

Kellie Hendricks Rhoades, CPA Clerk of the Circuit Court & County Comptroller www.UnionClerk.com

2020



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Designed by: MuniCreative, Inc & Nathan Thornton Photography by: Josh Haltam Photography

MESSAGE FROM THE CLERK



A Message From Kellie Hendricks Rhoades, CPA **Clerk of the Circuit Court and County Comptroller**

55 West Main Street, Room 103 Lake Butler, Florida 32054 Phone: (386) 496-3711 www.UnionClerk.com



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

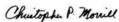
Presented to

Union County

Florida

For its Annual Financial Report for the Fiscal Year Ended

September 30, 2019



Executive Director/CEO

TO THE PEOPLE OF UNION COUNTY:

I am excited to present The State of Our Union, the Popular Annual Financial Report for Union County, Florida for the fiscal year ended September 30, 2020. Many of our large neighboring counties produce this report every year, which has requirements set by the Government Finance Officers Association. We celebrate that we received the Award for Outstanding Achievement in Popular Annual Financial Reporting by the GFOA for last year's report, and that we are able to provide you with the same information large counties provide, even with our limited small-county resources.

Our Union County finance team continues to publish this information as part of our commitment to providing you, the citizens, accurate, useful and easy to understand information about your government and hard-earned tax dollars. Throughout this report, you will find information about the checks and balances of County government, history of Union County, demographic and financial information.

In talking to so many of you throughout the last year, I was thrilled to hear how many people enjoyed The State of Our Union, and how informative that you found it. I found out that most people thought we were the smallest county in both size and population, and were surprised to hear that we are the third smallest even without counting the state inmate population. We pledge to continue to provide relevant information about Union County to you.

The information contained in this report comes from a broader and more detailed report, the 2020 Comprehensive Annual Financial Report (CAFR). This report includes audited financial statements, and was prepared in accordance with Generally Accepted Accounting Principles. If you would like more detailed information, you can find the CAFR on the Clerk's website: www.unionclerk.com.

I hope you enjoy The State of Our Union for 2020, and look forward to next year's report celebrating 100 years of Union County! On behalf of the ladies that I am blessed to work with, it is our privilege to serve you!

Sincerely,

Kellie Hendricks Rhoades, CPA Clerk of the Circuit Court & Comptroller

Union County, Florida

RANK IN POPULATION 64TH (EXCLUDING INMATES) 59TH (TOTAL POUPULATION) RANK IN LAND SIZE 67TH

OUR UNION COUNTY DEMOGRAPHICS for 2020

TOTAL POPULATION: 15,410 INMATE POPULATION: 4,972

SCHOOL ENROLLMENT 2,288 STUDENTS ENROLLED

POPULATION

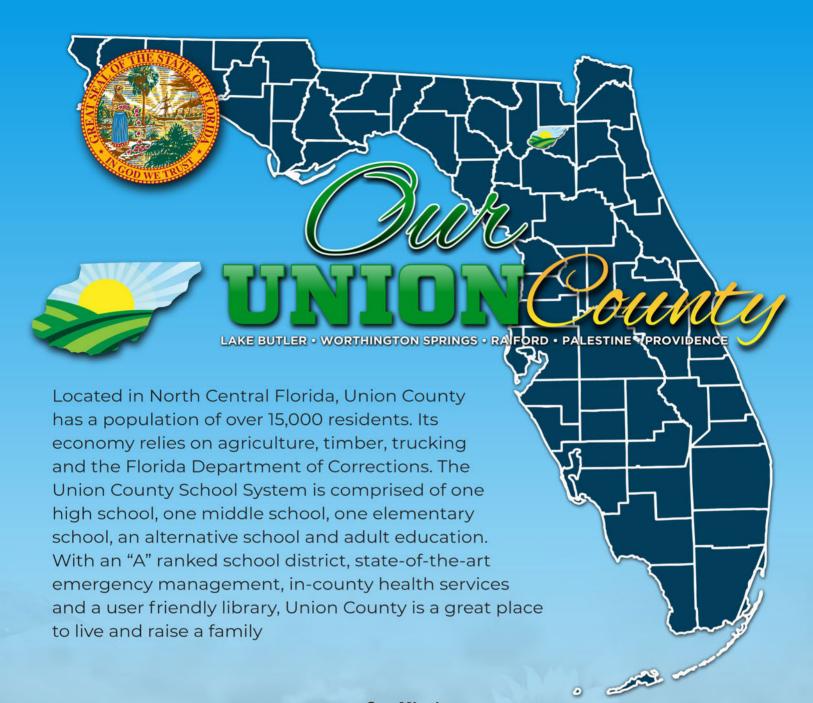
ANNUAL COUNTY BUDGET \$17.9 MILLION

MEDIAN AGE

39.3 YEARS

UNEMPLOYMENT RATE

6.7% UNEMPLOYED



Our Mission:

To provide Quality growth of our community in a personal, responsive, and innovative manner, to instill leadership necessary to advance a safe and sustainable community, maintain a high quality of life, operate in a manner that is worthy of public trust, respect our rural heritage, And to protect our natural environment for present and future generations.

Our Vision:

An innovative, cost effective government, committed to a high quality of life, uphold core values, strive for excellence in public service and be the county people are proud to live, work and raise a family.

Core Values:

Honesty, Integrity, Transparency, Service, Accountability, Efficiency, Consistency, Respect, Knowledge, Stewardship, Collaboration, Self-Initiating, Self-Correcting.

Our Union County Commissioners



Rvan Perez District 1



District 2 **Vice Chair**



Channing Dobbs Jimmy Tallman District 3 Chair



Lacey Cannon District 4



Willie Croft District 5

OUR GOVERNMENT

The Florida Constitution lays out the format for County government, including the officials elected in each county, and their responsibilities and authorities. The Board of County Commissioners is the legislative branch of County government. Commissioners are each elected for representation of the citizens of each of five districts throughout the County. The Board is responsible for adopting local laws (called Ordinances), establishing policy, administration and management of the County, setting the budget each year, and development of the Comprehensive Plan and Land Development Regulations. Board members also serve with commissioners from other counties on many local, regional and state boards to maintain a cooperative effort between neighboring government agencies.

Florida's Sunshine Law is meant to maintain transparency in government, and requires the Board to only make decisions in a public meeting. While beneficial, it brings legal challenges for managing day-to-day operations. The Board employs a County Coordinator to be responsible for implementing and executing the policies, ordinances and budget adopted by the board; and to oversee the day-today operations of numerous county departments to ensure the county operates effectively and efficiently, and in accordance with the Board's direction.

FINANCIAL CHECKS AND BALANCES

The fiscal responsibility for Union County is shared by the Board of County Commissioners and the Clerk of the Circuit Court & County Comptroller. The Board and Clerk & Comptroller are separately elected and vested with separate powers, according to the Florida Constitution and Laws of Florida. This separation of power provides checks and balances within the County government to help safeguard the assets of Union County.

The Board is responsible for adopting an annual budget for all departments under the commissioners. The budget is prepared by the Clerk of the Circuit Court & County Comptroller based on the Board's direction, and presented to the Board for approval. The budget governs expenditures by the departments.

The Clerk of the Circuit Court & County Comptroller disburses all funds and pre-audits every expenditure prior to payment to ensure that all expenditures are legal, budgeted and in compliance with County policies and procedures adopted by the Board.

Our Union County Constitutional Officers



Kellie Hendricks Rhoades Clerk & Comptroller



Lisa Johnson Tax Collector



Brad Whithead Sheriff



Debbie Osborne Supervisor of Elections



Bruce Dukes Property Appraiser

Clerk of the Circuit Court & Comptroller:

The Clerk of the Circuit Court & Comptroller is an elected office established according to the Florida Constitution for the purpose of serving the citizens of each county as a public trustee. As an elected official, the Clerk of the Circuit Court helps provide for the system of "checks and balances" that is the very foundation of the American form of government.

The goal of the Union County Clerk's Office is to efficiently and effectively perform as clerk of the Circuit and County Courts, Clerk to the Board of County Commissioners, Recorder and Guardian of Public Records, Treasurer, Auditor and Custodian of all county funds.

The Office of the Clerk of the Circuit Court envisions earning the public trust through leadership in its diverse role as Clerk to the Courts, Guardian of Public Records and Auditor of the Public Resources and Systems. The Clerk's Office will be an advocate for people in need of access to public resources and records, and we will provide an efficient, friendly and professional work force prepared to meet changing customer needs. The Clerk's Office will safeguard and enhance resources through strong internal audits and effective investment strategies and serve as a watchdog of county funds.

Tax Collector:

Services provided at the Tax Collector's Office include collecting property tax payments, issuing drivers licenses, vehicle registrations, hunting and fishing licenses and processing concealed weapons permits.

Sheriff:

The Sheriff's Office is responsible for defending the Constitution of the U.S. and Florida, enforcing all laws, and bringing to justice those who violate them.

Supervisor of Elections:

The Supervisor of Elections Office is responsible for conducting secure elections, maintaining accurate registration records, providing voter education, encouraging voter participation, and judiciously expending taxpayer dollars.

Property Appraiser:

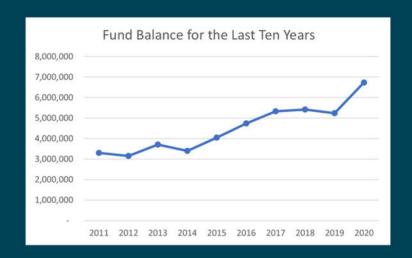
It is the statutory responsibility of the Property Appraiser's office to list, discover, and appraise all real and tangible properties within the County every year and to administer exemptions.

KEY FINANCIAL INDICATORS

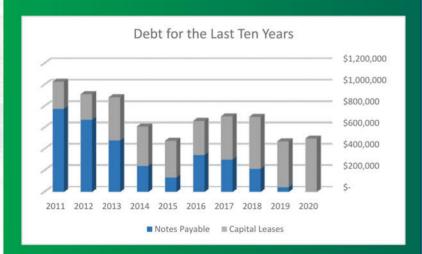
FUND BALANCE TREND FOR THE LAST TEN YEARS

Reserves are called Fund Balance for governmental accounting, and is one of the most reliable measures of financial health.

Over the last ten years, there has been an overall increase in fund balances. The low point for the previous tens years was in 2012, at \$3.1 million. For 2020, fund balances increased to \$6.7 million. This is primarily due to CARES Act funding of first-responder salaries that were previously budgeted for, and is expected to be a short-term increase. Accounting professionals recommend a minimum of four months' operating costs in available reserves, and the current level of fund balance exceeds that amount.



DEBT TREND FOR THE LAST TEN YEARS



In 2020, Union County paid off the last remaining loan the County owed, and the Board has expressed the desire to continue operations without assuming the liability of any additional notes payable. The history of these loans is shown in blue in the chart, and as indicated the loans outstanding in 2011 totaled \$774,042.

The county has found it most long-term cost effective to utilize long-term leases to finance certain equipment, including two motor graders, both of which renew every five years. As of September 30, 2020, these two leases in addition to a long-term lease on a mini-excavator totaled \$496,384.

OUR UNION COUNTY HIGHLIGHTS FOR 2020

Major Challenges in 2020

The entire world was faced with a COVID-19 pandemic in 2020, and Union County altered its government operations in mid-March 2020 in reaction to the pandemic. The federal government provided funding to local governments through the Coronavirus Aid, Relief and Economic Security Act, (CARES Act). Union County received approximately \$2.4 million. This was a new challenge to all involved, and the situation changed rapidly during the first several months as more information became available. Board of County Commissioner meetings were conducted virtually for months. A significant challenge created by the pandemic for Union County was the lack of inmate labor. Inmates were confined to institutions in an attempt to control the virus among inmate populations. Union County relies heavily on this labor force and utilized CARES Act funds to hire temporary employees to offset the loss of inmate labor. Additionally, funding appropriated by the State for courthouse security was vetoed as part of Florida's budget cuts due to the pandemic.

The guidelines for using CARES Act funds were issued after the funds were made available, and changed multiple times. The Board made the determination to maximize the use of these funds in response to the virus, and appointed a committee to advise the Board how to do so. As the situation changed, and the guidelines for using the funds were issued and amended, the committee faced the challenge of constantly changing circumstances. CARES Act funds were used to fund first responder salaries, the purchase of a new ambulance, personal protective equipment, sneeze guards throughout county buildings, technology for employees to work remotely, testing facilities and social distancing measures.

While government operations were severely impacted and COVID caused extreme disruption in the economy throughout the United States and the State of Florida, Union County's economy was not as heavily effected for several reasons. The tourism and hospitality industries were the most impacted, and Union County has very little reliance on those industries. Union County's two largest economic contributors (prisons and agriculture) were not impacted by shutdowns. Some agriculture areas were impacted, mostly produce and meats, but Union County fared relatively well as the biggest agriculture product for Union County is timber.

Union County incurred substantial legal expenses in relation to a law suit filed against the county in 2018 under the Bert J. Harris Act regarding potential phosphate mining, and an additional case regarding the same matter that was settled in a prior year. Costs incurred by the county were approximately \$205,000 through 2020 for both cases. The case was ongoing as of the date of June, 2021 and is expected to last into the fiscal year ending September 30, 2022.

Accomplishments

The challenges faced by the COVID-19 pandemic required that most initiatives planned for the county be postponed. Union County considers management of the pandemic, both directly concerning public safety, and indirectly with challenges including budget cuts and labor shortages, a success. Two road maintenance projects were complete in 2020: SW 63rd Drive and SE 8th Avenue. Both were resurfacing projects funded by the Florida Department of Transportation's small county assistance programs. SW 63rd Drive was completed at a cost of \$516,000 and SE 8th Avenue cost of \$286,000.

Future Plans

The county has multiple road projects ongoing or planned to begin in 2021, all funded by Florida Department of Transportation grants. A project to pave SW 150th Loop was planned to be completed in 2020, but was delayed, and is expected to be completed by November, 2021. Additional road resurfacing projects are planned to be completed by the end of calendar year 2021: SE 186th Place (Sawmill Road), CR-238 and NE 149th Street. CR-229 is a \$2.6 million project with an estimated completion date of December, 2022.

Work is continuing on a \$165,000 grant through the Florida Recreational Development Assistance Program for improvements to the O.J. Phillips Recreational Complex is planned through a grant from the State of Florida. Improvements will include additional lighting for baseball and softball fields, and the construction and lighting of a football/soccer field.

OUR UNION PROPERTY TAXES

The Board of County Commissioners and other taxing entities set a property tax rate called a "millage rate," which is used to calculate your overall property taxes. A "mill" is egual to \$1 of tax for every \$1,000 of assessed property value. The biggest challenge to Union County is the limited tax base. It is the smallest county in the State, so the amount of land available to tax is less than any other county. Furthermore, a large portion of the land is not subject to tax because it is owned by the Florida Department of Corrections.

HOW YOUR TAXES ARE CALCULATED

For a home with an assessed value of \$100,000 that is located outside of any municipality, a home owner would pay \$1005.00 in taxes.

	UNION COUNTY SCHOOL BOARD	UNION COUNTY	SPECIAL LIBRARY DISTRICT	SRWMD
Assessed Value of Property	100,000	100,000	100,000	100,000
Less: Exemption(s)	25,000	50,000	50,000	50,000
Taxable Value	75,000	50,000	50,000	50,000
Taxable value divided by 1,000	75	50	50	50
Millage Rate	6.144	10.000	0.500	0.384
Taxes Levied	\$461	\$500	\$25	\$19

WHERE \$1 OF YOUR PROPERTY T.





Union County

Union County School Board

Special Library District*

Suwannee River Water Management District

*The Union County Library Special District places a half-mil tax on the taxable value of property. This tax is voted on every two years by the citizens of Union County, and has been in place since 1989, allowing the library to open its doors on March 1, 1990. This tax covers approximately half of the budget of the library.

OUR TAX CYCLE

January

Property Value Assessed

Property Appraiser determines market value and exemption eligibility.

which is used to calculate your property's taxable value.

Nov-Mar Funding of Government Services

Tax Collector collects property taxes and distributes to local governments and taxing authorities. The Clerk & Comptroller receives those funds and invests them until they are needed to pay bills.

AUG-SEPT Property Tax Notice

Property Appraiser mails a notice of proposed taxes, or Truth In Millage, "TRIM" notice. Taxpayers may challenge the assessment by petitioning the Value Adjustment Board.

NOVEMBER

Property Tax Bill

Tax Collector mails tax bill to property owners.

September Tax Millage Rate

The Board of County
Commissioners sets the
millage rate. The Clerk
and Comptroller prepares
the budget based on the
direction of the Board.
Two hearings are held for
the Board to make
adjustments and adopt
the budget for the fiscal
year.

Property Taxes involve multiple offices in Union County's government.

This separation of power protects your tax dollar from assessment to bills being paid with the funds.













Assess property taxable value

Levies Property Tax

Collects Taxes

Pays County Bills

STATEMENT OF NET POSITION

WHAT THE COUNTY OWNS & OWES

Union County reports its financial information according to Governmental Accounting Standards, which vary from accounting for private business. This statement is reported on the accrual basis of accounting, and reports the government-wide activities, including Constitutional Officers. The Condensed Statement of Net Position is similar to a "Balance Sheet", and is a summary of what Union County owns (assets) and owes (liabilities), with the difference between the two being net position, similar to "Equity" for private business.

	DIFE DATE:	As of September 30,						
	Assets		2020		2019		2018	
	Current & Other Assets		7,788,658		6,133,647		6,743,372	
	Non-depreciable		1,588,818		1,785,832		1,848,092	
	Depreciable, net		15,379,955		14,421,639		12,893,787	
	Capital assets		16,968,773		16,207,471		14,741,879	
4	Total Assets	\$	24,757,431	\$	22,341,118	\$	21,485,251	
	Deferred Outflows	\$	3,476,209	\$	3,276,572	\$	3,502,091	
	Liabilities							
	Current Liabilities		1,003,408		896,115		1,190,042	
W.	Due within one year		293,475		232,487		261,505	
8	Due in more than one year		617,048		577,901		745,949	
	Noncurrent liabilities:		910,523		810,388		1,007,454	
	Total OPEB liability		121,222		100,632		N/A (1)	
	Net pension liability		11,157,105		9,275,696		7,948,450	
	OPEB & Pension Liabilities:		11,278,327		9,376,328	42-5	7,948,450	
	Total Liabilities	\$	13,192,258	\$	11,082,831	\$	10,145,946	
		-/-						
	Deferred Inflows	\$	462,471	\$	781,112	\$	993,540	
	Net Position							
	Net investment in Capital Asse		16,472,389		15,736,855		14,042,694	
	Restricted		2,617,172		2,465,372		2,948,349	
	Unrestricted		(4,510,650)		(4,448,480)		(3,143,187)	
	Total Net Position	\$	14,578,911	\$	13,753,747	\$	13,847,856	

(1) NOTE: For years ending in 2018 and earlier, an OPEB study was not performed.

STATEMENT OF ACTIVITIES FOR 2020

The Statement of Activities presents information showing how the County's net position changed during the fiscal year. This statement is similar to an income statement for private business. During fiscal year 2019, the County implemented Government Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

	APPENDED TO THE PERSON NAMED IN COLUMN TO THE PERSON NAMED IN COLU			60			
		For the year ended September 30,					r 30,
			2020		2019		2018
	REVENUES						
	Program Revenues						
	Charges for Services:						
	General Government	\$	274,176	Ş	275,487	\$	279,601
	Public Safety		856,561		898,168		864,237
	Physical Environment		707,037		741,581		860,681
	Court-related		304,400		223,424		224,464
	Operating Contributions - Gas Taxes		902,928		974,781		996,848
	Other Operating Contributions & Grants		3,783,185		1,942,843		1,480,051
	Capital Grants and Contributions		1,189,390		2,492,910		638,747
ı	Total Governmental Activities Program Revenues	_	8,017,677	_	7,549,194	_	5,344,629
	General Revenues		2 562 211		2 262 902		2 269 076
	Property Taxes		2,562,211		2,362,893		2,268,076
	Sales Taxes (Local Option) Telecommunication Taxes		680,022		640,740		635,359
N.			45,724		40,817		57,974
di	Intergovernmental Revenues (Not Restricted) Miscellaneous		2,777,467		2,784,390		3,085,974
ı	Total General Revenues		144,075 6,209,499		155,957 5,984,797		90,168 6,137,551
ı	Total Revenues	-	14,227,176	\$	13,533,991	\$	11,482,180
	Total Revenues		14,227,170	7	13,333,331	7	11,482,180
10	EXPENSES						
	Governmental Activities:						
	General Government	\$	2,099,057	ć	2,265,607	Ċ	1,714,061
	Public Safety	Ÿ	6,081,522	Y	5,585,411	Y	5,052,545
	Physical Environment		1,266,123		1,428,394		1,324,184
	Economic Environment		316,504		449,292		387,439
	Transportation		1,736,557		1,847,495		1,636,348
	Human Services		306,239		366,807		357,712
語	Culture and Recreation		466,684		398,043		480,984
2.	Court Related		1,129,122		1,185,498		1,073,249
	Interest on Long-term Debt		430		10,933		5,136
	Total Governmental Activities Expenses		13,402,238		13,537,480		12,031,658
	Change in Net Position	\$	824,938	\$	(3,489)	\$	(549,478)

WHERE OUR MONEY COMES FROM

Intergovernmental Revenue \$7,722,917 Fines and Forfeitures \$180,451 Charges for Services \$1,178,268 **REVENUES** Contributions from **New River Solid** Waste Association \$200,000 Taxes \$4.190,530 Miscellaneous Revenues \$194,625 These revenues and expenses are Licenses & Permits reported based on the funds of the County, and is of the Board of County Commissioners only. \$573.211

WHERE OUR MONEY GOES

Public Safety \$5,342,890

General Government \$2,361,252

Debt Service: Interest \$6,113

Debt Service: Principal \$116,681

Court Related \$858,395

Culture and Recreation \$277,706

TENED TO THE PARTY OF THE PARTY

Human Services \$256,010

Transportation \$2,132,532

Economic Environment \$329,104

Physical Environment \$1,154,050

EXPENDITURES

OUR ECONOMIC OUTLOOK

The Union County economy is based primarily on agriculture and correctional institutions, ran by the Florida Department of Corrections.

Prisons

The economic impact of the prison system was not by accident. Union County was carved out of Bradford County in 1921. At that time, the Florida State Prison was in the Raiford area. In 1955, an addition, called the East Unit, was built just across the New River in Bradford County. In 1961, the East Unit became a separate institution and was renamed Florida State Prison. The original prison was renamed Union Correctional Institution, as it is still known today. In 1958, Union County purchased 1,020 acres from the United States of America that was formerly a US Naval Air Base for \$100,000. In 1961, the County leaders had the foresight of the economic impact of an additional prison operating in the county, and deeded 500 acres to the Florida Department of Corrections for the nominal amount of \$1.00 with the condition that a Reception Center and/or Medical Center was built on the property. In 1989, Union County deeded an additional 260 acres to the Department of Corrections for the construction of The Reception and Medical Center West Unit. It is interesting to note that the minutes from the Board of County Commissioners meeting on July 17, 1958 report that the commissioners recognized that the "location, condition and type of property makes it ideal for a number of various county uses, to-wit: community forest, park service, recreation center, playground, developing agricultural resources of the county, road and bridge purposes, a site for The Northeast Tuberculosis Sanatorium..." In addition to the jobs with the Florida Department of Corrections, jobs are available through PRIDE Enterprises and Centurion which provide services inside the institutions. In total, the correctional institutions provide 1,890 of the 3,944 jobs in Union County.

Agriculture

Similar to neighboring counties in North Florida, agriculture is a major industry in Union County. According to the US 2017 Farm Census, Union County FL has 308 farms with 53,757 acres of farmland, with the average farm size of 175 acres. Of these acres used for agriculture, 50% is devoted to pasture and rangeland, 28% to wood and timberland, and 20% to crop production. The Union County Property Appraiser reports that 87% of the 159,218 acres of the county qualify for an agriculture tax exemption. According to the most recent Economic Contributions of Agriculture, Natural Resources, and Food Industries in Florida, published by the University of Florida in 2018, there are 1,149 jobs in Union County in agricultural enterprises.

Economic Challenge

A challenge faced by the County government is that Union County is very small in size. At 249 square miles, it is the smallest in the State of Florida. The limited land means a small amount of land available to tax. While the correctional institutions and agriculture industry contribute heavily to the overall economy, the correctional institutions pay no ad-valorem taxes and agriculture exemptions greatly reduce the amount ad-valorem taxes paid to Union County.

Florida became a territory of the United States; the area now known as Union County was part of St. Johns County.

1821

St. Johns County was split, and our area became part of Duval County.

1822

Duval County was divided, and our area became part of Alachua County.

1828

1832

Columbia County was created out of Alachua County and included what is now Union County.



1858

New River County was created out of Columbia County, and contained what is now known as Baker, Bradford and Union Counties.

1861

New River County carved Baker out of the County on February 8. On December 6, the area now known as Bradford and Union Counties was renamed Bradford County.

1921

Signing the bill creating Union County, May 1921. From left to right: Secretary to Governor M.L. Dawson; Hon. E.M. Johns, Bradford County; Hon. C.H. Register, Union County; Hon. S.D. Edge, Lake County; Hon. T.G. Futch, Lake County; Governor Cary H. Hardee; Senator D.E. Knight, Bradford County

On May 20, an act providing for the creation of Union County passed the Florida
Legislature, and on October 1,
Union County was created.
Local legend says the county was divided because the County couldn't agree whether Starke or Lake Butler would be the county seat. Dividing the County made both towns a county seat.

PRINCIPAL TAXPAYERS & EMPLOYERS FOR 2020

Taxpayer	2019 Taxable Value*	Percentage of Taxpayers
Weyerhaeuser	12,954,762	2.63
Clay Electric Cooperative, Inc.	11,141,738	2.26
Florida Power and Light Co.	11,021,683	2.24
West Frasier	6,362,716	1.29
Windstream	2,508,573	0.51
Lake Butler, LLC	2,038,107	0.41
CVS	2,035,384	0.41
RSD	1,339,151	0.27
Florida Gas Transmission	1,148,544	0.23
Farland Realty	1,095,000	0.22
All Other Taxpayers	440,808,027	89.53
Total	\$ 492,453,685	100.00

^{*}Assessed taxes are collected in the following fiscal year.

Employers	Number of Employees	Percent of Total Employment
Department of Corrections (all institutions)	1,422	36.05
Centurion - RMC & UCI	416	10.55
Union County School Board	347	8.80
Pritchett Trucking	310	7.86
West Frasier	140	3.55
Total Principal Employers	2,635	66.81
Estimated Total Workforce	3,944	

Florida Department of Corrections, Centurion and PRIDE provide 1,890 jobs. In total, the correctional institutions provide 47.92% of the total Union County workforce.

ROLE OF THE CLERK

The Clerk of the Circuit Court and County Comptroller is elected by Union County citizens and responsible for safeguarding all of public records and public funds. As a constitutional officer, the Clerk operates independently from County government. The Clerk manages four primary functions and is responsible for over 1,000 responsibilities according to Florida law.

CLERK OF THE CIRCUIT COURT



The Clerk guarantees the integrity of all court-related documents in Union County. The Clerk processes and files all case documents and evidence, making them available to the general public. The Clerk is also responsible for managing the county's jury system and provides citizens who wish to represent themselves in court with court forms.

1,228 cases filed • 8,484 e-filed documents • 450 jurors summoned

CHIEF FINANCIAL OFFICER, TREASURER & AUDITOR



To protect taxpayers, the Clerk oversees the budget, Set by the Board of County Commissioners. The Clerk records revenues and processes payments on behalf of the County pre-audits all expenditures to ensure that taxpayer funds are being used lawfully and in accordance with County Policy. The Clerk also invests all available County funds to earn interest.

4,686 county bills audited & paid

COUNTY RECORDER



The Clerk preserves and ensures the integrity of the Official Record Books of Union County dating back to 1921. Documents such as mortgages, deeds, liens, judgments and marriage licenses are recorded and digitally indexed into a computer system. The Clerk digitzes historical books to help find old records and maintain a backup in the event the original books are destroyed by a disaster.

93 passport applications • 163 marriage licenses • 2,637 official records

CLERK TO THE BOARD OF COUNTY COMMISSIONERS



The Clerk prepares and maintains the records of County Commission and other government meetings for the public. The Clerk also administers the Value Adjustment Board to allow citizens to contest their property value.

33 public meeting minutes prepared

Board of County Commissioners

386-496-4241

www.unioncounty-fl.gov James Williams, County Coordinator

Building Department

386-496-2676

Wilson Whidden, Building Inspector

Agriculture Extension Office/ Union County Soil & Water District

386-496-2321 Luke Harlow, Ext. Agent

Animal Control/Mosquito Control/Solid Waste

386-496-2180

Director: Kim Hayes

Emergency Management 386-496-4300

Director: Tim Allen

Emergency Medical Services

386-496-3839

Director: Wayne Clemons

Public Library

386-496-3432

Director: Mary Brown

Road Department

386-496-2180

Director: Shelton Arnold, Jr.

Union County Volunteer Fire Department

386-496-3839

Fire Administrator: Tim Allen

Kellie Hendricks Rhoades, CPA Clerk of the Circuit Court & Comptroller

386-496-3711 www.unionclerk.com

Bruce D. Dukes Property Appraiser 386-496-3431

www.unionpa.com

Brad Whitehead Sheriff

386-496-2501 www.unionsheriff.us

Deborah K. Osborne Supervisor of Elections 386-496-2236

www.unionflvotes.com

Lisa B. Johnson Tax Collector

386-496-3331

www.unioncountytc.com

Mitchell D. Bishop **County Judge**

386-496-2621 www.circuit8.org

