LEVY COUNTY BOARD OF COUNTY COMMISSIONERS
Government Serving Citizens

COMMISSIONERS
Charlie Kennedy, Vice Chair
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Budget Workshop #5 Agenda
July 14, 2026
2:00 PM

Public Live Streaming Information
levycofl.portal.civicclerk.com

CALL TO ORDER
Invocation
Pledge to the Flag
Roll Call of the Commissioners
Approval of Agenda
- The Commissioners will approve and/or modify the official agenda at this time.

PUBLIC COMMENTS:

- Approach podium, speak clearly into the microphone and please state your full name and address.
- Comments will be limited to a maximum of three (3) minutes per person.

BUSINESS OR INFORMATIONAL ITEMS:

LEVY COUNTY FINANCE AND ADMINISTRATION – Jason Rivera, Director

1. Budget Workshop #5 – Update on additional information as requested by the Board from the July 7th Special Meeting for the Preliminary Assessment Rates, and update on the current state of the FY27 Budget.

Adjourn
Should any agency or person decide to appeal any decision made by the Board with respect to any matter considered at this meeting, such agency or person will need a record of the proceedings, and for such purpose, may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the Americans with Disabilities Act, person needing a special accommodation or an interpreter to participate in the proceeding should contact the County Clerk's Office at (352) 486-5266, or the Office of the Board of County Commissioners at (352) 486-5217, at least two (2) days prior to the date of the meeting. Hearing-impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

Levy County Board of County Commissioners Agenda Item Summary Form

1. **Name and Title:** Jason Rivera, Director
2. **Department:** Finance & Administration
3. **Meeting Date:** Tuesday, July 14, 2026
4. **Requested Action:**
   Budget Workshop #5 – Update on additional information as requested by the Board from the July 7th Special Meeting for the Preliminary Assessment Rates, and update on the current state of the FY27 Budget.
5. **Cost & Funding Source:**
   N/A
6. **Justification of Request:**
   See attached.

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FY2027 Subsidy Update and Budget Update

EMS • Fire • Solid Waste

Why the General Fund is being asked to support non-ad valorem assessment funds — and what options the Board has to reduce that support.

Current state of Budget

Driving factors and overview of current state.

Budget Workshop #5

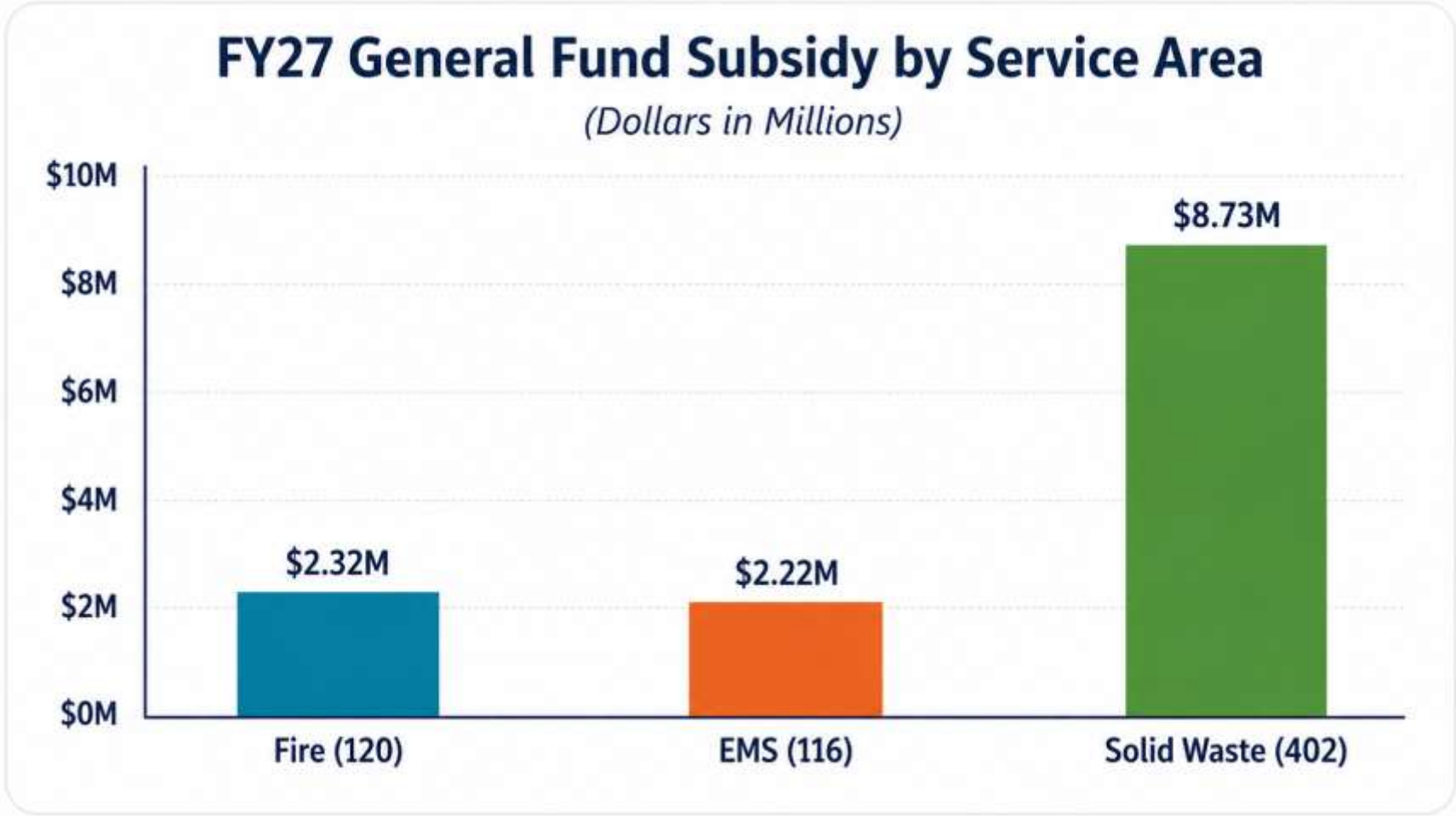
Summary of Subsidies

FY27 requested General Fund support to EMS, Fire, and Solid Waste totals $13.74 million.

$2.57M
General Fund subsidy to EMS

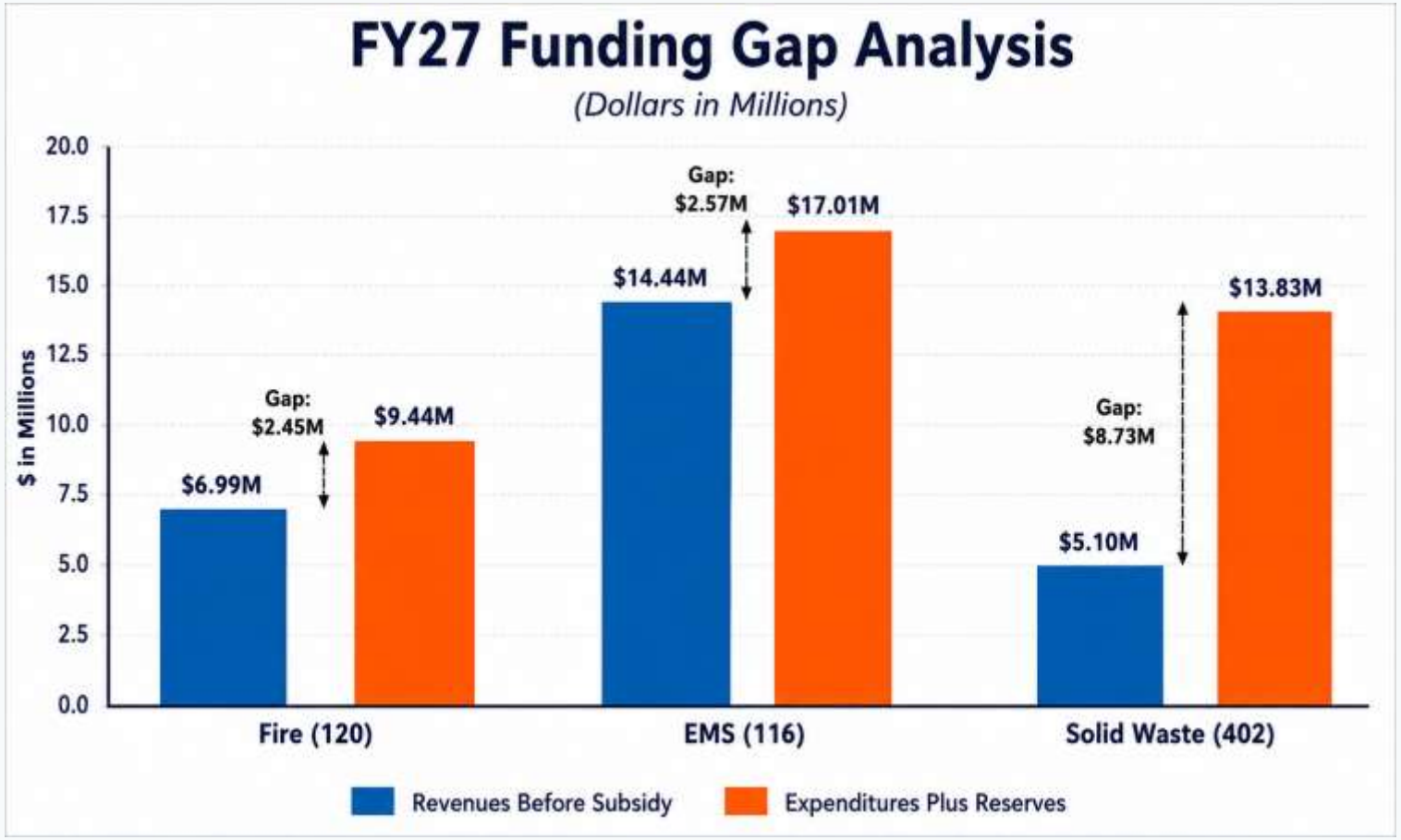
$2.45M
General Fund subsidy to Fire

$8.73M
General Fund subsidy to Solid Waste



Why These Funds Need Subsidy

The assessments help, but they do not fully cover FY27 service costs, capital, and reserve requirements.



The subsidy is not just covering day-to-day operations; it is also helping preserve minimum reserves and fund capital needs.

EMS and Fire are driven by personnel expansion, operating costs, and transfers to the Capital Fund.

Solid Waste is different: the FY27 request is driven primarily by the Class III trench, heavy equipment replacement, and minimum reserve levels.

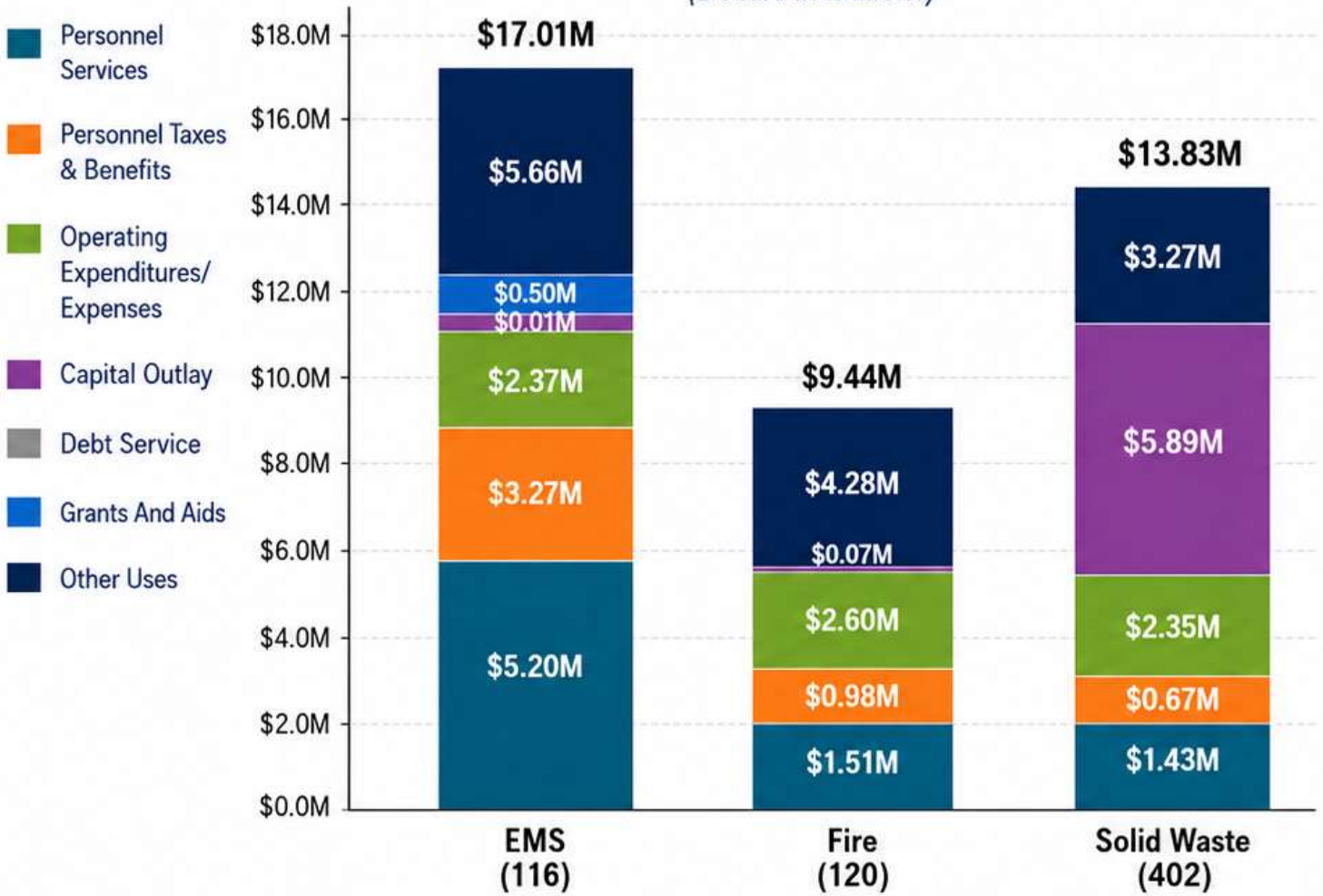
Without General Fund support, these funds cannot meet the requested FY27 budget while maintaining reserves.

What Is Driving the "Overage"?

Capital and reserves are the major policy drivers beyond routine operating costs.

FY27 Spending Mix by Fund

(Dollars in Millions)



Driver	EMS (116)	Fire (120)	Solid Waste (402)
Personnel Services	$5,196,600	$1,514,500	$1,427,800
Personnel Taxes & Benefits	$3,270,620	$975,280	$674,300
Operating Expenditures/ Expenses	$2,370,410	$2,599,610	$2,351,320
Capital Outlay	$5,500	$66,000	$5,886,100
Debt Service	-	-	-
Grants And Aids	$500,000	-	-
Other Uses	$5,662,100	$4,284,600	$3,267,190
Grand Total	**$17,005,230**	**$9,439,990**	**$13,830,909**

Reserve policy: 8% contingency + 12% cash carry-forward.
This is prudent, but it increases the amount needed to balance the fund when dedicated revenues do not keep pace.

EMS Fund: Why General Fund Support Is Needed

EMS has a FY27 operating/capital budget that exceeds assessment and service revenue.

$4.87M
Beginning Fund Balance

$9.57M
Revenue before GF subsidy

$14.7M
FY27 Expenditures

$2.29M
Reserve target

$2.57M
GF subsidy needed

EMS FY27 Category	Amount
Salaries	$5.20M
Benefits	$3.27M
Operating	$2.37M
Transfer to Capital Fund	$3.37M
Grants & Aids	$0.50M

Assessment revenue is projected at $4.35M in the forecast, while ambulance and other fees add roughly $5.15M.

The $3.373M transfer to the Capital Fund is a major FY27 pressure point.

The fund still needs to preserve $2.29M in reserves after all FY27 costs.

EMS: Main Cost Drivers

FY27 reflects service-level expansion, capital planning, personal services, and reserve rebuilding.

EMS FY27 Budget – Major Funding Requirements

(Dollars in Thousands)

CAPITAL PROJECTS	FY27 BUDGET
6507 Power Pro 2 Stretcher	$85,000.00
Fleet Barn	$125,000.00
Generator R10	$50,000.00
Generator ST 11 (split funded)	$25,000.00
Heart monitors	$272,000.00
LUCAS 3 Chest Compression System	$81,000.00
Maintenance Truck (split funded)	$35,000.00
New Ambulances	$800,000.00
New DPS Facility	$350,000.00
Remount ambulance	$300,000.00
Station (split funded)	$1,250,000.00
TOTAL CAPITAL PROJECTS	$3,373,000.00

MINIMUM RESERVES (County Policy)	FY27 BUDGET
Uses - Reserve For Contingencies (8%)	$915,600.00
Uses - Reserve For Ending Cash To Be Carried Forward (12%)	$1,373,500.00
TOTAL MINIMUM RESERVES	$2,289,100.00

OPERATING COST INCREASES	FY27 BUDGET
3% COLA	$154,972.00
Health Insurance Increase (approximate)	$76,032.00
TOTAL OPERATING COST INCREASES	$231,004.00

GRAND TOTAL OF MAJOR FY27 FUNDING REQUIREMENTS	$5,893,104.00

Takeaway: EMS is closer to being balanced than in FY26, but the current assessment rate is not enough to cover FY27 costs and reserve policy without General Fund support.

EMS Options to Reduce the General Fund Subsidy

The EMS maximum rate is sufficient to eliminate the FY27 GF subsidy, based on current/max resolution estimates.

EMS Rate Option	Est. Assessment Revenue	Est. GF Subsidy Remaining
$200 current	$5,145,817	$2,566,680
$250 scenario	$6,432,114	$1,280,383
~$300 break-even	$7,718,412	$0
$339 maximum	$8,721,724	$0

Options:

- Shift or Eliminate Capital Projects
- Address Shortfall in EMS Rates
- Reduce Reserves Below Budget Policy

Changes to Personal Services are insufficient to address the entire shortfall.

The maximum rate of $339 would generate roughly $3.58M more than the current rate.

Fire Fund: Why General Fund Support Is Needed

Fire assessment revenue increased, but FY27 capital transfers and personnel growth require General Fund support.

$2.00M
FY27 Beginning Fund Balance

$4.99M
Revenue before GF subsidy

$8.14M
FY27 Expenditures

$2.45M
GF subsidy needed

$1.30M
Reserve target

Fire FY27 Category	Amount
Salaries	$1.51M
Benefits	$0.98M
Operating	$2.60M
Transfer to Capital Fund	$2.98M
Capital Outlay	$0.07M

The Fire Fund has $4.87M in special assessment revenue, but total expenditures are $8.14M.

A $2.985M transfer to the Capital Fund is the largest non-operating pressure.

The fund needs $1.30M in reserves to comply with minimum reserve policy.

Fire: Main Cost Drivers

The FY27 Fire budget combines staffing, municipal coverage, and capital funding needs.

Fire FY27 Budget – Major Funding Requirements

(Dollars in Thousands)



CAPITAL PROJECTS	FY27 BUDGET
Fire Engine	$800,000.00
Fleet Barn	$125,000.00
Generator ST 11 (split funded)	$25,000.00
Maintenance Truck (split funded)	$35,000.00
New DPS Facility	$350,000.00
Station (split funded)	$1,250,000.00
Tanker	$400,000.00
TOTAL CAPITAL PROJECTS	$2,985,000.00



MINIMUM RESERVES (County Policy)	FY27 BUDGET
Uses - Reserve For Contingencies (8%)	$519,800.00
Uses - Reserve For Ending Cash To Be Carried Forward (12%)	$779,800.00
TOTAL MINIMUM RESERVES	$1,299,600.00



OPERATING COST INCREASES	FY27 BUDGET
3% COLA	$44,718.00
Health Insurance Increase (approximate)	$8,448.00
TOTAL OPERATING COST INCREASES	$53,166.00

GRAND TOTAL OF MAJOR FY27 FUNDING REQUIREMENTS	$4,337,766.00

Takeaway: the Fire subsidy is driven less by day-to-day operations and more by capital funding and the need to maintain a minimum financial cushion.

Fire Options to Reduce the General Fund Subsidy

The Fire maximum rate nearly matches the FY27 subsidy need.

Fire Rate Option	Est. Assessment Revenue	Est. GF Subsidy Remaining
$250 current	$5,123,564	$2,445,600
$300 scenario	$6,152,672	$1,416,492
$350 scenario	$7,181,779	$387,385
$374 maximum	$7,675,751	$0

Options:

- Shift or Eliminate Capital Projects
- Address Shortfall in Fire Rates

Subsidy exceeds the minimum reserve levels for the fund.

Changes to Personal Services are insufficient to address the entire shortfall.

Raise the Fire rate to approximately $369 to eliminate the $2.45M FY27 subsidy.

The maximum rate of $374 could generate roughly $2.55M more than the current rate.

If rates remain unchanged, the major budget lever is the $2.985M transfer to the Capital Fund.

Solid Waste Fund: Why General Fund Support Is Needed

Solid Waste is the largest subsidy because one-time capital needs far exceed assessment revenue.

$900K
FY27 Beginning Fund Balance

$4.20M
Revenue before GF subsidy

$11.0M
FY27 Expenditures

$8.73M
GF subsidy needed

$2.64M
Reserve target

Fire FY27 Category	Amount
Salaries	$1.43M
Benefits	$0.67M
Operating	$2.35M
Non-Operating (Compensated Absences + Depreciation)	$0.63M
Capital Outlay	$5.89M

The $5.0M Class III trench is the largest single capital item in the focused funds.

FY27 also includes heavy equipment replacement: knuckle booms, trailers, semi, truck, and small equipment.

Maximum solid waste assessment rate adds only about $673K — helpful, but not enough to close a $9.17M subsidy.

Solid Waste: Main Cost Drivers

The subsidy is mainly capital-driven, not primarily recurring operating costs.



Takeaway: rate increases can help Solid Waste, but the General Fund subsidy is mostly a capital financing decision. Without changing the capital plan, the subsidy remains large.

Solid Waste Options to Reduce the General Fund Subsidy

Unlike EMS and Fire, the maximum SW assessment rate cannot come close to eliminating the subsidy.

SW Rate Option	Est. Assessment Revenue	Change
$116 Current	$2,471,612	$0
$120	$2,530,174	$58,562
$130	$2,676,579	$146,405
$140	$2,822,983	$146,404
$150	$2,969,388	$146,405
$160	$3,115,793	$146,405
$162 Maximum	$3,145,074	$29,281

Increase the assessment reduces the subsidy, but is not capable of offsetting the cost of the new Class III Cell.

Defer or debt-finance the Class III Cell: potential $5.0M subsidy reduction in FY27.

Reduce services (Close certain days of the week)

Grant funding is possible, but not guaranteed.

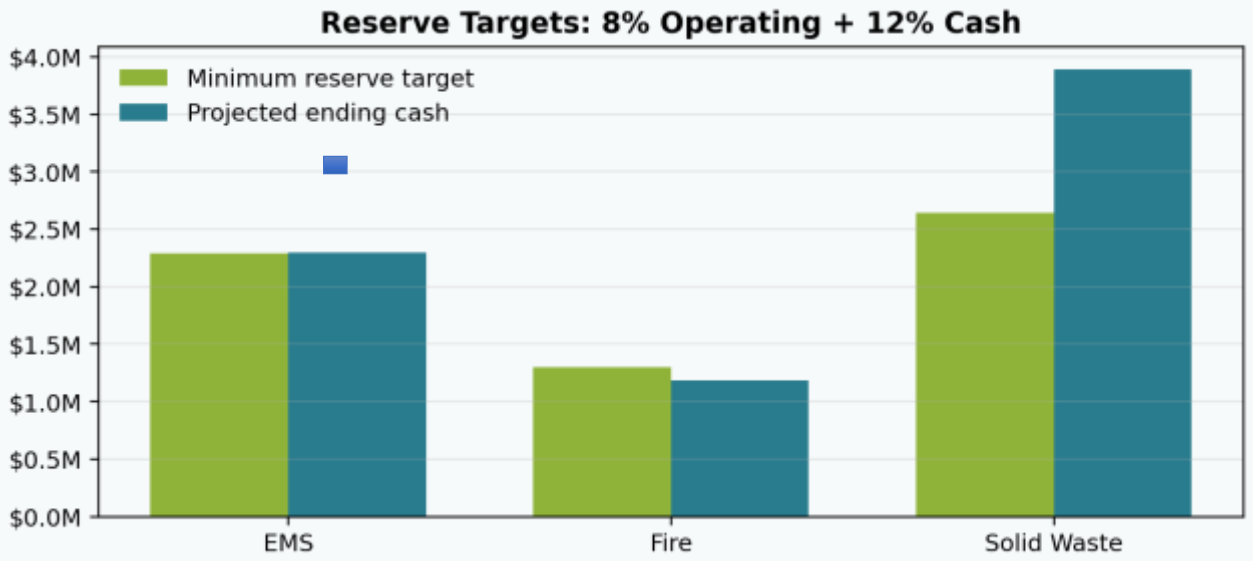
Lease or phase heavy equipment: potential $1.25M+ reduction.

Review tipping and recycling fees through a cost-of-service lens.

Key point: increasing the Solid Waste assessment helps, but the real decision is capital financing.

Reserve Requirement Matters

Reserve targets make the subsidy larger, but they also prevent funds from operating paycheck-to-paycheck.



Fund	8% Contingency	12% Cash	Total Reserve Target
EMS	$0.92M	$1.37M	$2.29M
Fire	$0.52M	$0.78M	$1.30M
Solid Waste	$0.81M	$1.21M	$2.64M

The reserve policy is a financial stability tool, not a spending program.

Cutting reserves lowers the transfer request in the short term but increases risk in emergencies, cash-flow cycles, and capital failures.

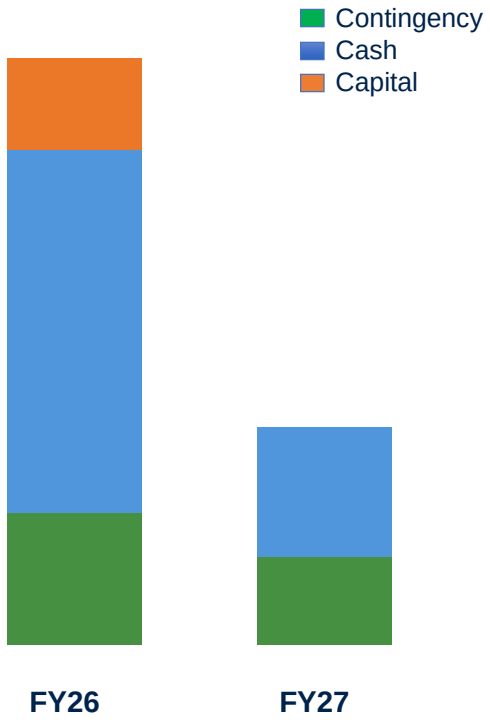
If the Board changes reserve targets, the decision should be explicit and temporary.

FY27 Reserve Levels

Strategic Use of Fund Balance to Maintain Essential Services

FY26 General Fund Reserves	FY27 General Fund Reserves	Net Change
$25.47M	$9.45M	-$16.02M

General Fund Reserve Composition



Primary Drivers

- EMS Subsidy
  $2.57M
- Fire Subsidy
  $2.45M
- Solid Waste Subsidy
  $8.73M
- One-time Capital Investments
- Maintain minimum reserve policy

Key Message

General Fund reserves decline in FY27 primarily because the County is using fund balance to support essential public safety services and enterprise operations while funding strategic capital investments.

This approach is intended as a bridge strategy while long-term funding solutions are developed.

Why It Matters: FY27 strategically uses reserves to preserve service levels. Continued General Fund subsidies for EMS, Fire, and Solid Waste will requir long-term funding solutions.

Decision Framework for the Board

Each option has a clear tradeoff: taxpayer rate impact, service impact, capital risk, or General Fund risk.

Question	What It Means for the Budget
Should EMS and Fire move closer to cost recovery?	Reduces recurring GF subsidy, but increases non-ad valorem assessments.
Should Solid Waste capital be paid all at once?	Large FY27 subsidy; avoids pushing capital costs into later years.
Should capital be phased, leased, or financed?	Reduces FY27 subsidy, but may add financing costs and future obligations, pushes capital costs into later years.
Should reserve targets be reduced?	Immediate budget relief, but weaker cash flow and lower emergency cushion.
Should the General Fund absorb the full request?	Maintains fund plans, but reduces GF flexibility amid tax reform risk.

SECTION 2

FY2027 Budget Update

Current Budget • Key Changes • Capital Investment • Financial Outlook

From funding challenges to the County's overall financial picture...

FY27 Levy County Budget Snapshot

Gross budget includes interfund transfers; net budget removes duplicate revenue and expenditures.

Gross FY27 Budget	Interfund Transfers	Net FY27 Budget
$214,465,756	$22,987,540	$191,478,216

Gross-to-Net Budget Reconciliation



Budget by Major Fund Group



Largest FY27 Funds

001 General Fund — $73.4M	301 Capital Projects & Equipment Re... — $40.7M	363 Road Improvement & Restoration ... — $18.8M	116 Emergency Medical Services Fund — $17.0M
402 Landfill Operations Fund — $14.0M	120 Fire Control Fund — $9.4M	101 Road & Bridge Fund — $8.2M	115 Grants Fund — $5.6M

Net Budget: $191.5M after removing $23.0M in interfund transfers counted on both sides of the budget.

FY27 Budget Changes by Major Expenditure Category

Category	FY26	FY27	Change	Major Factors
Personnel Services	$15,847,712	$16,943,700	**+1,095,988 (+6.9%)**	25% Fire staffing, EMS positions, 3% COLA
Personnel Taxes & Benefits	$8,415,864	$9,097,700	**+681,836 (+8.1%)**	Health insurance, retirement, payroll taxes
Operating Expenditures	$30,260,037	$32,439,087	**+2,179,050 (+7.2%)**	Inflation, fuel, utilities, contractual services
Capital Outlay	$49,900,702	$55,788,795	**+5,888,093 (+11.8%)**	Fleet, landfill trench, ambulances, stations & CIP
Debt Service	$463,950	$0	**-463,950 (-100.0%)**	No FY27 debt service budgeted
Grants & Aids	$3,039,190	$2,645,172	**-394,018 (-13.0%)**	Lower grant appropriations
Other Uses	$99,388,939	$97,551,302	**-1,837,637 (-1.8%)**	Reserves, Constitutional Funding, and interfund transfers

Overall FY27 budget increases by $7.15 million (3.45%). Capital Outlay drives most of the increase through major infrastructure and equipment investments, while Personnel and Operating costs rise from staffing growth, COLAs, health insurance, and inflation. Other Uses declines primarily due to reserve and interfund transfer adjustments.

FY27 Budget – Other Uses

Major components driving the 'Other Uses' budget category

Constitutional Officers

Department	FY26	FY27	Variance
Sheriff's Office	$23.64M	**$28.13M**	+ $4.49M
Clerk	$1.40M	**$1.39M**	- $3K
Property Appraiser	$1.45M	**$1.45M**	+ $3K
Supervisor of Elections	$0.99M	**$1.11M**	+ $120K

FY26 Total: $27.47M

FY27 Total: $32.08M

Increase: +$4.61M

97% of the increase in Constitutional Officer funding is attributable to the Sheriff's Office.

Interfund Transfers - FY27

- General Fund Support – Solid Waste **$9.17M**
- EMS Capital Projects **$3.37M**
- Fire Capital Projects **$2.99M**
- General Fund Support – EMS **$2.57M**
- General Fund Support – Fire **$2.45M**
- Road Fund **$0.91M**
- Public Safety (911) **$0.35M**
- Utilities **$0.27M**

FY26 Total: $12.01M

FY27 Total: $22.49M

Increase: +$10.47M

What Changed?

- New $9.17M General Fund support for Solid Waste
- New $2.45M General Fund support for Fire
- EMS Capital transfer of $3.37M
- Fire Capital transfer of $2.99M
- EMS operating subsidy reduced by $2.42M
- Grants transfer reduced by $2.60M
- Road transfer reduced by $1.58M

Why It Matters: 'Other Uses' is primarily made up of Constitutional Officer funding and transfers that support County operations, capital improvements, and enterprise funds.

Why Do Interfund Transfers Inflate the Budget?

Interfund transfers are not new revenue—they simply move existing dollars from one County fund to another.

Example: General Fund transfers $1,000,000 to the Capital Fund

GENERAL FUND → $1,000,000 → CAPITAL FUND

General Fund Expense: Transfer Out

+$1,000,000

Capital Fund Revenue: Transfer In

+$1,000,000

The same $1,000,000 appears:
- Once as an expenditure in the General Fund
- Again as revenue in the Capital Fund

No new money was created.

Impact on Levy County's FY27 Budget

Gross Budget
$214,465,756

Includes every transfer in and every transfer out.

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Interfund Transfers
$22,987,540

=

Net Budget
$191,478,216

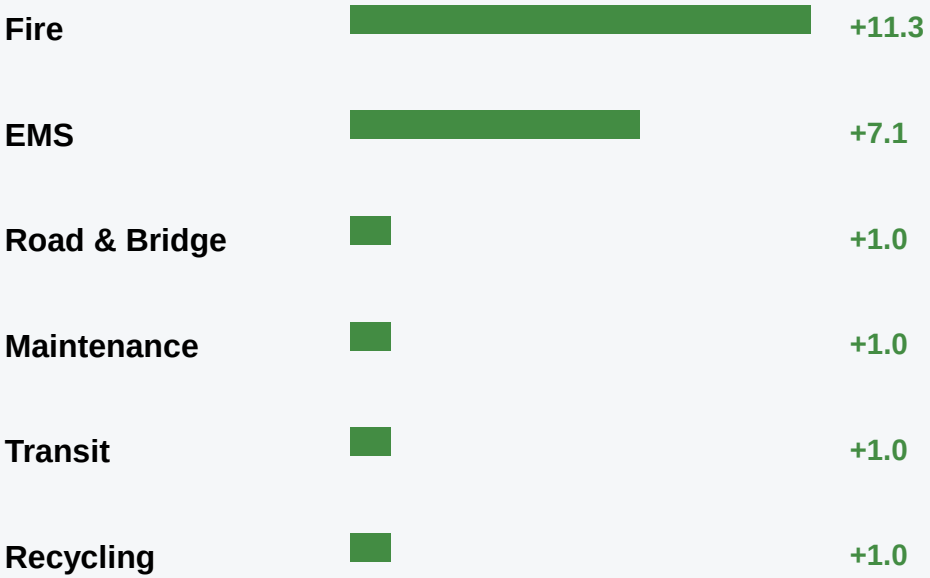
Key Takeaway: Interfund transfers do NOT increase County resources. They only move money between funds, causing the same dollars to be counted twice in the gross budget.

FY27 Staffing Changes

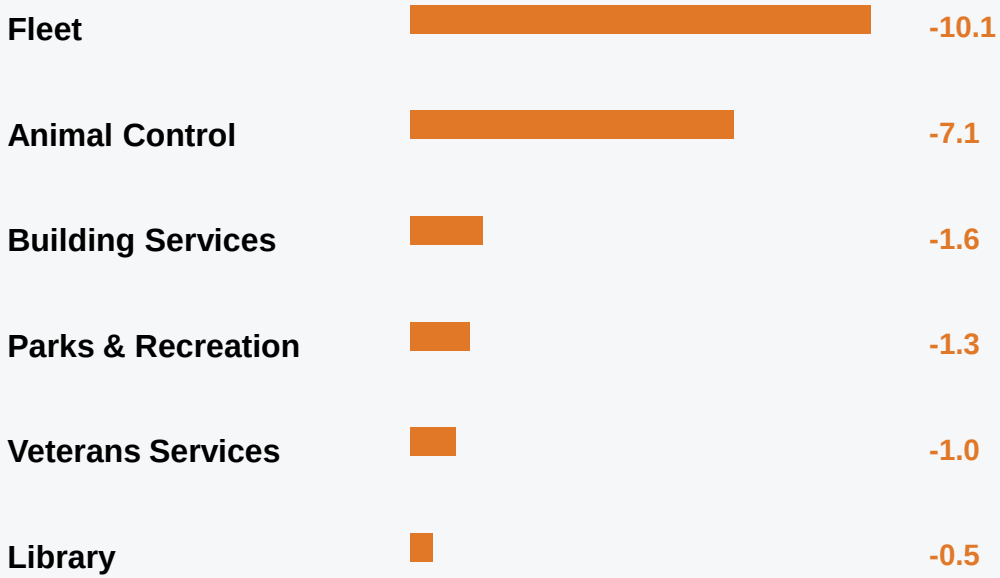
Full-Time Equivalents (FTEs) by Department

FY26 FTE	FY27 FTE	Net Change
264.34	274.73	+10.39

Largest FTE Increases



Largest FTE Reductions



Why It Matters: FY27 adds 10.39 FTEs primarily to expand Fire and EMS operations. Most reductions reflect organizational restructuring rather than service reductions.

Understanding Positions vs. FTEs

Why Position Counts Are Higher Than Full-Time Equivalents

Authorized Positions

317 → 312

Full-Time Equivalents

264.34 → 272.73

Why They're Different

- A Position is an authorized job in the budget.
- An FTE measures the amount of labor provided.
- Part-time and seasonal jobs count as Positions but contribute less than 1.0 FTE.

Examples:

1 Full-Time Employee = 1 Position = 1.0 FTE

2 Half-Time Employees = 2 Positions = 1.0 FTE

1 Seasonal Employee = 1 Position = 0.5 FTE

Key Takeaway

Levy County has 312 authorized positions but 274.73 FTEs because not every position is budgeted as a full-time employee. Part-time, seasonal, and shared positions count toward the position total while contributing less than one full-time equivalent.

FY27 Capital Investment Program

Investing in Levy County's Future

FY27 Capital Budget	Largest Project	Public Safety	Infrastructure
$55.8M	$5.0M	$6.4M	$49.4M

Major Investments

EMS
- Ambulances
- Heart Monitors
- Stretchers
- EMS Station

Fire
- Fire Engine
- Tanker
- Fire Station

Solid Waste
- Class III Trench
- Knuckle Boom
- Trailers
- Semi

Facilities & Infrastructure

Road Equipment
Fleet Replacement
Fleet Barn
Public Safety Facility
Building Improvements
Generators
Technology & Security

Projects emphasize long-term asset preservation and service expansion.

How Projects Are Funded

- Grants
- Impact Fees
- Special Assessments
- Enterprise Funds
- Capital Projects Fund
- General Fund

Projects are matched with the most appropriate funding source to minimize General Fund impact and maximize grants and dedicated revenues.

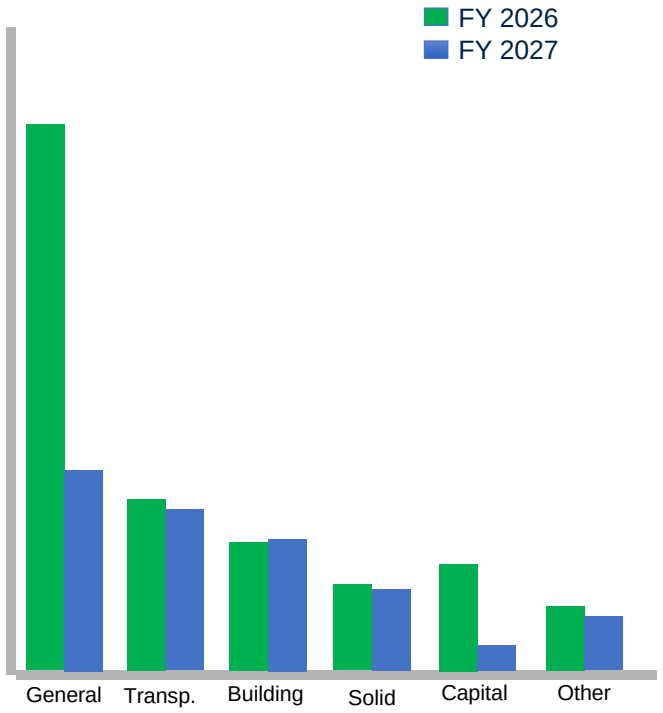
Why It Matters: FY27 includes one of the County's largest capital investment programs, strengthening public safety, infrastructure, and long-term financi sustainability.

FY27 Total Reserve Levels

Strategic Use of Fund Balance to Maintain Essential Services

FY26 Total Fund Reserves	FY27 Total Fund Reserves	Net Change
$59.7M	$42.0M	-$17.7M

General Fund Reserve Composition



Primary Drivers

- EMS Subsidy
  $2.57M
- Fire Subsidy
  $2.45M
- Solid Waste Subsidy
  $8.73M
- One-time Capital Investments
- Maintain minimum reserve policy

Key Message

- Countywide reserves decline from $59.7M to $42.0M.
- General Fund reserves experience the largest reduction.
- Restricted reserves remain available only for their intended purposes.
- Reserve policy will be critical as subsidy demands continue.

Why It Matters: FY27 strategically uses reserves to preserve service levels. Continued General Fund subsidies for EMS, Fire, and Solid Waste will requir long-term funding solutions.

Board Topics of Conversation

Subsidies

1. Rate recovery
2. Capital timing
3. Reserve policy
4. General Fund risk

Budget

1. Capital Investments
2. Operating Reductions
3. Levels of Service
4. Legislative Changes

The FY27 Budget will change moving forward, the question is, how.

LEVY COUNTY

BOARD OF COUNTY COMMISSIONERS

PRELIMINARY BUDGET

FISCAL YEAR 2027

JULY 7, 2026

Where Business, Family & Nature Thrive

FTE Count By Fund

Fund	2026	2027
001 - General Fund - (001)	69.42	57.88
101 - Road & Bridge Fund - (101)	64.10	55.00
108 - Public Transit Fund - (108)	11.00	12.00
115 - Grants Fund - (115)		1.59
116 - Emergency Medical Services Fund - (116)	69.57	76.63
120 - Fire Control Fund - (120)	10.93	22.27
123 - Tourist Development Fund - (123)	3.00	1.00
125 - Utilities Fund - (125)	1.50	2.00
134 - Building Inspections & Safety Fund - (134)	10.80	9.23
402 - Landfill Operations Fund - (402) - (402)	24.03	24.03
501 - Fleet - (501)		11.10
Grand Total	**264.34**	**272.73**

FTE Count By Department

Department	2026	2027
County EMS	69.57	76.63
Mosquito Control	4.50	4.25
County Fire	10.93	22.27
Landfill	22.03	21.03
Transit	11.00	12.00
County Commissioner	5.00	5.00
Road / Bridge	54.00	55.00
Parks & Recreation	7.12	5.87
Library	7.15	6.63
County Manager	4.00	4.00
Fleet	10.10	11.10
Economic Development	1.30	
Tourism Development	1.70	1.00
Planning & Zoning	4.03	3.23
Emergency Management	3.00	3.00
Human Resources	3.00	3.00
Maintenance	11.50	12.50
County Attorney	2.00	2.00
Recycling	2.00	3.00
Building Services	10.80	9.23
Veterans Services	2.00	1.00
Code Enforcement	4.00	3.00
County Communications	2.00	2.00
Animal Control	7.13	
Soil Conservation	1.00	
Manatee Water System	0.75	1.00
University Water Oaks System	0.75	1.00
Grants Management	1.00	1.00
Budget Office	1.00	1.00
Facilities		1.00
County Engineer		1.00
Grand Total	**264.34**	**272.73**

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001 - General Fund	**80,131,805**	**73,408,130**
8Th Circuit - Court Costs Admin/Operating - (201)	**-**	**129,000**
001.201.531000 - Professional Services	-	20,000
001.201.541004 - Communications-Clerk	-	6,000
001.201.543001 - Utilities-Clerk	-	17,000
001.201.549001 - Oth Chgs-8Th Cir Op	-	36,000
001.201.549004 - Oth Chgs-8Th Cir Pro Se	-	40,000
001.201.549005 - Oth Chgs-8Th Cir Courier	-	10,000
AG Center/IFAS - (129)	**792,880**	**783,520**
001.129.531000 - Professional Services	683,400	686,940
001.129.540000 - Travel And Per Diem	8,800	8,800
001.129.541000 - Communications Services, Devices And Accessories	9,480	10,080
001.129.542000 - Freight & Postage Services	400	400
001.129.543000 - Utility Services	23,000	23,000
001.129.544000 - Rentals And Leases	4,500	4,500
001.129.546001 - Repair/Maint-Bldg Grounds	2,500	4,000
001.129.546008 - Repair/Maint-Automotive	10,000	10,000
001.129.546019 - Repair/Maint-Equipment	3,600	3,600
001.129.549000 - Other Current Charges And Obligations	2,000	2,000
001.129.549013 - Oth Chgs-Test/Screenings	600	-
001.129.551000 - Office Supplies	2,300	1,500
001.129.552001 - Gasoline Oil & Lubricants	17,600	17,600
001.129.552003 - Miscellaneous Supplies	8,100	3,000
001.129.552010 - Chemicals/Cleaning Supplies	600	600
001.129.552011 - Demo Materials/Supplies	3,100	1,500
001.129.552012 - Equipment under $1000	1,800	1,800
001.129.554000 - Books, Publications, Subscriptions And Memberships	2,000	1,200
001.129.555000 - Training	3,100	3,000
001.129.563000 - Infrastructure	6,000	-
Animal Control - (136)	**570,253**	**-**
001.136.511000 - Executive Salary	11,153	-
001.136.512000 - Regular Salary And Wages	228,800	-
001.136.514000 - Overtime	28,400	-
001.136.521000 - Fica Taxes	27,600	-
001.136.522000 - Retirement Contributions	45,600	-
001.136.523001 - Health Insurance	50,000	-
001.136.523002 - Life Insurance	700	-
001.136.524000 - Workers' Compensation	5,800	-
001.136.531000 - Professional Services	4,000	-
001.136.531006 - Prof Srv-Medical	300	-
001.136.540000 - Travel And Per Diem	2,000	-
001.136.541000 - Communications Services, Devices And Accessories	4,000	-
001.136.542000 - Freight & Postage Services	400	-
001.136.543000 - Utility Services	11,000	-
001.136.545000 - Insurance	400	-
001.136.546001 - Repair/Maint-Bldg Grounds	1,700	-
001.136.546008 - Repair/Maint-Automotive	6,500	-
001.136.546019 - Repair/Maint-Equipment	3,000	-
001.136.547000 - Printing And Binding	300	-
001.136.549000 - Other Current Charges And Obligations	4,000	-
001.136.551000 - Office Supplies	2,500	-
001.136.552001 - Gasoline Oil & Lubricants	13,000	-
001.136.552003 - Miscellaneous Supplies	7,800	-
001.136.552007 - Clothing & Wearing Apprl	3,000	-
001.136.552009 - Misc Supplies-Feed	12,000	-
001.136.552010 - Chemicals/Cleaning Supplies	1,500	-
001.136.552012 - Equipment under $1000	32,900	-
001.136.552014 - Small Equipment - $1k - 5k	23,300	-
001.136.554000 - Books, Publications, Subscriptions And Memberships	100	-

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001.136.555000 - Training	3,500	-
001.136.564000 - Machinery And Equipment	35,000	-
Budget Office - (118)	**475,800**	**420,200**
001.118.511000 - Executive Salary	144,300	148,600
001.118.521000 - Fica Taxes	11,100	11,500
001.118.522000 - Retirement Contributions	99,600	51,300
001.118.523001 - Health Insurance	28,000	15,400
001.118.523002 - Life Insurance	200	100
001.118.524000 - Workers' Compensation	300	300
001.118.540000 - Travel And Per Diem	2,000	2,000
001.118.541000 - Communications Services, Devices And Accessories	500	1,200
001.118.549000 - Other Current Charges And Obligations	200	200
001.118.549009 - Comm/Fees/Cost-Legal Adv	1,000	-
001.118.551000 - Office Supplies	300	300
001.118.552002 - Computer Software	29,000	30,000
001.118.552003 - Miscellaneous Supplies	800	800
001.118.552007 - Clothing & Wearing Apprl	500	500
001.118.552014 - Small Equipment - $1k - 5k	2,000	2,000
001.118.554000 - Books, Publications, Subscriptions And Memberships	1,000	1,000
001.118.555000 - Training	2,000	2,000
001.118.568001 - Capital Software	153,000	153,000
Clerk to Board - (190)	**1,396,932**	**1,393,816**
001.190.591003 - Transfer Out - Clerk	1,396,932	1,393,816
Code Enforcement - (124)	**452,500**	**343,650**
001.124.511000 - Executive Salary	67,000	76,200
001.124.512000 - Regular Salary And Wages	145,200	96,400
001.124.514000 - Overtime	14,800	1,500
001.124.521000 - Fica Taxes	17,800	13,700
001.124.522000 - Retirement Contributions	31,000	23,800
001.124.523001 - Health Insurance	42,000	30,800
001.124.523002 - Life Insurance	400	300
001.124.524000 - Workers' Compensation	4,700	3,400
001.124.531000 - Professional Services	19,000	20,000
001.124.540000 - Travel And Per Diem	1,300	1,300
001.124.541000 - Communications Services, Devices And Accessories	10,000	10,000
001.124.542000 - Freight & Postage Services	6,000	6,000
001.124.543000 - Utility Services	5,000	3,500
001.124.546001 - Repair/Maint-Bldg Grounds	-	500
001.124.546002 - Repair/Maint-Bldg-Code Enf.	300	-
001.124.546005 - Repair/Maint-Office Mach	2,000	3,000
001.124.546008 - Repair/Maint-Automotive	2,500	6,000
001.124.546019 - Repair/Maint-Equipment	-	500
001.124.547000 - Printing And Binding	500	500
001.124.549000 - Other Current Charges And Obligations	7,400	7,400
001.124.551000 - Office Supplies	2,250	2,250
001.124.552001 - Gasoline Oil & Lubricants	7,000	12,000
001.124.552002 - Computer Software	18,500	18,500
001.124.552003 - Miscellaneous Supplies	1,750	1,500
001.124.552007 - Clothing & Wearing Apprl	1,000	1,000
001.124.554000 - Books, Publications, Subscriptions And Memberships	500	500
001.124.555000 - Training	1,400	1,400
001.124.564000 - Machinery And Equipment	43,200	-
001.124.564001 - Equipment $1K<$5K	-	1,700
County Attorney - (115)	**410,900**	**812,000**
001.115.511000 - Executive Salary	37,700	206,000
001.115.512000 - Regular Salary And Wages	5,400	67,000
001.115.514000 - Overtime	5,100	-
001.115.521000 - Fica Taxes	18,100	21,000
001.115.522000 - Retirement Contributions	7,600	37,100
001.115.523001 - Health Insurance	14,000	30,800

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001.115.523002 - Life Insurance	200	200
001.115.524000 - Workers' Compensation	400	600
001.115.531000 - Professional Services	1,000	1,000
001.115.531003 - Prof Srv-Expert Consultants	8,000	5,500
001.115.531004 - Prof Srv-Attorneys	304,900	420,000
001.115.540000 - Travel And Per Diem	-	1,000
001.115.541000 - Communications Services, Devices And Accessories	1,500	1,000
001.115.542000 - Freight & Postage Services	500	500
001.115.543000 - Utility Services	-	1,200
001.115.546005 - Repair/Maint-Office Mach	-	1,300
001.115.549000 - Other Current Charges And Obligations	-	300
001.115.551000 - Office Supplies	-	1,500
001.115.552002 - Computer Software	-	5,000
001.115.552003 - Miscellaneous Supplies	3,600	2,000
001.115.552013 - Small Equipment < 1,000	-	1,000
001.115.552014 - Small Equipment - $1k - 5k	-	3,000
001.115.554000 - Books, Publications, Subscriptions And Memberships	1,000	3,500
001.115.555000 - Training	1,900	1,500
County Commissioner - (100)	**504,400**	**538,400**
001.100.511000 - Executive Salary	238,000	246,000
001.100.521000 - Fica Taxes	18,500	19,500
001.100.522000 - Retirement Contributions	140,000	144,000
001.100.523001 - Health Insurance	56,000	77,000
001.100.523002 - Life Insurance	500	500
001.100.524000 - Workers' Compensation	500	500
001.100.540000 - Travel And Per Diem	16,100	16,100
001.100.541000 - Communications Services, Devices And Accessories	3,600	3,600
001.100.547000 - Printing And Binding	700	700
001.100.549000 - Other Current Charges And Obligations	400	400
001.100.551000 - Office Supplies	500	700
001.100.552003 - Miscellaneous Supplies	800	600
001.100.552007 - Clothing & Wearing Apprl	500	500
001.100.554000 - Books, Publications, Subscriptions And Memberships	19,000	19,000
001.100.555000 - Training	9,300	9,300
County Communications - (112)	**525,160**	**572,060**
001.112.511000 - Executive Salary	72,900	87,400
001.112.512000 - Regular Salary And Wages	53,600	55,200
001.112.514000 - Overtime	5,500	2,400
001.112.521000 - Fica Taxes	11,200	11,300
001.112.522000 - Retirement Contributions	19,700	19,800
001.112.523001 - Health Insurance	28,000	30,800
001.112.523002 - Life Insurance	200	200
001.112.524000 - Workers' Compensation	3,200	3,200
001.112.531000 - Professional Services	1,765	3,000
001.112.540000 - Travel And Per Diem	-	500
001.112.541000 - Communications Services, Devices And Accessories	2,500	2,500
001.112.542000 - Freight & Postage Services	50	200
001.112.543000 - Utility Services	23,537	31,500
001.112.544001 - Rental/Lease-Towers	261,100	279,100
001.112.546001 - Repair/Maint-Bldg Grounds	30,698	16,000
001.112.546008 - Repair/Maint-Automotive	1,000	2,000
001.112.546019 - Repair/Maint-Equipment	-	1,600
001.112.546022 - Repair/Maint-Generators	1,500	12,000
001.112.549000 - Other Current Charges And Obligations	60	60
001.112.551000 - Office Supplies	300	300
001.112.552001 - Gasoline Oil & Lubricants	5,500	7,000
001.112.552003 - Miscellaneous Supplies	2,850	5,000
001.112.552013 - Small Equipment < 1,000	-	1,000
County Engineer - (119)	**174,600**	**291,400**
001.119.511000 - Executive Salary	-	170,000

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001.119.512000 - Regular Salary And Wages	112,947	-
001.119.521000 - Fica Taxes	4,261	13,100
001.119.522000 - Retirement Contributions	7,592	23,100
001.119.523001 - Health Insurance	-	15,400
001.119.523002 - Life Insurance	100	100
001.119.524000 - Workers' Compensation	100	300
001.119.531000 - Professional Services	7,900	50,000
001.119.540000 - Travel And Per Diem	2,400	7,000
001.119.541000 - Communications Services, Devices And Accessories	1,300	700
001.119.543000 - Utility Services	2,200	2,000
001.119.546000 - Repair And Maintenance Services	1,800	1,000
001.119.546008 - Repair/Maint-Automotive	-	3,000
001.119.547000 - Printing And Binding	86	-
001.119.549000 - Other Current Charges And Obligations	600	600
001.119.551000 - Office Supplies	400	700
001.119.552001 - Gasoline Oil & Lubricants	800	1,500
001.119.552002 - Computer Software	300	-
001.119.552003 - Miscellaneous Supplies	514	1,200
001.119.552013 - Small Equipment < 1,000	600	-
001.119.554000 - Books, Publications, Subscriptions And Memberships	3,500	1,500
001.119.555000 - Training	2,200	200
001.119.563000 - Infrastructure	25,000	-
County Manager - (105)	**777,222**	**584,625**
001.105.511000 - Executive Salary	135,300	139,400
001.105.512000 - Regular Salary And Wages	131,000	153,400
001.105.514000 - Overtime	8,600	2,300
001.105.521000 - Fica Taxes	21,400	23,100
001.105.522000 - Retirement Contributions	65,800	69,500
001.105.523001 - Health Insurance	56,000	61,600
001.105.523002 - Life Insurance	400	400
001.105.524000 - Workers' Compensation	600	600
001.105.531000 - Professional Services	76,900	5,000
001.105.540000 - Travel And Per Diem	3,400	3,400
001.105.541000 - Communications Services, Devices And Accessories	7,600	7,985
001.105.542000 - Freight & Postage Services	800	800
001.105.544003 - Rental/Lease-Buildings	1,700	1,700
001.105.546005 - Repair/Maint-Office Mach	2,450	2,700
001.105.546008 - Repair/Maint-Automotive	525	2,500
001.105.547000 - Printing And Binding	200	200
001.105.549000 - Other Current Charges And Obligations	1,500	1,500
001.105.551000 - Office Supplies	1,800	1,800
001.105.552001 - Gasoline Oil & Lubricants	400	400
001.105.552002 - Computer Software	5,100	5,500
001.105.552003 - Miscellaneous Supplies	2,900	2,900
001.105.552007 - Clothing & Wearing Apprl	525	500
001.105.552012 - Equipment under $1000	2,000	2,000
001.105.552013 - Small Equipment < 1,000	-	-
001.105.554000 - Books, Publications, Subscriptions And Memberships	1,600	1,500
001.105.555000 - Training	1,000	2,000
001.105.581003 - Aids/Govt-Mental Hlth-Loc	91,940	91,940
001.105.581004 - Levy County Prevention Coalition	28,600	-
001.105.591023 - Transfer Out - Landfill Ops Fund (402)	127,182	-
County Manager - Health Services	**168,000**	**165,500**
001.101.531000 - Professional Services	168,000	165,500
Disaster Recovery Storm Only	**-**	**-**
001.111.531000 - Professional Services	-	-
001.111.546001 - Repair/Maint-Bldg Grounds	-	-
001.111.549000 - Other Current Charges And Obligations	-	-
001.111.552003 - Miscellaneous Supplies	-	-
Economic & Industrial Dev Grants & Aids - (850)	**50,000**	**50,000**

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001.850.581014 - Economic Development Annual Appropriatio...	50,000	50,000
Economic Development - (164)	**160,200**	**30,000**
001.164.511000 - Executive Salary	89,900	-
001.164.514000 - Overtime	2,500	-
001.164.521000 - Fica Taxes	7,200	-
001.164.522000 - Retirement Contributions	12,560	-
001.164.523001 - Health Insurance	18,200	-
001.164.523002 - Life Insurance	130	-
001.164.524000 - Workers' Compensation	210	-
001.164.531000 - Professional Services	9,800	30,000
001.164.540000 - Travel And Per Diem	4,000	-
001.164.541000 - Communications Services, Devices And Accessories	4,000	-
001.164.542000 - Freight & Postage Services	1,000	-
001.164.543000 - Utility Services	2,500	-
001.164.546002 - Repair/Maint-Bldg-Code Enf.	1,000	-
001.164.546008 - Repair/Maint-Automotive	200	-
001.164.547000 - Printing And Binding	885	-
001.164.548000 - Promotional Activities	1,000	-
001.164.549000 - Other Current Charges And Obligations	100	-
001.164.549009 - Comm/Fees/Cost-Legal Adv	500	-
001.164.551000 - Office Supplies	1,000	-
001.164.552001 - Gasoline Oil & Lubricants	500	-
001.164.552003 - Miscellaneous Supplies	900	-
001.164.552007 - Clothing & Wearing Apprl	115	-
001.164.555000 - Training	2,000	-
Emergency Management - (131)	**409,600**	**397,002**
001.131.511000 - Executive Salary	92,800	50,700
001.131.512000 - Regular Salary And Wages	121,400	58,200
001.131.514000 - Overtime	3,000	900
001.131.515000 - Special Pay	350	-
001.131.521000 - Fica Taxes	17,700	8,600
001.131.522000 - Retirement Contributions	30,800	14,147
001.131.523001 - Health Insurance	28,000	21,714
001.131.523002 - Life Insurance	300	141
001.131.524000 - Workers' Compensation	500	235
001.131.531000 - Professional Services	8,500	7,500
001.131.540000 - Travel And Per Diem	5,000	5,000
001.131.541000 - Communications Services, Devices And Accessories	45,000	48,000
001.131.543000 - Utility Services	11,500	13,000
001.131.546001 - Repair/Maint-Bldg Grounds	1,500	1,500
001.131.546008 - Repair/Maint-Automotive	4,650	10,000
001.131.546010 - Repair/Maint-Computer	1,000	2,500
001.131.546019 - Repair/Maint-Equipment	12,300	12,000
001.131.548000 - Promotional Activities	1,700	2,500
001.131.549000 - Other Current Charges And Obligations	1,500	1,500
001.131.551000 - Office Supplies	3,000	2,000
001.131.552001 - Gasoline Oil & Lubricants	5,000	4,000
001.131.552003 - Miscellaneous Supplies	2,000	1,500
001.131.552007 - Clothing & Wearing Apprl	600	600
001.131.552012 - Equipment under $1000	2,000	10,600
001.131.554000 - Books, Publications, Subscriptions And Memberships	500	300
001.131.555000 - Training	1,000	1,000
001.131.564000 - Machinery And Equipment	-	98,865
001.131.564001 - Equipment $1K<$5K	8,000	20,000
Facilities	**-**	**114,800**
001.223.511000 - Executive Salary	-	79,600
001.223.521000 - Fica Taxes	-	6,200
001.223.522000 - Retirement Contributions	-	10,800
001.223.523001 - Health Insurance	-	15,400
001.223.523002 - Life Insurance	-	100

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001.223.524000 - Workers' Compensation	-	2,700
Finance & Audit - (139)	**137,000**	**145,300**
001.139.532000 - Accounting And Auditing	137,000	145,300
Forestry Fire Protection - (216)	**47,000**	**48,410**
001.216.534000 - Other Contractual Services	4,000	4,120
001.216.534003 - Contr Srv - Forestry	43,000	44,290
General Operations - (106)	**3,794,285**	**4,144,780**
001.106.531000 - Professional Services	53,150	53,150
001.106.531001 - Prof Srv-Engineering	2,400	-
001.106.531002 - Prof Srv-Consultants	4,100	4,100
001.106.531004 - Prof Srv-Attorneys	2,500	2,500
001.106.531010 - Prof Srv-State Lobbyist	60,000	60,000
001.106.534001 - Contr Srv-Other	21,400	22,000
001.106.534002 - Contr Srv-N Cntrl Fl Reg Planning	25,300	14,000
001.106.541000 - Communications Services, Devices And Accessories	66,300	40,000
001.106.542000 - Freight & Postage Services	54,900	84,000
001.106.543000 - Utility Services	97,000	97,000
001.106.544003 - Rental/Lease-Buildings	21,800	-
001.106.545000 - Insurance	1,677,300	1,845,030
001.106.546001 - Repair/Maint-Bldg Grounds	11,000	12,000
001.106.546013 - Repair/Maint-Insurance Claims	42,501	30,000
001.106.546019 - Repair/Maint-Equipment	1,000	1,000
001.106.549000 - Other Current Charges And Obligations	23,500	15,000
001.106.549009 - Comm/Fees/Cost-Legal Adv	85,600	85,600
001.106.549010 - Comm/Fees/Cost-Tc Txd Fees	77,700	5,000
001.106.549011 - Comm/Fees/Cost-Clerk Txd Fees	77,700	77,700
001.106.549021 - Refund-Ck Redevelopment	1,023,015	1,300,000
001.106.549022 - Refund-Williston Redevelopment	317,570	350,000
001.106.552003 - Miscellaneous Supplies	900	900
001.106.552012 - Equipment under $1000	2,000	2,000
001.106.554000 - Books, Publications, Subscriptions And Memberships	300	300
001.106.564001 - Equipment $1K<$5K	1,799	-
001.106.581006 - Aids Pvt Org-Rec Dist I	8,750	8,700
001.106.581007 - Aids Pvt Org-Rec Dist Ii	8,700	8,700
001.106.581008 - Aids Pvt Org-Rec Dist Iii	8,700	8,700
001.106.581009 - Aids Pvt Org-Rec Dist Iv	8,700	8,700
001.106.581010 - Aids Pvt Org-Rec Dist V	8,700	8,700
Grants Management - (107)	**130,650**	**150,400**
001.107.512000 - Regular Salary And Wages	76,300	102,000
001.107.514000 - Overtime	7,700	-
001.107.521000 - Fica Taxes	6,600	7,900
001.107.522000 - Retirement Contributions	11,400	13,900
001.107.523001 - Health Insurance	14,000	15,400
001.107.523002 - Life Insurance	100	100
001.107.524000 - Workers' Compensation	200	200
001.107.540000 - Travel And Per Diem	800	3,000
001.107.541000 - Communications Services, Devices And Accessories	600	1,200
001.107.542000 - Freight & Postage Services	50	100
001.107.547000 - Printing And Binding	75	-
001.107.549000 - Other Current Charges And Obligations	3,100	-
001.107.551000 - Office Supplies	8,225	5,000
001.107.552002 - Computer Software	-	100
001.107.552003 - Miscellaneous Supplies	500	500
001.107.552007 - Clothing & Wearing Apprl	500	-
001.107.554000 - Books, Publications, Subscriptions And Memberships	500	300
001.107.555000 - Training	-	700
Grants & Aids - (800)	**29,000**	**29,000**
001.800.581004 - Levy County Prevention Coalition	29,000	29,000
Health - (141)	**165,500**	**91,932**
001.141.581003 - Aids/Govt-Mental Hlth-Loc	165,500	91,932

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
Housing - (170)	**8,500**	**-**
001.170.564000 - Machinery And Equipment	8,500	-
Human Resources - (108)	**342,600**	**376,100**
001.108.511000 - Executive Salary	100,000	119,400
001.108.512000 - Regular Salary And Wages	113,600	125,300
001.108.514000 - Overtime	11,600	1,900
001.108.521000 - Fica Taxes	17,500	19,200
001.108.522000 - Retirement Contributions	38,200	42,600
001.108.523001 - Health Insurance	42,000	30,800
001.108.523002 - Life Insurance	300	300
001.108.524000 - Workers' Compensation	400	400
001.108.531000 - Professional Services	1,000	6,000
001.108.540000 - Travel And Per Diem	8,000	5,000
001.108.541000 - Communications Services, Devices And Accessories	1,100	1,100
001.108.542000 - Freight & Postage Services	400	600
001.108.548000 - Promotional Activities	1,200	1,200
001.108.549000 - Other Current Charges And Obligations	800	800
001.108.551000 - Office Supplies	1,500	3,500
001.108.552003 - Miscellaneous Supplies	1,600	1,600
001.108.552012 - Equipment under $1000	900	1,900
001.108.554000 - Books, Publications, Subscriptions And Memberships	500	500
001.108.555000 - Training	2,000	2,000
001.108.564000 - Machinery And Equipment	-	12,000
Information Technology - (110)	**171,600**	**215,000**
001.110.531000 - Professional Services	161,300	210,000
001.110.552003 - Miscellaneous Supplies	7,100	1,000
001.110.552012 - Equipment under $1000	3,200	3,000
001.110.564001 - Equipment $1K<$5K	-	1,000
Interfund Transfers	**10,250,817**	**15,358,540**
001.581.591006 - Transfer Out -Supervisor of Elections	-	-
001.581.591011 - Transfer Out - Road Fund (101)	2,492,900	913,340
001.581.591014 - Transfer Out -County Fire Fund (120)	-	2,445,600
001.581.591015 - Transfer Out - Utilities Fund (125)	171,500	265,210
001.581.591016 - Transfer Out - EMS Fund (116)	4,986,417	2,566,680
001.581.591023 - Transfer Out - Landfill Ops Fund (402)	-	9,167,710
001.581.591026 - Transfer Out - Grants Fund (115)	2,600,000	-
LARC - (143)	**82,000**	**90,200**
001.143.581012 - Aids Pvt Org/Cntrl Fl Comm Action	82,000	90,200
Library - (462)	**416,000**	**366,800**
001.462.512000 - Regular Salary And Wages	310,500	276,200
001.462.514000 - Overtime	19,000	-
001.462.521000 - Fica Taxes	26,100	22,400
001.462.522000 - Retirement Contributions	45,200	36,100
001.462.523001 - Health Insurance	14,000	30,800
001.462.523002 - Life Insurance	100	200
001.462.524000 - Workers' Compensation	1,100	1,100
Maintenance - (122)	**1,451,700**	**1,370,625**
001.122.511000 - Executive Salary	77,300	23,900
001.122.512000 - Regular Salary And Wages	491,700	556,000
001.122.514000 - Overtime	50,100	14,900
001.122.521000 - Fica Taxes	48,700	46,900
001.122.522000 - Retirement Contributions	84,550	75,275
001.122.523001 - Health Insurance	154,000	192,500
001.122.523002 - Life Insurance	1,150	1,250
001.122.524000 - Workers' Compensation	18,200	18,100
001.122.531000 - Professional Services	300	-
001.122.531001 - Prof Srv-Engineering	5,000	-
001.122.540000 - Travel And Per Diem	3,500	-
001.122.541000 - Communications Services, Devices And Accessories	14,300	14,300
001.122.543000 - Utility Services	10,000	6,000

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001.122.544000 - Rentals And Leases	2,800	1,500
001.122.546001 - Repair/Maint-Bldg Grounds	40,000	45,000
001.122.546005 - Repair/Maint-Office Mach	5,000	10,000
001.122.546008 - Repair/Maint-Automotive	17,800	18,000
001.122.546009 - Repair/Maint-Elevator	20,000	25,000
001.122.546012 - Repair/Maint - Communications	5,600	-
001.122.546015 - Repair/Maint-Oth Bldgs	189,000	189,000
001.122.546019 - Repair/Maint-Equipment	23,300	25,000
001.122.549000 - Other Current Charges And Obligations	1,750	1,500
001.122.551000 - Office Supplies	5,700	4,000
001.122.552001 - Gasoline Oil & Lubricants	46,300	40,000
001.122.552003 - Miscellaneous Supplies	26,000	20,000
001.122.552007 - Clothing & Wearing Apprl	6,000	6,000
001.122.552008 - Tools & Small Implements	10,250	5,500
001.122.552010 - Chemicals/Cleaning Supplies	55,000	30,000
001.122.554000 - Books, Publications, Subscriptions And Memberships	1,400	1,000
001.122.563000 - Infrastructure	12,000	-
001.122.564000 - Machinery And Equipment	25,000	-
Medical Examiner - (140)	**300,000**	**283,500**
001.140.531007 - Prof Srv-Medical Examiner	300,000	283,500
Mosquito Control - (132)	**529,250**	**439,275**
001.132.511000 - Executive Salary	46,400	23,900
001.132.512000 - Regular Salary And Wages	198,600	203,500
001.132.514000 - Overtime	20,200	7,000
001.132.521000 - Fica Taxes	20,800	18,300
001.132.522000 - Retirement Contributions	36,100	32,050
001.132.523001 - Health Insurance	63,000	50,050
001.132.523002 - Life Insurance	450	425
001.132.524000 - Workers' Compensation	8,400	7,050
001.132.531000 - Professional Services	650	1,000
001.132.540000 - Travel And Per Diem	500	500
001.132.541000 - Communications Services, Devices And Accessories	19,000	15,000
001.132.542000 - Freight & Postage Services	300	300
001.132.543000 - Utility Services	3,200	1,000
001.132.546008 - Repair/Maint-Automotive	7,300	7,500
001.132.546019 - Repair/Maint-Equipment	4,400	4,500
001.132.549000 - Other Current Charges And Obligations	1,000	1,000
001.132.551000 - Office Supplies	1,100	1,500
001.132.552001 - Gasoline Oil & Lubricants	60,000	50,000
001.132.552003 - Miscellaneous Supplies	1,350	1,750
001.132.552007 - Clothing & Wearing Apprl	1,200	1,200
001.132.552008 - Tools & Small Implements	1,100	1,500
001.132.552010 - Chemicals/Cleaning Supplies	1,400	1,500
001.132.552013 - Small Equipment < 1,000	8,000	8,000
001.132.554000 - Books, Publications, Subscriptions And Memberships	700	750
001.132.555000 - Training	2,100	-
001.132.564000 - Machinery And Equipment	22,000	-
Parks & Recreation - (410)	**705,500**	**499,475**
001.410.511000 - Executive Salary	46,400	23,900
001.410.512000 - Regular Salary And Wages	244,600	196,900
001.410.514000 - Overtime	36,600	2,000
001.410.521000 - Fica Taxes	26,300	18,000
001.410.522000 - Retirement Contributions	46,100	18,850
001.410.523001 - Health Insurance	21,000	19,250
001.410.523002 - Life Insurance	350	625
001.410.524000 - Workers' Compensation	10,000	6,950
001.410.531000 - Professional Services	-	-
001.410.531009 - Prof Svs - LEO Off Duty	16,000	-
001.410.534001 - Contr Srv-Other	28,000	28,000
001.410.541000 - Communications Services, Devices And Accessories	2,000	3,000

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
001.410.546001 - Repair/Maint-Bldg Grounds	38,400	38,400
001.410.546008 - Repair/Maint-Automotive	8,000	8,000
001.410.546019 - Repair/Maint-Equipment	3,500	3,500
001.410.547000 - Printing And Binding	800	800
001.410.549000 - Other Current Charges And Obligations	5,000	5,000
001.410.549023 - Operating - Shell Mound	24,000	25,000
001.410.549025 - Operating - #4 CK Bridge	2,500	2,500
001.410.549027 - Operating - Clay Landing	-	-
001.410.549028 - Operating - Blue Springs	22,745	25,000
001.410.549029 - Operating - Beck Park	18,215	20,000
001.410.549030 - Operating - Cedar Key Dock	6,540	8,000
001.410.549031 - Operating - Mis Boat Ramps	1,500	1,500
001.410.549032 - Operating - Devil#39 Hammock	4,800	4,800
001.410.552001 - Gasoline Oil & Lubricants	20,000	25,000
001.410.552003 - Miscellaneous Supplies	9,000	5,000
001.410.552007 - Clothing & Wearing Apprl	1,500	1,500
001.410.552008 - Tools & Small Implements	-	5,000
001.410.552013 - Small Equipment < 1,000	2,500	2,500
001.410.554000 - Books, Publications, Subscriptions And Memberships	650	500
001.410.564000 - Machinery And Equipment	58,500	-
Planning & Zoning - (126)	**778,520**	**623,000**
001.126.511000 - Executive Salary	-	70,100
001.126.512000 - Regular Salary And Wages	264,400	182,600
001.126.514000 - Overtime	89,400	3,700
001.126.521000 - Fica Taxes	28,800	21,700
001.126.522000 - Retirement Contributions	37,960	33,200
001.126.523001 - Health Insurance	50,400	46,200
001.126.523002 - Life Insurance	380	300
001.126.524000 - Workers' Compensation	1,580	1,900
001.126.531000 - Professional Services	263,158	220,000
001.126.531001 - Prof Srv-Engineering	1,800	1,800
001.126.540000 - Travel And Per Diem	-	1,000
001.126.540002 - Travel - Appointed Boards	742	1,500
001.126.541000 - Communications Services, Devices And Accessories	3,300	1,000
001.126.542000 - Freight & Postage Services	1,800	1,500
001.126.543000 - Utility Services	3,400	3,500
001.126.544000 - Rentals And Leases	900	-
001.126.546000 - Repair And Maintenance Services	-	500
001.126.547000 - Printing And Binding	1,000	1,500
001.126.549000 - Other Current Charges And Obligations	2,200	2,500
001.126.549009 - Comm/Fees/Cost-Legal Adv	3,200	3,200
001.126.551000 - Office Supplies	-	1,200
001.126.552002 - Computer Software	17,900	18,500
001.126.552003 - Miscellaneous Supplies	1,800	800
001.126.552012 - Equipment under $1000	900	500
001.126.554000 - Books, Publications, Subscriptions And Memberships	1,300	1,300
001.126.555000 - Training	2,200	3,000
Property Appraiser - (192)	**1,446,634**	**1,449,769**
001.192.591004 - Transfer Out - Property Appraiser	1,446,634	1,449,769
Public Defender - Admin - (231)	**11,400**	**16,000**
001.231.541000 - Communications Services, Devices And Accessories	6,400	6,000
001.231.541001 - Communications-Mobiles/Pagers	1,500	1,500
001.231.546001 - Repair/Maint-Bldg Grounds	2,000	2,000
001.231.546023 - Repair Maint - A/C Bldg	1,000	1,000
001.231.546024 - Repair/Maint - Security	500	500
001.231.549008 - Other Chgs-8Th Cir Pd	-	5,000
Reserves - (990)	**25,465,822**	**9,447,692**
001.990.599001 - Uses - Reserve For Contingencies	5,724,100	3,818,592
001.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	15,760,507	5,629,100
001.990.599005 - Uses - Reserve For Capital Outlay	3,981,215	-

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Restore Committee	**9,100**	**9,100**
001.145.531002 - Prof Srv-Consultants	4,310	4,310
001.145.540000 - Travel And Per Diem	2,690	2,690
001.145.542000 - Freight & Postage Services	500	500
001.145.549000 - Other Current Charges And Obligations	400	400
001.145.551000 - Office Supplies	600	600
001.145.552003 - Miscellaneous Supplies	600	600
Sheriff - (194)	**23,635,297**	**28,127,559**
001.194.591005 - Transfer Out -Law Enforcement	23,635,297	28,127,559
Soil Conservation - (137)	**7,405**	**-**
001.137.523002 - Life Insurance	100	-
001.137.524000 - Workers' Compensation	100	-
001.137.531000 - Professional Services	400	-
001.137.542000 - Freight & Postage Services	700	-
001.137.546008 - Repair/Maint-Automotive	900	-
001.137.548000 - Promotional Activities	1,300	-
001.137.551000 - Office Supplies	500	-
001.137.552003 - Miscellaneous Supplies	1,500	-
001.137.554000 - Books, Publications, Subscriptions And Memberships	1,500	-
001.137.555000 - Training	405	-
State Attorney - Information Systems	**64,350**	**-**
001.237.549006 - Other Chgs-8Th Cir Sa	64,350	-
State's Attorney - Admin - (230)	**-**	**52,000**
001.230.541000 - Communications Services, Devices And Accessories	-	10,000
001.230.549006 - Other Chgs-8Th Cir Sa	-	42,000
Supervisor Of Elections - (195)	**990,000**	**1,110,000**
001.195.591006 - Transfer Out -Supervisor of Elections	990,000	1,110,000
Tax Collector - (193)	**991,081**	**1,000,000**
001.193.549017 - Comm/Fees/Cost-Tax Collec	991,080	1,000,000
001.193.591027 - Transfer Out - Tax Collector	1	-
Value Adjustment Board - (109)	**4,300**	**4,000**
001.109.531004 - Prof Srv-Attorneys	4,300	4,000
Veterans Services - (130)	**93,447**	**88,400**
001.130.511000 - Executive Salary	4,100	-
001.130.512000 - Regular Salary And Wages	55,700	50,400
001.130.521000 - Fica Taxes	5,139	4,000
001.130.522000 - Retirement Contributions	9,008	6,900
001.130.523001 - Health Insurance	-	15,400
001.130.523002 - Life Insurance	100	100
001.130.524000 - Workers' Compensation	100	100
001.130.531000 - Professional Services	800	-
001.130.540000 - Travel And Per Diem	2,500	2,500
001.130.541000 - Communications Services, Devices And Accessories	1,000	900
001.130.542000 - Freight & Postage Services	400	100
001.130.546000 - Repair And Maintenance Services	500	-
001.130.546008 - Repair/Maint-Automotive	1,700	-
001.130.547000 - Printing And Binding	200	200
001.130.548000 - Promotional Activities	300	300
001.130.549000 - Other Current Charges And Obligations	900	900
001.130.551000 - Office Supplies	700	200
001.130.552001 - Gasoline Oil & Lubricants	2,000	-
001.130.552002 - Computer Software	1,300	1,300
001.130.552003 - Miscellaneous Supplies	1,500	1,000
001.130.552007 - Clothing & Wearing Apprl	400	300
001.130.552012 - Equipment under $1000	1,300	-
001.130.554000 - Books, Publications, Subscriptions And Memberships	1,300	1,300
001.130.555000 - Training	2,500	2,500
Wastewater & Sewer Treatment Reg Compliance - (535)	**30,000**	**-**
001.535.531001 - Prof Srv-Engineering	30,000	-

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
Welfare HCRA - (138)	**1,174,600**	**1,245,300**
001.138.542000 - Freight & Postage Services	300	300
001.138.549000 - Other Current Charges And Obligations	38,300	35,000
001.138.549018 - Comm/Fees/Cost-Hcra	186,000	10,000
001.138.549019 - Comm/Fees/Cost-Welfa/Medi	950,000	1,200,000
101 - Road & Bridge Fund	**10,080,063**	**8,240,840**
Fleet - (311)	**2,509,700**	**-**
101.311.511000 - Executive Salary	153,300	-
101.311.512000 - Regular Salary And Wages	432,300	-
101.311.514000 - Overtime	48,300	-
101.311.521000 - Fica Taxes	49,800	-
101.311.522000 - Retirement Contributions	99,700	-
101.311.523001 - Health Insurance	126,000	-
101.311.523002 - Life Insurance	1,100	-
101.311.524000 - Workers' Compensation	20,200	-
101.311.531000 - Professional Services	2,000	-
101.311.534000 - Other Contractual Services	4,000	-
101.311.540000 - Travel And Per Diem	200	-
101.311.541000 - Communications Services, Devices And Accessories	5,000	-
101.311.542000 - Freight & Postage Services	500	-
101.311.543000 - Utility Services	36,200	-
101.311.544004 - Rental/Lease-Equipment	5,000	-
101.311.546001 - Repair/Maint-Bldg Grounds	5,000	-
101.311.546019 - Repair/Maint-Equipment	486,042	-
101.311.547000 - Printing And Binding	250	-
101.311.549000 - Other Current Charges And Obligations	5,000	-
101.311.549016 - General Admin Cost Allocation	-	-
101.311.551000 - Office Supplies	1,750	-
101.311.552001 - Gasoline Oil & Lubricants	935,000	-
101.311.552002 - Computer Software	6,000	-
101.311.552003 - Miscellaneous Supplies	10,000	-
101.311.552007 - Clothing & Wearing Apprl	15,000	-
101.311.552008 - Tools & Small Implements	5,700	-
101.311.552013 - Small Equipment < 1,000	2,000	-
101.311.554000 - Books, Publications, Subscriptions And Memberships	6,000	-
101.311.555000 - Training	5,000	-
101.311.564001 - Equipment $1K<$5K	14,100	-
101.311.568001 - Capital Software	29,258	-
Interfund Transfers	**-**	**771,000**
101.581.591301 - Transfer - Capital Projects Fund (301)	-	771,000
Reserves - (990)	**1,408,117**	**1,131,100**
101.990.599001 - Uses - Reserve For Contingencies	670,107	452,400
101.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	738,010	678,700
Road / Bridge - (310)	**6,162,246**	**6,338,740**
101.310.511000 - Executive Salary	157,600	80,000
101.310.512000 - Regular Salary And Wages	2,621,900	2,817,600
101.310.514000 - Overtime	196,169	48,900
101.310.521000 - Fica Taxes	238,800	230,500
101.310.522000 - Retirement Contributions	415,500	354,800
101.310.523001 - Health Insurance	686,000	662,200
101.310.523002 - Life Insurance	5,400	5,100
101.310.524000 - Workers' Compensation	210,400	201,600
101.310.531000 - Professional Services	19,971	1,000
101.310.531001 - Prof Srv-Engineering	6,090	7,500
101.310.534001 - Contr Srv-Other	18,000	18,000
101.310.534005 - Contr Srv - Railroad	17,200	18,500
101.310.540000 - Travel And Per Diem	5,100	20,000
101.310.541000 - Communications Services, Devices And Accessories	15,000	25,000
101.310.542000 - Freight & Postage Services	1,000	500

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
101.310.543000 - Utility Services	35,000	30,000
101.310.544000 - Rentals And Leases	29,000	-
101.310.544004 - Rental/Lease-Equipment	109,000	100,000
101.310.546001 - Repair/Maint-Bldg Grounds	40,000	30,000
101.310.546019 - Repair/Maint-Equipment	375,000	500,000
101.310.547000 - Printing And Binding	200	-
101.310.549000 - Other Current Charges And Obligations	28,600	33,600
101.310.549009 - Comm/Fees/Cost-Legal Adv	1,800	-
101.310.549016 - General Admin Cost Allocation	303,556	227,590
101.310.549020 - Comm/Fees/Cost-Cur Refund	500	500
101.310.551000 - Office Supplies	4,700	5,000
101.310.552001 - Gasoline Oil & Lubricants	265,000	500,000
101.310.552002 - Computer Software	21,500	5,000
101.310.552003 - Miscellaneous Supplies	29,800	20,000
101.310.552007 - Clothing & Wearing Apprl	25,000	40,000
101.310.552008 - Tools & Small Implements	15,000	10,000
101.310.552012 - Equipment under $1000	12,700	12,700
101.310.553000 - Road Materials And Supplies	15,000	15,000
101.310.553001 - Materials-Sign/Road	105,000	125,000
101.310.554000 - Books, Publications, Subscriptions And Memberships	5,800	6,000
101.310.555000 - Training	13,000	27,000
101.310.564000 - Machinery And Equipment	90,000	90,000
101.310.564001 - Equipment $1K<$5K	10,000	10,000
101.310.568001 - Capital Software	12,960	60,150
102 - Local Housing Assistance (SHIP) Fund	**3,124,200**	**1,901,840**
Housing - (170)	**2,993,773**	**1,775,340**
102.170.531000 - Professional Services	282,000	-
102.170.546000 - Repair And Maintenance Services	264,600	749,940
102.170.546008 - Repair/Maint-Automotive	199,173	-
102.170.546018 - Repair/HHRP-Idalia	1,200,000	100,000
102.170.546025 - Repair/Maint - CDBG Housing	750,000	750,000
102.170.549000 - Other Current Charges And Obligations	110,000	-
102.170.549010 - Comm/Fees/Cost-Tc Txd Fees	120,000	140,000
102.170.549015 - Comm/Fees/Cost-Adm	66,790	-
102.170.555000 - Training	1,210	35,400
Reserves - (990)	**130,427**	**126,500**
102.990.599001 - Uses - Reserve For Contingencies	130,427	50,600
102.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	75,900
104 - State Mosquito Control Fund	**132,860**	**255,260**
Mosquito Control - (132)	**132,860**	**54,000**
104.132.531000 - Professional Services	3,000	3,000
104.132.540000 - Travel And Per Diem	2,500	2,500
104.132.541000 - Communications Services, Devices And Accessories	3,500	3,500
104.132.544000 - Rentals And Leases	1,200	1,200
104.132.546019 - Repair/Maint-Equipment	800	800
104.132.548000 - Promotional Activities	400	200
104.132.549000 - Other Current Charges And Obligations	1,000	1,000
104.132.551000 - Office Supplies	100	100
104.132.552001 - Gasoline Oil & Lubricants	11,000	11,000
104.132.552003 - Miscellaneous Supplies	300	300
104.132.552007 - Clothing & Wearing Apprl	1,000	1,000
104.132.552010 - Chemicals/Cleaning Supplies	24,800	25,000
104.132.552013 - Small Equipment < 1,000	1,400	1,400
104.132.554000 - Books, Publications, Subscriptions And Memberships	500	500
104.132.555000 - Training	2,500	2,500
104.132.599001 - Uses - Reserve For Contingencies	78,860	-
Reserves - (990)	**-**	**201,260**
104.990.599001 - Uses - Reserve For Contingencies	-	94,760
104.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	106,500

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
107 - Court Technology Fund	**350,600**	**417,000**
8Th Circuit Court Admin - Information Systems	**270,500**	**60,000**
107.235.541001 - Communications-Mobiles/Pagers	4,000	-
107.235.546019 - Repair/Maint-Equipment	1,200	-
107.235.549002 - Chgs-8Th Cir Info/Tech	265,300	60,000
Public Defender - Information Systems	**55,000**	**183,000**
107.238.549008 - Other Chgs-8Th Cir Pd	55,000	8,000
107.238.564000 - Machinery And Equipment	-	175,000
Reserves - (990)	**25,100**	**174,000**
107.990.599001 - Uses - Reserve For Contingencies	25,100	94,800
107.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	79,200
108 - Public Transit Fund	**3,240,369**	**4,231,640**
Reserves - (990)	**691,300**	**416,283**
108.990.599001 - Uses - Reserve For Contingencies	150,000	277,300
108.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	541,300	138,983
Transit - (150)	**2,549,069**	**3,815,357**
108.150.511000 - Executive Salary	158,700	238,200
108.150.512000 - Regular Salary And Wages	357,300	369,800
108.150.514000 - Overtime	36,600	80,500
108.150.521000 - Fica Taxes	43,300	53,500
108.150.522000 - Retirement Contributions	75,300	94,000
108.150.523001 - Health Insurance	126,000	184,800
108.150.523002 - Life Insurance	1,100	1,200
108.150.524000 - Workers' Compensation	11,000	15,600
108.150.531000 - Professional Services	24,000	25,173
108.150.534010 - Contr Srv-Williston	100	-
108.150.540000 - Travel And Per Diem	-	4,000
108.150.541000 - Communications Services, Devices And Accessories	10,900	11,780
108.150.542000 - Freight & Postage Services	500	500
108.150.543000 - Utility Services	9,800	10,800
108.150.546001 - Repair/Maint-Bldg Grounds	11,500	2,000
108.150.546019 - Repair/Maint-Equipment	27,000	37,000
108.150.548000 - Promotional Activities	600	600
108.150.549000 - Other Current Charges And Obligations	2,530	2,700
108.150.551000 - Office Supplies	1,500	1,000
108.150.552001 - Gasoline Oil & Lubricants	107,950	268,234
108.150.552003 - Miscellaneous Supplies	3,600	5,000
108.150.552007 - Clothing & Wearing Apprl	3,800	1,500
108.150.552012 - Equipment under $1000	300	-
108.150.552013 - Small Equipment < 1,000	-	300
108.150.554000 - Books, Publications, Subscriptions And Memberships	320	400
108.150.555000 - Training	-	2,500
108.150.562000 - Buildings	330,000	1,479,703
108.150.563000 - Infrastructure	-	165,178
108.150.564000 - Machinery And Equipment	830,319	759,389
108.150.564001 - Equipment $1K<$5K	5,050	-
108.150.599001 - Uses - Reserve For Contingencies	150,800	-
108.150.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	219,200	-
109 - E911 Communications Fund - (109)	**480,200**	**442,000**
Interfund Transfers	**240,500**	**353,600**
109.581.591008 - Transfer Out -LCSO 911	240,500	353,600
Reserves - (990)	**239,700**	**88,400**
109.990.599001 - Uses - Reserve For Contingencies	99,700	46,000
109.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	42,400
109.990.599005 - Uses - Reserve For Capital Outlay	140,000	-
113 - Court Facilities Fund	**656,722**	**648,000**
8Th Circuit - Court Costs Admin/Operating - (201)	**178,926**	**80,000**
113.201.531000 - Professional Services	15,000	-

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113.201.543000 - Utility Services	78,526	80,000
113.201.546001 - Repair/Maint-Bldg Grounds	400	-
113.201.549001 - Oth Chgs-8Th Cir Op	45,000	-
113.201.549004 - Oth Chgs-8Th Cir Pro Se	32,000	-
113.201.549005 - Oth Chgs-8Th Cir Courier	8,000	-
Courthouse Facilities - (233)	**13,800**	**3,000**
113.233.546001 - Repair/Maint-Bldg Grounds	11,000	-
113.233.546024 - Repair/Maint - Security	1,200	1,400
113.233.552003 - Miscellaneous Supplies	1,600	1,600
Guardian Ad Litem - Circuit Juvenile	**11,822**	**7,650**
113.239.541000 - Communications Services, Devices And Accessories	3,200	3,900
113.239.544003 - Rental/Lease-Buildings	4,172	-
113.239.551000 - Office Supplies	1,500	1,500
113.239.552003 - Miscellaneous Supplies	1,500	1,500
113.239.552013 - Small Equipment < 1,000	1,450	750
Public Defender - Admin - (231)	**26,000**	**29,000**
113.231.543000 - Utility Services	24,000	27,000
113.231.546001 - Repair/Maint-Bldg Grounds	2,000	2,000
Reserves - (990)	**400,374**	**501,150**
113.990.599001 - Uses - Reserve For Contingencies	26,800	483,550
113.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	17,600
113.990.599005 - Uses - Reserve For Capital Outlay	373,574	-
State's Attorney - Admin - (230)	**25,800**	**27,200**
113.230.543000 - Utility Services	25,600	27,000
113.230.546001 - Repair/Maint-Bldg Grounds	200	200
115 - Grants Fund	**8,986,747**	**5,611,306**
County EMS - (240)	**305,153**	**79,300**
115.240.512000 - Regular Salary And Wages	52,523	-
115.240.531000 - Professional Services	19,999	-
115.240.547000 - Printing And Binding	5,000	5,000
115.240.549000 - Other Current Charges And Obligations	79,799	10,800
115.240.564000 - Machinery And Equipment	147,832	63,500
County Fire - (246)	**358,000**	**294,500**
115.246.562000 - Buildings	-	294,500
115.246.563000 - Infrastructure	358,000	-
Economic Development - (164)	**1,500,000**	**1,500,000**
115.164.581001 - Ahca Intergovernmental Transfer (Mco Pro...	1,500,000	1,500,000
Emergency Management - (131)	**1,552,269**	**159,263**
115.131.512000 - Regular Salary And Wages	52,269	112,900
115.131.514000 - Overtime	-	900
115.131.521000 - Fica Taxes	-	4,600
115.131.522000 - Retirement Contributions	-	15,953
115.131.523001 - Health Insurance	-	24,486
115.131.523002 - Life Insurance	-	159
115.131.524000 - Workers' Compensation	-	265
115.131.564000 - Machinery And Equipment	1,500,000	-
Grants Management - (107)	**2,369,800**	**2,369,800**
115.107.531000 - Professional Services	369,800	369,800
115.107.546001 - Repair/Maint-Bldg Grounds	-	2,000,000
115.107.563000 - Infrastructure	2,000,000	-
Library - (462)	**96,246**	**64,000**
115.462.531000 - Professional Services	2,200	-
115.462.534001 - Contr Srv-Other	12,146	1,600
115.462.540000 - Travel And Per Diem	5,000	5,000
115.462.541000 - Communications Services, Devices And Accessories	31,100	22,500
115.462.542000 - Freight & Postage Services	100	100
115.462.543000 - Utility Services	5,200	-
115.462.546008 - Repair/Maint-Automotive	1,000	1,000
115.462.546019 - Repair/Maint-Equipment	1,000	1,000

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
115.462.547000 - Printing And Binding	1,100	100
115.462.549000 - Other Current Charges And Obligations	1,000	1,000
115.462.549012 - Comm/Fees/Cost-Licenses	200	200
115.462.551000 - Office Supplies	2,600	3,600
115.462.552001 - Gasoline Oil & Lubricants	1,500	1,000
115.462.552003 - Miscellaneous Supplies	17,600	6,000
115.462.552007 - Clothing & Wearing Apprl	1,500	500
115.462.552012 - Equipment under $1000	900	900
115.462.554000 - Books, Publications, Subscriptions And Memberships	4,600	2,000
115.462.555000 - Training	500	500
115.462.566000 - Books, Publications And Library Materials	7,000	17,000
Parks & Recreation - (410)	**1,767,015**	**-**
115.410.563000 - Infrastructure	1,767,015	-
Planning & Zoning - (126)	**70,000**	**-**
115.126.531000 - Professional Services	70,000	-
Reserves - (990)	**844,214**	**646,443**
115.990.599001 - Uses - Reserve For Contingencies	844,214	275,343
115.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	371,100
Road / Bridge - (310)	**-**	**430,000**
115.310.563000 - Infrastructure	-	430,000
Sheriff - (194)	**96,050**	**40,000**
115.194.531000 - Professional Services	61,540	40,000
115.194.531001 - Prof Srv-Engineering	34,510	-
Vessel Boating - (405)	**28,000**	**28,000**
115.405.543000 - Utility Services	2,500	2,500
115.405.546008 - Repair/Maint-Automotive	200	200
115.405.546019 - Repair/Maint-Equipment	2,000	-
115.405.549022 - Operating - Waccasassa	1,400	1,400
115.405.549023 - Operating - Shell Mound	6,500	6,500
115.405.549024 - Operating - Hwy 40 Yankeetown	6,500	6,500
115.405.549025 - Operating - #4 CK Bridge	900	900
115.405.549026 - Operating - Fowlers Bluff	1,750	1,750
115.405.549027 - Operating - Clay Landing	1,200	1,200
115.405.549033 - Operating - Kitty Lane	500	500
115.405.552001 - Gasoline Oil & Lubricants	2,850	4,850
115.405.552003 - Miscellaneous Supplies	500	500
115.405.552013 - Small Equipment < 1,000	1,200	1,200
116 - Emergency Medical Services Fund	**14,997,167**	**17,005,230**
AHCA PEMT - (810)	**800,000**	**500,000**
116.810.581001 - Ahca Intergovernmental Transfer (Mco Pro...	800,000	500,000
County EMS - (240)	**14,197,167**	**10,843,130**
116.240.511000 - Executive Salary	169,100	685,000
116.240.512000 - Regular Salary And Wages	2,814,900	3,958,900
116.240.514000 - Overtime	1,600,000	552,700
116.240.521000 - Fica Taxes	361,400	406,800
116.240.522000 - Retirement Contributions	1,426,150	1,565,970
116.240.523001 - Health Insurance	967,400	1,105,720
116.240.523002 - Life Insurance	11,576	7,560
116.240.524000 - Workers' Compensation	171,240	184,570
116.240.531000 - Professional Services	116,200	135,200
116.240.531006 - Prof Srv-Medical	73,500	75,000
116.240.540000 - Travel And Per Diem	4,000	4,500
116.240.541000 - Communications Services, Devices And Accessories	46,000	44,000
116.240.541001 - Communications-Mobiles/Pagers	24,000	24,000
116.240.541002 - Communication-Misc	2,000	2,000
116.240.541003 - Communication-Repairs	1,100	1,100
116.240.542000 - Freight & Postage Services	500	500
116.240.543000 - Utility Services	43,500	51,050
116.240.544000 - Rentals And Leases	40	-

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
116.240.544003 - Rental/Lease-Buildings	32,000	32,000
116.240.546001 - Repair/Maint-Bldg Grounds	142,464	150,000
116.240.546004 - Repair/Maint-Medical Equip	115,000	-
116.240.546006 - Repair/Maint - Emergency Medical	-	120,000
116.240.546008 - Repair/Maint-Automotive	91,000	165,000
116.240.546019 - Repair/Maint-Equipment	10,460	10,500
116.240.548000 - Promotional Activities	3,700	3,700
116.240.549000 - Other Current Charges And Obligations	75,540	83,000
116.240.549016 - General Admin Cost Allocation	423,608	436,320
116.240.549017 - Comm/Fees/Cost-Tax Collec	108,940	108,940
116.240.549020 - Comm/Fees/Cost-Cur Refund	13,800	30,000
116.240.551000 - Office Supplies	3,300	3,300
116.240.552001 - Gasoline Oil & Lubricants	300,200	320,000
116.240.552002 - Computer Software	45,500	48,000
116.240.552003 - Miscellaneous Supplies	30,000	25,000
116.240.552007 - Clothing & Wearing Apprl	50,000	50,000
116.240.552010 - Chemicals/Cleaning Supplies	6,800	6,800
116.240.552012 - Medical Supplies	300,000	347,000
116.240.552013 - Small Equipment < 1,000	25,000	25,000
116.240.552014 - Small Equipment - $1k - 5k	67,960	45,000
116.240.554000 - Books, Publications, Subscriptions And Memberships	2,000	2,500
116.240.555000 - Training	13,747	21,000
116.240.564000 - Machinery And Equipment	1,722,538	5,500
116.240.571000 - Principal	383,890	-
116.240.572001 - Interest Expense-Bond Premium	80,060	-
116.240.599001 - Uses - Reserve For Contingencies	807,120	-
116.240.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,509,934	-
Interfund Transfers	**-**	**3,373,000**
116.581.591301 - Transfer - Capital Projects Fund (301)	-	3,373,000
Reserves - (990)	**-**	**2,289,100**
116.990.599001 - Uses - Reserve For Contingencies	-	915,600
116.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	1,373,500
120 - Fire Control Fund	**5,196,830**	**9,439,990**
County Fire - (246)	**3,577,773**	**3,367,770**
120.246.511000 - Executive Salary	169,100	1,102,600
120.246.512000 - Regular Salary And Wages	401,200	247,900
120.246.514000 - Overtime	161,700	164,000
120.246.521000 - Fica Taxes	62,500	122,500
120.246.522000 - Retirement Contributions	221,850	458,130
120.246.523001 - Health Insurance	152,600	341,880
120.246.523002 - Life Insurance	3,796	2,240
120.246.523003 - Fl Firefighter Cancer Insurance	6,292	-
120.246.524000 - Workers' Compensation	26,760	50,530
120.246.531000 - Professional Services	13,300	13,300
120.246.540000 - Travel And Per Diem	2,000	2,500
120.246.541000 - Communications Services, Devices And Accessories	42,000	40,000
120.246.541001 - Communications-Mobiles/Pagers	13,000	13,000
120.246.541002 - Communication-Misc	600	600
120.246.541003 - Communication-Repairs	500	500
120.246.542000 - Freight & Postage Services	500	500
120.246.543000 - Utility Services	39,000	32,000
120.246.544000 - Rentals And Leases	40	-
120.246.546001 - Repair/Maint-Bldg Grounds	36,172	30,000
120.246.546008 - Repair/Maint-Automotive	75,000	85,000
120.246.546019 - Repair/Maint-Equipment	44,460	48,000
120.246.548000 - Promotional Activities	3,000	3,000
120.246.549000 - Other Current Charges And Obligations	18,060	22,000
120.246.549016 - General Admin Cost Allocation	68,975	91,640
120.246.549017 - Comm/Fees/Cost-Tax Collec	97,350	97,350

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
120.246.551000 - Office Supplies	2,100	2,100
120.246.552001 - Gasoline Oil & Lubricants	40,000	48,000
120.246.552002 - Computer Software	25,000	30,000
120.246.552003 - Miscellaneous Supplies	20,000	32,000
120.246.552007 - Clothing & Wearing Apprl	23,100	20,000
120.246.552010 - Chemicals/Cleaning Supplies	4,000	4,000
120.246.552013 - Small Equipment < 1,000	70,000	70,000
120.246.552014 - Small Equipment - $1k - 5k	166,000	100,000
120.246.554000 - Books, Publications, Subscriptions And Memberships	1,000	1,500
120.246.555000 - Training	25,000	25,000
120.246.564000 - Machinery And Equipment	336,000	66,000
120.246.599001 - Uses - Reserve For Contingencies	434,130	-
120.246.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	681,190	-
120.246.599005 - Uses - Reserve For Capital Outlay	90,498	-
Interfund Transfers	**-**	**2,985,000**
120.581.591301 - Transfer - Capital Projects Fund (301)	-	2,985,000
Municipal Fire	**1,619,057**	**1,787,620**
120.247.534016 - Contr Srv-County Coverage	1,619,057	1,787,620
Reserves - (990)	**-**	**1,299,600**
120.990.599001 - Uses - Reserve For Contingencies	-	519,800
120.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	779,800
122 - Article V Grant Fund	**1,271,200**	**217,000**
Courthouse Facilities - (233)	**1,155,500**	**204,000**
122.233.531000 - Professional Services	50,000	-
122.233.546001 - Repair/Maint-Bldg Grounds	100,000	100,000
122.233.547000 - Printing And Binding	500	-
122.233.552003 - Miscellaneous Supplies	5,000	4,000
122.233.562000 - Buildings	-	100,000
122.233.591021 - Transfer - Capital Projects Fund (301)	1,000,000	-
Reserves - (990)	**115,700**	**13,000**
122.990.599001 - Uses - Reserve For Contingencies	115,700	5,000
122.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	8,000
123 - Tourist Development Fund	**2,053,840**	**2,280,400**
Reserves - (990)	**160,200**	**2,023,720**
123.990.599001 - Uses - Reserve For Contingencies	160,200	996,400
123.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	1,027,320
Tourism Development - (160)	**1,893,640**	**256,680**
123.160.511000 - Executive Salary	16,500	-
123.160.512000 - Regular Salary And Wages	80,600	58,400
123.160.514000 - Overtime	8,300	-
123.160.521000 - Fica Taxes	8,400	4,600
123.160.522000 - Retirement Contributions	14,340	8,000
123.160.523001 - Health Insurance	23,800	15,400
123.160.523002 - Life Insurance	170	100
123.160.524000 - Workers' Compensation	190	100
123.160.531000 - Professional Services	49,400	-
123.160.534000 - Other Contractual Services	-	81,500
123.160.534010 - Contr Srv-Williston	2,400	-
123.160.540000 - Travel And Per Diem	4,700	4,700
123.160.541000 - Communications Services, Devices And Accessories	9,300	1,500
123.160.542000 - Freight & Postage Services	3,600	3,600
123.160.543000 - Utility Services	3,100	3,100
123.160.544000 - Rentals And Leases	1,900	1,900
123.160.544003 - Rental/Lease-Buildings	200	-
123.160.546000 - Repair And Maintenance Services	2,400	2,400
123.160.546001 - Repair/Maint-Bldg Grounds	5,800	3,000
123.160.546005 - Repair/Maint-Office Mach	1,100	1,100
123.160.546008 - Repair/Maint-Automotive	-	2,500
123.160.547000 - Printing And Binding	17,200	23,000

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
123.160.548000 - Promotional Activities	256,550	-
123.160.549000 - Other Current Charges And Obligations	1,000	-
123.160.549016 - General Admin Cost Allocation	16,481	16,980
123.160.551000 - Office Supplies	3,100	3,100
123.160.552001 - Gasoline Oil & Lubricants	2,000	2,000
123.160.552003 - Miscellaneous Supplies	1,700	1,700
123.160.552007 - Clothing & Wearing Apprl	700	900
123.160.552012 - Equipment under $1000	3,100	3,100
123.160.554000 - Books, Publications, Subscriptions And Memberships	11,600	11,600
123.160.555000 - Training	2,400	2,400
123.160.563000 - Infrastructure	13,750	-
123.160.599001 - Uses - Reserve For Contingencies	50,000	-
123.160.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	100,000	-
123.160.599005 - Uses - Reserve For Capital Outlay	1,177,859	-
125 - Utilities Fund	**794,162**	**1,142,710**
Manatee Water System - (701)	**272,700**	**615,338**
125.701.511000 - Executive Salary	-	12,000
125.701.512000 - Regular Salary And Wages	33,800	40,000
125.701.514000 - Overtime	3,600	1,500
125.701.521000 - Fica Taxes	3,200	4,500
125.701.522000 - Retirement Contributions	10,075	7,213
125.701.523001 - Health Insurance	15,000	7,700
125.701.523002 - Life Insurance	75	100
125.701.524000 - Workers' Compensation	650	650
125.701.531000 - Professional Services	5,500	5,500
125.701.531001 - Prof Srv-Engineering	68,500	68,500
125.701.542000 - Freight & Postage Services	6,200	6,200
125.701.543000 - Utility Services	11,500	11,500
125.701.544000 - Rentals And Leases	950	950
125.701.546001 - Repair/Maint-Bldg Grounds	1,000	1,000
125.701.546008 - Repair/Maint-Automotive	7,300	7,300
125.701.546019 - Repair/Maint-Equipment	5,500	5,500
125.701.546020 - Repair/Maint-Lines	36,500	36,500
125.701.549016 - General Admin Cost Allocation	6,673	6,875
125.701.551000 - Office Supplies	1,900	1,900
125.701.552001 - Gasoline Oil & Lubricants	11,000	11,000
125.701.552003 - Miscellaneous Supplies	1,350	1,350
125.701.552008 - Tools & Small Implements	1,900	1,900
125.701.554000 - Books, Publications, Subscriptions And Memberships	700	700
125.701.563000 - Infrastructure	-	375,000
125.701.564000 - Machinery And Equipment	39,827	-
Reserves - (990)	**50,600**	**78,000**
125.990.599001 - Uses - Reserve For Contingencies	10,600	31,200
125.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	40,000	46,800
University Water Oaks System - (702)	**206,200**	**449,373**
125.702.511000 - Executive Salary	-	12,000
125.702.512000 - Regular Salary And Wages	33,800	40,000
125.702.514000 - Overtime	3,600	1,500
125.702.521000 - Fica Taxes	3,200	4,500
125.702.522000 - Retirement Contributions	10,075	7,213
125.702.523001 - Health Insurance	15,000	7,700
125.702.523002 - Life Insurance	75	100
125.702.524000 - Workers' Compensation	650	650
125.702.531000 - Professional Services	500	500
125.702.531001 - Prof Srv-Engineering	11,500	11,500
125.702.542000 - Freight & Postage Services	2,200	2,200
125.702.543000 - Utility Services	7,000	7,000
125.702.544004 - Rental/Lease-Equipment	500	500
125.702.546001 - Repair/Maint-Bldg Grounds	1,000	1,000

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Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
125.702.546008 - Repair/Maint-Automotive	4,200	4,200
125.702.546019 - Repair/Maint-Equipment	5,500	5,500
125.702.546020 - Repair/Maint-Lines	20,600	20,600
125.702.549016 - General Admin Cost Allocation	13,500	13,910
125.702.551000 - Office Supplies	1,000	1,000
125.702.552001 - Gasoline Oil & Lubricants	6,000	6,000
125.702.552003 - Miscellaneous Supplies	900	900
125.702.552008 - Tools & Small Implements	600	600
125.702.554000 - Books, Publications, Subscriptions And Memberships	300	300
125.702.563000 - Infrastructure	-	300,000
125.702.564000 - Machinery And Equipment	64,500	-
Water Utility - (123)	**264,662**	**-**
125.123.563000 - Infrastructure	264,662	-
127 - County Communications Fund	**70,600**	**121,000**
County Communications Line - (213)	**33,300**	**96,800**
127.213.541000 - Communications Services, Devices And Accessories	33,300	96,800
Reserves - (990)	**37,300**	**24,200**
127.990.599001 - Uses - Reserve For Contingencies	37,300	12,600
127.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	11,600
128 - TDT 4th Penny Fund (128)	**1,034,260**	**1,192,000**
Reserves - (990)	**-**	**250,100**
128.990.599001 - Uses - Reserve For Contingencies	-	162,200
128.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	87,900
Tourism Development - (160)	**1,034,260**	**941,900**
128.160.548000 - Promotional Activities	-	941,900
128.160.599001 - Uses - Reserve For Contingencies	82,740	-
128.160.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	124,120	-
128.160.599005 - Uses - Reserve For Capital Outlay	827,400	-
130 - Additional Court Costs Fund	**156,900**	**143,000**
Court Innovations - Administration	**-**	**69,800**
130.204.549000 - Other Current Charges And Obligations	-	69,800
Court Innovations - Alternative Dispute Resolution	**124,300**	**24,000**
130.203.541000 - Communications Services, Devices And Accessories	105,400	-
130.203.549003 - Oth Chgs-8Th Circ Alt Dispute	10,300	15,000
130.203.564000 - Machinery And Equipment	8,600	9,000
Juvenile Assessment - (205)	**8,300**	**9,000**
130.205.549010 - Comm/Fees/Cost-Tc Txd Fees	8,300	9,000
Law Library - (471)	**8,300**	**9,000**
130.471.554000 - Books, Publications, Subscriptions And Memberships	8,300	9,000
Legal Aid	**8,300**	**9,000**
130.255.549000 - Other Current Charges And Obligations	8,300	9,000
Reserves - (990)	**7,700**	**22,200**
130.990.599001 - Uses - Reserve For Contingencies	7,700	8,900
130.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	13,300
134 - Building Inspections & Safety Fund	**3,440,300**	**2,326,620**
Building Services - (125)	**1,154,564**	**1,145,320**
134.125.511000 - Executive Salary	195,900	209,100
134.125.512000 - Regular Salary And Wages	451,000	384,500
134.125.514000 - Overtime	4,601	3,500
134.125.521000 - Fica Taxes	54,300	46,600
134.125.522000 - Retirement Contributions	94,940	71,100
134.125.523001 - Health Insurance	89,600	107,800
134.125.523002 - Life Insurance	1,120	900
134.125.524000 - Workers' Compensation	11,920	12,400
134.125.531000 - Professional Services	30,900	15,000
134.125.540000 - Travel And Per Diem	-	2,500
134.125.541000 - Communications Services, Devices And Accessories	18,000	19,200
134.125.542000 - Freight & Postage Services	250	250

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134.125.543000 - Utility Services	9,900	17,500
134.125.546000 - Repair And Maintenance Services	6,900	5,000
134.125.546005 - Repair/Maint-Office Mach	3,400	4,500
134.125.546008 - Repair/Maint-Automotive	6,400	10,000
134.125.546019 - Repair/Maint-Equipment	4,900	-
134.125.547000 - Printing And Binding	400	800
134.125.549000 - Other Current Charges And Obligations	2,400	2,400
134.125.549016 - General Admin Cost Allocation	47,834	49,270
134.125.551000 - Office Supplies	3,300	3,000
134.125.552001 - Gasoline Oil & Lubricants	22,000	15,000
134.125.552002 - Computer Software	18,000	18,500
134.125.552003 - Miscellaneous Supplies	10,000	12,000
134.125.552007 - Clothing & Wearing Apprl	-	5,000
134.125.552012 - Equipment under $1000	3,000	-
134.125.554000 - Books, Publications, Subscriptions And Memberships	5,800	6,000
134.125.555000 - Training	5,000	5,000
134.125.563000 - Infrastructure	-	90,000
134.125.564000 - Machinery And Equipment	52,799	10,000
134.125.564001 - Equipment $1K<$5K	-	5,000
134.125.568001 - Capital Software	-	13,500
Interfund Transfers	**635,570**	**-**
134.581.591021 - Transfer - Capital Projects Fund (301)	635,570	-
Reserves - (990)	**1,650,166**	**1,181,300**
134.990.599001 - Uses - Reserve For Contingencies	176,000	972,500
134.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,399,146	208,800
134.990.599005 - Uses - Reserve For Capital Outlay	75,020	-
140 - Impact Fees - EMS Fund	**225,400**	**217,700**
Impact Fees - EMS - (601)	**198,500**	**182,900**
140.601.563000 - Infrastructure	198,500	182,900
Reserves - (990)	**26,900**	**34,800**
140.990.599001 - Uses - Reserve For Contingencies	26,900	13,900
140.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	20,900
141 - Impact Fees - Parks Fund	**279,480**	**205,500**
Impact Fees - Parks - (602)	**270,150**	**172,600**
141.602.531000 - Professional Services	51,000	-
141.602.562000 - Buildings	100,000	-
141.602.563000 - Infrastructure	55,299	172,600
141.602.564000 - Machinery And Equipment	63,851	-
Reserves - (990)	**9,330**	**32,900**
141.990.599001 - Uses - Reserve For Contingencies	9,330	13,200
141.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	19,700
150 - Impact Fees - Road District I Fund	**705,300**	**265,000**
Impact Fees - Roads District 1 - (625)	**567,000**	**222,600**
150.625.563000 - Infrastructure	-	222,600
150.625.563001 - Improv/Contr-R&B	567,000	-
Reserves - (990)	**138,300**	**42,400**
150.990.599001 - Uses - Reserve For Contingencies	138,300	17,000
150.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	25,400
151 - Impact Fees - Road District II Fund	**2,462,700**	**2,407,500**
Impact Fees - Roads District 2 - (626)	**2,225,000**	**1,962,500**
151.626.563000 - Infrastructure	-	1,962,500
151.626.563001 - Improv/Contr-R&B	2,225,000	-
Reserves - (990)	**237,700**	**445,000**
151.990.599001 - Uses - Reserve For Contingencies	237,700	178,000
151.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	267,000
152 - Impact Fees - Road District III Fund	**680,500**	**805,000**
Impact Fees - Roads District 3 - (627)	**466,000**	**676,200**

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152.627.563000 - Infrastructure	-	676,200
152.627.563001 - Improv/Contr-R&B	466,000	-
Reserves - (990)	**214,500**	**128,800**
152.990.599001 - Uses - Reserve For Contingencies	214,500	51,500
152.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	77,300
153 - Impact Fees - Road District IV Fund	**872,400**	**900,000**
Impact Fees - Roads District 4 - (628)	**323,000**	**756,000**
153.628.563000 - Infrastructure	-	756,000
153.628.563001 - Improv/Contr-R&B	323,000	-
Reserves - (990)	**549,400**	**144,000**
153.990.599001 - Uses - Reserve For Contingencies	549,400	57,600
153.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	86,400
160 - Restore Act Fund	**2,640,000**	**1,500,000**
Grants Management - (107)	**1,500,000**	**1,500,000**
160.107.531000 - Professional Services	1,500,000	1,500,000
Reserves - (990)	**1,140,000**	**-**
160.990.599001 - Uses - Reserve For Contingencies	1,140,000	-
161 - Opioid Litigation Settlements Fund	**248,600**	**503,000**
County Manager - Mental Health Services	**248,600**	**248,600**
161.103.581003 - Aids/Govt-Mental Hlth-Loc	248,600	248,600
Reserves - (990)	**-**	**254,400**
161.990.599001 - Uses - Reserve For Contingencies	-	224,600
161.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	29,800
170 - Sheriff Federal Forfeiture Fund	**65,300**	**65,000**
Fed Equitable Sharing - Dept of Justice - (227)	**56,600**	**52,000**
170.227.549021 - Comm/Fees/Cost-Other	56,600	52,000
Fed Equitable Sharing - Dept of Treasury - (228)	**1,400**	**-**
170.228.549021 - Comm/Fees/Cost-Other	1,400	-
Reserves - (990)	**7,300**	**13,000**
170.990.599001 - Uses - Reserve For Contingencies	7,300	6,800
170.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	6,200
171 - Law Enforce Trust - Special Law Fund	**27,600**	**27,800**
Reserves - (990)	**100**	**5,800**
171.990.599001 - Uses - Reserve For Contingencies	100	3,200
171.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	2,600
Special Law Enf - State - (211)	**27,500**	**22,000**
171.211.535000 - Investigations	17,500	22,000
171.211.552003 - Miscellaneous Supplies	10,000	-
172 - Law Enforce Trust - Investigations Fund	**44,700**	**55,200**
Investigative Cost Recovery - (151)	**35,200**	**38,500**
172.151.552003 - Miscellaneous Supplies	6,200	-
172.151.564000 - Machinery And Equipment	29,000	38,500
Reserves - (990)	**9,500**	**16,700**
172.990.599001 - Uses - Reserve For Contingencies	9,500	12,100
172.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	4,600
173 - Law Enforce Trust - Crime Prevention Fund	**141,000**	**145,800**
Crime Prevention - (221)	**124,500**	**112,000**
173.221.548000 - Promotional Activities	9,500	22,000
173.221.552003 - Miscellaneous Supplies	86,000	90,000
173.221.555000 - Training	29,000	-
Reserves - (990)	**16,500**	**33,800**
173.990.599001 - Uses - Reserve For Contingencies	16,500	20,400
173.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	13,400
174 - Law Enforce Trust - Local Law Fund	**55,200**	**67,500**
Local Law - (210)	**48,000**	**47,000**

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174.210.540000 - Travel And Per Diem	15,800	15,000
174.210.552003 - Miscellaneous Supplies	15,500	15,000
174.210.555000 - Training	16,700	17,000
Reserves - (990)	**7,200**	**20,500**
174.990.599001 - Uses - Reserve For Contingencies	7,200	14,900
174.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	5,600
180 - MSBU's Fund	**450,240**	**807,910**
Arrowood	**2,734**	**3,120**
180.941.546001 - Repair/Maint-Bldg Grounds	2,728	3,114
180.941.549017 - Comm/Fees/Cost-Tax Collec	6	6
Buck Bay PH 1	**1,182**	**3,540**
180.967.546001 - Repair/Maint-Bldg Grounds	1,147	3,505
180.967.549017 - Comm/Fees/Cost-Tax Collec	35	35
Cannon Homesites	**779**	**3,040**
180.904.546001 - Repair/Maint-Bldg Grounds	744	3,005
180.904.549017 - Comm/Fees/Cost-Tax Collec	35	35
Cedar Pines Unit 2	**5,269**	**6,800**
180.923.546001 - Repair/Maint-Bldg Grounds	5,238	6,769
180.923.549017 - Comm/Fees/Cost-Tax Collec	31	31
Cedar Pines Unit 3	**5,089**	**7,870**
180.942.546001 - Repair/Maint-Bldg Grounds	5,047	7,828
180.942.549017 - Comm/Fees/Cost-Tax Collec	42	42
Chiefland Woods Unit 2 PH	**3,499**	**4,070**
180.952.546001 - Repair/Maint-Bldg Grounds	3,489	4,060
180.952.549017 - Comm/Fees/Cost-Tax Collec	10	10
Cotton Wood	**1,925**	**2,220**
180.973.546001 - Repair/Maint-Bldg Grounds	1,917	2,212
180.973.549017 - Comm/Fees/Cost-Tax Collec	8	8
Country Wak Est #2	**8,908**	**10,390**
180.925.546001 - Repair/Maint-Bldg Grounds	8,884	10,366
180.925.549017 - Comm/Fees/Cost-Tax Collec	24	24
Deer Field/NE 68th Ln	**1,596**	**2,420**
180.971.546001 - Repair/Maint-Bldg Grounds	1,584	2,408
180.971.549017 - Comm/Fees/Cost-Tax Collec	12	12
Deere River Estates	**3,380**	**4,870**
180.931.546001 - Repair/Maint-Bldg Grounds	3,358	4,848
180.931.549017 - Comm/Fees/Cost-Tax Collec	22	22
Doe Run/Magnolia St	**4,277**	**7,940**
180.911.546001 - Repair/Maint-Bldg Grounds	4,213	7,876
180.911.549017 - Comm/Fees/Cost-Tax Collec	64	64
Farm at Williston #2	**9,298**	**16,100**
180.958.546001 - Repair/Maint-Bldg Grounds	9,193	15,995
180.958.549017 - Comm/Fees/Cost-Tax Collec	105	105
Fawnwood Estates	**6,686**	**8,350**
180.910.546001 - Repair/Maint-Bldg Grounds	6,655	8,319
180.910.549017 - Comm/Fees/Cost-Tax Collec	31	31
Green Hills	**9,914**	**15,500**
180.943.546001 - Repair/Maint-Bldg Grounds	9,801	15,387
180.943.549017 - Comm/Fees/Cost-Tax Collec	113	113
Heatherwood	**498**	**3,400**
180.901.546001 - Repair/Maint-Bldg Grounds	481	3,383
180.901.549017 - Comm/Fees/Cost-Tax Collec	17	17
Jordan Estates	**7,846**	**9,970**
180.902.546001 - Repair/Maint-Bldg Grounds	7,802	9,926
180.902.549017 - Comm/Fees/Cost-Tax Collec	44	44
King Ranch of FL 1st Addn	**6,235**	**10,810**
180.944.546001 - Repair/Maint-Bldg Grounds	6,166	10,741
180.944.549017 - Comm/Fees/Cost-Tax Collec	69	69

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King Ranch of FL Ranchett	**2,460**	**4,740**
180.963.546001 - Repair/Maint-Bldg Grounds	2,414	4,694
180.963.549017 - Comm/Fees/Cost-Tax Collec	46	46
Kings Hill	**7,090**	**5,490**
180.930.546001 - Repair/Maint-Bldg Grounds	7,090	5,490
Langley Estates	**8,485**	**8,480**
180.955.546001 - Repair/Maint-Bldg Grounds	8,485	8,480
Long Pond Landing	**39,798**	**55,380**
180.919.546001 - Repair/Maint-Bldg Grounds	39,512	55,094
180.919.549017 - Comm/Fees/Cost-Tax Collec	286	286
Long Pond Oaks/Bryan-Drummond	**4,455**	**9,300**
180.951.546001 - Repair/Maint-Bldg Grounds	4,380	9,225
180.951.549017 - Comm/Fees/Cost-Tax Collec	75	75
Long Pond Paradise	**4,311**	**6,380**
180.957.546001 - Repair/Maint-Bldg Grounds	4,282	6,351
180.957.549017 - Comm/Fees/Cost-Tax Collec	29	29
Meadow Wood PH 1 & 2	**2,651**	**2,550**
180.974.546001 - Repair/Maint-Bldg Grounds	2,651	2,550
Meadowland Est #2/Meadowland Dr	**1,523**	**2,150**
180.932.546001 - Repair/Maint-Bldg Grounds	1,508	2,135
180.932.549017 - Comm/Fees/Cost-Tax Collec	15	15
Meadowview Estate #1 Addn	**1,950**	**3,750**
180.935.546001 - Repair/Maint-Bldg Grounds	1,928	3,728
180.935.549017 - Comm/Fees/Cost-Tax Collec	22	22
Morgan Farms	**-**	**24,980**
180.962.546001 - Repair/Maint-Bldg Grounds	-	24,130
180.962.549017 - Comm/Fees/Cost-Tax Collec	-	850
N Star Ranchette/Thrasher Star	**2,090**	**6,100**
180.914.546001 - Repair/Maint-Bldg Grounds	2,029	6,039
180.914.549017 - Comm/Fees/Cost-Tax Collec	61	61
North Chiefland Est	**11,747**	**11,750**
180.956.546001 - Repair/Maint-Bldg Grounds	11,747	11,750
Oak Meadows Ph 1 & 2	**3,473**	**5,570**
180.968.546001 - Repair/Maint-Bldg Grounds	3,441	5,538
180.968.549017 - Comm/Fees/Cost-Tax Collec	32	32
Pine Meadows	**19,564**	**31,100**
180.949.546001 - Repair/Maint-Bldg Grounds	19,388	30,924
180.949.549017 - Comm/Fees/Cost-Tax Collec	176	176
Pinederosa/Pine Road	**4,562**	**5,200**
180.960.546001 - Repair/Maint-Bldg Grounds	4,551	5,189
180.960.549017 - Comm/Fees/Cost-Tax Collec	11	11
Quail Run Unit 2/Quail Ave	**877**	**900**
180.936.546001 - Repair/Maint-Bldg Grounds	874	897
180.936.549017 - Comm/Fees/Cost-Tax Collec	3	3
Raleigh Oaks/Lynn Road	**13,490**	**16,940**
180.959.546001 - Repair/Maint-Bldg Grounds	13,429	16,879
180.959.549017 - Comm/Fees/Cost-Tax Collec	61	61
Raleigh Oaks/Mathews Road	**14,484**	**22,240**
180.909.546001 - Repair/Maint-Bldg Grounds	14,370	22,126
180.909.549017 - Comm/Fees/Cost-Tax Collec	114	114
Ridege View	**2,141**	**1,580**
180.939.546001 - Repair/Maint-Bldg Grounds	2,118	1,557
180.939.549017 - Comm/Fees/Cost-Tax Collec	23	23
Rock Wood/NE 49th St	**912**	**1,310**
180.972.546001 - Repair/Maint-Bldg Grounds	906	1,304
180.972.549017 - Comm/Fees/Cost-Tax Collec	6	6
Rolling Pines 2/Donna Ln	**6,926**	**12,450**
180.961.546001 - Repair/Maint-Bldg Grounds	6,837	12,361
180.961.549017 - Comm/Fees/Cost-Tax Collec	89	89

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Shady Acres/Salls Lane	**4,026**	**7,440**
180.927.546001 - Repair/Maint-Bldg Grounds	3,975	7,389
180.927.549017 - Comm/Fees/Cost-Tax Collec	51	51
Spanish Trace	**20,675**	**31,800**
180.915.546001 - Repair/Maint-Bldg Grounds	20,504	31,629
180.915.549017 - Comm/Fees/Cost-Tax Collec	171	171
Spanish Trace #1 Addition	**6,457**	**14,430**
180.916.546001 - Repair/Maint-Bldg Grounds	6,335	14,308
180.916.549017 - Comm/Fees/Cost-Tax Collec	122	122
Starting Point	**57,080**	**72,570**
180.905.546001 - Repair/Maint-Bldg Grounds	56,672	72,162
180.905.549017 - Comm/Fees/Cost-Tax Collec	408	408
Steeplechase Farms	**-**	**13,080**
180.953.546001 - Repair/Maint-Bldg Grounds	-	12,612
180.953.549017 - Comm/Fees/Cost-Tax Collec	-	468
Sumner Place	**8,565**	**12,890**
180.940.546001 - Repair/Maint-Bldg Grounds	8,472	12,797
180.940.549017 - Comm/Fees/Cost-Tax Collec	93	93
Sunshine Est #1	**13,395**	**13,390**
180.912.546001 - Repair/Maint-Bldg Grounds	13,395	13,390
Sunshine Est 3rd Addn	**15,581**	**15,580**
180.934.546001 - Repair/Maint-Bldg Grounds	15,581	15,580
Timber Ridge	**5,165**	**7,260**
180.966.546001 - Repair/Maint-Bldg Grounds	5,135	7,230
180.966.549017 - Comm/Fees/Cost-Tax Collec	30	30
Tishomingo Plantation/NW 72 TR	**3,846**	**4,290**
180.965.546001 - Repair/Maint-Bldg Grounds	3,810	4,254
180.965.549017 - Comm/Fees/Cost-Tax Collec	36	36
Triple Crown Farms/2&3	**30,194**	**71,070**
180.946.546001 - Repair/Maint-Bldg Grounds	29,482	70,358
180.946.549017 - Comm/Fees/Cost-Tax Collec	712	712
Wacasassa River Acres/Wild Hog	**6,731**	**8,450**
180.933.546001 - Repair/Maint-Bldg Grounds	6,705	8,424
180.933.549017 - Comm/Fees/Cost-Tax Collec	26	26
Whispering Oaks #2	**30,052**	**44,000**
180.922.546001 - Repair/Maint-Bldg Grounds	29,814	43,762
180.922.549017 - Comm/Fees/Cost-Tax Collec	238	238
Williston Highlands #5	**16,369**	**53,730**
180.906.546001 - Repair/Maint-Bldg Grounds	16,369	51,900
180.906.549017 - Comm/Fees/Cost-Tax Collec	-	1,830
Williston Highlands Unit 12	**-**	**40,170**
180.908.546001 - Repair/Maint-Bldg Grounds	-	38,840
180.908.549017 - Comm/Fees/Cost-Tax Collec	-	1,330
Williston Highlands Unit 17	**-**	**39,010**
180.907.546001 - Repair/Maint-Bldg Grounds	-	37,730
180.907.549017 - Comm/Fees/Cost-Tax Collec	-	1,280
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)	**118,400**	**119,000**
County Manager - (105)	**115,520**	**115,000**
194.105.546001 - Repair/Maint-Bldg Grounds	115,520	115,000
Reserves - (990)	**2,880**	**4,000**
194.990.599001 - Uses - Reserve For Contingencies	2,880	-
194.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	4,000
301 - Capital Projects & Equipment Replacement Fund	**32,041,070**	**40,739,020**
Animal Control - (136)	**110,000**	**-**
301.136.562000 - Buildings	110,000	-
County Communications - (112)	**4,464,000**	**-**
301.112.563000 - Infrastructure	64,000	-
301.112.564000 - Machinery And Equipment	4,400,000	-

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County EMS - (240)	**125,000**	**3,373,000**
301.240.562000 - Buildings	-	1,725,000
301.240.563000 - Infrastructure	125,000	-
301.240.564000 - Machinery And Equipment	-	1,648,000
County Fire - (246)	**125,000**	**2,985,000**
301.246.562000 - Buildings	-	1,725,000
301.246.563000 - Infrastructure	125,000	-
301.246.564000 - Machinery And Equipment	-	1,260,000
County Manager - (105)	**1,055,570**	**1,385,000**
301.105.562000 - Buildings	-	185,000
301.105.563000 - Infrastructure	1,055,570	1,200,000
Courthouse Facilities - (233)	**1,000,000**	**750,000**
301.233.562000 - Buildings	400,000	-
301.233.563000 - Infrastructure	600,000	670,000
301.233.564000 - Machinery And Equipment	-	80,000
Emergency Management - (131)	**11,373,000**	**11,473,000**
301.131.562000 - Buildings	11,373,000	11,473,000
Facilities	**-**	**150,000**
301.223.562000 - Buildings	-	150,000
Landfill - (325)	**4,411,660**	**-**
301.325.563000 - Infrastructure	4,411,660	-
Maintenance - (122)	**50,000**	**150,000**
301.122.563000 - Infrastructure	50,000	150,000
Mosquito Control - (132)	**-**	**60,000**
301.132.564000 - Machinery And Equipment	-	60,000
Parks & Recreation - (410)	**-**	**4,782,020**
301.410.562000 - Buildings	-	350,000
301.410.563000 - Infrastructure	-	4,432,020
Planning & Zoning - (126)	**-**	**90,000**
301.126.562000 - Buildings	-	90,000
Reserves - (990)	**8,298,500**	**14,770,000**
301.990.599001 - Uses - Reserve For Contingencies	1,293,840	12,038,600
301.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	2,291,760	2,731,400
301.990.599005 - Uses - Reserve For Capital Outlay	3,212,900	-
301.990.599009 - Uses - Unavailable/Nonspendable	1,500,000	-
Road / Bridge - (310)	**878,340**	**771,000**
301.310.564000 - Machinery And Equipment	878,340	771,000
Tourism Development - (160)	**150,000**	**-**
301.160.563000 - Infrastructure	150,000	-
363 - Road Improvement & Restoration Fund	**21,672,120**	**18,786,050**
Reserves - (990)	**9,307,399**	**2,923,660**
363.990.599001 - Uses - Reserve For Contingencies	939,230	1,269,000
363.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,408,850	1,654,660
363.990.599005 - Uses - Reserve For Capital Outlay	6,959,319	-
Road / Bridge - (310)	**12,364,721**	**15,862,390**
363.310.531001 - Prof Srv-Engineering	447,518	-
363.310.531008 - Prof Srv-Demolition Expert	150,000	200,000
363.310.541000 - Communications Services, Devices And Accessories	-	550,000
363.310.546014 - Repair/Main-R&B Resurfacing	499,000	650,000
363.310.563000 - Infrastructure	11,268,203	14,462,390
402 - Landfill Operations Fund - (402)	**8,387,559**	**14,026,710**
Landfill - (325)	**5,338,309**	**10,642,590**
402.325.511000 - Executive Salary	160,700	285,100
402.325.512000 - Regular Salary And Wages	1,012,700	919,200
402.325.514000 - Overtime	106,900	32,900
402.325.521000 - Fica Taxes	100,600	96,700
402.325.522000 - Retirement Contributions	208,900	172,200
402.325.523001 - Health Insurance	252,000	261,800

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
402.325.523002 - Life Insurance	2,300	1,900
402.325.524000 - Workers' Compensation	48,500	39,400
402.325.531000 - Professional Services	39,300	10,000
402.325.531001 - Prof Srv-Engineering	35,200	17,000
402.325.531005 - Prof Srv-Lab Analysis	20,600	20,600
402.325.534000 - Other Contractual Services	605,000	-
402.325.534001 - Contr Srv-Other	43,500	16,500
402.325.534004 - Contr Srv-Waste Tire Disposal	110,000	90,000
402.325.534006 - Contr Srv - New River	860,439	968,800
402.325.540000 - Travel And Per Diem	1,000	1,000
402.325.541000 - Communications Services, Devices And Accessories	8,750	15,000
402.325.542000 - Freight & Postage Services	500	500
402.325.543000 - Utility Services	28,200	40,000
402.325.544000 - Rentals And Leases	4,700	5,000
402.325.546000 - Repair And Maintenance Services	-	600
402.325.546001 - Repair/Maint-Bldg Grounds	105,150	75,000
402.325.546008 - Repair/Maint-Automotive	5,800	5,800
402.325.546019 - Repair/Maint-Equipment	162,200	85,000
402.325.548000 - Promotional Activities	1,400	-
402.325.549000 - Other Current Charges And Obligations	13,900	18,000
402.325.549009 - Comm/Fees/Cost-Legal Adv	1,900	2,000
402.325.549010 - Comm/Fees/Cost-Tc Txd Fees	4,500	4,500
402.325.549016 - General Admin Cost Allocation	123,800	103,290
402.325.549017 - Comm/Fees/Cost-Tax Collec	64,600	64,600
402.325.551000 - Office Supplies	1,800	2,000
402.325.552001 - Gasoline Oil & Lubricants	296,100	320,000
402.325.552002 - Computer Software	3,000	3,000
402.325.552003 - Miscellaneous Supplies	15,800	16,000
402.325.552007 - Clothing & Wearing Apprl	6,200	6,800
402.325.552008 - Tools & Small Implements	3,000	2,000
402.325.552012 - Equipment under $1000	3,700	3,700
402.325.554000 - Books, Publications, Subscriptions And Memberships	500	500
402.325.555000 - Training	3,900	4,000
402.325.563000 - Infrastructure	30,000	5,000,000
402.325.564000 - Machinery And Equipment	820,070	1,301,000
402.325.564001 - Equipment $1K<$5K	5,100	5,100
402.325.595001 - Compensated Absences	5,000	5,000
402.325.595002 - Loss Of Assets	11,100	621,100
Landfill - Long-Term Care - (328)	**365,102**	**362,700**
402.328.531001 - Prof Srv-Engineering	25,300	-
402.328.531005 - Prof Srv-Lab Analysis	20,600	40,000
402.328.534000 - Other Contractual Services	302,600	314,100
402.328.541000 - Communications Services, Devices And Accessories	1,300	-
402.328.543000 - Utility Services	3,600	4,200
402.328.544004 - Rental/Lease-Equipment	800	-
402.328.546001 - Repair/Maint-Bldg Grounds	5,200	2,600
402.328.546019 - Repair/Maint-Equipment	2	1,000
402.328.552003 - Miscellaneous Supplies	800	800
402.328.564001 - Equipment $1K<$5K	4,900	-
Recycling - (320)	**560,322**	**380,330**
402.320.512000 - Regular Salary And Wages	120,600	180,200
402.320.514000 - Overtime	12,300	10,400
402.320.521000 - Fica Taxes	10,400	14,800
402.320.522000 - Retirement Contributions	35,200	32,100
402.320.523001 - Health Insurance	28,000	46,200
402.320.523002 - Life Insurance	200	300
402.320.524000 - Workers' Compensation	7,100	8,900
402.320.534001 - Contr Srv-Other	230,000	-
402.320.541000 - Communications Services, Devices And Accessories	500	1,000
402.320.543000 - Utility Services	4,600	6,000

FY 2026-2027 Preliminary Budget

Fund/Department/Account	2026 Revised Budget	2027 Preliminary Budget
402.320.546008 - Repair/Maint-Automotive	13,300	8,000
402.320.546019 - Repair/Maint-Equipment	13,200	6,000
402.320.546020 - Repair/Maint-Lines	5,300	-
402.320.549016 - General Admin Cost Allocation	23,522	24,230
402.320.552001 - Gasoline Oil & Lubricants	37,700	25,000
402.320.552003 - Miscellaneous Supplies	11,000	10,000
402.320.552007 - Clothing & Wearing Apprl	1,500	1,400
402.320.552008 - Tools & Small Implements	2,200	2,400
402.320.552012 - Equipment under $1000	-	2,400
402.320.552013 - Small Equipment < 1,000	2,400	-
402.320.555000 - Training	1,300	1,000
Reserves - (990)	**2,123,826**	**2,641,090**
402.990.599001 - Uses - Reserve For Contingencies	26,215	808,100
402.990.599002 - Reserve Restricted For Landfill Closure	1,476,821	620,790
402.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	620,790	1,212,200
501 - Fleet	**-**	**3,798,100**
Fleet - (311)	**-**	**3,220,080**
501.311.511000 - Executive Salary	-	157,900
501.311.512000 - Regular Salary And Wages	-	468,100
501.311.514000 - Overtime	-	42,700
501.311.521000 - Fica Taxes	-	52,300
501.311.522000 - Retirement Contributions	-	87,800
501.311.523001 - Health Insurance	-	169,400
501.311.523002 - Life Insurance	-	1,100
501.311.524000 - Workers' Compensation	-	19,700
501.311.531000 - Professional Services	-	1,500
501.311.534000 - Other Contractual Services	-	7,500
501.311.540000 - Travel And Per Diem	-	5,000
501.311.541000 - Communications Services, Devices And Accessories	-	4,000
501.311.542000 - Freight & Postage Services	-	500
501.311.543000 - Utility Services	-	20,000
501.311.544004 - Rental/Lease-Equipment	-	5,000
501.311.546001 - Repair/Maint-Bldg Grounds	-	30,000
501.311.546019 - Repair/Maint-Equipment	-	700,000
501.311.549000 - Other Current Charges And Obligations	-	2,500
501.311.549016 - General Admin Cost Allocation	-	85,080
501.311.551000 - Office Supplies	-	2,000
501.311.552001 - Gasoline Oil & Lubricants	-	1,028,500
501.311.552002 - Computer Software	-	36,000
501.311.552003 - Miscellaneous Supplies	-	15,000
501.311.552007 - Clothing & Wearing Apprl	-	15,000
501.311.552008 - Tools & Small Implements	-	15,000
501.311.552013 - Small Equipment < 1,000	-	2,500
501.311.554000 - Books, Publications, Subscriptions And Memberships	-	6,000
501.311.555000 - Training	-	5,000
501.311.564000 - Machinery And Equipment	-	235,000
Reserves - (990)	**-**	**578,020**
501.990.599001 - Uses - Reserve For Contingencies	-	231,220
501.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	-	346,800
Grand Total	**207,316,394**	**214,465,756**

Constitutional Officers and Support Funding

Constitutional Officers

	2026	2027	Variance
Clerk to Board	1,396,932	1,393,816	(3,116)
Property Appraiser	1,446,634	1,449,769	3,135
Sheriff	23,635,297	28,127,559	4,492,262
Supervisor Of Elections	990,000	1,110,000	120,000
Tax Collector	991,080	1,000,000	8,920
Grand Total	**28,459,943**	**33,081,144**	**4,621,201**

Support Funding

	2026	2027	Variance
8Th Circuit Court	800,026	686,000	(114,026)
Court Innovations	124,300	93,800	(30,500)
Courthouse Facilities	2,169,300	957,000	(1,212,300)
Guardian Ad Litem	11,822	7,650	(4,172)
Health Services	582,100	506,032	(76,068)
Juvenile Assessment	8,300	9,000	700
LARC	82,000	90,200	8,200
Law Library	8,300	9,000	700
Legal Aid	8,300	9,000	700
Medical Examiner	300,000	283,500	(16,500)
Municipal Fire	1,619,057	1,787,620	168,563
Public Defender	92,400	228,000	135,600
State Attorney	90,150	79,200	(10,950)
Value Adjustment Board	4,300	4,000	(300)
Welfare HCRA	1,174,600	1,245,300	70,700
Grand Total	**7,074,955**	**5,995,302**	**(1,079,653)**

Levy County FY27 6-Year Capital Improvement Plan

Fund/Department/Project	2027	2028	2029	2030	2031	2032
001 - General Fund	286,565	-	-	-	-	-
Budget Office - (118)	153,000	-	-	-	-	-
New ERP software	153,000	-	-	-	-	-
Code Enforcement - (124)	1,700	-	-	-	-	-
Equipment $1K<$5K. Daily Operations	1,700	-	-	-	-	-
Emergency Management - (131)	118,865	-	-	-	-	-
Capital for grant match	98,865	-	-	-	-	-
Grant match capital	20,000	-	-	-	-	-
Human Resources - (108)	12,000	-	-	-	-	-
Human Resources Department- Copy Machine	12,000	-	-	-	-	-
Information Technology - (110)	1,000	-	-	-	-	-
Equipment $1K<$5K	1,000	-	-	-	-	-
101 - Road & Bridge Fund	160,150	-	-	-	-	-
Road / Bridge - (310)	160,150	-	-	-	-	-
Misc. Operational Equipment & Monitoring Wells @ Pit	90,000	-	-	-	-	-
Miscellaneous equipment	10,000	-	-	-	-	-
OpenGov FY27 27,465.00 (+ Permit Fee Program)	60,150	-	-	-	-	-
107 - Court Technology Fund	175,000	-	-	-	-	-
Public Defender - Information Systems	175,000	-	-	-	-	-
Total	175,000	-	-	-	-	-
108 - Public Transit Fund	2,404,270	170,000	180,000	-	-	-
Transit - (150)	2,404,270	170,000	180,000	-	-	-
Building Façade	150,000	-	-	-	-	-
FDOT Vehicle Replacement - FDOT G3050	168,337	-	-	-	-	-
New Vehicle - Grant Funded	340,000	170,000	180,000	-	-	-
Paving Project Grant Funded	165,178	-	-	-	-	-
Replacement Tablets	-	-	-	-	-	-
Shop Bay Expansion Grant Funded	1,329,703	-	-	-	-	-
Shop Equipment Grant Funded	251,052	-	-	-	-	-
115 - Grants Fund	805,000	-	-	-	-	-
County EMS - (240)	63,500	-	-	-	-	-
Generator procurement and installation for Station 7	63,500	-	-	-	-	-
County Fire - (246)	294,500	-	-	-	-	-
Public Safety (Govt Complex) Renovations - Grant Funded	294,500	-	-	-	-	-
Library - (462)	17,000	-	-	-	-	-
Book Orders	17,000	-	-	-	-	-
Road / Bridge - (310)	430,000	-	-	-	-	-
Emergency Generator at the Cedar Key Airport	50,000	-	-	-	-	-
Shoreline Restoration at the Cedar Key Airport	380,000	-	-	-	-	-
116 - Emergency Medical Services Fund	5,500	162,500	5,900	6,100	-	-
County EMS - (240)	5,500	162,500	5,900	6,100	-	-
Generator R5	-	47,300	-	-	-	-
LUCAS 3 Chest Compression System - Otter Creek	-	29,000	-	-	-	-
Stair Chair	5,500	5,500	5,900	6,100	-	-
Stair chair - Otter Creek	-	5,700	-	-	-	-
Stretcher - Otter Creek	-	45,000	-	-	-	-
Ultrasound - Otter Creek	-	5,000	-	-	-	-
Vent - Otter Creek	-	25,000	-	-	-	-
120 - Fire Control Fund	66,000	30,000	-	-	-	-
County Fire - (246)	66,000	30,000	-	-	-	-
Air Pack	8,500	-	-	-	-	-
Extrication Tools	28,000	-	-	-	-	-
Extrication tools - Otter Creek	-	30,000	-	-	-	-
Gear Dryer	13,000	-	-	-	-	-

Levy County FY27 6-Year Capital Improvement Plan

Fund/Department/Project	2027	2028	2029	2030	2031	2032
Pony Pump	16,500	-	-	-	-	-
122 - Article V Grant Fund	100,000	-	-	-	-	-
Courthouse Facilities - (233)	100,000	-	-	-	-	-
Buildings	100,000	-	-	-	-	-
125 - Utilities Fund	675,000	380,000	-	-	-	-
Manatee Water System - (701)	375,000	80,000	-	-	-	-
New Generator - Manatee Water	75,000	-	-	-	-	-
New Well - Manatee Water	300,000	-	-	-	-	-
Water Line Improvements - Manatee Water	-	80,000	-	-	-	-
University Water Oaks System - (702)	300,000	300,000	-	-	-	-
University Oaks Phase V - State Appropriation	-	-	-	-	-	-
University Oaks Water - Pump upgrades for Fire Protection	300,000	-	-	-	-	-
University Oaks Water - Water line extensions and hook ups	-	300,000	-	-	-	-
130 - Additional Court Costs Fund	9,000	-	-	-	-	-
Court Innovations - Alternative Dispute Resolution	9,000	-	-	-	-	-
Equipment	9,000	-	-	-	-	-
134 - Building Inspections & Safety Fund	118,500	-	-	-	-	-
Building Services - (125)	118,500	-	-	-	-	-
Awnings & Gutters	90,000	-	-	-	-	-
Printer	10,000	-	-	-	-	-
Scanners and monitors	5,000	-	-	-	-	-
Virtual Inspections Software	13,500	-	-	-	-	-
140 - Impact Fees - EMS Fund	182,900	-	-	-	-	-
Impact Fees - EMS - (601)	182,900	-	-	-	-	-
Improvements for EMS	182,900	-	-	-	-	-
141 - Impact Fees - Parks Fund	172,600	-	-	-	-	-
Impact Fees - Parks - (602)	172,600	-	-	-	-	-
Parks Impact Fe Projects	172,600	-	-	-	-	-
150 - Impact Fees - Road District I Fund	222,600	-	-	-	-	-
Impact Fees - Roads District 1 - (625)	222,600	-	-	-	-	-
Road District 1 Impact Fee Projects	222,600	-	-	-	-	-
151 - Impact Fees - Road District II Fund	1,962,500	-	-	-	-	-
Impact Fees - Roads District 2 - (626)	1,962,500	-	-	-	-	-
CR 241 - From SR27 To County Line	1,962,500	-	-	-	-	-
152 - Impact Fees - Road District III Fund	676,200	-	-	-	-	-
Impact Fees - Roads District 3 - (627)	676,200	-	-	-	-	-
Road Impact Fee District 3 Projects	676,200	-	-	-	-	-
153 - Impact Fees - Road District IV Fund	756,000	-	-	-	-	-
Impact Fees - Roads District 4 - (628)	756,000	-	-	-	-	-
Road Impact Fee District 5 Projects	756,000	-	-	-	-	-
172 - Law Enforce Trust - Investigations Fun	38,500	-	-	-	-	-
Investigative Cost Recovery - (151)	38,500	-	-	-	-	-
Equipment	38,500	-	-	-	-	-
301 - Capital Projects & Equipment Replace	25,969,020	12,848,300	4,555,000	1,697,000	640,000	216,000
County EMS - (240)	3,373,000	4,363,000	2,182,000	818,000	-	-
6507 Power Pro 2Stretcher	85,000	90,000	95,000	100,000	-	-
Ambulance - Otter Creek	-	400,000	-	-	-	-
Fleet Barn	125,000	-	-	-	-	-
Generator R10	50,000	-	-	-	-	-
Generator ST 11	25,000	-	-	-	-	-
Heart monitor - Otter Creek	-	70,000	-	-	-	-
Heart monitors	272,000	145,000	-	-	-	-

Levy County FY27 6-Year Capital Improvement Plan

Fund/Department/Project	2027	2028	2029	2030	2031	2032
LUCAS 3 Chest Compression System	81,000	58,000	62,000	68,000	-	-
Maintenance Truck	35,000	-	-	-	-	-
New Ambulances	800,000	800,000	-	-	-	-
New DPS Facility	350,000	-	-	-	-	-
Remount ambulance	300,000	300,000	625,000	650,000	-	-
Sation 11 Replacement	-	-	1,400,000	-	-	-
Station (dual)	1,250,000	-	-	-	-	-
Station 5 (replacement) - Otter Creek	-	2,500,000	-	-	-	-
County Fire - (246)	2,985,000	1,797,300	1,400,000	-	-	-
Fire Engine	800,000	-	-	-	-	-
Fire Engine - Otter Creek	-	900,000	-	-	-	-
Fleet Barn	125,000	-	-	-	-	-
Generator S4	-	47,300	-	-	-	-
Generator ST 11	25,000	-	-	-	-	-
Maintenance Truck	35,000	-	-	-	-	-
New DPS Facility	350,000	-	-	-	-	-
Squad - Otter Creek	-	350,000	-	-	-	-
Station (dual)	1,250,000	-	-	-	-	-
Station 11 replacement	-	-	1,400,000	-	-	-
Tanker	400,000	-	-	-	-	-
Tanker - Otter Creek	-	500,000	-	-	-	-
County Manager - (105)	1,385,000	240,000	100,000	100,000	100,000	-
AG Center Roof	55,000	-	-	-	-	-
P-500 - Air Conditioner Replacement Program	200,000	200,000	100,000	100,000	100,000	-
P-500 - BOCC BATHROOMS REPAIR & REMODEL	100,000	-	-	-	-	-
P-500 - Parking Lot	1,000,000	-	-	-	-	-
P-500 - Roof Replacement Program	30,000	40,000	-	-	-	-
Courthouse Facilities - (233)	750,000	-	-	-	-	-
Courthouse Renovations Project	450,000	-	-	-	-	-
Courtroom A Air Conditioner	80,000	-	-	-	-	-
NEW CARPET IN COURT HOUSE FACILITIES	70,000	-	-	-	-	-
SINKHOLE MITIGATION @ COURTHOUSE	150,000	-	-	-	-	-
Emergency Management - (131)	11,473,000	5,000,000	-	-	-	-
Conference Room C - Technology Upgrade	100,000	-	-	-	-	-
New EOC - Grant and County Funded	11,373,000	5,000,000	-	-	-	-
Facilities	150,000	-	-	-	-	-
DPS FACILITY REPAIR HURRICANE DAMAGE	150,000	-	-	-	-	-
Fleet - (311)	-	-	100,000	-	-	-
Mill and Resurface County Barn parking lot around shop	-	-	100,000	-	-	-
Maintenance - (122)	150,000	130,000	-	-	-	-
Mini-Track with mulching heads/enclosed cab	150,000	-	-	-	-	-
New Truck with Utility Body for Maint Dept. 4d 3/4 ton	-	80,000	-	-	-	-
Pole Barn for Equipment storage	-	50,000	-	-	-	-
Mosquito Control - (132)	60,000	-	-	-	-	-
New Spray Truck	60,000	-	-	-	-	-
Parks & Recreation - (410)	4,782,020	630,000	-	-	-	-
#4 Boat Ramp & Parking Lot	500,000	-	-	-	-	-
#4 Bridge Replacement	1,107,020	-	-	-	-	-
Beck Park Renovations	-	200,000	-	-	-	-
Blue Springs Renovations	-	350,000	-	-	-	-
Fowler's Bluff Boat Ramp	500,000	-	-	-	-	-
Mowing Tractor (Devil's Hammock)	75,000	-	-	-	-	-
New Vehicle for Parks Dept	-	80,000	-	-	-	-
Renovation/repairs for Big Dock	1,600,000	-	-	-	-	-
Shell Mound Office & Bathhouse	350,000	-	-	-	-	-
Waccasassa Boat Ramp	650,000	-	-	-	-	-
Planning & Zoning - (126)	90,000	-	-	-	-	-
Repair/Maintenance & Building Improvements	90,000	-	-	-	-	-

Levy County FY27 6-Year Capital Improvement Plan

Fund/Department/Project	2027	2028	2029	2030	2031	2032
Road / Bridge - (310)	771,000	688,000	773,000	779,000	540,000	216,000
Construction Equipment	185,000	-	-	120,000	-	-
Emergency Services	20,000	-	-	-	-	-
Hauling/Dump Trucks	-	120,000	120,000	120,000	120,000	-
Mining Equipment	-	-	-	350,000	-	-
MOT Safety Equipment	40,000	-	-	-	-	-
Vegetation & Litter Management	126,000	150,000	175,000	189,000	-	198,000
Vegetation Management	-	210,000	318,000	-	250,000	18,000
Vegetation Trimming Management	-	208,000	-	-	-	-
Water Truck	250,000	-	-	-	-	-
Work trucks	150,000	-	160,000	-	170,000	-
363 - Road Improvement & Restoration Fur	14,462,390	1,584,000	7,495,849	2,087,000	446,000	-
Road / Bridge - (310)	14,462,390	1,584,000	7,495,849	2,087,000	446,000	-
433114-4 GTL APT	-	750,000	-	-	-	-
433114-5 GTL APT	-	-	750,000	1,250,000	-	-
444410-2 GTL APT	175,000	-	-	-	-	-
444410-2-GTL APT	700,000	-	-	-	-	-
CR 241 - From SR27 To County Line	1,500,000	-	-	-	-	-
CR337 - From CR336 To SR121	2,400,000	-	-	-	-	-
CR347 - From SR24 To Lower Suwannee River Preserve	-	-	5,736,849	-	-	-
CR40 - From US19 To Sapp Street	1,342,375	-	-	-	-	-
LAP C32 SIDEWALK CONSTRUCTION	4,053,640	-	-	-	-	-
NE 119th TER - From Lcr 102 To NE 69th LN	-	-	-	380,000	-	-
NE 150th AVE - From C316 To NE 5th ST	-	-	200,000	-	-	-
NW 66th AVE - From LCR 218 To CR346	-	350,000	-	-	-	-
Resurfacing Program	449,000	484,000	509,000	457,000	446,000	-
SCOP CR330	2,500,000	-	-	-	-	-
SCOP CR346	1,342,375	-	-	-	-	-
SE 117th TER - From C326 To SE 37th LN	-	-	300,000	-	-	-
402 - Landfill Operations Fund - (402)	6,306,100	1,170,000	445,000	670,000	300,000	440,000
Landfill - (325)	6,306,100	1,170,000	445,000	670,000	300,000	440,000
4 x 4, 1/2 ton truck	55,000	-	-	-	60,000	-
48' live bottom trailers	216,000	-	115,000	-	-	120,000
Backhoe	-	-	160,000	-	-	-
Class III Trench	5,000,000	-	-	-	-	-
D6 Dozer	-	-	-	500,000	-	-
Garbage Compactor	-	1,000,000	-	-	-	-
Hazardous Waste Building	-	-	-	-	-	-
Knuckle Boom	860,000	-	-	-	-	-
Rolloff truck	-	-	-	-	-	320,000
Semi	170,000	170,000	170,000	170,000	190,000	-
Skid steer	-	-	-	-	50,000	-
Small Items	5,100	-	-	-	-	-
501 - Fleet	235,000	110,000	75,000	45,000	-	-
Fleet - (311)	235,000	110,000	75,000	45,000	-	-
4 Post HYD Lift	-	45,000	-	-	-	-
4 Post Hyd Vehcile Lift	45,000	-	-	-	-	-
Replace Admin Vehcile FLT 2	-	-	-	45,000	-	-
Replace FLT1 Fleet 4WD Truck	-	65,000	-	-	-	-
Replace FLT4 Mechanic Truck	78,000	-	-	-	-	-
Replace FLT7 Mechanic Truck	-	-	75,000	-	-	-
Replace FLT9 Welding /Mechanic Truck	95,000	-	-	-	-	-
Tire Machine	17,000	-	-	-	-	-
Grand Total	**55,788,795**	**16,454,800**	**12,756,749**	**4,505,100**	**1,386,000**	**656,000**