiation deadlines means more careful project selection and stronger details.
- ❑ Market revitalized means new funds are expected and existing funds are expanding.
- ❑ Removal of 2047 exit pressure encourages long-term, patient capital.
- ❑ 30% rural boost increases interest om rural OZ projects and specialized funds.

## ❑ Overall:

- ❑ Shift from “beat the clock” to “build for the future” with more strategic, mission-focused investment.

# Public Outreach Upcoming



- ❑ 4/8/2026 - Okeechobee County Opportunity Zone 2.0 Workshop
  - ❑ Location: Indian River State College, 3209 Virginia Ave, Fort Pierce, FL 34981
  - ❑ Time: 11:30 a.m.
- ❑ 4/9/2026 - Leon County Opportunity Zone 2.0 Workshop
  - ❑ Location: Lively Technical College, Building 9, 500 North Appleyard Drive, Tallahassee, FL 32304
  - ❑ Time: 9:00 a.m. - 11 a.m.
- ❑ 4/9/2026 - St. Lucie County Opportunity Zone 2.0 Workshop
  - ❑ Location: Marriott Courtyard in Port St. Lucie Tradition, 10251 SW Innovation Way, Port St. Lucie, FL 34987
  - ❑ Time: 11 a.m. - 1 p.m.
- ❑ 4/10/2026 - Palm Beach County Opportunity Zone 2.0 Workshop
  - ❑ Location: Business Development Board of Palm Beach County, 310 Evernia Street, West Palm Beach, FL 33401
  - ❑ Time: 10:30 a.m.
- ❑ 4/10/2026 - Treasure Coast Regional Planning Council (TCRPC) and South Florida Regional Planning Committee (SFRPC) Joint Council Meeting
  - ❑ Location: Palm Beach Metropolitan Planning Organization, 301 Datura Street, Downtown West Palm Beach, FL 33401
  - ❑ Time: 10 a.m. - 3 p.m.
- ❑ 5/6/2026 - Rural Economic Development Initiative (REDI) Meeting
  - ❑ Location: Calhoun-Liberty Hospital, 16257 State Road 71, Blountstown, FL 32424
- ❑ 5/13 - 5/15/2026 - FEDC IGNITE Annual Conference
  - ❑ Location: JW Marriott Orlando Bonnet Creek, 14900 Chelonia Pkwy, Orlando, FL 32821

[Floridajobs.org/OpportunityZones](https://Floridajobs.org/OpportunityZones)

# OZ 2.0 Website, Resources, and Stakeholder Survey



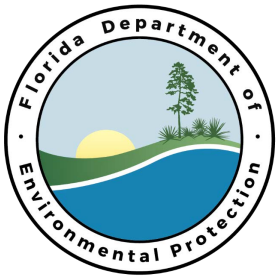
- FloridaCommerce is seeking census tract recommendations for Opportunity Zone 2.0 designations through a **survey submission tool**.
- The survey allows communities to participate in this process, and your feedback is critical.
- To participate, please scan the QR code below and complete the survey by May 1, 2026.
- Visit [Floridajobs.org/OpportunityZones](https://floridajobs.org/OpportunityZones) for more information and updated content.
- Contact [Alex.Kelly@commerce.fl.gov](mailto:Alex.Kelly@commerce.fl.gov) and [Benjamin.Latham@commerce.fl.gov](mailto:Benjamin.Latham@commerce.fl.gov).



OZ Survey



OZ Program Page



# Florida Department of Environmental Protection

Bob Martinez Center  
2600 Blair Stone Road  
Tallahassee, FL 32399-2400

DEP Form #: 62-716.900(2) F.A.C.  
Form Title: Small County Consolidated  
Solid Waste Management  
Grant Application  
Effective Date: December 17, 2013  
Incorporated in Rule: 62-716.500(2), F.A.C.

## Small County Consolidated Solid Waste Management Grant Application

1. Name of County \_\_\_\_\_

2. Address of County \_\_\_\_\_  
\_\_\_\_\_

3. Federal Employer Identification Number \_\_\_\_\_ - \_\_\_\_\_

4. Name and Title of Contact Person (person handling program on a daily basis)  
Name \_\_\_\_\_ Title \_\_\_\_\_

5. Address of Contact Person \_\_\_\_\_  
\_\_\_\_\_

6. Telephone Number of Contact Person (\_\_\_\_\_) \_\_\_\_\_

7. Population of County \_\_\_\_\_

8. Purpose for which grant money is requested (indicate by checkmarks) per Rule 62-716.510 (1)

- |  |   |
|--|---|
| <input type="checkbox"/> a. Purchasing or repairing solid waste scales   | <input type="checkbox"/> e. Maintenance of solid waste facilities |
| <input type="checkbox"/> b. Annual solid waste management program operating costs (may include waste tire and litter control and prevention) | <input type="checkbox"/> f. Education for employees or public     |
| <input type="checkbox"/> c. Planning   | <input type="checkbox"/> g. Recycling demonstration projects      |
| <input type="checkbox"/> d. Construction of solid waste facilities   |   |

9. Purpose for which grant money is requested detail. Please complete the two attached forms: (1) DEP - Attachment "A" Grant Work Plan; and ( 2) DEP Budget-Cost Analysis.

10. Name and Title of Authorized Representative  
Name \_\_\_\_\_ Title \_\_\_\_\_

11. This application is due by July 1, of each year.

12. E-Mail Address of Contact person \_\_\_\_\_

13. My Florida Market Place Registered Vendor Address (this address should be registered with My Florida Market Place and is the address your County wants the Reimbursement Request amount, e.g. State Warrant, sent to)

13A. Name of County (as it appears in M.F.M.P.) \_\_\_\_\_

13B. Address of County (as it appears in M.F.M.P.) \_\_\_\_\_  
\_\_\_\_\_

14. Is your County **Self-Insured** for Liability Insurance, appropriate and allowable under Florida Law? YES \_\_\_ NO \_\_\_  
If your county is self-insured, **we must have a written statement** from your Chief Financial Officer stating this. (Please Attach).

I CERTIFY that I am familiar with the information contained in this application, and that to the best of my knowledge and belief such information is true, complete and accurate. I further certify that I possess the authority to apply for this grant on behalf of this county.

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Signature of Authorized Representative

---

Date

**NOTE:** This form may be submitted electronically to [waste.grants@dep.state.fl.us](mailto:waste.grants@dep.state.fl.us) or by mail to Financial Management and Procurement, MS 4500, Division of Waste Management, Department of Environmental Protection, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400.

# Statement of Activity

## Jefferson County Board of County Commissioners

For 3/31/2026

**All**

	Y-T-D Actual	Y-T-D Budget	Variance
<b>Revenues</b>			
01-0000-311.000 Ad Valorem Revenue	7,244,585.28	8,458,806.00	(1,214,220.72)
01-0000-312.000 Loc Option Sales Tax-Rev	821,654.48	1,691,169.10	(869,514.62)
01-0000-321.000 Home Occup & Business Lic	680.00	2,200.00	(1,520.00)
01-0000-329.000 Contractor Licenses	6,486.82	426.00	6,060.82
01-0000-336.000 Statement Payment in Lieu Tax	6,324.65	7,000.00	(675.35)
01-0000-361.000 Interest	11,926.71	485,000.00	(473,073.29)
01-0000-361.001 General Fund MM Interest	110,843.00	0.00	110,843.00
01-0000-361.002 Florida Class General Interest	52,440.00	0.00	52,440.00
01-0000-361.003 Florida Trust General Interest	36,959.44	0.00	36,959.44
01-0000-362.010 Rent Income/Extension	750.24	0.00	750.24
01-0000-362.060 Jeffco Homeschool Assoc	0.00	500.00	(500.00)
01-0000-362.070 Rent Income/County Complex	300.00	0.00	300.00
01-0000-369.030 Extension/Salary Reimbursement	0.00	240,000.00	(240,000.00)
01-0000-369.300 Opioid Settlement	11,716.61	0.00	11,716.61
01-1000-329.000 Dev Code Permits & Public	23,517.53	79,000.00	(55,482.47)
01-1000-341.000 Record Indexing	8,020.00	21,000.00	(12,980.00)
01-1100-322.000 County Building Permits	89,126.88	245,000.00	(155,873.12)
01-1200-322.000 City Building Permits	21,556.30	75,000.00	(53,443.70)
01-1200-335.000 State Revenue Sharing	290,808.51	563,480.00	(272,671.49)
01-1300-322.000 Driveway Permits	1,325.00	2,500.00	(1,175.00)
01-1300-335.000 Insurance Agents Licenses	12,878.16	6,000.00	6,878.16
01-1400-322.000 911 Addresses	1,410.00	4,000.00	(2,590.00)
01-1400-335.000 Mobile Home Licenses	10,364.65	13,000.00	(2,635.35)
01-1500-335.000 Alcoholic Beverages	2,967.55	3,000.00	(32.45)
01-1600-335.000 Racing Tax	83,718.75	111,625.00	(27,906.25)
01-1810-335.000 Local Gov Half-Cent Sales	736,913.57	2,258,484.40	(1,521,570.83)
01-1830-335.000 Half Cent Supplemental/INMA	12,466.98	0.00	12,466.98
01-1900-335.000 Fiscally Const	139,162.13	334,772.40	(195,610.27)
01-1900-335.010 Amendment 1 Offset	1,198,068.00	1,238,736.00	(40,668.00)
01-1900-335.040 Amendment 4 Offset	322,077.00	334,937.00	(12,860.00)
01-2000-337.030 EMPG 50/50 (1100)	13,672.43	0.00	13,672.43
01-2000-337.050 Law Enf. Salary Assistance	217,529.00	0.00	217,529.00
01-2000-347.000 Recreation/Regist Fees	6,740.00	12,000.00	(5,260.00)
01-2000-347.010 Sponsorships	1,650.00	5,000.00	(3,350.00)
01-2000-354.000 Parking Regulation Ordinance Fine	150.00	0.00	150.00
01-2100-324.000 Fire Rescue Impact Fee	3,098.92	7,000.00	(3,901.08)
01-2200-337.020 EMPA (State) 1033	26,451.50	105,806.00	(79,354.50)
01-2200-337.030 EMPG 50/50 (1100)	0.00	47,575.00	(47,575.00)
01-2200-337.040 Cert Grant	0.00	10,000.00	(10,000.00)
01-2200-337.041 Duke Energy Grant	10,000.00	18,000.00	(8,000.00)
01-2200-337.050 Law Enf. Salary Assistance	0.00	342,814.00	(342,814.00)
01-4000-346.000 Animal Control Fees	1,787.75	13,000.00	(11,212.25)
01-4000-354.000 Animal Control Ordinance Fine	2,717.75	0.00	2,717.75
01-4500-343.000 Mosquito Control Grant	17,396.88	67,479.00	(50,082.12)
01-5000-362.000 Valley View Non Ad Valor	12,144.99	14,079.00	(1,934.01)
01-5100-324.000 Medical Impact Fee	3,087.47	5,000.00	(1,912.53)
01-5100-341.000 Tax Collector Fees	418,060.01	300,000.00	118,060.01
01-5500-341.000 Supervisor/Election Fees	1,102.85	1,000.00	102.85
01-7200-334.000 State Library Aid	0.00	230,000.00	(230,000.00)
01-9000-366.000 Library Unanticipated Rev	1,094.00	2,400.00	(1,306.00)
01-9000-369.000 Miscellaneous Revenue	1,102.55	35,000.00	(33,897.45)
01-9000-369.040 Transfer from Restitution Fund	(282,358.88)	0.00	(282,358.88)
11-0000-361.000 INTEREST	3,491.14	0.00	3,491.14
11-0000-361.001 Florida Class Transportation Interest	22,765.12	0.00	22,765.12
11-0000-361.002 Transportation Fund MM Interest	15,301.23	0.00	15,301.23
11-1600-335.000 RACING TAX	83,718.75	111,625.00	(27,906.25)
11-4000-312.000 LOCAL OPTION FUEL TAX	358,982.22	1,259,341.00	(900,358.78)
11-4000-312.020 Ninth Cent Fuel Tax	73,356.24	140,040.00	(66,683.76)
11-4100-335.000 MOTOR FUEL TAX REBATE	901.86	16,965.00	(16,063.14)
11-4100-364.000 SALE SURPLUS EQUIP/MISC REV	0.00	25,000.00	(25,000.00)
11-4400-335.000 COUNTY FUEL TAX(7th cent)	167,086.04	361,039.00	(193,952.96)
11-4410-335.000 MOTOR FUEL USE TAX	0.00	1,364.00	(1,364.00)
11-4900-335.000 5TH & 6TH CENT GAS TAX	76,000.78	157,815.00	(81,814.22)
11-5000-362.000 Aucilla Shore Non Ad Valor	40,407.78	49,455.00	(9,047.22)
11-5000-362.001 Hanger Lot Road Ad Val	980.18	0.00	980.18
12-0000-344.080 SCOP-Small Co Outreach PR	1,120,563.18	0.00	1,120,563.18
12-3600-331.000 Interest	23.00	0.00	23.00

# Statement of Activity

## Jefferson County Board of County Commissioners

For 3/31/2026

Run: 4/10/2026 at 11:41 AM

Page: 2

**All**

	Y-T-D Actual	Y-T-D Budget	Variance
12-3610-331.010 Interest - Section 8	14.02	0.00	14.02
12-5500-331.000 Sec 8 Program	0.00	200,000.00	(200,000.00)
12-5500-331.180 CDBG Housing Rehab	0.00	400,000.00	(400,000.00)
12-5500-331.650 SHIP	0.00	350,000.00	(350,000.00)
12-9000-344.080 SCOP-Small Co Outreach PR	0.00	7,981,336.00	(7,981,336.00)
14-0000-361.010 Interest SP Law Enf Trst	373.33	0.00	373.33
14-1100-351.010 DORI Slosberg Surcharge	4,535.77	11,400.00	(6,864.23)
14-1100-351.020 Court Facilities Surch	47,021.27	114,000.00	(66,978.73)
14-1100-351.030 Criminal Surcharge	6,162.70	11,400.00	(5,237.30)
14-1100-351.060 Crime Prevention	2,407.10	9,500.00	(7,092.90)
14-2200-337.090 Patrol Vehicle Grant	44,331.00	0.00	44,331.00
14-3000-351.000 Court Education Trust Fund	6,271.29	7,600.00	(1,328.71)
14-4000-342.000 Impound Fee	500.00	0.00	500.00
14-4000-351.000 Communications Trust Fund	16,431.62	47,500.00	(31,068.38)
19-0000-319.000 FIRE ASSESSMENT REVENUE	1,097,847.68	1,398,827.00	(300,979.32)
19-2300-337.010 Fire Truck Purchase Grant - Reim.	798,159.62	0.00	798,159.62
19-3000-342.000 FIRE INSPECTIONS	0.00	150.00	(150.00)
19-4000-342.000 STATE REIMBURSEMENT SUPP COMP	150.00	1,800.00	(1,650.00)
22-0000-369.000 REGIONAL LANDFILL ESCROW	0.00	3,000.00	(3,000.00)
22-4000-343.010 RECYCLE SALES	20,821.69	22,000.00	(1,178.31)
22-4000-343.020 RESIDENTIAL ASSESSMENT	1,206,434.01	1,537,104.00	(330,669.99)
22-4100-343.000 REFUSE RECEIPTS(COUNTY)	151,370.89	300,000.00	(148,629.31)
22-4200-343.000 ROLLOFF RENTAL	60,183.60	160,000.00	(99,816.40)
22-4200-346.000 SOLID WASTE FEES	0.00	2,000.00	(2,000.00)
22-9000-334.000 SMALL COUNTY GRANT	0.00	93,750.00	(93,750.00)
22-9000-343.010 REG LANDFILL SHARED REV	0.00	110,756.00	(110,756.00)
22-9050-343.000 HAZARDOUS WASTE GRANT	30,727.60	52,000.00	(21,272.40)
23-0000-315.000 Communications Services Tax	16,145.29	36,831.00	(20,685.71)
23-2000-334.010 EOC Supplemental Award	67,440.65	84,720.00	(17,279.35)
23-4000-342.000 EOC Surcharge/Wireless	22,888.77	45,816.00	(22,927.23)
23-4000-342.010 Prepaid Wireless	4,127.80	3,645.00	482.80
23-4000-342.020 Non-Wireless	3,808.06	5,000.00	(1,191.94)
24-4000-312.010 NEW LOCAL OPTIONS GAS TAX/5TH	167,425.26	355,255.00	(187,829.74)
24-4000-312.020 5TH & 6TH CENT - 80%	304,003.06	587,463.00	(283,459.94)
24-4000-312.030 CITY OF MONTICELLO - PAYBACK	0.00	30,000.00	(30,000.00)
26-0000-361.000 Interest - JCLA	6,044.10	0.00	6,044.10
26-4000-389.000 JEFF CO LITERACY ALLIANCE GRANT	170,300.00	170,300.00	0.00
28-5000-369.000 MISCELLANEOUS REVENUE	0.00	5,000.00	(5,000.00)
28-5000-369.010 AMBULANCE FEES	527,892.44	1,794,441.00	(1,266,548.56)
28-5000-369.020 EMS COUNTY GRANT	2,712.15	10,000.00	(7,287.85)
28-5000-369.030 EMS MONITOR GRANT	0.00	201,366.00	(201,366.00)
28-5000-369.040 SPECIAL EVENT REIMBURSEMENT	7,100.00	12,500.00	(5,400.00)
29-1000-312.010 Tourist Bed Tax	36,433.02	114,000.00	(77,566.98)
30-0000-361.001 Florida Class Debt Service Interest	17,395.87	0.00	17,395.87
<b>Total Revenues</b>	<b>18,525,512.44</b>	<b>35,784,892.90</b>	<b>(17,259,380.46)</b>
<b>Expenses</b>			
01-2101-511.110 Board of Co Comm. - Salary	90,892.75	176,185.00	85,292.25
01-2101-511.210 FICA	5,885.10	13,478.00	7,592.90
01-2101-511.220 Retirement	42,230.63	96,144.00	53,913.37
01-2101-511.230 Employee Health Insurance	44,926.62	94,731.00	49,804.38
01-2101-511.240 Workers Compensation Ins	133.02	264.00	130.98
01-2101-511.400 Travel	150.00	8,000.00	7,850.00
01-2102-513.120 County Coord Salaries	85,246.07	278,491.00	193,244.93
01-2102-513.210 FICA	6,397.32	21,305.00	14,907.68
01-2102-513.220 Retirement	24,847.99	62,641.00	37,793.01
01-2102-513.230 Employee Health Insurance	8,198.51	0.00	(8,198.51)
01-2102-513.231 Employee Health Insurance	0.00	49,797.00	49,797.00
01-2102-513.240 Workers Compensation Ins	3,192.62	6,795.00	3,602.38
01-2102-513.400 Travel	250.00	3,000.00	2,750.00
01-2102-513.401 Janitorial Services	0.00	2,000.00	2,000.00
01-2102-513.410 Communications	2,106.62	1,500.00	(606.62)
01-2102-513.461 Office Equipment Maint	122.67	1,000.00	877.33
01-2102-513.462 Vehicle Maintenance	1,464.77	0.00	(1,464.77)
01-2102-513.491 Miscellaneous Expenditure	13,028.60	20,000.00	6,971.40
01-2102-513.510 Office Supplies	804.18	3,000.00	2,195.82
01-2102-513.520 Operating Supplies	791.15	1,000.00	208.85
01-2102-513.521 Fuel	294.32	1,200.00	905.68
01-2102-513.525 IT Expenditures	1,307.50	0.00	(1,307.50)
01-2103-514.120 County Attorney-Retainer	50,416.28	140,000.00	89,583.72

**Statement of Activity**

**Jefferson County Board of County Commissioners**

For 3/31/2026

**All**

	Y-T-D Actual	Y-T-D Budget	Variance
01-2103-514.540 Co Attorney-Additional Services	5,911.89	35,000.00	29,088.11
01-2104-513.230 Health Ins-Comm/Const	216,141.25	462,000.00	245,858.75
01-2104-513.310 Professional Services	53,616.58	215,000.00	161,383.42
01-2104-513.320 Audit Fees	64,000.00	150,000.00	86,000.00
01-2104-513.420 Postage	738.22	6,000.00	5,261.78
01-2104-513.421 Rents & Leases	947.10	0.00	(947.10)
01-2104-513.441 Rents & Leases	63.36	0.00	(63.36)
01-2104-513.450 Insurance - Prop/Auto/Liab	464,733.00	535,000.00	70,267.00
01-2104-513.451 Workers Compensation Ins	46,559.10	88,891.00	42,331.90
01-2104-513.490 Legal Advertising	1,241.28	10,000.00	8,758.72
01-2104-513.491 Miscellaneous Expenditure	41,783.82	25,000.00	(16,783.82)
01-2104-513.492 Mass Transit Line	0.00	85,000.00	85,000.00
01-2104-513.510 Office Supplies	469.46	2,500.00	2,030.54
01-2104-513.521 Operating Supplies - Opioid Settlement	35,852.00	0.00	(35,852.00)
<b>Funds</b>			
01-2104-513.525 IT Expenses	32,711.00	125,000.00	92,289.00
01-2104-513.540 Membership Dues	19,083.30	9,000.00	(10,083.30)
01-2104-513.541 Dues-APLA Red Pln Council	0.00	11,000.00	11,000.00
01-2104-559.311 Boat Ramp Improvements	0.00	8,350.00	8,350.00
01-2211-513.510 TRIM Notices	0.00	9,500.00	9,500.00
01-2211-513.930 Property Appraiser	468,453.00	935,801.00	467,348.00
01-2320-513.930 Transfer to Clerk Fund 17	277,500.00	555,000.00	277,500.00
01-2322-516.120 Circuit Employees/Co Exp	0.00	4,057.00	4,057.00
01-2322-516.312 Sheriffs Ser./Ch Support	(6,632.80)	3,000.00	9,632.80
01-2322-516.313 Circuit Fil Fees	0.00	15,000.00	15,000.00
01-2322-516.410 Communications	639.32	7,655.00	7,015.68
01-2322-516.470 Trial Courts Marshall	0.00	2,148.00	2,148.00
01-2322-516.510 Office Supplies	1,281.39	1,200.00	(81.39)
01-2322-516.640 Capital Outlay	0.00	8,000.00	8,000.00
01-2324-516.410 Communications	495.84	2,000.00	1,504.16
01-2324-516.441 Equipment Leases	106.87	300.00	193.13
01-2324-516.460 Equipment Maintenance	0.00	100.00	100.00
01-2324-516.510 Office Supplies	138.07	250.00	111.93
01-2325-516.410 Communications	0.00	375.00	375.00
01-2325-516.689 JASC PRO RATA Share	0.00	3,492.00	3,492.00
01-2326-516.410 Communications	0.00	802.00	802.00
01-2326-516.605 USA - PRO RATA Share	0.00	8,031.00	8,031.00
01-2327-516.410 Communications	0.00	43.00	43.00
01-2327-516.605 ICSID - PRO RATA Share	0.00	1,509.00	1,509.00
01-2332-516.340 Janitorial Services	4,771.09	11,500.00	6,728.91
01-2332-516.410 Communications	4,596.91	10,000.00	5,403.09
01-2332-516.461 Office Equipment Maint	10,549.00	11,000.00	451.00
01-2332-516.462 Contractual Services	5,950.00	11,000.00	5,050.00
01-2332-516.564 Capital Outlay	414.36	3,000.00	2,585.64
01-2333-516.340 Janitorial Services	2,812.66	4,716.00	1,903.34
01-2333-516.341 Contractual Services	5,136.95	6,000.00	863.05
01-2333-516.410 Communications	4,709.61	4,337.00	(372.61)
01-2333-516.460 Building Materials	0.00	1,039.00	1,039.00
01-2333-516.510 Office Supplies	0.00	3,180.00	3,180.00
01-2333-516.520 Equipment <\$750	620.76	2,999.00	2,378.24
01-2333-516.540 Subscriptions (Only.Inv.)	0.00	1,994.00	1,994.00
01-2440-519.810 Voting Sys Assistance Gr	40,211.00	40,211.00	0.00
01-2440-519.930 Supervisor Of Elections	407,249.25	689,191.00	281,941.75
01-2670-519.340 Courthouse Janitorial Ser	7,069.53	16,500.00	9,430.47
01-2670-519.410 Communications	7,247.01	13,000.00	5,752.99
01-2670-519.430 Utilities	2,079.63	17,500.00	15,420.37
01-2670-519.441 Rents & Leases	5,658.91	12,500.00	6,841.09
01-2670-519.460 Building Maintenance	20,650.10	32,500.00	11,849.90
01-2670-519.461 Office Equipment Maint	656.51	2,500.00	1,843.49
01-2670-519.491 Miscellaneous Expenditure	1,745.00	5,000.00	3,255.00
01-2670-519.520 Operating Supplies	9,009.04	4,500.00	(4,509.04)
01-2671-519.340 Admin Bldg Janitorial Ser	21,827.26	70,000.00	48,172.74
01-2671-519.410 Communications	27,250.11	30,000.00	2,749.89
01-2671-519.430 Utilities	24,095.34	55,000.00	30,904.66
01-2671-519.440 Rent	1,800.00	7,000.00	5,200.00
01-2671-519.441 Rent & Leases	399.26	2,000.00	1,600.74
01-2671-519.460 Building Maintenance	50,299.00	275,000.00	224,701.00
01-2780-515.120 County Planning - Salary	80,720.00	174,498.00	93,778.00
01-2780-515.210 FICA	6,133.89	13,349.00	7,215.11
01-2780-515.220 Retirement	11,325.27	24,482.00	13,156.73

**Statement of Activity**  
**Jefferson County Board of County Commissioners**  
**For 3/31/2026**

**All**

	Y-T-D Actual	Y-T-D Budget	Variance
01-2780-515.230 Employee Health Insurance	5,036.64	49,671.00	44,634.36
01-2780-515.240 Workers Compensation Ins	0.00	3,134.00	3,134.00
01-2780-515.310 Consultant Fees	11,131.87	150,000.00	138,868.13
01-2780-515.340 Janitorial Services	1,036.24	2,400.00	1,363.76
01-2780-515.410 Communications	733.03	1,000.00	266.97
01-2780-515.420 Postage	2,074.39	1,500.00	(574.39)
01-2780-515.430 Utilities	2,193.63	2,500.00	306.37
01-2780-515.441 Rents & Leases	715.15	3,775.00	3,059.85
01-2780-515.461 Office Equipment Maint	100.45	0.00	(100.45)
01-2780-515.490 Legal Advertising	606.94	1,200.00	593.06
01-2780-515.510 Office Supplies	81.65	1,200.00	1,118.35
01-2780-515.511 Computer Support	150.00	0.00	(150.00)
01-2780-515.520 Operating Supplies	5,536.97	2,500.00	(3,036.97)
01-2780-515.540 Subscriptions & Dues	0.00	600.00	600.00
01-2780-515.541 Education & Training	98.26	1,000.00	901.74
01-2780-515.640 Equipment	0.00	500.00	500.00
01-2781-519.810 Chamber of Commerce	12,000.00	12,000.00	0.00
01-2781-519.830 Economic Development	151.69	0.00	(151.69)
01-2781-519.881 Small Grant Program	0.00	15,000.00	15,000.00
01-2781-519.882 Senior Center	0.00	30,000.00	30,000.00
01-2781-519.887 Humane Society	5,000.00	5,000.00	0.00
01-2781-519.888 Soil & Water Conservation District	2,500.00	2,500.00	0.00
01-2781-519.889 4-H Association	0.00	5,000.00	5,000.00
01-3101-521.132 EMPA (State)	52,903.00	105,806.00	52,903.00
01-3101-521.133 EMPG 50/50 (1100)	24,139.40	47,575.00	23,435.60
01-3101-521.135 Duke Energy Grant	0.00	18,000.00	18,000.00
01-3101-521.136 Cert Grant	(2,500.00)	7,500.00	10,000.00
01-3101-521.138 County In-Kind Match Grant - Emergency Management	17,805.00	35,610.00	17,805.00
01-3101-521.930 Sheriffs Budget - LEO, Traffic, Corrections, Court Security	3,922,891.98	7,387,786.00	3,464,894.02
01-3101-521.931 Law Enf. Salary Assistance Exp.	217,529.00	342,814.00	125,285.00
01-3102-553.310 VA Shared Costs	4,184.82	33,000.00	28,815.18
01-3102-553.491 Miscellaneous Expenditure	0.00	150.00	150.00
01-3211-522.342 FLA Board of Forestry	3,000.00	3,000.00	0.00
01-3211-522.343 Forestry Acreage Fee	21,296.52	21,296.52	0.00
01-3440-524.120 Bldg Insp/Salaries	138,633.56	247,747.00	109,113.44
01-3440-524.210 FICA	10,299.61	18,953.00	8,653.39
01-3440-524.220 Retirement	19,988.05	34,759.00	14,770.95
01-3440-524.230 Employee Health Insurance	26,677.92	62,065.00	35,387.08
01-3440-524.240 Workers Compensation Ins	1,862.36	5,196.00	3,333.64
01-3440-524.310 Consultant Fees	2,203.20	4,500.00	2,296.80
01-3440-524.340 Janitorial Services	1,036.23	2,500.00	1,463.77
01-3440-524.400 Travel	174.97	500.00	325.03
01-3440-524.401 Conferences-Out of County	0.00	500.00	500.00
01-3440-524.405 Certification/Education	0.00	1,500.00	1,500.00
01-3440-524.410 Communications	1,126.18	2,575.00	1,448.82
01-3440-524.420 Postage	0.00	500.00	500.00
01-3440-524.430 Utilities	2,193.64	3,375.00	1,181.36
01-3440-524.441 Rents & Leases	2,738.93	3,550.00	811.07
01-3440-524.461 Office Equipment Maint	0.00	1,000.00	1,000.00
01-3440-524.462 Maintenance of Vehicles	439.99	2,000.00	1,560.01
01-3440-524.490 Legal Advertising	0.00	350.00	350.00
01-3440-524.510 Office Supplies	995.52	1,000.00	4.48
01-3440-524.520 Operating Supplies	8,160.38	4,400.00	(3,760.38)
01-3440-524.521 Fuel	1,545.16	4,500.00	2,954.84
01-3440-524.540 Subscriptions & Dues	0.00	2,500.00	2,500.00
01-3440-524.640 Equipment	0.00	7,500.00	7,500.00
01-3441-522.000 Fire Rescue Impact Fee	0.00	7,000.00	7,000.00
01-3441-526.000 Medical Impact Fee	0.00	5,000.00	5,000.00
01-3990-527.310 Medical Examiner Fees	18,700.76	75,000.00	56,299.24
01-4212-562.120 Animal Control - Salaries	21,585.10	49,960.00	28,374.90
01-4212-562.210 FICA	1,623.66	3,822.00	2,198.34
01-4212-562.220 Retirement	3,028.40	13,658.00	10,629.60
01-4212-562.230 Employee Health Insurance	4,947.75	37,277.00	32,329.25
01-4212-562.240 Workers Compensation Ins	2,128.42	5,082.00	2,953.58
01-4212-562.310 Professional Services	3,194.30	5,000.00	1,805.70
01-4212-562.400 Travel	0.00	2,000.00	2,000.00
01-4212-562.492 Spay & Neuter Exp/Fund	1,923.00	3,000.00	1,077.00
01-4212-562.520 Operating Supplies	8,085.05	3,000.00	(5,085.05)

## Statement of Activity

### Jefferson County Board of County Commissioners

For 3/31/2026

Run: 4/10/2026 at 11:41 AM

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All

	Y-T-D Actual	Y-T-D Budget	Variance
01-4212-562.522 Tool & Supplies	1,190.88	500.00	(690.88)
01-4212-562.540 Subscriptions/Memberships	0.00	200.00	200.00
01-4212-562.550 Education & Training	1,490.40	1,500.00	9.60
01-4216-534.120 Mosq Control/Local Salary	763.64	21,244.00	20,480.36
01-4216-534.210 Mosq Control/Local FICA	58.43	1,625.00	1,566.57
01-4216-534.220 Mosq Control/Local Ret.	69.05	2,896.00	2,826.95
01-4216-534.240 Mosq Control/Local W/C	931.18	2,124.00	1,192.82
01-4216-534.410 Communications	132.39	500.00	367.61
01-4216-534.430 Utilities	1,442.51	3,702.00	2,259.49
01-4216-534.521 Gas/Oil	81.58	2,909.00	2,827.42
01-4217-534.120 Mosquito Control Salary - State	13,366.27	0.00	(13,366.27)
01-4217-534.123 Mosq Control/State Salary	0.00	24,200.00	24,200.00
01-4217-534.210 Mosq Control/State FICA	1,003.14	1,851.00	847.86
01-4217-534.220 Mosq Control/State Ret.	1,846.91	3,299.00	1,452.09
01-4217-534.230 Health Ins	2,015.80	0.00	(2,015.80)
01-4217-534.240 Mosq Control/State W/C	0.00	2,420.00	2,420.00
01-4217-534.460 Maintenance & Repairs	702.48	4,500.00	3,797.52
01-4217-534.490 Advertising	0.00	3,000.00	3,000.00
01-4217-534.510 Office Supplies	0.00	500.00	500.00
01-4217-534.520 Operating Supplies	0.00	3,000.00	3,000.00
01-4217-534.522 Chemicals	0.00	11,120.00	11,120.00
01-4217-534.524 MISC Supplies - State	0.00	6,989.00	6,989.00
01-4217-534.525 Tools & Implements	82.99	5,500.00	5,417.01
01-4217-534.540 Training	290.00	1,100.00	810.00
01-5101-562.340 Contribution to Health Department	10,250.00	41,000.00	30,750.00
01-5103-563.811 Mental Health - Clin. Ser	18,996.23	51,000.00	32,003.77
01-5103-563.812 Detox	3,737.07	13,000.00	9,262.93
01-5222-562.830 HCRA-Indigent Care	0.00	55,000.00	55,000.00
01-5222-564.530 Cont to Guardian Ad Litem	0.00	7,500.00	7,500.00
01-5222-564.812 Medicaid Responsibilities	0.00	325,304.00	325,304.00
01-6101-572.120 Parks & Rec - Salaries	60,434.40	128,287.00	67,852.60
01-6101-572.130 Salaries-Softball	0.00	1,000.00	1,000.00
01-6101-572.131 Little League Salaries	0.00	3,600.00	3,600.00
01-6101-572.132 Football Salaries	2,140.00	1,400.00	(740.00)
01-6101-572.210 FICA	4,411.18	9,814.00	5,402.82
01-6101-572.220 Retirement	9,002.67	17,999.00	8,996.33
01-6101-572.230 Employee Health Insurance	15,479.70	44,869.00	29,389.30
01-6101-572.240 Workers Compensation Ins	1,862.38	4,349.00	2,486.62
01-6101-572.341 Contractual Services	0.00	100.00	100.00
01-6101-572.410 Communications	1,562.10	1,800.00	237.90
01-6101-572.411 Rents & Leases	1,536.00	500.00	(1,036.00)
01-6101-572.420 Postage	0.00	50.00	50.00
01-6101-572.430 Utilities	8,348.65	14,625.00	6,276.35
01-6101-572.441 RENTS & LEASES	1,536.00	0.00	(1,536.00)
01-6101-572.460 Building Maintenance	4,505.92	11,904.00	7,398.08
01-6101-572.461 Office Equipment Maint	0.00	200.00	200.00
01-6101-572.462 Maintenance of Vehicles	449.17	1,000.00	550.83
01-6101-572.490 Advertising	610.00	1,200.00	590.00
01-6101-572.491 Miscellaneous Expenditure	(143.37)	300.00	443.37
01-6101-572.510 Office Supplies	1,087.61	750.00	(337.61)
01-6101-572.520 Operating Supplies	7,557.94	11,000.00	3,442.06
01-6101-572.521 Gas & Oil	1,269.76	4,000.00	2,730.24
01-6101-572.523 Operating Supplies-Park	4,122.50	10,000.00	5,877.50
01-6101-572.540 Subscriptions/Memberships	0.00	200.00	200.00
01-6101-572.640 Equipment	5,414.45	20,000.00	14,585.55
01-6101-572.641 Equipment < \$1000	0.00	500.00	500.00
01-6212-571.120 Library - Salaries/Local	105,343.89	265,872.00	160,528.11
01-6212-571.210 FICA	7,908.78	20,339.00	12,430.22
01-6212-571.220 Retirement	14,428.90	37,302.00	22,873.10
01-6212-571.230 Employee Health Insurance	26,717.85	61,519.00	34,801.15
01-6212-571.240 Workers Compensation Ins	133.02	391.00	257.98
01-6212-571.340 Janitorial Services	0.00	17,310.00	17,310.00
01-6212-571.410 Communications	3,101.20	5,500.00	2,398.80
01-6212-571.420 Postage	10.80	100.00	89.20
01-6212-571.430 Utilities	9,788.82	23,492.00	13,703.18
01-6212-571.461 Office Equipment Maint	0.00	2,500.00	2,500.00
01-6212-571.490 Advertising	0.00	1,000.00	1,000.00
01-6213-571.340 Janitorial Services	6,640.48	0.00	(6,640.48)
01-6213-571.341 Contractual Services	932.00	8,000.00	7,068.00
01-6213-571.400 Travel	0.00	2,000.00	2,000.00

**Statement of Activity**

**Jefferson County Board of County Commissioners**

For 3/31/2026

**All**

	Y-T-D Actual	Y-T-D Budget	Variance
01-6213-571.441 Rents & Leases	2,089.41	1,500.00	(589.41)
01-6213-571.460 Building Maintenance	4,726.68	27,000.00	22,273.32
01-6213-571.461 OFFICE EQUIPMENT MAINT	803.56	0.00	(803.56)
01-6213-571.491 Miscellaneous Expenditure	388.15	2,000.00	1,611.85
01-6213-571.510 Office Supplies	819.45	11,500.00	10,680.55
01-6213-571.520 Operating Supplies	3,049.46	28,000.00	24,950.54
01-6213-571.525 IT Expenses	2,582.66	30,000.00	27,417.34
01-6213-571.540 Subscriptions/Memberships	874.67	10,000.00	9,125.33
01-6213-571.640 Capital Outlay	0.00	45,000.00	45,000.00
01-6213-571.660 Books & Materials	15,534.13	65,000.00	49,465.87
01-6302-537.120 Extension - Salaries	94,909.30	194,159.00	99,249.70
01-6302-537.210 FICA	7,335.22	14,853.00	7,517.78
01-6302-537.220 Retirement	13,484.14	27,241.00	13,756.86
01-6302-537.230 Employee Health Insurance	8,165.20	0.00	(8,165.20)
01-6302-537.240 Workers Compensation Ins	266.06	475.00	208.94
01-6302-537.242 Employee Health Insurance	0.00	49,093.00	49,093.00
01-6302-537.340 Janitorial Services	3,872.21	8,500.00	4,627.79
01-6302-537.400 Travel	0.00	2,000.00	2,000.00
01-6302-537.410 Communications	435.48	5,400.00	4,964.52
01-6302-537.430 Utilities	3,125.22	10,500.00	7,374.78
01-6302-537.441 Rents & Leases	2,272.48	4,000.00	1,727.52
01-6302-537.460 Building Maintenance	3,498.29	9,000.00	5,501.71
01-6302-537.461 Office Equipment Maint	2,516.15	7,500.00	4,983.85
01-6302-537.462 Maintenance of Vehicles	160.00	3,000.00	2,840.00
01-6302-537.490 Advertising	0.00	600.00	600.00
01-6302-537.510 Office Supplies	821.71	2,000.00	1,178.29
01-6302-537.520 Operating Supplies	264.44	4,000.00	3,735.56
01-6302-537.521 Fuel	887.68	6,000.00	5,112.32
01-6302-537.523 IT/Computers	1,389.19	2,000.00	610.81
01-6302-537.525 Horse Arena/Extension	0.00	5,000.00	5,000.00
01-6302-537.540 Dues & Subscriptions	694.00	550.00	(144.00)
01-6302-537.640 Equipment	0.00	4,000.00	4,000.00
01-6302-537.641 Equipment < \$1000	166.46	1,000.00	833.54
01-9999-511.990 Reserve for Cont- BCC	0.00	702,346.00	702,346.00
11-4102-541.120 ROAD DEPARTMENT - SALARIES	331,726.01	686,619.00	354,892.99
11-4102-541.122 OVERTIME	0.00	30,000.00	30,000.00
11-4102-541.210 FICA	24,261.28	54,821.00	30,559.72
11-4102-541.220 RETIREMENT	46,541.23	100,542.00	54,000.77
11-4102-541.230 Employee Health Insurance	83,529.34	194,267.00	110,737.66
11-4102-541.240 Workers Compensation Ins	27,536.38	55,240.00	27,703.62
11-4102-541.340 TECHNICAL SERVICES	0.00	2,500.00	2,500.00
11-4102-541.341 CONTRACTOR SERVICES	73,425.81	30,000.00	(43,425.81)
11-4102-541.400 TRAVEL & TRAINING	0.00	2,500.00	2,500.00
11-4102-541.410 COMMUNICATIONS	6,268.49	9,250.00	2,981.51
11-4102-541.420 POSTAGE	0.00	150.00	150.00
11-4102-541.430 Utilities	9,334.93	29,500.00	20,165.07
11-4102-541.441 EQUIPMENT/RENT	1,129.37	15,000.00	13,870.63
11-4102-541.442 EQUIPMENT/LEASE PURCHASE	118,307.09	122,600.00	4,292.91
11-4102-541.460 BUILDING MAINTENANCE	300.00	0.00	(300.00)
11-4102-541.461 OFFICE EQUIPMENT MAINT	194.55	1,500.00	1,305.45
11-4102-541.462 ROAD EQUIPMENT REPAIRS	30,991.31	80,000.00	49,008.69
11-4102-541.463 ROAD EQUIPMENT/PARTS	18,920.24	45,000.00	26,079.76
11-4102-541.490 ADVERTISING	0.00	500.00	500.00
11-4102-541.510 OFFICE SUPPLIES	177.20	1,000.00	822.80
11-4102-541.520 OPERATING SUPPLIES	4,744.67	25,000.00	20,255.33
11-4102-541.521 FUEL	6,741.54	225,000.00	218,258.46
11-4102-541.525 IT SUPPLIES	0.00	1,000.00	1,000.00
11-4102-541.530 ROAD MATERIALS	34,653.62	100,000.00	65,346.38
11-4102-541.531 Road Construction	43,708.70	200,000.00	156,291.30
11-4102-541.532 ROAD SIGNAGE	6,202.18	6,000.00	(202.18)
11-4102-541.540 SUBSCRIPTIONS/MEMBERSHIPS	0.00	200.00	200.00
11-4102-541.638 Aucilla Shores MTCE	0.00	49,455.00	49,455.00
11-4102-541.640 EQUIPMENT/PURCHASE	(91,648.21)	50,000.00	141,648.21
11-4102-541.641 EQUIPMENT < \$1000	114.48	5,000.00	4,885.52
12-0001-554.300 Section 8 - O/E	0.00	200,000.00	200,000.00
12-0018-554.300 CDBG Housing Rehab/Admini	0.00	400,000.00	400,000.00
12-0098-525.311 SCOP-Small Co Outreach PR-Exp	194,341.89	7,981,336.00	7,786,994.11
12-0098-525.351 T-Mobile Hometown Marketing Grant Expenditures	11,000.00	0.00	(11,000.00)
12-0098-551.300 SHIP>Oth Exp	192,014.33	350,000.00	157,985.67

**Statement of Activity**

**Jefferson County Board of County Commissioners**

**For 3/31/2026**

**All**

	Y-T-D Actual	Y-T-D Budget	Variance
12-0098-551.302 Mass Transit - Big Bend Transit	33,515.00	0.00	(33,515.00)
14-3101-521.390 DORI Slosberg	6,145.53	11,400.00	5,254.47
14-3101-521.420 Court Facilities	0.00	114,000.00	114,000.00
14-3101-521.440 Legal AID (Surcharge)	1,036.67	11,400.00	10,363.33
14-3101-521.450 Law Library	0.00	9,500.00	9,500.00
14-3101-521.540 Court Educ. Trust Fund	10,423.84	7,600.00	(2,823.84)
14-3101-521.931 Communications Trust Fund	5,376.00	47,500.00	42,124.00
18-4102-541.642 Construction - County Buildings	168,608.36	0.00	(168,608.36)
18-4102-541.643 Private Road Project	247,332.27	0.00	(247,332.27)
19-3211-522.120 FIRE DEPARTMENT SALARIES	254,815.30	0.00	(254,815.30)
19-3211-522.121 FIRE DEPARTMENT SALARIES	0.00	668,763.00	668,763.00
19-3211-522.122 OVERTIME	106,466.47	57,870.00	(48,596.47)
19-3211-522.210 FICA	25,804.16	55,587.00	29,782.84
19-3211-522.220 RETIREMENT	121,682.88	255,702.00	134,019.12
19-3211-522.230 Employee Health Insurance	83,420.71	151,561.00	68,140.29
19-3211-522.241 Workers Compensation Ins	15,431.00	28,902.00	13,471.00
19-3211-522.311 PROPERTY APPRAISER SERVICES	6,980.50	13,988.00	7,007.50
19-3211-522.410 COMMUNICATIONS	1,721.99	2,100.00	378.01
19-3211-522.420 POSTAGE	0.00	105.00	105.00
19-3211-522.430 Utilities	2,153.23	6,825.00	4,671.77
19-3211-522.441 RENTS & LEASES	524.36	554.00	29.64
19-3211-522.460 BUILDING MAINTENANCE	1,327.49	8,000.00	6,672.51
19-3211-522.461 OFFICE EQUIPMENT MAINT	0.00	1,050.00	1,050.00
19-3211-522.462 FIRE EQUIPMENT MAINT	5,798.91	12,000.00	6,201.09
19-3211-522.463 EQUIP MAINT/PARTS	5,356.14	8,400.00	3,043.86
19-3211-522.491 MISCELLANEOUS EXPENDITURE	387.35	1,050.00	662.65
19-3211-522.510 OFFICE SUPPLIES	0.00	68.00	68.00
19-3211-522.520 OPERATING SUPPLIES	3,839.94	20,180.00	16,340.06
19-3211-522.521 FUEL	5,715.28	16,383.00	10,667.72
19-3211-522.540 EDUCATION	617.05	2,800.00	2,182.95
19-3211-522.620 WACISSA VOLUNTEERS	4,447.06	5,000.00	552.94
19-3211-522.621 LLOYD VOLUNTEERS	2,991.66	5,000.00	2,008.34
19-3211-522.622 MONTICELLO VOLUNTEERS	0.00	5,000.00	5,000.00
19-3211-522.623 ASHVILLE VOLUNTEERS	3,742.33	5,000.00	1,257.67
19-3211-522.640 EQUIPMENT/COUNTY FIRE DEPT	9,250.31	10,000.00	749.69
19-3211-522.650 MONTICELLO VFD FIRE ASSESS. PORTION	59,128.09	57,089.00	(2,039.09)
19-3212-522.150 FIREFIGHTERS SUPP COMP	325.00	1,800.00	1,475.00
19-3212-522.210 FICA	38.95	0.00	(38.95)
19-3212-522.220 RETIREMENT	141.92	0.00	(141.92)
19-3212-522.230 Health Insurance	45.42	0.00	(45.42)
22-4212-534.120 SOLID WASTE - SALARIES	370,414.53	743,970.00	373,555.47
22-4212-534.122 OVERTIME	0.00	30,000.00	30,000.00
22-4212-534.210 FICA	27,297.44	0.00	(27,297.44)
22-4212-534.212 FICA	0.00	59,209.00	59,209.00
22-4212-534.220 RETIREMENT	49,512.41	108,588.00	59,075.59
22-4212-534.230 Employee Health Insurance	70,425.94	149,302.00	78,876.06
22-4212-534.240 Workers Compensation Ins	17,559.44	38,835.00	21,275.56
22-4212-534.315 CLOSURE COSTS	37,475.68	62,450.00	24,974.32
22-4212-534.340 TIPPING FEES	34,783.71	369,904.00	335,120.29
22-4212-534.341 CONTRACTOR SERVICES	5,107.47	8,500.00	3,392.53
22-4212-534.342 PROPERTY APPRAISER SERVICES	7,663.00	14,000.00	6,337.00
22-4212-534.400 TRAVEL	0.00	540.00	540.00
22-4212-534.410 COMMUNICATIONS	1,968.95	6,500.00	4,531.05
22-4212-534.420 POSTAGE	0.00	750.00	750.00
22-4212-534.430 Utilities	17,654.88	38,000.00	20,345.12
22-4212-534.440 RENTS & LEASES	802.86	16,000.00	15,197.14
22-4212-534.441 EQUIPMENT LEASES	21,603.96	118,512.00	96,908.04
22-4212-534.460 BUILDING MAINTENANCE	255.00	0.00	(255.00)
22-4212-534.461 OFFICE EQUIPMENT MAINT	783.98	3,500.00	2,716.02
22-4212-534.462 MAINTENANCE OF VEHICLES	74,224.10	55,000.00	(19,224.10)
22-4212-534.463 EQUIPMENT MAINT/PARTS	22,331.64	35,000.00	12,668.36
22-4212-534.465 ADOPT A ROAD	0.00	100.00	100.00
22-4212-534.490 ADVERTISING	615.00	2,500.00	1,885.00
22-4212-534.491 MISCELLANEOUS EXPENDITURE	1.08	2,000.00	1,998.92
22-4212-534.510 OFFICE SUPPLIES	268.18	1,500.00	1,231.82
22-4212-534.520 OPERATING SUPPLIES	11,188.84	30,000.00	18,811.16
22-4212-534.521 GAS, DIESEL & OIL	50,651.46	119,500.00	68,848.54
22-4212-534.522 TOOLS & SUPPLIES	441.99	2,000.00	1,558.01

## Statement of Activity

### Jefferson County Board of County Commissioners

For 3/31/2026

All

	Y-T-D Actual	Y-T-D Budget	Variance
22-4212-534.540 MEMBERSHIPS AND SUBSCRIPTIONS	269.00	200.00	(69.00)
22-4212-534.541 SMALL COUNTY GRANT EXP	93,750.00	93,750.00	0.00
22-4212-534.542 EXP PD FROM HAZ WASTE GRANT	0.00	52,000.00	52,000.00
22-4212-534.550 EDUCATION & TRAINING	0.00	1,500.00	1,500.00
22-4212-534.610 CITY OF MONTICELLO ASSMNT PORTION	0.00	100,000.00	100,000.00
22-4212-534.640 EQUIPMENT	0.00	15,000.00	15,000.00
22-4212-534.641 EQUIPMENT < 1,000	209.98	2,000.00	1,790.02
23-2911-521.931 911/Dispatch Budget - Sheriff	48,021.00	96,872.00	48,851.00
23-2911-525.410 Emergency Communication	79,269.14	79,140.00	(129.14)
23-2911-525.411 Rural County Spring/Fall Grant	(44,010.82)	0.00	44,010.82
24-4104-582.730 PRINC PAYMENTS 2012 RD BONDS	240,000.00	240,000.00	0.00
24-4104-582.740 INT PAYMENTS 2012 RD BONDS	28,766.25	54,653.00	25,886.75
24-4104-582.750 PRINC PAYMENTS 2022 RD BONDS	0.00	140,000.00	140,000.00
24-4104-582.760 INT PAYMENTS 2022RD BONDS	71,525.00	143,050.00	71,525.00
24-4104-582.770 PRINC PAYMENTS 2018 RD BONDS	265,000.00	265,000.00	0.00
24-4104-582.780 INT PAYMENTS 2018 RD BONDS	65,757.50	130,015.00	64,257.50
26-6214-571.341 CONTRACT SERVICES	964.30	170,300.00	169,335.70
28-3211-526.120 EMS - SALARIES	289,741.26	0.00	(289,741.26)
28-3211-526.121 EMS - SALARIES	0.00	923,530.00	923,530.00
28-3211-526.122 OVERTIME	122,493.76	105,000.00	(17,493.76)
28-3211-526.150 SPECIAL EVENT PAY	3,150.00	12,500.00	9,350.00
28-3211-526.210 FICA	29,500.42	78,683.00	49,182.58
28-3211-526.220 RETIREMENT	136,871.04	361,940.00	225,068.96
28-3211-526.230 Employee Health Insurance	95,352.11	209,298.00	113,945.89
28-3211-526.240 Workers Compensation Ins	15,431.02	39,912.00	24,480.98
28-3211-526.320 CONTRACT SERVICES	36,401.12	56,000.00	19,598.88
28-3211-526.410 COMMUNICATIONS	1,507.47	6,000.00	4,492.53
28-3211-526.420 POSTAGE	0.00	220.00	220.00
28-3211-526.430 Utilities	2,201.86	7,000.00	4,798.14
28-3211-526.441 RENTS & LEASES	524.35	1,200.00	675.65
28-3211-526.460 BUILDING MAINTENANCE	1,327.51	8,000.00	6,672.49
28-3211-526.461 OFFICE EQUIPMENT MAINT	0.00	900.00	900.00
28-3211-526.462 MAINTENANCE OF VEHICLES	4,645.27	27,500.00	22,854.73
28-3211-526.463 MAINTENANCE OF VEHICLES - PARTS	11,256.20	20,000.00	8,743.80
28-3211-526.464 EMS EQUIPMENT MAINTENANCE	21,533.85	15,000.00	(6,533.85)
28-3211-526.491 MISCELLANEOUS EXPENDITURE	257.22	20,000.00	19,742.78
28-3211-526.510 OFFICE SUPPLIES	0.00	524.00	524.00
28-3211-526.520 OPERATING SUPPLIES	3,579.68	1,000.00	(2,579.68)
28-3211-526.521 FUEL	15,758.26	50,000.00	34,241.74
28-3211-526.522 MEDICAL SUPPLIES	21,829.66	40,000.00	18,170.34
28-3211-526.540 MEMBERSHIPS/SUBSCRIPTIONS	168.12	600.00	431.88
28-3211-526.541 EMS LICENSES	619.40	2,500.00	1,880.60
28-3211-526.580 EDUCATION	(325.00)	5,000.00	5,325.00
28-3211-526.640 EQUIPMENT	4,872.59	19,000.00	14,127.41
28-3211-526.641 EQUIPMENT < \$1000	0.00	2,000.00	2,000.00
28-3211-526.642 EMS COUNTY GRANT	0.00	10,000.00	10,000.00
28-3211-526.643 EMS AMBULANCE GRANT	166,553.90	0.00	(166,553.90)
28-3211-526.999 REFUND OF AMBULANCE FEES	8,530.57	0.00	(8,530.57)
29-2781-519.310 Legal Services - Admin/Ops	4,799.31	11,400.00	6,600.69
29-2781-519.341 North Florida Wildlife Center - Non-Promotional	0.00	5,700.00	5,700.00
29-2781-519.342 Administrative Services - Admin/Ops	2,850.00	0.00	(2,850.00)
29-2781-519.480 TDC Promotional Printing - Promo/Adver	5,696.80	14,500.00	8,803.20
29-2781-519.481 Tourism Events - Promo/Adver	0.00	10,000.00	10,000.00
29-2781-519.482 Conferences - Promo/Adver	0.00	4,000.00	4,000.00
29-2781-519.483 Co-Op Advertising- Visit Florida/ VNNF Partnership - Promo/Adver	2,750.00	6,000.00	3,250.00
29-2781-519.484 Monticello Opera House - Promo/Adver	0.00	4,000.00	4,000.00
29-2781-519.485 Watermelon Festival - Promo/Adver	0.00	4,000.00	4,000.00
29-2781-519.486 Promotional Services - Promo/Adver	0.00	13,500.00	13,500.00
29-2781-519.487 Advertising and Promotional Services - Promo/Adver	2,035.00	22,900.00	20,865.00
29-2781-519.489 Monticello Christmas - Promo/Adver	0.00	4,000.00	4,000.00
29-2781-519.490 Monticello Market - Promo/Adver	0.00	4,000.00	4,000.00
29-2781-519.801 TDC Grants - Special Events	4,000.00	10,000.00	6,000.00
<b>Total Expenses</b>	<b>13,064,544.38</b>	<b>35,784,893.52</b>	<b>22,720,349.14</b>
<b>Excess Revenue Over (Under) Expenditures</b>	<b>5,460,968.06</b>	<b>(0.62)</b>	<b>5,460,968.68</b>

Jefferson County Board of County Commissioners  
AP Summary Check Register C

<u>Check</u>	<u>Check Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Check Amount</u>
0907561	4/07/2026	Ridezilla of Albany	(2) 2025 Honda 4-wheelers for litter control	-13,278.00
<b>Total</b>				<u><u>-13,278.00</u></u>

Transportation 4.7.26 Check

## Jefferson County Board of County Commissioners

## Accounts Payable Status with Accounting Distribution by Vendor

<u>Invoice Date</u>	<u>Activity Date</u>	<u>Invoice</u>	<u>Due Date</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amount Owed</u>	<u>Accounting Distribution</u>	<u>Distribution Amount</u>
<b>[11825] CenturyLink Communications, LLC</b>								
4/13/2026	4/13/2026	0326-8304	4/10/2026	acct# 312168304 monthly service	1,207.57	1,207.57	11-4102-541.410	1,207.57
<b>Total for[11825] CenturyLink Communications, LLC</b>					<b>1,207.57</b>	<b>1,207.57</b>		<b>1,207.57</b>
<b>[10770] Cintas</b>								
4/13/2026	4/13/2026	4263582003	4/10/2026	acct# 19616374 uniform rental - Rd Dept	164.51	164.51	11-4102-541.341	164.51
4/27/2026	4/27/2026	4264345881	4/10/2026	acct# 19616374 uniform rental Rd Dept	164.51	164.51	11-4102-541.341	164.51
<b>Total for[10770] Cintas</b>					<b>329.02</b>	<b>329.02</b>		<b>329.02</b>
<b>[10025] City of Monticello</b>								
4/06/2026	4/06/2026	0226-0112	4/10/2026	Monthly water bill 2/5-3/2 acct 00050112	74.35	74.35	11-4102-541.430	74.35
<b>Total for[10025] City of Monticello</b>					<b>74.35</b>	<b>74.35</b>		<b>74.35</b>
<b>[10090] Conrad Yelvington Distrib</b>								
4/13/2026	4/13/2026	2472125	4/10/2026	acct# 314478 limestone roadbase - Yard	2,072.65	2,072.65	11-4102-541.530	2,072.65
4/13/2026	4/13/2026	2473179	4/10/2026	acct# 314478 limestone roadbase - Yard	1,018.63	1,018.63	11-4102-541.530	1,018.63
<b>Total for[10090] Conrad Yelvington Distrib</b>					<b>3,091.28</b>	<b>3,091.28</b>		<b>3,091.28</b>
<b>[12640] DoorKing INC</b>								
4/07/2026	4/07/2026	2731257	4/10/2026	monthly service - gate 03.3-04.2 2026	39.95	39.95	11-4102-541.410	39.95
<b>Total for[12640] DoorKing INC</b>					<b>39.95</b>	<b>39.95</b>		<b>39.95</b>
<b>[10130] Duke Energy</b>								
4/07/2026	4/07/2026	0326-4176	4/10/2026	acct# 930000014176 monthly service 02.14-03.19	744.68	744.68	11-4102-541.430	744.68
3/30/2026	3/30/2026	0326-8247	4/10/2026	acct# 910085448247 monthly service 02.14-03.16 95 E Capps Hwy	186.93	186.93	11-4102-541.430	186.93
<b>Total for[10130] Duke Energy</b>					<b>931.61</b>	<b>931.61</b>		<b>931.61</b>
<b>[10040] ELI ROBERTS &amp; SONS</b>								
4/07/2026	4/07/2026	500767	4/10/2026	Acct# 2022114 Non-Ethanol Fuel Rd Dept	956.06	956.06	11-4102-541.521	956.06
4/13/2026	4/13/2026	513423	4/10/2026	acct# 2022114 Diesel fuel	19,642.38	19,642.38	11-4102-541.521	19,642.38
4/13/2026	4/13/2026	513424	4/10/2026	acct# 2022114 Unleaded fuel	13,587.14	13,587.14	11-4102-541.521	13,587.14
<b>Total for[10040] ELI ROBERTS &amp; SONS</b>					<b>34,185.58</b>	<b>34,185.58</b>		<b>34,185.58</b>
<b>[10555] GCL MONTICELLO</b>								
4/27/2026	4/27/2026	190903	4/10/2026	acct# 300170 concrete for CDL signs	7.75	7.75	11-4102-541.520	7.75
<b>Total for[10555] GCL MONTICELLO</b>					<b>7.75</b>	<b>7.75</b>		<b>7.75</b>
<b>[10575] Mobile Communications</b>								
4/07/2026	4/07/2026	INV307070076944	4/10/2026	fleet tracker service Rd Dept GPS	544.70	544.70	11-4102-541.341	544.70
<b>Total for[10575] Mobile Communications</b>					<b>544.70</b>	<b>544.70</b>		<b>544.70</b>
<b>[10440] Monticello Carquest Inc.</b>								
4/13/2026	4/13/2026	10338-353062	4/10/2026	acct# 132 fuel transfer hose, 12v dc pump, fuel filter, 10w30 4-cycle oil, air filter, spark plug, oil filter - #118, gravley mower, snapper mower	744.11	744.11	11-4102-541.463	744.11
4/13/2026	4/13/2026	10338-353238	4/10/2026	Acct# 132 blade bobcat 16-1/4"x5/8" snapper mower	76.80	76.80	11-4102-541.520	76.80
<b>Total for[10440] Monticello Carquest Inc.</b>					<b>820.91</b>	<b>820.91</b>		<b>820.91</b>

## Jefferson County Board of County Commissioners

## Accounts Payable Status with Accounting Distribution by Vendor

<u>Invoice Date</u>	<u>Activity Date</u>	<u>Invoice</u>	<u>Due Date</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amount Owed</u>	<u>Accounting Distribution</u>	<u>Distribution Amount</u>
<b>[10095] Preferred Government Insurance Trust</b>								
4/01/2026	4/10/2026	COM#70437-3-04/2026	4/10/2026	Agmt#WC2FL1-0331033 25-08 FY25/26 Q3 workers comp insurance	13,768.19	13,768.19	11-4102-541.240	13,768.19
<b>Total for[10095] Preferred Government Insurance Trust</b>					<b>13,768.19</b>	<b>13,768.19</b>		<b>13,768.19</b>
<b>[10305] Right Way Welding &amp; Fabrication LLC</b>								
4/07/2026	4/07/2026	4012	4/10/2026	repairs to mower & fabricate new skids on left & right hand wing	1,750.00	1,750.00	11-4102-541.462	1,750.00
<b>Total for[10305] Right Way Welding &amp; Fabrication LLC</b>					<b>1,750.00</b>	<b>1,750.00</b>		<b>1,750.00</b>
<b>[12743] Site Truck Services LLC</b>								
4/07/2026	4/07/2026	2778	4/10/2026	repair #111 engine missfire	3,912.87	3,912.87	11-4102-541.462	3,912.87
<b>Total for[12743] Site Truck Services LLC</b>					<b>3,912.87</b>	<b>3,912.87</b>		<b>3,912.87</b>
<b>[10520] TRI-COUNTY ELECTRIC COOPE</b>								
4/07/2026	4/07/2026	0326-1579	4/10/2026	Acct# 531579 monthly service 02.22-03.23 Gamble Rd & W Capps Hwy	474.49	474.49	11-4102-541.430	474.49
4/07/2026	4/07/2026	0326-4204	4/10/2026	Acct# 544204 monthly service 02.22-03.23 EI Destino	30.75	30.75	11-4102-541.430	30.75
4/13/2026	4/13/2026	0326-6304	4/10/2026	acct# 536304 monthly service 02.15-03.15 N Salt	30.75	30.75	11-4102-541.430	30.75
4/13/2026	4/13/2026	0326-7347	4/10/2026	acct# 567347 monthly service 02.15-03.15 Hwy 90 & N Salt	30.75	30.75	11-4102-541.430	30.75
<b>Total for[10520] TRI-COUNTY ELECTRIC COOPE</b>					<b>566.74</b>	<b>566.74</b>		<b>566.74</b>
<b>Report Total</b>					<b>61,230.52</b>	<b>61,230.52</b>		<b>61,230.52</b>

## Jefferson County Board of County Commissioners

## Accounts Payable Status with Accounting Distribution by Vendor

<u>Invoice Date</u>	<u>Activity Date</u>	<u>Invoice</u>	<u>Due Date</u>	<u>Description</u>	<u>Original Amount</u>	<u>Amount Owed</u>	<u>Accounting Distribution</u>	<u>Distribution Amount</u>
<b>[14160] A Plus Training by Ron Henley</b>								
4/06/2026	4/06/2026	042226	4/16/2026	Training class is for the MOT Refresher Course for 7 people in Rd Dept	1,050.00	1,050.00	11-4102-541.400	1,050.00
<b>Total for[14160] A Plus Training by Ron Henley</b>					<b>1,050.00</b>	<b>1,050.00</b>		<b>1,050.00</b>
<b>[14161] American Curb Appeal Inc.</b>								
4/06/2026	4/06/2026	011826-D	4/16/2026	Restriping Existing Median Markings at two entrances for Heritage Hill Subdivision	1,900.00	1,900.00	11-4102-541.341	1,900.00
<b>Total for[14161] American Curb Appeal Inc.</b>					<b>1,900.00</b>	<b>1,900.00</b>		<b>1,900.00</b>
<b>[12839] Atmax Equipment Co</b>								
3/26/2026	3/26/2026	IN025000	4/16/2026	acct# C003707 703-5078 MMB 4.0x12 Trunnion Mounted, 510-012A Tunnion cyl Pin Weldment, 741-6005 Bushing, 510-6096 Rev A Pin Fnc Coat,	1,298.02	1,298.02	11-4102-541.463	1,298.02
<b>Total for[12839] Atmax Equipment Co</b>					<b>1,298.02</b>	<b>1,298.02</b>		<b>1,298.02</b>
<b>[13080] Crystal Tractor &amp; Equipment - Madison</b>								
4/13/2026	4/13/2026	P23267	4/16/2026	acct# JEFFE097 glass - rear window #123	188.78	188.78	11-4102-541.463	188.78
<b>Total for[13080] Crystal Tractor &amp; Equipment - Madison</b>					<b>188.78</b>	<b>188.78</b>		<b>188.78</b>
<b>[10590] GOVCONNECTION, INC</b>								
4/07/2026	4/07/2026	77463165	4/16/2026	Acct# 24001434 HP S3 Pro 324pf FHD MNTR (2), SBY UPS 625VA 360W compact Rd Dept	315.62	315.62	11-4102-541.525	315.62
<b>Total for[10590] GOVCONNECTION, INC</b>					<b>315.62</b>	<b>315.62</b>		<b>315.62</b>
<b>[10540] Jones Welding &amp; Industrial Supplies Inc</b>								
4/07/2026	4/07/2026	R00743001	4/16/2026	CUST. #58688 cylinder rentals AC2, OX125, OX282 Rd Dept	121.52	121.52	11-4102-541.520	121.52
<b>Total for[10540] Jones Welding &amp; Industrial Supplies Inc</b>					<b>121.52</b>	<b>121.52</b>		<b>121.52</b>
<b>[11150] Potty Man Portables</b>								
4/06/2026	4/06/2026	127208	4/16/2026	Portable toilet rentals. rd Dept	95.00	95.00	11-4102-541.430	95.00
<b>Total for[11150] Potty Man Portables</b>					<b>95.00</b>	<b>95.00</b>		<b>95.00</b>
<b>[14057] Primo Brand</b>								
4/06/2026	4/06/2026	06C8740009773	4/16/2026	acct 8740009773 Water dispenser rental for Rd Dept	31.81	31.81	11-4102-541.520	31.81
<b>Total for[14057] Primo Brand</b>					<b>31.81</b>	<b>31.81</b>		<b>31.81</b>
<b>[12010] Safety-Kleen Systems, Inc</b>								
4/07/2026	4/07/2026	CN20958302	4/16/2026	acct# JE10809 parts washer solvent - Rd Dept	53.16	53.16	11-4102-541.520	53.16
<b>Total for[12010] Safety-Kleen Systems, Inc</b>					<b>53.16</b>	<b>53.16</b>		<b>53.16</b>
<b>Report Total</b>					<b>5,053.91</b>	<b>5,053.91</b>		<b>5,053.91</b>