



LEVY COUNTY

BOARD OF COUNTY COMMISSIONERS



TENTATIVE BUDGET



SEPTEMBER 8, 2026

*Where Business,
Family & Nature Thrive*



2027 Tentative Budget Book Table of Contents

Exhibit A to Resolution Number 2026-41	1
Summary by Fund	2
Consolidated Revenues & Expenditures by Fund	3
Budget Summary by Fund & Major Category	6
Proposed Budget by Fund, Department & Account	10
Proposed Budget by Department, Fund & Account	44
Summary of Changes from Proposed Budget	87

Exhibit "A" to Resolution Number 2026-41
Tentative Budget
Countywide Summary by Fund Type and Function

Revenues	Governmental Funds			Proprietary Funds	Total Revenues
	General Fund	Special Revenue Funds	Capital Funds	Enterprise Funds	
Taxes	\$ 36,251,934	\$ 2,960,000	\$ -	\$ -	\$ 39,211,934
Permits, Fees, & Special Assessments	\$ -	\$ 11,560,679	\$ -	\$ 2,716,834	\$ 14,277,513
Charges for Services	\$ 2,878,760	\$ 5,812,100	\$ -	\$ 1,876,992	\$ 10,567,852
Intergovernmental Revenue	\$ 13,335,440	\$ 15,513,121	\$ 25,525,541	\$ 288,750	\$ 54,662,852
Judgements, Fines, & Forfeits	\$ 5,970	\$ 63,500	\$ -	\$ -	\$ 69,470
Miscellaneous Revenues	\$ 799,680	\$ 819,100	\$ 810,000	\$ 4,084,100	\$ 6,512,880
Other Sources	\$ 19,250,000	\$ 25,099,626	\$ 28,864,000	\$ 3,494,200	\$ 76,707,826
Total Revenues	\$ 72,521,784	\$ 61,828,126	\$ 55,199,541	\$ 12,460,876	\$ 202,010,327
Expenditures	Governmental Funds			Proprietary Funds	Total Expenditures
	General Fund	Special Revenue Funds	Capital Funds	Enterprise Funds	
General Government	\$ 35,729,750	\$ 12,890,065	\$ 27,414,146	\$ 3,558,650	\$ 79,592,611
Public Safety	\$ 28,155,179	\$ 19,442,940	\$ 2,769,000	\$ -	\$ 50,367,119
Physical Environment	\$ 933,920	\$ 4,576,180	\$ 5,100,000	\$ 5,760,646	\$ 16,370,746
Transportation	\$ -	\$ 15,053,206	\$ 16,119,375	\$ 3,141,580	\$ 34,314,161
Economic Development	\$ 168,400	\$ 4,473,920	\$ -	\$ -	\$ 4,642,320
Human Services	\$ 2,061,207	\$ 302,600	\$ 60,000	\$ -	\$ 2,423,807
Culture & Recreation	\$ 866,275	\$ 1,371,615	\$ 3,737,020	\$ -	\$ 5,974,910
Other Uses	\$ 4,607,053	\$ 3,717,600	\$ -	\$ -	\$ 8,324,653
Total Expenditures	\$ 72,521,784	\$ 61,828,126	\$ 55,199,541	\$ 12,460,876	\$ 202,010,327

Summary By Fund	2026 Revised Budget	2027 Proposed Budget	Variance
001 - General Fund	80,131,805	72,521,784	(7,610,021)
101 - Road & Bridge Fund	10,080,063	8,305,428	(1,774,635)
102 - Local Housing Assistance (SHIP) Fund	3,124,200	1,901,840	(1,222,360)
104 - State Mosquito Control Fund	132,860	255,260	122,400
107 - Court Technology Fund	350,600	417,000	66,400
108 - Public Transit Fund	3,240,369	4,231,640	991,271
109 - E911 Communications Fund - (109)	480,200	442,000	(38,200)
113 - Court Facilities Fund	656,722	648,000	(8,722)
115 - Grants Fund	7,234,732	7,173,321	(61,411)
116 - Emergency Medical Services Fund	14,997,167	15,890,556	893,389
120 - Fire Control Fund	5,196,830	7,238,362	2,041,532
122 - Article V Grant Fund	1,271,200	217,000	(1,054,200)
123 - Tourist Development Fund	2,053,840	2,280,400	226,560
125 - Utilities Fund	794,162	847,656	53,494
127 - County Communications Fund	70,600	121,000	50,400
128 - TDT 4th Penny Fund (128)	35,729,750	1,192,000	157,740
130 - Additional Court Costs Fund	156,900	143,000	(13,900)
134 - Building Inspections & Safety Fund	3,440,300	2,375,304	(1,064,996)
140 - Impact Fees - EMS Fund	225,400	217,700	(7,700)
141 - Impact Fees - Parks Fund	279,480	205,500	(73,980)
150 - Impact Fees - Road District I Fund	705,300	265,000	(440,300)
151 - Impact Fees - Road District II Fund	2,462,700	2,407,500	(55,200)
152 - Impact Fees - Road District III Fund	680,500	805,000	124,500
153 - Impact Fees - Road District IV Fund	872,400	900,000	27,600
160 - Restore Act Fund	2,640,000	1,500,000	(1,140,000)
161 - Opioid Litigation Settlements Fund	248,600	503,000	254,400
170 - Sheriff Federal Forfeiture Fund	65,300	65,000	(300)
171 - Law Enforce Trust - Special Law Fund	27,600	27,800	200
172 - Law Enforce Trust - Investigations Fund	44,700	55,200	10,500
173 - Law Enforce Trust - Crime Prevention F	141,000	145,800	4,800
174 - Law Enforce Trust - Local Law Fund	55,200	67,500	12,300
180 - MSBU's Fund	450,240	864,359	414,119
194 - ARPA Local Assistance and Tribal Consis	118,400	119,000	600
301 - Capital Projects & Equipment Replacem	32,041,070	36,413,491	4,372,421
363 - Road Improvement & Restoration Fund	21,672,120	18,786,050	(2,886,070)
402 - Landfill Operations Fund - (402)	8,387,559	8,662,776	275,217
501 - Fleet	0	3,798,100	3,798,100
Grand Total	240,259,869	202,010,327	(3,554,052)

Consolidated Revenues & Expenditures By Fund	2026 Revised Budget	2027 Proposed Budget	Variance
001 - General Fund			
Revenues & Other Inflows	80,131,805	72,521,784	(7,610,021)
Expenses & Other Outflows	80,131,805	72,521,784	(7,610,021)
001 - General Fund Total	160,263,610	145,043,568	(15,220,042)
101 - Road & Bridge Fund			
Revenues & Other Inflows	10,051,063	8,305,428	(1,745,635)
Expenses & Other Outflows	10,080,063	8,305,428	(1,774,635)
101 - Road & Bridge Fund Total	20,131,126	16,610,856	(3,520,270)
102 - Local Housing Assistance (SHIP) Fund			
Revenues & Other Inflows	3,124,200	1,901,840	(1,222,360)
Expenses & Other Outflows	3,124,200	1,901,840	(1,222,360)
102 - Local Housing Assistance (SHIP) Fund Total	6,248,400	3,803,680	(2,444,720)
104 - State Mosquito Control Fund			
Revenues & Other Inflows	132,860	255,260	122,400
Expenses & Other Outflows	132,860	255,260	122,400
104 - State Mosquito Control Fund Total	265,720	510,520	244,800
107 - Court Technology Fund			
Revenues & Other Inflows	350,600	417,000	66,400
Expenses & Other Outflows	350,600	417,000	66,400
107 - Court Technology Fund Total	701,200	834,000	132,800
108 - Public Transit Fund			
Revenues & Other Inflows	3,240,369	4,231,640	991,271
Expenses & Other Outflows	3,240,369	4,231,640	991,271
108 - Public Transit Fund Total	6,480,738	8,463,280	1,982,542
109 - E911 Communications Fund - (109)			
Revenues & Other Inflows	480,200	442,000	(38,200)
Expenses & Other Outflows	480,200	442,000	(38,200)
109 - E911 Communications Fund - (109) Total	960,400	884,000	(76,400)
113 - Court Facilities Fund			
Revenues & Other Inflows	656,722	648,000	(8,722)
Expenses & Other Outflows	656,722	648,000	(8,722)
113 - Court Facilities Fund Total	1,313,444	1,296,000	(17,444)
115 - Grants Fund			
Revenues & Other Inflows	10,093,762	7,173,321	(2,920,441)
Expenses & Other Outflows	7,234,732	7,173,321	(61,411)
115 - Grants Fund Total	17,328,494	14,346,642	(2,981,852)
116 - Emergency Medical Services Fund			
Revenues & Other Inflows	14,997,167	15,890,556	893,389
Expenses & Other Outflows	14,997,167	15,890,556	893,389
116 - Emergency Medical Services Fund Total	29,994,334	31,781,112	1,786,778
120 - Fire Control Fund			
Revenues & Other Inflows	5,196,830	7,238,362	2,041,532
Expenses & Other Outflows	5,196,830	7,238,362	2,041,532
120 - Fire Control Fund Total	10,393,660	14,476,724	4,083,064
122 - Article V Grant Fund			
Revenues & Other Inflows	1,271,200	217,000	(1,054,200)
Expenses & Other Outflows	1,271,200	217,000	(1,054,200)
122 - Article V Grant Fund Total	2,542,400	434,000	(2,108,400)
123 - Tourist Development Fund			
Revenues & Other Inflows	2,053,840	2,280,400	226,560

Tentative Budget - 9.8.26

Consolidated Revenues & Expenditures By Fund	2026 Revised Budget	2027 Proposed Budget	Variance
Expenses & Other Outflows	2,053,840	2,280,400	226,560
123 - Tourist Development Fund Total	4,107,680	4,560,800	453,120
125 - Utilities Fund			
Revenues & Other Inflows	794,162	847,656	53,494
Expenses & Other Outflows	794,162	847,656	53,494
125 - Utilities Fund Total	1,588,324	1,695,312	106,988
127 - County Communications Fund			
Revenues & Other Inflows	70,600	121,000	50,400
Expenses & Other Outflows	70,600	121,000	50,400
127 - County Communications Fund Total	141,200	242,000	100,800
128 - TDT 4th Penny Fund (128)			
Revenues & Other Inflows	1,034,260	1,192,000	157,740
Expenses & Other Outflows	1,034,260	1,192,000	157,740
128 - TDT 4th Penny Fund (128) Total	2,068,520	2,384,000	315,480
130 - Additional Court Costs Fund			
Revenues & Other Inflows	156,900	143,000	(13,900)
Expenses & Other Outflows	156,900	143,000	(13,900)
130 - Additional Court Costs Fund Total	313,800	286,000	(27,800)
134 - Building Inspections & Safety Fund			
Revenues & Other Inflows	3,440,300	2,375,304	(1,064,996)
Expenses & Other Outflows	3,440,300	2,375,304	(1,064,996)
134 - Building Inspections & Safety Fund Total	6,880,600	4,750,608	(2,129,992)
140 - Impact Fees - EMS Fund			
Revenues & Other Inflows	225,400	217,700	(7,700)
Expenses & Other Outflows	225,400	217,700	(7,700)
140 - Impact Fees - EMS Fund Total	450,800	435,400	(15,400)
141 - Impact Fees - Parks Fund			
Revenues & Other Inflows	279,480	205,500	(73,980)
Expenses & Other Outflows	279,480	205,500	(73,980)
141 - Impact Fees - Parks Fund Total	558,960	411,000	(147,960)
150 - Impact Fees - Road District I Fund			
Revenues & Other Inflows	705,300	265,000	(440,300)
Expenses & Other Outflows	705,300	265,000	(440,300)
150 - Impact Fees - Road District I Fund Total	1,410,600	530,000	(880,600)
151 - Impact Fees - Road District II Fund			
Revenues & Other Inflows	2,462,700	2,407,500	(55,200)
Expenses & Other Outflows	2,462,700	2,407,500	(55,200)
151 - Impact Fees - Road District II Fund Total	4,925,400	4,815,000	(110,400)
152 - Impact Fees - Road District III Fund			
Revenues & Other Inflows	680,500	805,000	124,500
Expenses & Other Outflows	680,500	805,000	124,500
152 - Impact Fees - Road District III Fund Total	1,361,000	1,610,000	249,000
153 - Impact Fees - Road District IV Fund			
Revenues & Other Inflows	872,400	900,000	27,600
Expenses & Other Outflows	872,400	900,000	27,600
153 - Impact Fees - Road District IV Fund Total	1,744,800	1,800,000	55,200
160 - Restore Act Fund			
Revenues & Other Inflows	2,640,000	1,500,000	(1,140,000)
Expenses & Other Outflows	2,640,000	1,500,000	(1,140,000)
160 - Restore Act Fund Total	5,280,000	3,000,000	(2,280,000)

Tentative Budget - 9.8.26

Consolidated Revenues & Expenditures By Fund	2026 Revised Budget	2027 Proposed Budget	Variance
161 - Opioid Litigation Settlements Fund			
Revenues & Other Inflows	248,600	503,000	254,400
Expenses & Other Outflows	248,600	503,000	254,400
161 - Opioid Litigation Settlements Fund Total	497,200	1,006,000	508,800
170 - Sheriff Federal Forfeiture Fund			
Revenues & Other Inflows	65,300	65,000	(300)
Expenses & Other Outflows	65,300	65,000	(300)
170 - Sheriff Federal Forfeiture Fund Total	130,600	130,000	(600)
171 - Law Enforce Trust - Special Law Fund			
Revenues & Other Inflows	27,600	27,800	200
Expenses & Other Outflows	27,600	27,800	200
171 - Law Enforce Trust - Special Law Fund Total	55,200	55,600	400
172 - Law Enforce Trust - Investigations Fund			
Revenues & Other Inflows	44,700	55,200	10,500
Expenses & Other Outflows	44,700	55,200	10,500
172 - Law Enforce Trust - Investigations Fund Total	89,400	110,400	21,000
173 - Law Enforce Trust - Crime Prevention Fund			
Revenues & Other Inflows	141,000	145,800	4,800
Expenses & Other Outflows	141,000	145,800	4,800
173 - Law Enforce Trust - Crime Prevention Fund Total	282,000	291,600	9,600
174 - Law Enforce Trust - Local Law Fund			
Revenues & Other Inflows	55,200	67,500	12,300
Expenses & Other Outflows	55,200	67,500	12,300
174 - Law Enforce Trust - Local Law Fund Total	110,400	135,000	24,600
180 - MSBU's Fund			
Revenues & Other Inflows	462,648	864,359	401,711
Expenses & Other Outflows	450,240	864,359	414,119
180 - MSBU's Fund Total	912,888	1,728,718	815,830
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)			
Revenues & Other Inflows	118,400	119,000	600
Expenses & Other Outflows	118,400	119,000	600
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF) Total	236,800	238,000	1,200
301 - Capital Projects & Equipment Replacement Fund			
Revenues & Other Inflows	32,041,070	36,413,491	4,372,421
Expenses & Other Outflows	32,041,070	36,413,491	4,372,421
301 - Capital Projects & Equipment Replacement Fund Total	64,082,140	72,826,982	8,744,842
363 - Road Improvement & Restoration Fund			
Revenues & Other Inflows	21,672,120	18,786,050	(2,886,070)
Expenses & Other Outflows	21,672,120	18,786,050	(2,886,070)
363 - Road Improvement & Restoration Fund Total	43,344,240	37,572,100	(5,772,140)
402 - Landfill Operations Fund - (402)			
Revenues & Other Inflows	8,387,559	8,662,776	275,217
Expenses & Other Outflows	8,387,559	8,662,776	275,217
402 - Landfill Operations Fund - (402) Total	16,775,118	17,325,552	550,434
501 - Fleet			
Revenues & Other Inflows	0	3,798,100	3,798,100
Expenses & Other Outflows	0	3,798,100	3,798,100
501 - Fleet Total	0	7,596,200	7,596,200
Grand Total	413,971,196	404,020,654	(9,950,542)

Budget Summary By Fund & Major Category	2026	2027	Variance
	Revised Budget	Proposed Budget	
001 - General Fund			
Personnel Services	4,019,850	3,351,800	(668,050)
Personnel Taxes & Benefits	1,844,720	1,601,412	(243,308)
Operating Expenditures/Expenses	10,065,961	10,592,305	526,344
Capital Outlay	397,999	177,700	(220,299)
Grants And Aids	490,590	396,572	(94,018)
Other Uses	63,312,685	56,401,995	(6,910,690)
001 - General Fund Total	80,131,805	72,521,784	(7,610,021)
101 - Road & Bridge Fund			
Personnel Services	3,609,569	2,946,500	(663,069)
Personnel Taxes & Benefits	1,852,900	1,454,200	(398,700)
Operating Expenditures/Expenses	3,053,159	1,750,490	(1,302,669)
Capital Outlay	156,318	175,000	18,682
Other Uses	1,408,117	1,979,238	571,121
101 - Road & Bridge Fund Total	10,080,063	8,305,428	(1,774,635)
102 - Local Housing Assistance (SHIP) Fund			
Operating Expenditures/Expenses	2,993,773	1,775,340	(1,218,433)
Other Uses	130,427	126,500	(3,927)
102 - Local Housing Assistance (SHIP) Fund Total	3,124,200	1,901,840	(1,222,360)
104 - State Mosquito Control Fund			
Operating Expenditures/Expenses	54,000	54,000	0
Other Uses	78,860	201,260	122,400
104 - State Mosquito Control Fund Total	132,860	255,260	122,400
107 - Court Technology Fund			
Operating Expenditures/Expenses	325,500	68,000	(257,500)
Capital Outlay	0	175,000	175,000
Other Uses	25,100	174,000	148,900
107 - Court Technology Fund Total	350,600	417,000	66,400
108 - Public Transit Fund			
Personnel Services	552,600	688,500	135,900
Personnel Taxes & Benefits	256,700	349,100	92,400
Operating Expenditures/Expenses	204,400	373,487	169,087
Capital Outlay	1,165,369	2,404,270	1,238,901
Other Uses	1,061,300	416,283	(645,017)
108 - Public Transit Fund Total	3,240,369	4,231,640	991,271
109 - E911 Communications Fund - (109)			
Other Uses	480,200	442,000	(38,200)
109 - E911 Communications Fund - (109) Total	480,200	442,000	(38,200)
113 - Court Facilities Fund			
Operating Expenditures/Expenses	256,348	146,850	(109,498)
Other Uses	400,374	501,150	100,776
113 - Court Facilities Fund Total	656,722	648,000	(8,722)
115 - Grants Fund			
Personnel Services	104,792	113,800	9,008
Personnel Taxes & Benefits	0	45,463	45,463
Operating Expenditures/Expenses	757,894	2,500,600	1,742,706
Capital Outlay	4,027,832	2,184,015	(1,843,817)
Grants And Aids	1,500,000	1,500,000	0
Other Uses	844,214	829,443	(14,771)
115 - Grants Fund Total	7,234,732	7,173,321	(61,411)

Tentative Budget - 9.8.26

Budget Summary By Fund & Major Category	2026	2027	Variance
	Revised Budget	Proposed Budget	
116 - Emergency Medical Services Fund			
Personnel Services	4,584,000	5,196,600	612,600
Personnel Taxes & Benefits	2,937,766	3,270,620	332,854
Operating Expenditures/Expenses	2,171,859	2,370,410	198,551
Capital Outlay	1,722,538	5,500	(1,717,038)
Debt Service	463,950	0	(463,950)
Grants And Aids	800,000	500,000	(300,000)
Other Uses	2,317,054	4,547,426	2,230,372
116 - Emergency Medical Services Fund Total	14,997,167	15,890,556	893,389
120 - Fire Control Fund			
Personnel Services	732,000	1,514,500	782,500
Personnel Taxes & Benefits	473,798	975,280	501,482
Operating Expenditures/Expenses	2,449,214	2,599,610	150,396
Capital Outlay	336,000	66,000	(270,000)
Other Uses	1,205,818	2,082,972	877,154
120 - Fire Control Fund Total	5,196,830	7,238,362	2,041,532
122 - Article V Grant Fund			
Operating Expenditures/Expenses	155,500	104,000	(51,500)
Capital Outlay	0	100,000	100,000
Other Uses	1,115,700	13,000	(1,102,700)
122 - Article V Grant Fund Total	1,271,200	217,000	(1,054,200)
123 - Tourist Development Fund			
Personnel Services	105,400	58,400	(47,000)
Personnel Taxes & Benefits	46,900	28,200	(18,700)
Operating Expenditures/Expenses	399,731	170,080	(229,651)
Capital Outlay	13,750	0	(13,750)
Other Uses	1,488,059	2,023,720	535,661
123 - Tourist Development Fund Total	2,053,840	2,280,400	226,560
125 - Utilities Fund			
Personnel Services	74,800	107,000	32,200
Personnel Taxes & Benefits	58,000	40,325	(17,675)
Operating Expenditures/Expenses	241,773	242,385	612
Capital Outlay	368,989	316,670	(52,319)
Other Uses	50,600	141,276	90,676
125 - Utilities Fund Total	794,162	847,656	53,494
127 - County Communications Fund			
Operating Expenditures/Expenses	33,300	96,800	63,500
Other Uses	37,300	24,200	(13,100)
127 - County Communications Fund Total	70,600	121,000	50,400
128 - TDT 4th Penny Fund (128)			
Operating Expenditures/Expenses	0	941,900	941,900
Other Uses	1,034,260	250,100	(784,160)
128 - TDT 4th Penny Fund (128) Total	1,034,260	1,192,000	157,740
130 - Additional Court Costs Fund			
Operating Expenditures/Expenses	140,600	111,800	(28,800)
Capital Outlay	8,600	9,000	400
Other Uses	7,700	22,200	14,500
130 - Additional Court Costs Fund Total	156,900	143,000	(13,900)
134 - Building Inspections & Safety Fund			
Personnel Services	651,501	731,200	79,699

Tentative Budget - 9.8.26

Budget Summary By Fund & Major Category	2026	2027	Variance
	Revised Budget	Proposed Budget	
Personnel Taxes & Benefits	251,880	238,800	(13,080)
Operating Expenditures/Expenses	198,384	890,920	692,536
Capital Outlay	52,799	118,500	65,701
Other Uses	2,285,736	395,884	(1,889,852)
134 - Building Inspections & Safety Fund Total	3,440,300	2,375,304	(1,064,996)
140 - Impact Fees - EMS Fund			
Capital Outlay	198,500	182,900	(15,600)
Other Uses	26,900	34,800	7,900
140 - Impact Fees - EMS Fund Total	225,400	217,700	(7,700)
141 - Impact Fees - Parks Fund			
Operating Expenditures/Expenses	51,000	0	(51,000)
Capital Outlay	219,150	172,600	(46,550)
Other Uses	9,330	32,900	23,570
141 - Impact Fees - Parks Fund Total	279,480	205,500	(73,980)
150 - Impact Fees - Road District I Fund			
Capital Outlay	567,000	222,600	(344,400)
Other Uses	138,300	42,400	(95,900)
150 - Impact Fees - Road District I Fund Total	705,300	265,000	(440,300)
151 - Impact Fees - Road District II Fund			
Capital Outlay	2,225,000	1,962,500	(262,500)
Other Uses	237,700	445,000	207,300
151 - Impact Fees - Road District II Fund Total	2,462,700	2,407,500	(55,200)
152 - Impact Fees - Road District III Fund			
Capital Outlay	466,000	676,200	210,200
Other Uses	214,500	128,800	(85,700)
152 - Impact Fees - Road District III Fund Total	680,500	805,000	124,500
153 - Impact Fees - Road District IV Fund			
Capital Outlay	323,000	756,000	433,000
Other Uses	549,400	144,000	(405,400)
153 - Impact Fees - Road District IV Fund Total	872,400	900,000	27,600
160 - Restore Act Fund			
Operating Expenditures/Expenses	1,500,000	1,500,000	0
Other Uses	1,140,000	0	(1,140,000)
160 - Restore Act Fund Total	2,640,000	1,500,000	(1,140,000)
161 - Opioid Litigation Settlements Fund			
Grants And Aids	248,600	248,600	0
Other Uses	0	254,400	254,400
161 - Opioid Litigation Settlements Fund Total	248,600	503,000	254,400
170 - Sheriff Federal Forfeiture Fund			
Operating Expenditures/Expenses	58,000	52,000	(6,000)
Other Uses	7,300	13,000	5,700
170 - Sheriff Federal Forfeiture Fund Total	65,300	65,000	(300)
171 - Law Enforce Trust - Special Law Fund			
Operating Expenditures/Expenses	27,500	22,000	(5,500)
Other Uses	100	5,800	5,700
171 - Law Enforce Trust - Special Law Fund Total	27,600	27,800	200
172 - Law Enforce Trust - Investigations Fund			
Operating Expenditures/Expenses	6,200	0	(6,200)
Capital Outlay	29,000	38,500	9,500

Tentative Budget - 9.8.26

Budget Summary By Fund & Major Category	2026 Revised Budget	2027 Proposed Budget	Variance
Other Uses	9,500	16,700	7,200
172 - Law Enforce Trust - Investigations Fund Total	44,700	55,200	10,500
173 - Law Enforce Trust - Crime Prevention Fund			
Operating Expenditures/Expenses	124,500	112,000	(12,500)
Other Uses	16,500	33,800	17,300
173 - Law Enforce Trust - Crime Prevention Fund Total	141,000	145,800	4,800
174 - Law Enforce Trust - Local Law Fund			
Operating Expenditures/Expenses	48,000	47,000	(1,000)
Other Uses	7,200	20,500	13,300
174 - Law Enforce Trust - Local Law Fund Total	55,200	67,500	12,300
180 - MSBU's Fund			
Operating Expenditures/Expenses	450,240	353,667	(96,573)
Permits, Fees, & Special Assessments	0	510,692	510,692
180 - MSBU's Fund Total	450,240	864,359	414,119
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)			
Operating Expenditures/Expenses	115,520	115,000	(520)
Other Uses	2,880	4,000	1,120
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF) Total	118,400	119,000	600
301 - Capital Projects & Equipment Replacement Fund			
Capital Outlay	23,742,570	29,958,491	6,215,921
Other Uses	8,298,500	6,455,000	(1,843,500)
301 - Capital Projects & Equipment Replacement Fund Total	32,041,070	36,413,491	4,372,421
363 - Road Improvement & Restoration Fund			
Operating Expenditures/Expenses	1,096,518	1,400,000	303,482
Capital Outlay	11,268,203	14,124,375	2,856,172
Other Uses	9,307,399	3,261,675	(6,045,724)
363 - Road Improvement & Restoration Fund Total	21,672,120	18,786,050	(2,886,070)
402 - Landfill Operations Fund - (402)			
Personnel Services	1,413,200	1,427,800	14,600
Personnel Taxes & Benefits	693,200	674,300	(18,900)
Operating Expenditures/Expenses	3,281,163	2,351,320	(929,843)
Capital Outlay	860,070	681,126	(178,944)
Other Uses	2,139,926	3,528,230	1,388,304
402 - Landfill Operations Fund - (402) Total	8,387,559	8,662,776	275,217
501 - Fleet			
Personnel Services	0	668,700	668,700
Personnel Taxes & Benefits	0	330,300	330,300
Operating Expenditures/Expenses	0	73,500	73,500
501 - Fleet Total	0	1,072,500	1,072,500

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
050 - Non-Departmental - (050)			
001.050.311000 - Ad Valorem Taxes	28,339,575	30,260,594	1,921,019
001.050.311001 - Ad Valorem Taxes - Delinquent	155,000	0	(155,000)
001.050.312610 - Discretionary Surtax Of Documents	5,793,800	5,832,200	38,400
001.050.315001 - Communication Services Tax	154,500	159,140	4,640
001.050.331009 - Fed In Lieu Of Taxes	133,900	137,920	4,020
001.050.334200 - State Grant - Public Safety	1,336,260	1,336,260	0
001.050.335000 - State Shared Revenues	1,478,100	1,522,440	44,340
001.050.335130 - State Revenue Sharing – Insurance License Tax	24,800	25,540	740
001.050.335140 - State Revenue Sharing - Mobile Home License Tax	24,800	25,540	740
001.050.335150 - State Revenue Sharing - Alcoholic Beverage License Tax	8,600	8,860	260
001.050.335160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties	12,400	12,770	370
001.050.335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program	2,760,400	2,843,210	82,810
001.050.335181 - Loc Govt Emerg 1/2 Cent	2,472,000	2,546,160	74,160
001.050.335182 - Loc Govt 1/2 Cent Fiscally Constrained	371,300	382,440	11,140
001.050.335191 - Ad Valorem Fiscally Constrained	4,326,000	4,455,780	129,780
001.050.336001 - State In Lieu Of Taxes	37,400	38,520	1,120
001.050.337301 - Soil Districts Contribution	10,300	0	(10,300)
001.050.341301 - Fees-General Admin Cost	1,054,900	1,086,550	31,650
001.050.341302 - Fees-Admin Cost	39,300	40,480	1,180
001.050.341520 - Fees Remitted To County From Sheriff	176,400	0	(176,400)
001.050.341550 - Fees Remitted To County From Supervisor Of Elections	500	0	(500)
001.050.341902 - Fees-Vab	200	0	(200)
001.050.342101 - Fees-School Brd Resource Ofc	947,500	975,930	28,430
001.050.342102 - Fees-Lcso Lcsb Crossing Guards	3,600	0	(3,600)
001.050.342103 - Fees-Lcso Inglis	323,100	332,790	9,690
001.050.342104 - Fees-Lcso Fed Ot Reimb	10,300	0	(10,300)
001.050.342301 - Fees-Inmate Room/Board	123,600	127,310	3,710
001.050.346401 - Fees-Animal Control	14,200	0	(14,200)
001.050.347201 - Fees-Blue Springs/Devil'S Hammock	92,700	92,700	0
001.050.347203 - Fees-Shellmound	61,800	61,800	0
001.050.347204 - Fees-Henry Beck Park	8,200	8,200	0
001.050.348932 - Surcharge-Domestic Violence	7,000	3,000	(4,000)
001.050.349001 - Fees-P&Z	102,000	150,000	48,000
001.050.352000 - Fines - Library	5,800	5,970	170
001.050.361100 - Interest-Other	309,400	150,000	(159,400)
001.050.361103 - Interest-Tax Collector	600	600	0
001.050.361104 - Interest-Sheriff	500	500	0
001.050.361200 - Dividends	463,500	477,410	13,910
001.050.362001 - Rent-Agriculture Center	1,300	1,340	40
001.050.362002 - Rent-Towers	10,300	10,610	310
001.050.366001 - Donations-Animal Control	2,100	0	(2,100)
001.050.369900 - Other Miscellaneous Revenues	61,800	150,000	88,200
001.050.369904 - Reimb-Insurance	127,182	0	(127,182)
001.050.369905 - Reimb-Tax Collector	67,000	5,000	(62,000)
001.050.369911 - Reimb-Health Department	4,100	4,220	120
001.050.389901 - Other Non-Operating Sources/Beginning Cash	28,673,788	19,250,000	(9,423,788)
101.050.312301 - Fuel Tax - 9Th Cent	0	55,000	55,000
101.050.312401 - First Local Option Fuel Tax (1 To 6 Cents)	0	1,345,000	1,345,000
101.050.312420 - Second Local Option Fuel Tax (1-5 Cents)	0	900,000	900,000
101.050.329102 - Permit-Driveways	0	20,000	20,000
101.050.335491 - Fuel Tax - County 7Th Cent	0	690,000	690,000
101.050.335492 - Motor Fuel Use Tax	0	3,500	3,500
101.050.335494 - 20% 5Th/6Th Fuel Tax	0	300,000	300,000
101.050.335495 - 80% 5Th/6Th Fuel Tax	0	1,220,000	1,220,000
101.050.335496 - Fuel Tax Refund	0	70,000	70,000
101.050.361100 - Interest-Other	0	5,000	5,000
101.050.361107 - Interest-FI Palm	0	15,000	15,000
101.050.361200 - Dividends	0	30,000	30,000
101.050.369900 - Other Miscellaneous Revenues	0	2,000	2,000
101.050.369903 - Reimb-Miscellaneous	0	45,000	45,000
101.050.369909 - Reimb-Msbu'S	0	150,000	150,000

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
101.050.389901 - Other Non-Operating Sources/Beginning Cash	0	2,477,000	2,477,000
102.050.334502 - CDBG Housing Grant	750,000	750,000	0
102.050.335501 - St Grant-Local Housing	350,000	354,530	4,530
102.050.361100 - Interest-Other	10,000	15,000	5,000
102.050.369900 - Other Miscellaneous Revenues	10,000	100	(9,900)
102.050.389901 - Other Non-Operating Sources/Beginning Cash	2,004,200	782,210	(1,221,990)
108.050.331000 - Federal Grants	245,919	0	(245,919)
108.050.334490 - State Grant Other Transportation	0	2,938,160	2,938,160
108.050.344302 - Fees-Farebox	0	16,000	16,000
108.050.344307 - Fees-Med Waiver/Larc	0	72,000	72,000
108.050.344308 - Fees-Misc	0	35,000	35,000
108.050.361100 - Interest-Other	0	9,000	9,000
108.050.389901 - Other Non-Operating Sources/Beginning Cash	0	808,800	808,800
109.050.335220 - State Revenue Sharing – Enhanced 911 Fee	200,000	190,000	(10,000)
109.050.361100 - Interest-Other	0	4,000	4,000
109.050.369900 - Other Miscellaneous Revenues	2,000	0	(2,000)
109.050.389901 - Other Non-Operating Sources/Beginning Cash	278,200	248,000	(30,200)
113.050.337302 - Gilchrist Cty Gal Contribution	10,000	10,000	0
113.050.348930 - Surcharge-Court Facility	113,000	150,000	37,000
113.050.361100 - Interest-Other	500	3,000	2,500
113.050.361200 - Dividends	12,000	12,000	0
113.050.389901 - Other Non-Operating Sources/Beginning Cash	521,222	473,000	(48,222)
115.050.329101 - Fees-Vessel Registration	0	15,000	15,000
115.050.331010 - Empg 2024 #371	52,269	52,270	1
115.050.334200 - State Grant - Public Safety	674,953	669,530	(5,423)
115.050.334220 - St. Grant - E911	34,510	40,000	5,490
115.050.334221 - St. Grant - CDBG Fire Response	358,000	358,000	0
115.050.334222 - EMPA Grant	0	105,806	105,806
115.050.334301 - St. Grant CDBG Septic to Sewer	2,000,000	2,000,000	0
115.050.334302 - Shell Md. Dredging	660,000	0	(660,000)
115.050.334490 - State Grant Other Transportation	0	410,000	410,000
115.050.334503 - St. Grant - Job Growth Grant	1,500,000	1,500,000	0
115.050.334701 - St. Grant Culture/Rec #4 Bridge	1,107,015	64,000	(1,043,015)
115.050.361100 - Interest-Other	0	6,000	6,000
115.050.389901 - Other Non-Operating Sources/Beginning Cash	0	390,700	390,700
116.050.325200 - Special Assessments – Charges For Public Services	4,347,550	4,888,526	540,976
116.050.325201 - Special Assess-Delinq	12,000	0	(12,000)
116.050.325202 - Special Assess-Interim	67,000	67,000	0
116.050.334200 - State Grant - Public Safety	23,000	0	(23,000)
116.050.342601 - Fees-Ambulance Service	3,200,000	3,750,000	550,000
116.050.342602 - Fees-Recaptured	15,000	16,000	1,000
116.050.342603 - Fees-Special Events	500	2,000	1,500
116.050.342604 - Fees-Ahca Pemt	350,000	1,300,000	950,000
116.050.361100 - Interest-Other	200	2,000	1,800
116.050.361107 - Interest-FI Palm	15,000	50,000	35,000
116.050.361200 - Dividends	80,000	30,000	(50,000)
116.050.369900 - Other Miscellaneous Revenues	1,000	1,000	0
116.050.381001 - Transfer In - General Fund (001)	4,986,417	457,054	(4,529,363)
116.050.389901 - Other Non-Operating Sources/Beginning Cash	899,500	5,326,976	4,427,476
116.050.389904 - SOURCE - INTERFUND ADVANCES	1,000,000	0	(1,000,000)
120.050.325200 - Special Assessments – Charges For Public Services	4,867,390	4,867,386	(4)
120.050.325201 - Special Assess-Delinq	40,000	2,000	(38,000)
120.050.325202 - Special Assess-Interim	57,000	70,000	13,000
120.050.361100 - Interest-Other	100	13,000	12,900
120.050.361107 - Interest-FI Palm	12,000	20,000	8,000
120.050.361200 - Dividends	130,000	22,000	(108,000)
120.050.381001 - Transfer In - General Fund (001)	0	0	0
120.050.389901 - Other Non-Operating Sources/Beginning Cash	90,340	2,243,976	2,153,636
122.050.361100 - Interest-Other	5,000	10,000	5,000
122.050.389901 - Other Non-Operating Sources/Beginning Cash	1,266,200	207,000	(1,059,200)
123.050.312130 - Tourist Development Taxes	412,500	495,000	82,500
123.050.361100 - Interest-Other	500	5,000	4,500

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
123.050.361107 - Interest-Fl Palm	15,000	10,000	(5,000)
123.050.361200 - Dividends	65,000	45,000	(20,000)
123.050.389901 - Other Non-Operating Sources/Beginning Cash	1,560,840	1,725,400	164,560
125.050.337310 - Grant-Suwannee River Water	534,662	316,670	(217,992)
125.050.343301 - Fees-Univ Oaks Water	59,000	87,500	28,500
125.050.343302 - Fees-Manatee Water	28,000	43,600	15,600
125.050.361100 - Interest-Other	1,000	1,000	0
125.050.381001 - Transfer In - General Fund (001)	171,500	328,486	156,986
125.050.389901 - Other Non-Operating Sources/Beginning Cash	0	70,400	70,400
127.050.351700 - Fines - T	31,600	40,000	8,400
127.050.389901 - Other Non-Operating Sources/Beginning Cash	39,000	81,000	42,000
128.050.312130 - Tourist Development Taxes	137,500	165,000	27,500
128.050.389901 - Other Non-Operating Sources/Beginning Cash	896,760	1,027,000	130,240
130.050.348921 - Add Crt Costs-Operations	8,300	5,000	(3,300)
130.050.348922 - Add Crt Costs-Legal Aid	8,300	5,000	(3,300)
130.050.348923 - Add Crt Costs-Law Library	8,300	5,000	(3,300)
130.050.348924 - Add Crt Costs-Juv Assess Center	8,300	5,000	(3,300)
130.050.389901 - Other Non-Operating Sources/Beginning Cash	123,700	123,000	(700)
134.050.322000 - Building Permit Fees	1,275,000	1,000,000	(275,000)
134.050.341901 - Fees-B&Z Misc	210,000	190,000	(20,000)
134.050.342501 - Fees-B&Z Inspection	50,000	45,000	(5,000)
134.050.361100 - Interest-Other	5,000	15,000	10,000
134.050.361107 - Interest-Fl Palm	15,000	25,000	10,000
134.050.361200 - Dividends	20,000	17,500	(2,500)
134.050.389901 - Other Non-Operating Sources/Beginning Cash	1,865,300	1,082,804	(782,496)
140.050.324100 - Impact Fees-Residential-Public Safety	22,000	30,000	8,000
140.050.324120 - Impact Fees-Commercial-Public Safety	1,500	1,200	(300)
140.050.361100 - Interest-Other	1,000	1,500	500
140.050.389901 - Other Non-Operating Sources/Beginning Cash	200,900	185,000	(15,900)
141.050.324610 - Impact Fees-Residential-Culture/Recreation	0	60,000	60,000
141.050.324620 - Impact Fees-Commercial-Culture/Recreation	0	1,000	1,000
141.050.361100 - Interest-Other	0	4,500	4,500
141.050.389901 - Other Non-Operating Sources/Beginning Cash	0	140,000	140,000
150.050.361100 - Interest-Other	0	5,000	5,000
150.050.389901 - Other Non-Operating Sources/Beginning Cash	0	260,000	260,000
151.050.361100 - Interest-Other	0	7,500	7,500
151.050.361107 - Interest-Fl Palm	0	30,000	30,000
151.050.361200 - Dividends	0	30,000	30,000
151.050.389901 - Other Non-Operating Sources/Beginning Cash	0	2,340,000	2,340,000
152.050.324310 - Impact Fees-Residential-Transportation	0	95,000	95,000
152.050.324320 - Impact Fees-Commercial-Transportation	0	90,000	90,000
152.050.361100 - Interest-Other	0	9,000	9,000
152.050.389901 - Other Non-Operating Sources/Beginning Cash	0	611,000	611,000
153.050.324310 - Impact Fees-Residential-Transportation	0	90,000	90,000
153.050.361100 - Interest-Other	0	10,000	10,000
153.050.389901 - Other Non-Operating Sources/Beginning Cash	0	800,000	800,000
160.050.331000 - Federal Grants	2,640,000	1,500,000	(1,140,000)
161.050.361100 - Interest-Other	0	5,000	5,000
161.050.369902 - Opioids Liitigation Settlement	0	150,000	150,000
161.050.389901 - Other Non-Operating Sources/Beginning Cash	248,600	348,000	99,400
170.050.389901 - Other Non-Operating Sources/Beginning Cash	65,300	65,000	(300)
171.050.389912 - CASH BALANCE FORWARD - SPEC LAW	27,600	27,800	200
172.050.351101 - Fine-Inv Cost Rec	8,000	9,200	1,200
172.050.389912 - CASH BALANCE FORWARD - SPEC LAW	36,700	46,000	9,300
173.050.351300 - Fine-Crime Prev	13,000	7,800	(5,200)
173.050.389912 - CASH BALANCE FORWARD - SPEC LAW	128,000	138,000	10,000
174.050.354000 - Fines - Local Ordinance Violations	4,000	6,500	2,500
174.050.361101 - Interest-Local Law	0	1,000	1,000
174.050.389912 - CASH BALANCE FORWARD - SPEC LAW	51,200	60,000	8,800
194.050.361100 - Interest-Other	0	1,000	1,000
194.050.389901 - Other Non-Operating Sources/Beginning Cash	118,400	118,000	(400)
301.050.334200 - State Grant - Public Safety	12,933,000	12,872,471	(60,529)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
301.050.334701 - St. Grant Culture/Rec #4 Bridge	0	1,107,020	1,107,020
301.050.361100 - Interest-Other	10,000	20,000	10,000
301.050.361107 - Interest-FI Palm	200,000	500,000	300,000
301.050.361200 - Dividends	300,000	50,000	(250,000)
301.050.381001 - Transfer In - General Fund (001)	0	0	0
301.050.381002 - Transfer In - Building Inspect Fund (134)	635,570	0	(635,570)
301.050.381101 - Transfer In - Road & Bridge Fund	0	595,000	595,000
301.050.381116 - Transfer In - EMS Fund	0	1,899,000	1,899,000
301.050.381120 - Transfer In - Transfer In Fire Fund	0	870,000	870,000
301.050.389901 - Other Non-Operating Sources/Beginning Cash	15,462,500	18,500,000	3,037,500
301.050.389909 - SOURCE - BEGINNING RESERVES NONSPENDABLE	1,500,000	0	(1,500,000)
363.050.334200 - State Grant - Public Safety	0	2,500,000	2,500,000
363.050.334490 - State Grant Other Transportation	1,342,375	4,442,400	3,100,025
363.050.334497 - St Grant-Scop Cr330 G1703	4,603,645	4,603,650	5
363.050.334498 - St Grant - SCOP CR346 G3479	2,500,000	0	(2,500,000)
363.050.336000 -	86,000	0	(86,000)
363.050.361100 - Interest-Other	7,000	50,000	43,000
363.050.361107 - Interest-FI Palm	30,000	150,000	120,000
363.050.361200 - Dividends	180,000	40,000	(140,000)
363.050.389901 - Other Non-Operating Sources/Beginning Cash	12,923,100	7,000,000	(5,923,100)
402.050.325200 - Special Assessments - Charges For Public Services	2,473,000	2,681,834	208,834
402.050.325202 - Special Assess-Interim	80,000	35,000	(45,000)
402.050.334341 - St Grant-Small County	190,277	93,750	(96,527)
402.050.334425 - St Grant Recycling Partnership	130,000	95,000	(35,000)
402.050.334426 - St Grant Haz Waste	100,000	100,000	0
402.050.343401 - Fees-Garbage/Solid Waste	1,500,000	1,836,992	336,992
402.050.343402 - Fees-Recycling	40,000	40,000	0
402.050.361100 - Interest-Other	5,000	50,000	45,000
402.050.361200 - Dividends	175,000	150,000	(25,000)
402.050.367001 - Licenses-Contractors Lf	11,900	50,000	38,100
402.050.369901 - Waste Tire Amnesty Event	61,000	36,000	(25,000)
402.050.381001 - Transfer In - General Fund (001)	127,182	0	(127,182)
402.050.389901 - Other Non-Operating Sources/Beginning Cash	1,744,200	1,744,200	0
402.050.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,750,000	1,750,000	0
501.050.369910 - Reimb-Depts	0	3,798,100	3,798,100
115.050.334704 - State Grant - FBIP Fowler's Bluff	0	260,000	260,000
115.050.334705 - State Grant -Shell Mound	0	195,000	195,000
115.050.334706 - CDBG Funding Number 4 Bridge	1,107,015	1,107,015	0
050 - Non-Departmental - (050) Total	185,814,816	199,143,100	13,328,284
100 - County Commissioner - (100)			
001.100.511000 - Executive Salary	238,000	246,000	8,000
001.100.521000 - Fica Taxes	18,500	19,500	1,000
001.100.522000 - Retirement Contributions	140,000	144,000	4,000
001.100.523001 - Health Insurance	56,000	77,000	21,000
001.100.523002 - Life Insurance	500	500	0
001.100.524000 - Workers' Compensation	500	500	0
001.100.540000 - Travel And Per Diem	16,100	16,100	0
001.100.541000 - Communications Services, Devices And Accessories	3,600	3,600	0
001.100.547000 - Printing And Binding	700	700	0
001.100.549000 - Other Current Charges And Obligations	400	400	0
001.100.551000 - Office Supplies	500	700	200
001.100.552003 - Miscellaneous Supplies	800	600	(200)
001.100.552007 - Clothing & Wearing Apprl	500	500	0
001.100.554000 - Books, Publications, Subscriptions And Memberships	19,000	19,000	0
001.100.555000 - Training	9,300	9,300	0
100 - County Commissioner - (100) Total	504,400	538,400	34,000
101 - County Manager - Health Services			
001.101.531000 - Professional Services	168,000	165,500	(2,500)
101 - County Manager - Health Services Total	168,000	165,500	(2,500)
103 - County Manager - Mental Health Services			
161.103.581003 - Aids/Govt-Mental Hlth-Loc	248,600	248,600	0
103 - County Manager - Mental Health Services Total	248,600	248,600	0

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
105 - County Manager - (105)			
001.105.511000 - Executive Salary	135,300	139,400	4,100
001.105.512000 - Regular Salary And Wages	131,000	153,400	22,400
001.105.514000 - Overtime	8,600	2,300	(6,300)
001.105.521000 - Fica Taxes	21,400	23,100	1,700
001.105.522000 - Retirement Contributions	65,800	69,500	3,700
001.105.523001 - Health Insurance	56,000	61,600	5,600
001.105.523002 - Life Insurance	400	400	0
001.105.524000 - Workers' Compensation	600	600	0
001.105.531000 - Professional Services	76,900	5,000	(71,900)
001.105.540000 - Travel And Per Diem	3,400	3,400	0
001.105.541000 - Communications Services, Devices And Accessories	7,600	7,985	385
001.105.542000 - Freight & Postage Services	800	800	0
001.105.544003 - Rental/Lease-Buildings	1,700	1,700	0
001.105.546005 - Repair/Maint-Office Mach	2,450	2,700	250
001.105.546008 - Repair/Maint-Automotive	525	2,500	1,975
001.105.547000 - Printing And Binding	200	200	0
001.105.549000 - Other Current Charges And Obligations	1,500	1,500	0
001.105.551000 - Office Supplies	1,800	1,800	0
001.105.552001 - Gasoline Oil & Lubricants	400	400	0
001.105.552002 - Computer Software	5,100	5,500	400
001.105.552003 - Miscellaneous Supplies	2,900	2,900	0
001.105.552007 - Clothing & Wearing Apprl	525	500	(25)
001.105.552012 - Equipment under \$1000	2,000	2,000	0
001.105.554000 - Books, Publications, Subscriptions And Memberships	1,600	1,500	(100)
001.105.555000 - Training	1,000	2,000	1,000
001.105.581003 - Aids/Govt-Mental Hlth-Loc	91,940	91,940	0
001.105.581004 - Levy County Prevention Coalition	28,600	0	(28,600)
001.105.591023 - Transfer Out - Landfill Ops Fund (402)	127,182	0	(127,182)
194.105.546001 - Repair/Maint-Bldg Grounds	115,520	115,000	(520)
301.105.562000 - Buildings	0	185,000	185,000
301.105.563000 - Infrastructure	1,055,570	1,200,000	144,430
105 - County Manager - (105) Total	1,948,312	2,084,625	136,313
106 - General Operations - (106)			
001.106.531000 - Professional Services	53,150	53,150	0
001.106.531001 - Prof Srv-Engineering	2,400	0	(2,400)
001.106.531002 - Prof Srv-Consultants	4,100	4,100	0
001.106.531004 - Prof Srv-Attorneys	2,500	2,500	0
001.106.531010 - Prof Srv-State Lobbyist	60,000	60,000	0
001.106.534001 - Contr Srv-Other	21,400	22,000	600
001.106.534002 - Contr Srv-N Cntrl Fl Reg Planning	25,300	14,000	(11,300)
001.106.541000 - Communications Services, Devices And Accessories	66,300	40,000	(26,300)
001.106.542000 - Freight & Postage Services	54,900	84,000	29,100
001.106.543000 - Utility Services	97,000	97,000	0
001.106.544003 - Rental/Lease-Buildings	21,800	0	(21,800)
001.106.545000 - Insurance	1,677,300	1,845,030	167,730
001.106.546001 - Repair/Maint-Bldg Grounds	11,000	12,000	1,000
001.106.546013 - Repair/Maint-Insurance Claims	42,501	30,000	(12,501)
001.106.546019 - Repair/Maint-Equipment	1,000	1,000	0
001.106.549000 - Other Current Charges And Obligations	23,500	15,000	(8,500)
001.106.549009 - Comm/Fees/Cost-Legal Adv	85,600	85,600	0
001.106.549010 - Comm/Fees/Cost-Tc Txd Fees	77,700	5,000	(72,700)
001.106.549011 - Comm/Fees/Cost-Clerk Txd Fees	77,700	77,700	0
001.106.549021 - Refund-Ck Redevelopment	1,023,015	1,300,000	276,985
001.106.549022 - Refund-Williston Redevelopment	317,570	350,000	32,430
001.106.552003 - Miscellaneous Supplies	900	900	0
001.106.552012 - Equipment under \$1000	2,000	2,000	0
001.106.554000 - Books, Publications, Subscriptions And Memberships	300	300	0
001.106.564001 - Equipment \$1K<\$5K	1,799	0	(1,799)
001.106.581006 - Aids Pvt Org-Rec Dist I	8,750	8,700	(50)
001.106.581007 - Aids Pvt Org-Rec Dist Ii	8,700	8,700	0
001.106.581008 - Aids Pvt Org-Rec Dist Iii	8,700	8,700	0

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
001.106.581009 - Aids Pvt Org-Rec Dist Iv	8,700	8,700	0
001.106.581010 - Aids Pvt Org-Rec Dist V	8,700	8,700	0
106 - General Operations - (106) Total	3,794,285	4,144,780	350,495
107 - Grants Management - (107)			
001.107.512000 - Regular Salary And Wages	76,300	102,000	25,700
001.107.514000 - Overtime	7,700	0	(7,700)
001.107.521000 - Fica Taxes	6,600	7,900	1,300
001.107.522000 - Retirement Contributions	11,400	13,900	2,500
001.107.523001 - Health Insurance	14,000	15,400	1,400
001.107.523002 - Life Insurance	100	100	0
001.107.524000 - Workers' Compensation	200	200	0
001.107.540000 - Travel And Per Diem	800	3,000	2,200
001.107.541000 - Communications Services, Devices And Accessories	600	1,200	600
001.107.542000 - Freight & Postage Services	50	100	50
001.107.547000 - Printing And Binding	75	0	(75)
001.107.549000 - Other Current Charges And Obligations	3,100	0	(3,100)
001.107.551000 - Office Supplies	8,225	5,000	(3,225)
001.107.552002 - Computer Software	0	100	100
001.107.552003 - Miscellaneous Supplies	500	500	0
001.107.552007 - Clothing & Wearing Apprl	500	0	(500)
001.107.554000 - Books, Publications, Subscriptions And Memberships	500	300	(200)
001.107.555000 - Training	0	700	700
115.107.381001 - Transfer In - General Fund (001)	2,600,000	0	(2,600,000)
115.107.531000 - Professional Services	369,800	369,800	0
115.107.546001 - Repair/Maint-Bldg Grounds	0	2,000,000	2,000,000
115.107.563000 - Infrastructure	2,000,000	0	(2,000,000)
160.107.531000 - Professional Services	1,500,000	1,500,000	0
107 - Grants Management - (107) Total	6,600,450	4,020,200	(2,580,250)
108 - Human Resources - (108)			
001.108.511000 - Executive Salary	100,000	119,400	19,400
001.108.512000 - Regular Salary And Wages	113,600	125,300	11,700
001.108.514000 - Overtime	11,600	1,900	(9,700)
001.108.521000 - Fica Taxes	17,500	19,200	1,700
001.108.522000 - Retirement Contributions	38,200	42,600	4,400
001.108.523001 - Health Insurance	42,000	30,800	(11,200)
001.108.523002 - Life Insurance	300	300	0
001.108.524000 - Workers' Compensation	400	400	0
001.108.531000 - Professional Services	1,000	6,000	5,000
001.108.540000 - Travel And Per Diem	6,000	5,000	(1,000)
001.108.541000 - Communications Services, Devices And Accessories	1,100	1,100	0
001.108.542000 - Freight & Postage Services	400	600	200
001.108.548000 - Promotional Activities	1,200	1,200	0
001.108.549000 - Other Current Charges And Obligations	800	800	0
001.108.551000 - Office Supplies	2,500	3,500	1,000
001.108.552003 - Miscellaneous Supplies	2,600	1,600	(1,000)
001.108.552012 - Equipment under \$1000	900	1,900	1,000
001.108.554000 - Books, Publications, Subscriptions And Memberships	500	500	0
001.108.555000 - Training	2,000	2,000	0
001.108.564000 - Machinery And Equipment	0	12,000	12,000
108 - Human Resources - (108) Total	342,600	376,100	33,500
109 - Value Adjustment Board - (109)			
001.109.531004 - Prof Srv-Attorneys	4,300	4,000	(300)
109 - Value Adjustment Board - (109) Total	4,300	4,000	(300)
110 - Information Technology - (110)			
001.110.531000 - Professional Services	161,300	210,000	48,700
001.110.552003 - Miscellaneous Supplies	7,100	1,000	(6,100)
001.110.552012 - Equipment under \$1000	3,200	3,000	(200)
001.110.564001 - Equipment \$1K<\$5K	0	1,000	1,000
110 - Information Technology - (110) Total	171,600	215,000	43,400
112 - County Communications - (112)			
001.112.511000 - Executive Salary	72,900	87,400	14,500
001.112.512000 - Regular Salary And Wages	53,600	55,200	1,600

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
001.112.514000 - Overtime	5,500	2,400	(3,100)
001.112.521000 - Fica Taxes	11,200	11,300	100
001.112.522000 - Retirement Contributions	19,700	19,800	100
001.112.523001 - Health Insurance	28,000	30,800	2,800
001.112.523002 - Life Insurance	200	200	0
001.112.524000 - Workers' Compensation	3,200	3,200	0
001.112.531000 - Professional Services	1,765	3,000	1,235
001.112.540000 - Travel And Per Diem	0	500	500
001.112.541000 - Communications Services, Devices And Accessories	2,500	2,500	0
001.112.542000 - Freight & Postage Services	50	200	150
001.112.543000 - Utility Services	23,537	31,500	7,963
001.112.544001 - Rental/Lease-Towers	261,100	279,100	18,000
001.112.546001 - Repair/Maint-Bldg Grounds	30,698	16,000	(14,698)
001.112.546008 - Repair/Maint-Automotive	1,000	2,000	1,000
001.112.546019 - Repair/Maint-Equipment	0	1,600	1,600
001.112.546022 - Repair/Maint-Generators	0	12,000	12,000
001.112.549000 - Other Current Charges And Obligations	60	60	0
001.112.551000 - Office Supplies	50	300	250
001.112.552001 - Gasoline Oil & Lubricants	7,000	7,000	0
001.112.552003 - Miscellaneous Supplies	3,100	5,000	1,900
001.112.552013 - Small Equipment < 1,000	0	1,000	1,000
301.112.563000 - Infrastructure	64,000	0	(64,000)
301.112.564000 - Machinery And Equipment	4,400,000	0	(4,400,000)
112 - County Communications - (112) Total	4,989,160	572,060	(4,417,100)
115 - County Attorney - (115)			
001.115.511000 - Executive Salary	37,700	0	(37,700)
001.115.512000 - Regular Salary And Wages	5,400	0	(5,400)
001.115.514000 - Overtime	5,100	0	(5,100)
001.115.521000 - Fica Taxes	18,100	0	(18,100)
001.115.522000 - Retirement Contributions	7,600	0	(7,600)
001.115.523001 - Health Insurance	14,000	0	(14,000)
001.115.523002 - Life Insurance	200	0	(200)
001.115.524000 - Workers' Compensation	400	0	(400)
001.115.531000 - Professional Services	1,000	1,000	0
001.115.531003 - Prof Srv-Expert Consultants	8,000	5,500	(2,500)
001.115.531004 - Prof Srv-Attorneys	304,900	420,000	115,100
001.115.540000 - Travel And Per Diem	0	1,000	1,000
001.115.541000 - Communications Services, Devices And Accessories	1,500	1,000	(500)
001.115.542000 - Freight & Postage Services	500	500	0
001.115.543000 - Utility Services	0	1,200	1,200
001.115.546005 - Repair/Maint-Office Mach	0	1,300	1,300
001.115.549000 - Other Current Charges And Obligations	0	300	300
001.115.551000 - Office Supplies	0	1,500	1,500
001.115.552002 - Computer Software	0	5,000	5,000
001.115.552003 - Miscellaneous Supplies	3,600	2,000	(1,600)
001.115.552013 - Small Equipment < 1,000	0	1,000	1,000
001.115.552014 - Small Equipment - \$1k - 5k	0	3,000	3,000
001.115.554000 - Books, Publications, Subscriptions And Memberships	1,000	3,500	2,500
001.115.555000 - Training	1,900	1,500	(400)
115 - County Attorney - (115) Total	410,900	449,300	38,400
118 - Budget Office - (118)			
001.118.511000 - Executive Salary	144,300	148,600	4,300
001.118.521000 - Fica Taxes	11,100	11,500	400
001.118.522000 - Retirement Contributions	99,600	51,300	(48,300)
001.118.523001 - Health Insurance	28,000	15,400	(12,600)
001.118.523002 - Life Insurance	200	100	(100)
001.118.524000 - Workers' Compensation	300	300	0
001.118.540000 - Travel And Per Diem	2,000	2,000	0
001.118.541000 - Communications Services, Devices And Accessories	500	1,200	700
001.118.549000 - Other Current Charges And Obligations	200	200	0
001.118.549009 - Comm/Fees/Cost-Legal Adv	1,000	0	(1,000)
001.118.551000 - Office Supplies	300	300	0

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
001.118.552002 - Computer Software	29,000	30,000	1,000
001.118.552003 - Miscellaneous Supplies	800	800	0
001.118.552007 - Clothing & Wearing Apprl	500	500	0
001.118.552014 - Small Equipment - \$1k - 5k	2,000	2,000	0
001.118.554000 - Books, Publications, Subscriptions And Memberships	1,000	1,000	0
001.118.555000 - Training	2,000	2,000	0
001.118.568001 - Capital Software	153,000	153,000	0
118 - Budget Office - (118) Total	475,800	420,200	(55,600)
119 - County Engineer - (119)			
001.119.511000 - Executive Salary	0	170,000	170,000
001.119.512000 - Regular Salary And Wages	112,947	0	(112,947)
001.119.521000 - Fica Taxes	4,261	13,100	8,839
001.119.522000 - Retirement Contributions	7,592	23,100	15,508
001.119.523001 - Health Insurance	0	15,400	15,400
001.119.523002 - Life Insurance	100	100	0
001.119.524000 - Workers' Compensation	100	300	200
001.119.531000 - Professional Services	7,900	50,000	42,100
001.119.540000 - Travel And Per Diem	2,400	7,000	4,600
001.119.541000 - Communications Services, Devices And Accessories	1,300	700	(600)
001.119.543000 - Utility Services	2,200	2,000	(200)
001.119.546000 - Repair And Maintenance Services	1,800	1,000	(800)
001.119.546008 - Repair/Maint-Automotive	0	3,000	3,000
001.119.547000 - Printing And Binding	86	0	(86)
001.119.549000 - Other Current Charges And Obligations	600	600	0
001.119.551000 - Office Supplies	400	700	300
001.119.552001 - Gasoline Oil & Lubricants	800	1,500	700
001.119.552002 - Computer Software	300	0	(300)
001.119.552003 - Miscellaneous Supplies	514	1,200	686
001.119.552013 - Small Equipment < 1,000	600	0	(600)
001.119.554000 - Books, Publications, Subscriptions And Memberships	3,500	1,500	(2,000)
001.119.555000 - Training	2,200	200	(2,000)
001.119.563000 - Infrastructure	25,000	0	(25,000)
119 - County Engineer - (119) Total	174,600	291,400	116,800
122 - Maintenance - (122)			
001.122.511000 - Executive Salary	77,300	23,900	(53,400)
001.122.512000 - Regular Salary And Wages	491,700	556,000	64,300
001.122.514000 - Overtime	50,100	14,900	(35,200)
001.122.521000 - Fica Taxes	48,700	46,900	(1,800)
001.122.522000 - Retirement Contributions	84,550	75,275	(9,275)
001.122.523001 - Health Insurance	154,000	192,500	38,500
001.122.523002 - Life Insurance	1,150	1,250	100
001.122.524000 - Workers' Compensation	18,200	18,100	(100)
001.122.531000 - Professional Services	300	0	(300)
001.122.531001 - Prof Srv-Engineering	5,000	0	(5,000)
001.122.540000 - Travel And Per Diem	3,500	0	(3,500)
001.122.541000 - Communications Services, Devices And Accessories	14,300	14,300	0
001.122.543000 - Utility Services	10,000	6,000	(4,000)
001.122.544000 - Rentals And Leases	2,800	1,500	(1,300)
001.122.546001 - Repair/Maint-Bldg Grounds	40,000	45,000	5,000
001.122.546005 - Repair/Maint-Office Mach	5,000	10,000	5,000
001.122.546008 - Repair/Maint-Automotive	17,800	18,000	200
001.122.546009 - Repair/Maint-Elevator	20,000	25,000	5,000
001.122.546012 - Repair/Maint - Communications	5,600	0	(5,600)
001.122.546015 - Repair/Maint-Oth Bldgs	189,000	189,000	0
001.122.546019 - Repair/Maint-Equipment	23,300	25,000	1,700
001.122.549000 - Other Current Charges And Obligations	1,750	1,500	(250)
001.122.551000 - Office Supplies	5,700	4,000	(1,700)
001.122.552001 - Gasoline Oil & Lubricants	46,300	40,000	(6,300)
001.122.552003 - Miscellaneous Supplies	26,000	20,000	(6,000)
001.122.552007 - Clothing & Wearing Apprl	6,000	6,000	0
001.122.552008 - Tools & Small Implements	10,250	5,500	(4,750)
001.122.552010 - Chemicals/Cleaning Supplies	55,000	30,000	(25,000)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
001.122.554000 - Books, Publications, Subscriptions And Memberships	1,400	1,000	(400)
001.122.563000 - Infrastructure	12,000	0	(12,000)
001.122.564000 - Machinery And Equipment	25,000	0	(25,000)
301.122.563000 - Infrastructure	50,000	150,000	100,000
122 - Maintenance - (122) Total	1,501,700	1,520,625	18,925
123 - Water Utility - (123)			
125.123.563000 - Infrastructure	264,662	0	(264,662)
123 - Water Utility - (123) Total	264,662	0	(264,662)
124 - Code Enforcement - (124)			
001.124.511000 - Executive Salary	67,000	76,200	9,200
001.124.512000 - Regular Salary And Wages	145,200	96,400	(48,800)
001.124.514000 - Overtime	14,800	1,500	(13,300)
001.124.521000 - Fica Taxes	17,800	13,700	(4,100)
001.124.522000 - Retirement Contributions	31,000	23,800	(7,200)
001.124.523001 - Health Insurance	42,000	30,800	(11,200)
001.124.523002 - Life Insurance	400	300	(100)
001.124.524000 - Workers' Compensation	4,700	3,400	(1,300)
001.124.531000 - Professional Services	19,000	20,000	1,000
001.124.540000 - Travel And Per Diem	1,300	1,300	0
001.124.541000 - Communications Services, Devices And Accessories	10,000	10,000	0
001.124.542000 - Freight & Postage Services	6,000	6,000	0
001.124.543000 - Utility Services	5,000	3,500	(1,500)
001.124.546001 - Repair/Maint-Bldg Grounds	0	500	500
001.124.546002 - Repair/Maint-Bldg-Code Enf.	300	0	(300)
001.124.546005 - Repair/Maint-Office Mach	2,000	3,000	1,000
001.124.546008 - Repair/Maint-Automotive	2,500	6,000	3,500
001.124.546019 - Repair/Maint-Equipment	0	500	500
001.124.547000 - Printing And Binding	500	500	0
001.124.549000 - Other Current Charges And Obligations	7,400	7,400	0
001.124.551000 - Office Supplies	2,250	2,250	0
001.124.552001 - Gasoline Oil & Lubricants	7,000	12,000	5,000
001.124.552002 - Computer Software	18,500	18,500	0
001.124.552003 - Miscellaneous Supplies	1,750	1,500	(250)
001.124.552007 - Clothing & Wearing Apprl	1,000	1,000	0
001.124.554000 - Books, Publications, Subscriptions And Memberships	500	500	0
001.124.555000 - Training	1,400	1,400	0
001.124.564000 - Machinery And Equipment	43,200	0	(43,200)
001.124.564001 - Equipment \$1K<\$5K	0	1,700	1,700
124 - Code Enforcement - (124) Total	452,500	343,650	(108,850)
125 - Building Services - (125)			
134.125.511000 - Executive Salary	195,900	209,100	13,200
134.125.512000 - Regular Salary And Wages	451,000	518,600	67,600
134.125.514000 - Overtime	4,601	3,500	(1,101)
134.125.521000 - Fica Taxes	54,300	46,600	(7,700)
134.125.522000 - Retirement Contributions	94,940	71,100	(23,840)
134.125.523001 - Health Insurance	89,600	107,800	18,200
134.125.523002 - Life Insurance	1,120	900	(220)
134.125.524000 - Workers' Compensation	11,920	12,400	480
134.125.531000 - Professional Services	30,900	15,000	(15,900)
134.125.540000 - Travel And Per Diem	0	2,500	2,500
134.125.541000 - Communications Services, Devices And Accessories	17,700	19,200	1,500
134.125.542000 - Freight & Postage Services	250	250	0
134.125.543000 - Utility Services	9,900	17,500	7,600
134.125.546000 - Repair And Maintenance Services	7,200	705,000	697,800
134.125.546005 - Repair/Maint-Office Mach	3,400	4,500	1,100
134.125.546008 - Repair/Maint-Automotive	6,400	10,000	3,600
134.125.546019 - Repair/Maint-Equipment	4,900	0	(4,900)
134.125.547000 - Printing And Binding	400	800	400
134.125.549000 - Other Current Charges And Obligations	2,400	2,400	0
134.125.549016 - General Admin Cost Allocation	47,834	49,270	1,436
134.125.551000 - Office Supplies	3,300	3,000	(300)
134.125.552001 - Gasoline Oil & Lubricants	22,000	15,000	(7,000)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
134.125.552002 - Computer Software	18,000	18,500	500
134.125.552003 - Miscellaneous Supplies	10,000	12,000	2,000
134.125.552007 - Clothing & Wearing Apprl	0	5,000	5,000
134.125.552012 - Equipment under \$1000	3,000	0	(3,000)
134.125.554000 - Books, Publications, Subscriptions And Memberships	5,800	6,000	200
134.125.555000 - Training	5,000	5,000	0
134.125.563000 - Infrastructure	0	90,000	90,000
134.125.564000 - Machinery And Equipment	52,799	10,000	(42,799)
134.125.564001 - Equipment \$1K<\$5K	0	5,000	5,000
134.125.568001 - Capital Software	0	13,500	13,500
125 - Building Services - (125) Total	1,154,564	1,979,420	824,856
126 - Planning & Zoning - (126)			
001.126.511000 - Executive Salary	0	70,100	70,100
001.126.512000 - Regular Salary And Wages	264,400	182,600	(81,800)
001.126.514000 - Overtime	89,400	3,700	(85,700)
001.126.521000 - Fica Taxes	28,800	21,700	(7,100)
001.126.522000 - Retirement Contributions	37,960	33,200	(4,760)
001.126.523001 - Health Insurance	50,400	46,200	(4,200)
001.126.523002 - Life Insurance	380	300	(80)
001.126.524000 - Workers' Compensation	1,580	1,900	320
001.126.531000 - Professional Services	263,158	220,000	(43,158)
001.126.531001 - Prof Srv-Engineering	1,800	1,800	0
001.126.540000 - Travel And Per Diem	0	1,000	1,000
001.126.540002 - Travel - Appointed Boards	742	1,500	758
001.126.541000 - Communications Services, Devices And Accessories	3,300	1,000	(2,300)
001.126.542000 - Freight & Postage Services	1,800	1,500	(300)
001.126.543000 - Utility Services	3,400	3,500	100
001.126.544000 - Rentals And Leases	900	0	(900)
001.126.546000 - Repair And Maintenance Services	0	500	500
001.126.547000 - Printing And Binding	1,000	1,500	500
001.126.549000 - Other Current Charges And Obligations	2,200	2,500	300
001.126.549009 - Comm/Fees/Cost-Legal Adv	3,200	3,200	0
001.126.551000 - Office Supplies	0	1,200	1,200
001.126.552002 - Computer Software	17,900	18,500	600
001.126.552003 - Miscellaneous Supplies	1,800	800	(1,000)
001.126.552012 - Equipment under \$1000	900	500	(400)
001.126.554000 - Books, Publications, Subscriptions And Memberships	1,300	1,300	0
001.126.555000 - Training	2,200	3,000	800
115.126.531000 - Professional Services	70,000	0	(70,000)
301.126.562000 - Buildings	0	90,000	90,000
126 - Planning & Zoning - (126) Total	848,520	713,000	(135,520)
129 - Ag Center/Ifas - (129)			
001.129.531000 - Professional Services	683,400	686,940	3,540
001.129.540000 - Travel And Per Diem	8,800	8,800	0
001.129.541000 - Communications Services, Devices And Accessories	9,480	10,080	600
001.129.542000 - Freight & Postage Services	400	400	0
001.129.543000 - Utility Services	23,000	23,000	0
001.129.544000 - Rentals And Leases	4,500	4,500	0
001.129.546001 - Repair/Maint-Bldg Grounds	2,500	4,000	1,500
001.129.546008 - Repair/Maint-Automotive	10,000	10,000	0
001.129.546019 - Repair/Maint-Equipment	3,600	3,600	0
001.129.549000 - Other Current Charges And Obligations	2,000	2,000	0
001.129.549013 - Oth Chgs-Test/Screenings	600	0	(600)
001.129.551000 - Office Supplies	2,300	1,500	(800)
001.129.552001 - Gasoline Oil & Lubricants	17,600	17,600	0
001.129.552003 - Miscellaneous Supplies	8,100	3,000	(5,100)
001.129.552010 - Chemicals/Cleaning Supplies	600	600	0
001.129.552011 - Demo Materials/Supplies	3,100	1,500	(1,600)
001.129.552012 - Equipment under \$1000	1,800	1,800	0
001.129.554000 - Books, Publications, Subscriptions And Memberships	2,000	1,200	(800)
001.129.555000 - Training	3,100	3,000	(100)
001.129.563000 - Infrastructure	6,000	0	(6,000)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
129 - Ag Center/Ifas - (129) Total	792,880	783,520	(9,360)
130 - Veterans Services - (130)			
001.130.511000 - Executive Salary	4,100	0	(4,100)
001.130.512000 - Regular Salary And Wages	55,700	50,400	(5,300)
001.130.521000 - Fica Taxes	5,139	4,000	(1,139)
001.130.522000 - Retirement Contributions	9,008	6,900	(2,108)
001.130.523001 - Health Insurance	0	15,400	15,400
001.130.523002 - Life Insurance	100	100	0
001.130.524000 - Workers' Compensation	100	100	0
001.130.531000 - Professional Services	800	0	(800)
001.130.540000 - Travel And Per Diem	2,500	2,500	0
001.130.541000 - Communications Services, Devices And Accessories	1,000	900	(100)
001.130.542000 - Freight & Postage Services	400	100	(300)
001.130.546000 - Repair And Maintenance Services	500	0	(500)
001.130.546008 - Repair/Maint-Automotive	1,700	0	(1,700)
001.130.547000 - Printing And Binding	200	200	0
001.130.548000 - Promotional Activities	300	300	0
001.130.549000 - Other Current Charges And Obligations	900	900	0
001.130.551000 - Office Supplies	700	200	(500)
001.130.552001 - Gasoline Oil & Lubricants	2,000	0	(2,000)
001.130.552002 - Computer Software	1,300	1,300	0
001.130.552003 - Miscellaneous Supplies	1,500	1,000	(500)
001.130.552007 - Clothing & Wearing Apprl	400	300	(100)
001.130.552012 - Equipment under \$1000	1,300	0	(1,300)
001.130.554000 - Books, Publications, Subscriptions And Memberships	1,300	1,300	0
001.130.555000 - Training	2,500	2,500	0
130 - Veterans Services - (130) Total	93,447	88,400	(5,047)
131 - Emergency Management - (131)			
001.131.511000 - Executive Salary	92,800	50,700	(42,100)
001.131.512000 - Regular Salary And Wages	121,400	58,200	(63,200)
001.131.514000 - Overtime	3,000	900	(2,100)
001.131.515000 - Special Pay	350	0	(350)
001.131.521000 - Fica Taxes	17,700	8,600	(9,100)
001.131.522000 - Retirement Contributions	30,800	14,147	(16,653)
001.131.523001 - Health Insurance	28,000	21,714	(6,286)
001.131.523002 - Life Insurance	300	141	(159)
001.131.524000 - Workers' Compensation	500	235	(265)
001.131.531000 - Professional Services	8,500	9,500	1,000
001.131.540000 - Travel And Per Diem	5,000	5,000	0
001.131.541000 - Communications Services, Devices And Accessories	45,000	49,000	4,000
001.131.543000 - Utility Services	11,500	13,000	1,500
001.131.546001 - Repair/Maint-Bldg Grounds	1,500	1,500	0
001.131.546008 - Repair/Maint-Automotive	4,650	10,000	5,350
001.131.546010 - Repair/Maint-Computer	1,000	2,500	1,500
001.131.546019 - Repair/Maint-Equipment	12,300	20,000	7,700
001.131.548000 - Promotional Activities	1,700	2,700	1,000
001.131.549000 - Other Current Charges And Obligations	1,500	1,500	0
001.131.551000 - Office Supplies	3,000	2,000	(1,000)
001.131.552001 - Gasoline Oil & Lubricants	5,000	4,000	(1,000)
001.131.552003 - Miscellaneous Supplies	2,000	1,600	(400)
001.131.552007 - Clothing & Wearing Apprl	600	600	0
001.131.552012 - Equipment under \$1000	2,000	9,600	7,600
001.131.554000 - Books, Publications, Subscriptions And Memberships	500	600	100
001.131.555000 - Training	1,000	1,000	0
001.131.564001 - Equipment \$1K<\$5K	8,000	10,000	2,000
115.131.512000 - Regular Salary And Wages	52,269	112,900	60,631
115.131.514000 - Overtime	0	900	900
115.131.521000 - Fica Taxes	0	4,600	4,600
115.131.522000 - Retirement Contributions	0	15,953	15,953
115.131.523001 - Health Insurance	0	24,486	24,486
115.131.523002 - Life Insurance	0	159	159
115.131.524000 - Workers' Compensation	0	265	265

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
115.131.564000 - Machinery And Equipment	1,500,000	0	(1,500,000)
301.131.562000 - Buildings	11,373,000	15,172,471	3,799,471
115.131.562000 - Buildings	8,000	272,000	264,000
131 - Emergency Management - (131) Total	13,342,869	15,902,471	2,559,602
132 - Mosquito Control - (132)			
001.132.511000 - Executive Salary	46,400	23,900	(22,500)
001.132.512000 - Regular Salary And Wages	198,600	203,500	4,900
001.132.514000 - Overtime	20,200	7,000	(13,200)
001.132.521000 - Fica Taxes	20,800	18,300	(2,500)
001.132.522000 - Retirement Contributions	36,100	32,050	(4,050)
001.132.523001 - Health Insurance	63,000	50,050	(12,950)
001.132.523002 - Life Insurance	450	425	(25)
001.132.524000 - Workers' Compensation	8,400	7,050	(1,350)
001.132.531000 - Professional Services	650	1,000	350
001.132.540000 - Travel And Per Diem	500	500	0
001.132.541000 - Communications Services, Devices And Accessories	19,000	15,000	(4,000)
001.132.542000 - Freight & Postage Services	300	300	0
001.132.543000 - Utility Services	3,200	1,000	(2,200)
001.132.546008 - Repair/Maint-Automotive	7,300	7,500	200
001.132.546019 - Repair/Maint-Equipment	4,400	4,500	100
001.132.549000 - Other Current Charges And Obligations	1,000	1,000	0
001.132.551000 - Office Supplies	1,100	1,500	400
001.132.552001 - Gasoline Oil & Lubricants	60,000	50,000	(10,000)
001.132.552003 - Miscellaneous Supplies	1,350	1,750	400
001.132.552007 - Clothing & Wearing Apprl	1,200	1,200	0
001.132.552008 - Tools & Small Implements	1,100	1,500	400
001.132.552010 - Chemicals/Cleaning Supplies	1,400	1,500	100
001.132.552013 - Small Equipment < 1,000	8,000	8,000	0
001.132.554000 - Books, Publications, Subscriptions And Memberships	700	750	50
001.132.555000 - Training	2,100	0	(2,100)
001.132.564000 - Machinery And Equipment	22,000	0	(22,000)
104.132.334611 - St Grant-Mosquito Cont 1	55,960	55,960	0
104.132.389901 - Other Non-Operating Sources/Beginning Cash	76,900	199,300	122,400
104.132.531000 - Professional Services	3,000	3,000	0
104.132.540000 - Travel And Per Diem	2,500	2,500	0
104.132.541000 - Communications Services, Devices And Accessories	3,500	3,500	0
104.132.544000 - Rentals And Leases	1,200	1,200	0
104.132.546019 - Repair/Maint-Equipment	800	800	0
104.132.548000 - Promotional Activities	400	200	(200)
104.132.549000 - Other Current Charges And Obligations	1,000	1,000	0
104.132.551000 - Office Supplies	100	100	0
104.132.552001 - Gasoline Oil & Lubricants	11,000	11,000	0
104.132.552003 - Miscellaneous Supplies	300	300	0
104.132.552007 - Clothing & Wearing Apprl	1,000	1,000	0
104.132.552010 - Chemicals/Cleaning Supplies	24,800	25,000	200
104.132.552013 - Small Equipment < 1,000	1,400	1,400	0
104.132.554000 - Books, Publications, Subscriptions And Memberships	500	500	0
104.132.555000 - Training	2,500	2,500	0
104.132.599001 - Uses - Reserve For Contingencies	78,860	0	(78,860)
301.132.564000 - Machinery And Equipment	0	60,000	60,000
132 - Mosquito Control - (132) Total	794,970	808,535	13,565
136 - Animal Control - (136)			
001.136.511000 - Executive Salary	11,153	0	(11,153)
001.136.512000 - Regular Salary And Wages	228,800	0	(228,800)
001.136.514000 - Overtime	28,400	0	(28,400)
001.136.521000 - Fica Taxes	27,600	0	(27,600)
001.136.522000 - Retirement Contributions	45,600	0	(45,600)
001.136.523001 - Health Insurance	50,000	0	(50,000)
001.136.523002 - Life Insurance	700	0	(700)
001.136.524000 - Workers' Compensation	5,800	0	(5,800)
001.136.531000 - Professional Services	4,000	0	(4,000)
001.136.531006 - Prof Srv-Medical	300	0	(300)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
001.136.540000 - Travel And Per Diem	2,000	0	(2,000)
001.136.541000 - Communications Services, Devices And Accessories	4,100	0	(4,100)
001.136.542000 - Freight & Postage Services	300	0	(300)
001.136.543000 - Utility Services	11,000	0	(11,000)
001.136.545000 - Insurance	400	0	(400)
001.136.546001 - Repair/Maint-Bldg Grounds	1,700	0	(1,700)
001.136.546008 - Repair/Maint-Automotive	6,500	0	(6,500)
001.136.546019 - Repair/Maint-Equipment	3,000	0	(3,000)
001.136.547000 - Printing And Binding	300	0	(300)
001.136.549000 - Other Current Charges And Obligations	4,000	0	(4,000)
001.136.551000 - Office Supplies	2,500	0	(2,500)
001.136.552001 - Gasoline Oil & Lubricants	13,000	0	(13,000)
001.136.552003 - Miscellaneous Supplies	7,800	0	(7,800)
001.136.552007 - Clothing & Wearing Apprl	3,000	0	(3,000)
001.136.552009 - Misc Supplies-Feed	12,000	0	(12,000)
001.136.552010 - Chemicals/Cleaning Supplies	1,500	0	(1,500)
001.136.552012 - Equipment under \$1000	32,900	0	(32,900)
001.136.552014 - Small Equipment - \$1k - 5k	23,300	0	(23,300)
001.136.554000 - Books, Publications, Subscriptions And Memberships	100	0	(100)
001.136.555000 - Training	3,500	0	(3,500)
001.136.564000 - Machinery And Equipment	35,000	0	(35,000)
301.136.562000 - Buildings	110,000	0	(110,000)
136 - Animal Control - (136) Total	680,253	0	(680,253)
137 - Soil Conservation - (137)			
001.137.523002 - Life Insurance	100	0	(100)
001.137.524000 - Workers' Compensation	100	0	(100)
001.137.531000 - Professional Services	400	0	(400)
001.137.542000 - Freight & Postage Services	700	0	(700)
001.137.546008 - Repair/Maint-Automotive	900	0	(900)
001.137.548000 - Promotional Activities	1,300	0	(1,300)
001.137.551000 - Office Supplies	500	0	(500)
001.137.552003 - Miscellaneous Supplies	1,500	0	(1,500)
001.137.554000 - Books, Publications, Subscriptions And Memberships	1,500	0	(1,500)
001.137.555000 - Training	405	0	(405)
137 - Soil Conservation - (137) Total	7,405	0	(7,405)
138 - Welfare Hcra - (138)			
001.138.542000 - Freight & Postage Services	300	300	0
001.138.549000 - Other Current Charges And Obligations	38,300	35,000	(3,300)
001.138.549018 - Comm/Fees/Cost-Hcra	186,000	10,000	(176,000)
001.138.549019 - Comm/Fees/Cost-Welfa/Medi	950,000	1,200,000	250,000
138 - Welfare Hcra - (138) Total	1,174,600	1,245,300	70,700
139 - Finance & Audit - (139)			
001.139.532000 - Accounting And Auditing	137,000	145,300	8,300
139 - Finance & Audit - (139) Total	137,000	145,300	8,300
140 - Medical Examiner - (140)			
001.140.531007 - Prof Srv-Medical Examiner	300,000	283,500	(16,500)
140 - Medical Examiner - (140) Total	300,000	283,500	(16,500)
141 - Health - (141)			
001.141.581003 - Aids/Govt-Mental Hlth-Loc	165,500	91,932	(73,568)
141 - Health - (141) Total	165,500	91,932	(73,568)
143 - Larc - (143)			
001.143.581012 - Aids Pvt Org/Cntrl FI Comm Action	82,000	90,200	8,200
143 - Larc - (143) Total	82,000	90,200	8,200
145 - Restore Committee			
001.145.531002 - Prof Srv-Consultants	4,310	4,310	0
001.145.540000 - Travel And Per Diem	2,690	2,690	0
001.145.542000 - Freight & Postage Services	500	500	0
001.145.549000 - Other Current Charges And Obligations	400	400	0
001.145.551000 - Office Supplies	600	600	0
001.145.552003 - Miscellaneous Supplies	600	600	0
145 - Restore Committee Total	9,100	9,100	0
150 - Transit - (150)			

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
108.150.331000 - Federal Grants	1,640,350	0	(1,640,350)
108.150.331512 - Fed-5311 G2r38 #373	50,000	0	(50,000)
108.150.334219 - St T/E G2k62 #358	300,000	352,680	52,680
108.150.344302 - Fees-Farebox	15,000	0	(15,000)
108.150.344305 - Fees-Med Waiver	35,000	0	(35,000)
108.150.344306 - Fees-Srec	1,500	0	(1,500)
108.150.344308 - Fees-Misc	55,000	0	(55,000)
108.150.361100 - Interest-Other	1,000	0	(1,000)
108.150.389901 - Other Non-Operating Sources/Beginning Cash	896,600	0	(896,600)
108.150.511000 - Executive Salary	158,700	238,200	79,500
108.150.512000 - Regular Salary And Wages	357,300	369,800	12,500
108.150.514000 - Overtime	36,600	80,500	43,900
108.150.521000 - Fica Taxes	43,300	53,500	10,200
108.150.522000 - Retirement Contributions	75,300	94,000	18,700
108.150.523001 - Health Insurance	126,000	184,800	58,800
108.150.523002 - Life Insurance	1,100	1,200	100
108.150.524000 - Workers' Compensation	11,000	15,600	4,600
108.150.531000 - Professional Services	24,000	25,173	1,173
108.150.534010 - Contr Srv-Williston	100	0	(100)
108.150.540000 - Travel And Per Diem	0	4,000	4,000
108.150.541000 - Communications Services, Devices And Accessories	10,900	11,780	880
108.150.542000 - Freight & Postage Services	500	500	0
108.150.543000 - Utility Services	9,800	10,800	1,000
108.150.546001 - Repair/Maint-Bldg Grounds	11,500	2,000	(9,500)
108.150.546019 - Repair/Maint-Equipment	27,000	37,000	10,000
108.150.548000 - Promotional Activities	600	600	0
108.150.549000 - Other Current Charges And Obligations	2,530	2,700	170
108.150.551000 - Office Supplies	1,500	1,000	(500)
108.150.552001 - Gasoline Oil & Lubricants	107,950	268,234	160,284
108.150.552003 - Miscellaneous Supplies	3,600	5,000	1,400
108.150.552007 - Clothing & Wearing Apprl	3,800	1,500	(2,300)
108.150.552012 - Equipment under \$1000	300	0	(300)
108.150.552013 - Small Equipment < 1,000	0	300	300
108.150.554000 - Books, Publications, Subscriptions And Memberships	320	400	80
108.150.555000 - Training	0	2,500	2,500
108.150.562000 - Buildings	330,000	1,479,703	1,149,703
108.150.563000 - Infrastructure	0	165,178	165,178
108.150.564000 - Machinery And Equipment	830,319	759,389	(70,930)
108.150.564001 - Equipment \$1K<\$5K	5,050	0	(5,050)
108.150.599001 - Uses - Reserve For Contingencies	150,800	0	(150,800)
108.150.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	219,200	0	(219,200)
150 - Transit - (150) Total	5,543,519	4,168,037	(1,375,482)
151 - Investigative Cost Recovery - (151)			
172.151.552003 - Miscellaneous Supplies	6,200	0	(6,200)
172.151.564000 - Machinery And Equipment	29,000	38,500	9,500
151 - Investigative Cost Recovery - (151) Total	35,200	38,500	3,300
160 - Tourism Development - (160)			
123.160.511000 - Executive Salary	16,500	0	(16,500)
123.160.512000 - Regular Salary And Wages	80,600	58,400	(22,200)
123.160.514000 - Overtime	8,300	0	(8,300)
123.160.521000 - Fica Taxes	8,400	4,600	(3,800)
123.160.522000 - Retirement Contributions	14,340	8,000	(6,340)
123.160.523001 - Health Insurance	23,800	15,400	(8,400)
123.160.523002 - Life Insurance	170	100	(70)
123.160.524000 - Workers' Compensation	190	100	(90)
123.160.531000 - Professional Services	49,400	0	(49,400)
123.160.534000 - Other Contractual Services	0	81,500	81,500
123.160.534010 - Contr Srv-Williston	2,400	0	(2,400)
123.160.540000 - Travel And Per Diem	4,700	4,700	0
123.160.541000 - Communications Services, Devices And Accessories	9,300	1,500	(7,800)
123.160.542000 - Freight & Postage Services	3,600	3,600	0

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
123.160.543000 - Utility Services	3,100	3,100	0
123.160.544000 - Rentals And Leases	1,900	1,900	0
123.160.544003 - Rental/Lease-Buildings	200	0	(200)
123.160.546000 - Repair And Maintenance Services	2,400	2,400	0
123.160.546001 - Repair/Maint-Bldg Grounds	5,800	3,000	(2,800)
123.160.546005 - Repair/Maint-Office Mach	1,100	1,100	0
123.160.546008 - Repair/Maint-Automotive	0	2,500	2,500
123.160.547000 - Printing And Binding	17,200	23,000	5,800
123.160.548000 - Promotional Activities	256,550	0	(256,550)
123.160.549000 - Other Current Charges And Obligations	1,000	0	(1,000)
123.160.549016 - General Admin Cost Allocation	16,481	16,980	499
123.160.551000 - Office Supplies	3,100	3,100	0
123.160.552001 - Gasoline Oil & Lubricants	2,000	2,000	0
123.160.552003 - Miscellaneous Supplies	1,700	1,700	0
123.160.552007 - Clothing & Wearing Apprl	700	900	200
123.160.552012 - Equipment under \$1000	3,100	3,100	0
123.160.554000 - Books, Publications, Subscriptions And Memberships	11,600	11,600	0
123.160.555000 - Training	2,400	2,400	0
123.160.563000 - Infrastructure	13,750	0	(13,750)
123.160.599001 - Uses - Reserve For Contingencies	50,000	0	(50,000)
123.160.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	100,000	0	(100,000)
123.160.599005 - Uses - Reserve For Capital Outlay	1,177,859	0	(1,177,859)
128.160.548000 - Promotional Activities	0	941,900	941,900
128.160.599001 - Uses - Reserve For Contingencies	82,740	0	(82,740)
128.160.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	124,120	0	(124,120)
128.160.599005 - Uses - Reserve For Capital Outlay	827,400	0	(827,400)
301.160.563000 - Infrastructure	150,000	0	(150,000)
160 - Tourism Development - (160) Total	3,077,900	1,198,580	(1,879,320)
164 - Economic Development - (164)			
001.164.511000 - Executive Salary	89,900	0	(89,900)
001.164.514000 - Overtime	2,500	0	(2,500)
001.164.521000 - Fica Taxes	7,200	0	(7,200)
001.164.522000 - Retirement Contributions	12,560	0	(12,560)
001.164.523001 - Health Insurance	18,200	0	(18,200)
001.164.523002 - Life Insurance	130	0	(130)
001.164.524000 - Workers' Compensation	210	0	(210)
001.164.531000 - Professional Services	9,800	30,000	20,200
001.164.540000 - Travel And Per Diem	4,000	0	(4,000)
001.164.541000 - Communications Services, Devices And Accessories	4,000	0	(4,000)
001.164.542000 - Freight & Postage Services	1,000	0	(1,000)
001.164.543000 - Utility Services	2,500	0	(2,500)
001.164.546002 - Repair/Maint-Bldg-Code Enf.	1,000	0	(1,000)
001.164.546008 - Repair/Maint-Automotive	200	0	(200)
001.164.547000 - Printing And Binding	885	0	(885)
001.164.548000 - Promotional Activities	1,000	0	(1,000)
001.164.549000 - Other Current Charges And Obligations	100	0	(100)
001.164.549009 - Comm/Fees/Cost-Legal Adv	500	0	(500)
001.164.551000 - Office Supplies	1,000	0	(1,000)
001.164.552001 - Gasoline Oil & Lubricants	500	0	(500)
001.164.552003 - Miscellaneous Supplies	900	0	(900)
001.164.552007 - Clothing & Wearing Apprl	115	0	(115)
001.164.555000 - Training	2,000	0	(2,000)
115.164.581001 - Ahca Intergovernmental Transfer (Mco Pro...	1,500,000	1,500,000	0
164 - Economic Development - (164) Total	1,660,200	1,530,000	(130,200)
170 - Housing - (170)			
001.170.564000 - Machinery And Equipment	8,500	0	(8,500)
102.170.531000 - Professional Services	282,000	0	(282,000)
102.170.546000 - Repair And Maintenance Services	264,600	749,940	485,340
102.170.546008 - Repair/Maint-Automotive	199,173	0	(199,173)
102.170.546018 - Repair/HHRP-Idalia	1,200,000	100,000	(1,100,000)
102.170.546025 - Repair/Maint - CDBG Housing	750,000	750,000	0
102.170.549000 - Other Current Charges And Obligations	110,000	0	(110,000)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
102.170.549010 - Comm/Fees/Cost-Tc Txd Fees	120,000	140,000	20,000
102.170.549015 - Comm/Fees/Cost-Adm	66,790	0	(66,790)
102.170.555000 - Training	1,210	35,400	34,190
170 - Housing - (170) Total	3,002,273	1,775,340	(1,226,933)
190 - Clerk To Board - (190)			
001.190.591003 - Transfer Out - Clerk	1,396,932	1,393,816	(3,116)
190 - Clerk To Board - (190) Total	1,396,932	1,393,816	(3,116)
192 - Property Appraiser - (192)			
001.192.591004 - Transfer Out - Property Appraiser	1,446,634	1,449,769	3,135
192 - Property Appraiser - (192) Total	1,446,634	1,449,769	3,135
193 - Tax Collector - (193)			
001.193.549017 - Comm/Fees/Cost-Tax Collec	991,080	1,000,000	8,920
001.193.591027 - Transfer Out - Tax Collector	1	0	(1)
193 - Tax Collector - (193) Total	991,081	1,000,000	8,919
194 - Sheriff - (194)			
001.194.591005 - Transfer Out -Law Enforcement	23,635,297	26,907,559	3,272,262
115.194.531000 - Professional Services	61,540	40,000	(21,540)
115.194.531001 - Prof Srv-Engineering	34,510	0	(34,510)
194 - Sheriff - (194) Total	23,731,347	26,947,559	3,216,212
195 - Supervisor Of Elections - (195)			
001.195.591006 - Transfer Out -Supervisor of Elections	990,000	1,110,000	120,000
195 - Supervisor Of Elections - (195) Total	990,000	1,110,000	120,000
201 - 8Th Circuit - Court Costs Admin/Operating - (201)			
001.201.531000 - Professional Services	0	20,000	20,000
001.201.541004 - Communications-Clerk	0	6,000	6,000
001.201.543001 - Utilities-Clerk	0	17,000	17,000
001.201.549001 - Oth Chgs-8Th Cir Op	0	36,000	36,000
001.201.549004 - Oth Chgs-8Th Cir Pro Se	0	40,000	40,000
001.201.549005 - Oth Chgs-8Th Cir Courier	0	10,000	10,000
113.201.531000 - Professional Services	15,000	0	(15,000)
113.201.543000 - Utility Services	78,526	80,000	1,474
113.201.546001 - Repair/Maint-Bldg Grounds	400	0	(400)
113.201.549001 - Oth Chgs-8Th Cir Op	45,000	0	(45,000)
113.201.549004 - Oth Chgs-8Th Cir Pro Se	32,000	0	(32,000)
113.201.549005 - Oth Chgs-8Th Cir Courier	8,000	0	(8,000)
201 - 8Th Circuit - Court Costs Admin/Operating - (201) Total	178,926	209,000	30,074
203 - Court Innovations - Alternative Dispute Resolution			
130.203.541000 - Communications Services, Devices And Accessories	105,400	0	(105,400)
130.203.549003 - Oth Chgs-8Th Circ Alt Dispute	10,300	15,000	4,700
130.203.564000 - Machinery And Equipment	8,600	9,000	400
203 - Court Innovations - Alternative Dispute Resolution Total	124,300	24,000	(100,300)
204 - Court Innovations - Administration			
130.204.549000 - Other Current Charges And Obligations	0	69,800	69,800
204 - Court Innovations - Administration Total	0	69,800	69,800
205 - Juvenile Assessment - (205)			
130.205.549010 - Comm/Fees/Cost-Tc Txd Fees	8,300	9,000	700
205 - Juvenile Assessment - (205) Total	8,300	9,000	700
210 - Local Law - (210)			
174.210.540000 - Travel And Per Diem	15,800	15,000	(800)
174.210.552003 - Miscellaneous Supplies	15,500	15,000	(500)
174.210.555000 - Training	16,700	17,000	300
210 - Local Law - (210) Total	48,000	47,000	(1,000)
211 - Special Law Enf - State - (211)			
171.211.535000 - Investigations	17,500	22,000	4,500
171.211.552003 - Miscellaneous Supplies	10,000	0	(10,000)
211 - Special Law Enf - State - (211) Total	27,500	22,000	(5,500)
213 - County Communications Line - (213)			
127.213.541000 - Communications Services, Devices And Accessories	33,300	96,800	63,500
213 - County Communications Line - (213) Total	33,300	96,800	63,500
216 - Forestry Fire Protection - (216)			
001.216.534000 - Other Contractual Services	4,000	4,120	120

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
001.216.534003 - Contr Srv - Forestry	43,000	44,290	1,290
216 - Forestry Fire Protection - (216) Total	47,000	48,410	1,410
221 - Crime Prevention - (221)			
173.221.548000 - Promotional Activities	9,500	22,000	12,500
173.221.552003 - Miscellaneous Supplies	86,000	90,000	4,000
173.221.555000 - Training	29,000	0	(29,000)
221 - Crime Prevention - (221) Total	124,500	112,000	(12,500)
223 - Facilities			
001.223.511000 - Executive Salary	0	79,600	79,600
001.223.521000 - Fica Taxes	0	6,200	6,200
001.223.522000 - Retirement Contributions	0	10,800	10,800
001.223.523001 - Health Insurance	0	15,400	15,400
001.223.523002 - Life Insurance	0	100	100
001.223.524000 - Workers' Compensation	0	2,700	2,700
301.223.562000 - Buildings	0	150,000	150,000
001.223.531000 - Professional Services		50,000	50,000
001.223.545008 - Repair/Maint-Automotive		6,000	6,000
001.223.551000 - Office Supplies		1,000	1,000
001.223.552003 - Miscellaneous Supplies		1,000	1,000
001.223.552007 - Clothing & Wearing Apprl		1,000	1,000
001.223.552012 - Equipment under \$1000		1,000	1,000
223 - Facilities Total	0	324,800	324,800
227 - Fed Equitable Sharing - Dept Of Justice - (227)			
170.227.549021 - Comm/Fees/Cost-Other	56,600	52,000	(4,600)
227 - Fed Equitable Sharing - Dept Of Justice - (227) Total	56,600	52,000	(4,600)
228 - Fed Equitable Sharing - Dept Of Treasury - (228)			
170.228.549021 - Comm/Fees/Cost-Other	1,400	0	(1,400)
228 - Fed Equitable Sharing - Dept Of Treasury - (228) Total	1,400	0	(1,400)
230 - State'S Attorney - Admin - (230)			
001.230.541000 - Communications Services, Devices And Accessories	0	10,000	10,000
001.230.549006 - Other Chgs-8Th Cir Sa	0	42,000	42,000
113.230.543000 - Utility Services	25,600	27,000	1,400
113.230.546001 - Repair/Maint-Bldg Grounds	200	200	0
230 - State'S Attorney - Admin - (230) Total	25,800	79,200	53,400
231 - Public Defender - Admin - (231)			
001.231.541000 - Communications Services, Devices And Accessories	6,400	6,000	(400)
001.231.541001 - Communications-Mobiles/Pagers	1,500	1,500	0
001.231.546001 - Repair/Maint-Bldg Grounds	2,000	2,000	0
001.231.546023 - Repair Maint - A/C Bldg	1,000	1,000	0
001.231.546024 - Repair/Maint - Security	500	500	0
001.231.549008 - Other Chgs-8Th Cir Pd	0	5,000	5,000
113.231.543000 - Utility Services	24,000	27,000	3,000
113.231.546001 - Repair/Maint-Bldg Grounds	2,000	2,000	0
231 - Public Defender - Admin - (231) Total	37,400	45,000	7,600
233 - Courthouse Facilities - (233)			
113.233.546001 - Repair/Maint-Bldg Grounds	11,000	0	(11,000)
113.233.546024 - Repair/Maint - Security	1,200	1,400	200
113.233.552003 - Miscellaneous Supplies	1,600	1,600	0
122.233.531000 - Professional Services	50,000	0	(50,000)
122.233.546001 - Repair/Maint-Bldg Grounds	100,000	100,000	0
122.233.547000 - Printing And Binding	500	0	(500)
122.233.552003 - Miscellaneous Supplies	5,000	4,000	(1,000)
122.233.562000 - Buildings	0	100,000	100,000
122.233.591021 - Transfer - Capital Projects Fund (301)	1,000,000	0	(1,000,000)
301.233.381122 - Transfer In - Article V Grant Fund (122)	1,000,000	0	(1,000,000)
301.233.562000 - Buildings	400,000	0	(400,000)
301.233.563000 - Infrastructure	600,000	670,000	70,000
301.233.564000 - Machinery And Equipment	0	80,000	80,000
233 - Courthouse Facilities - (233) Total	3,169,300	957,000	(2,212,300)
235 - 8Th Circuit Court Admin - Information Systems			
107.235.341160 - County Portion (\$2) Of \$4.00 Additional Service Charge	85,000	85,000	0
107.235.361100 - Interest-Other	500	2,000	1,500

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
107.235.389901 - Other Non-Operating Sources/Beginning Cash	265,100	330,000	64,900
107.235.541001 - Communications-Mobiles/Pagers	4,000	0	(4,000)
107.235.546019 - Repair/Maint-Equipment	1,200	0	(1,200)
107.235.549002 - Chgs-8Th Cir Info/Tech	265,300	60,000	(205,300)
235 - 8Th Circuit Court Admin - Information Systems Total	621,100	477,000	(144,100)
237 - State Attorney - Information Systems			
001.237.549006 - Other Chgs-8Th Cir Sa	64,350	0	(64,350)
237 - State Attorney - Information Systems Total	64,350	0	(64,350)
238 - Public Defender - Information Systems			
107.238.549008 - Other Chgs-8Th Cir Pd	55,000	8,000	(47,000)
107.238.564000 - Machinery And Equipment	0	175,000	175,000
238 - Public Defender - Information Systems Total	55,000	183,000	128,000
239 - Guardian Ad Litem - Circuit Juvenile			
113.239.541000 - Communications Services, Devices And Accessories	3,200	3,900	700
113.239.544003 - Rental/Lease-Buildings	4,172	0	(4,172)
113.239.551000 - Office Supplies	1,500	1,500	0
113.239.552003 - Miscellaneous Supplies	1,500	1,500	0
113.239.552013 - Small Equipment < 1,000	1,450	750	(700)
239 - Guardian Ad Litem - Circuit Juvenile Total	11,822	7,650	(4,172)
240 - County Ems - (240)			
115.240.512000 - Regular Salary And Wages	52,523	0	(52,523)
115.240.531000 - Professional Services	19,999	0	(19,999)
115.240.547000 - Printing And Binding	5,000	5,000	0
115.240.549000 - Other Current Charges And Obligations	79,799	10,800	(68,999)
115.240.564000 - Machinery And Equipment	147,832	63,500	(84,332)
116.240.511000 - Executive Salary	169,100	65,700	(103,400)
116.240.512000 - Regular Salary And Wages	2,814,900	4,578,200	1,763,300
116.240.514000 - Overtime	1,600,000	552,700	(1,047,300)
116.240.521000 - Fica Taxes	361,400	406,800	45,400
116.240.522000 - Retirement Contributions	1,426,150	1,565,970	139,820
116.240.523001 - Health Insurance	967,400	1,105,720	138,320
116.240.523002 - Life Insurance	11,576	7,560	(4,016)
116.240.524000 - Workers' Compensation	171,240	184,570	13,330
116.240.531000 - Professional Services	116,200	135,200	19,000
116.240.531006 - Prof Srv-Medical	73,500	75,000	1,500
116.240.540000 - Travel And Per Diem	4,000	4,500	500
116.240.541000 - Communications Services, Devices And Accessories	46,000	44,000	(2,000)
116.240.541001 - Communications-Mobiles/Pagers	24,000	24,000	0
116.240.541002 - Communication-Misc	2,000	2,000	0
116.240.541003 - Communication-Repairs	1,100	1,100	0
116.240.542000 - Freight & Postage Services	500	500	0
116.240.543000 - Utility Services	43,500	51,050	7,550
116.240.544000 - Rentals And Leases	40	0	(40)
116.240.544003 - Rental/Lease-Buildings	32,000	32,000	0
116.240.546001 - Repair/Maint-Bldg Grounds	142,464	150,000	7,536
116.240.546004 - Repair/Maint-Medical Equip	115,000	0	(115,000)
116.240.546006 - Repair/Maint - Emergency Medical	0	120,000	120,000
116.240.546008 - Repair/Maint-Automotive	91,000	165,000	74,000
116.240.546019 - Repair/Maint-Equipment	10,460	10,500	40
116.240.548000 - Promotional Activities	3,700	3,700	0
116.240.549000 - Other Current Charges And Obligations	75,540	83,000	7,460
116.240.549016 - General Admin Cost Allocation	423,608	436,320	12,712
116.240.549017 - Comm/Fees/Cost-Tax Collec	108,940	108,940	0
116.240.549020 - Comm/Fees/Cost-Cur Refund	13,800	30,000	16,200
116.240.551000 - Office Supplies	3,300	3,300	0
116.240.552001 - Gasoline Oil & Lubricants	300,200	320,000	19,800
116.240.552002 - Computer Software	45,500	48,000	2,500
116.240.552003 - Miscellaneous Supplies	30,000	25,000	(5,000)
116.240.552007 - Clothing & Wearing Apprl	50,000	50,000	0
116.240.552010 - Chemicals/Cleaning Supplies	6,800	6,800	0
116.240.552012 - Medical Supplies	300,000	347,000	47,000
116.240.552013 - Small Equipment < 1,000	25,000	25,000	0

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
116.240.552014 - Small Equipment - \$1k - 5k	67,960	45,000	(22,960)
116.240.554000 - Books, Publications, Subscriptions And Memberships	2,000	2,500	500
116.240.555000 - Training	13,747	21,000	7,253
116.240.564000 - Machinery And Equipment	1,722,538	5,500	(1,717,038)
116.240.571000 - Principal	383,890	0	(383,890)
116.240.572001 - Interest Expense-Bond Premium	80,060	0	(80,060)
116.240.599001 - Uses - Reserve For Contingencies	807,120	0	(807,120)
116.240.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,509,934	0	(1,509,934)
301.240.562000 - Buildings	0	475,000	475,000
301.240.563000 - Infrastructure	125,000	0	(125,000)
301.240.564000 - Machinery And Equipment	0	1,424,000	1,424,000
240 - County Ems - (240) Total	14,627,320	12,821,430	(1,805,890)
246 - County Fire - (246)			
115.246.562000 - Buildings	0	294,500	294,500
115.246.563000 - Infrastructure	358,000	0	(358,000)
120.246.511000 - Executive Salary	169,100	65,700	(103,400)
120.246.512000 - Regular Salary And Wages	401,200	1,284,800	883,600
120.246.514000 - Overtime	161,700	164,000	2,300
120.246.521000 - Fica Taxes	62,500	122,500	60,000
120.246.522000 - Retirement Contributions	221,850	458,130	236,280
120.246.523001 - Health Insurance	152,600	341,880	189,280
120.246.523002 - Life Insurance	3,796	2,240	(1,556)
120.246.523003 - FI Firefighter Cancer Insurance	6,292	0	(6,292)
120.246.524000 - Workers' Compensation	26,760	50,530	23,770
120.246.531000 - Professional Services	17,300	13,300	(4,000)
120.246.540000 - Travel And Per Diem	2,000	2,500	500
120.246.541000 - Communications Services, Devices And Accessories	42,000	40,000	(2,000)
120.246.541001 - Communications-Mobiles/Pagers	13,000	13,000	0
120.246.541002 - Communication-Misc	600	600	0
120.246.541003 - Communication-Repairs	500	500	0
120.246.542000 - Freight & Postage Services	500	500	0
120.246.543000 - Utility Services	39,000	32,000	(7,000)
120.246.544000 - Rentals And Leases	40	0	(40)
120.246.546001 - Repair/Maint-Bldg Grounds	25,552	30,000	4,448
120.246.546008 - Repair/Maint-Automotive	75,000	85,000	10,000
120.246.546019 - Repair/Maint-Equipment	44,460	48,000	3,540
120.246.548000 - Promotional Activities	3,000	3,000	0
120.246.549000 - Other Current Charges And Obligations	18,060	22,000	3,940
120.246.549016 - General Admin Cost Allocation	68,975	91,640	22,665
120.246.549017 - Comm/Fees/Cost-Tax Collec	97,350	97,350	0
120.246.551000 - Office Supplies	2,100	2,100	0
120.246.552001 - Gasoline Oil & Lubricants	40,000	48,000	8,000
120.246.552002 - Computer Software	21,000	30,000	9,000
120.246.552003 - Miscellaneous Supplies	30,620	32,000	1,380
120.246.552007 - Clothing & Wearing Apprl	23,100	20,000	(3,100)
120.246.552010 - Chemicals/Cleaning Supplies	4,000	4,000	0
120.246.552013 - Small Equipment < 1,000	70,000	70,000	0
120.246.552014 - Small Equipment - \$1k - 5k	166,000	100,000	(66,000)
120.246.554000 - Books, Publications, Subscriptions And Memberships	1,000	1,500	500
120.246.555000 - Training	25,000	25,000	0
120.246.564000 - Machinery And Equipment	336,000	66,000	(270,000)
120.246.599001 - Uses - Reserve For Contingencies	434,130	0	(434,130)
120.246.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	681,190	0	(681,190)
120.246.599005 - Uses - Reserve For Capital Outlay	90,498	0	(90,498)
301.246.562000 - Buildings	0	475,000	475,000
301.246.563000 - Infrastructure	125,000	0	(125,000)
301.246.564000 - Machinery And Equipment	0	395,000	395,000
246 - County Fire - (246) Total	4,060,773	4,532,270	471,497
247 - Municipal Fire			
120.247.534016 - Contr Srv-County Coverage	1,619,057	1,787,620	168,563
247 - Municipal Fire Total	1,619,057	1,787,620	168,563
255 - Legal Aid			

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
130.255.549000 - Other Current Charges And Obligations	8,300	9,000	700
255 - Legal Aid Total	8,300	9,000	700
310 - Road / Bridge - (310)			
101.310.312301 - Fuel Tax - 9Th Cent	55,000	0	(55,000)
101.310.312401 - First Local Option Fuel Tax (1 To 6 Cents)	1,345,000	0	(1,345,000)
101.310.329102 - Permit-Driveways	20,000	0	(20,000)
101.310.335491 - Fuel Tax - County 7Th Cent	690,000	0	(690,000)
101.310.335492 - Motor Fuel Use Tax	3,500	0	(3,500)
101.310.335494 - 20% 5Th/6Th Fuel Tax	300,000	0	(300,000)
101.310.335495 - 80% 5Th/6Th Fuel Tax	1,220,000	0	(1,220,000)
101.310.335496 - Fuel Tax Refund	70,000	0	(70,000)
101.310.361100 - Interest-Other	4,000	0	(4,000)
101.310.361107 - Interest-FI Palm	10,000	0	(10,000)
101.310.361200 - Dividends	50,000	0	(50,000)
101.310.369900 - Other Miscellaneous Revenues	2,000	0	(2,000)
101.310.369903 - Reimb-Miscellaneous	40,000	0	(40,000)
101.310.369909 - Reimb-Msbu'S	200,000	0	(200,000)
101.310.369910 - Reimb-Depts	30,000	0	(30,000)
101.310.381001 - Transfer In - General Fund (001)	2,492,900	977,928	(1,514,972)
101.310.389901 - Other Non-Operating Sources/Beginning Cash	1,923,363	0	(1,923,363)
101.310.511000 - Executive Salary	157,600	80,000	(77,600)
101.310.512000 - Regular Salary And Wages	2,621,900	2,817,600	195,700
101.310.514000 - Overtime	196,169	48,900	(147,269)
101.310.521000 - Fica Taxes	238,800	230,500	(8,300)
101.310.522000 - Retirement Contributions	415,500	354,800	(60,700)
101.310.523001 - Health Insurance	686,000	662,200	(23,800)
101.310.523002 - Life Insurance	5,400	5,100	(300)
101.310.524000 - Workers' Compensation	210,400	201,600	(8,800)
101.310.531000 - Professional Services	19,971	1,000	(18,971)
101.310.531001 - Prof Srv-Engineering	6,090	7,500	1,410
101.310.534001 - Contr Srv-Other	18,000	15,000	(3,000)
101.310.534005 - Contr Srv - Railroad	17,200	24,000	6,800
101.310.540000 - Travel And Per Diem	5,100	22,000	16,900
101.310.541000 - Communications Services, Devices And Accessories	15,000	28,000	13,000
101.310.542000 - Freight & Postage Services	1,000	500	(500)
101.310.543000 - Utility Services	35,000	30,000	(5,000)
101.310.544000 - Rentals And Leases	29,000	0	(29,000)
101.310.544004 - Rental/Lease-Equipment	109,000	100,000	(9,000)
101.310.546001 - Repair/Maint-Bldg Grounds	40,000	30,000	(10,000)
101.310.546019 - Repair/Maint-Equipment	375,000	500,000	125,000
101.310.547000 - Printing And Binding	200	0	(200)
101.310.549000 - Other Current Charges And Obligations	28,600	28,000	(600)
101.310.549009 - Comm/Fees/Cost-Legal Adv	1,800	0	(1,800)
101.310.549016 - General Admin Cost Allocation	303,556	227,590	(75,966)
101.310.549020 - Comm/Fees/Cost-Cur Refund	500	500	0
101.310.551000 - Office Supplies	4,700	4,700	0
101.310.552001 - Gasoline Oil & Lubricants	265,000	500,000	235,000
101.310.552002 - Computer Software	21,500	5,000	(16,500)
101.310.552003 - Miscellaneous Supplies	29,800	20,000	(9,800)
101.310.552007 - Clothing & Wearing Apprl	25,000	35,000	10,000
101.310.552008 - Tools & Small Implements	15,000	10,000	(5,000)
101.310.552012 - Equipment under \$1000	12,700	12,700	0
101.310.553000 - Road Materials And Supplies	15,000	13,000	(2,000)
101.310.553001 - Materials-Sign/Road	105,000	105,000	0
101.310.554000 - Books, Publications, Subscriptions And Memberships	5,800	6,000	200
101.310.555000 - Training	13,000	25,000	12,000
101.310.564000 - Machinery And Equipment	90,000	90,000	0
101.310.564001 - Equipment \$1K<\$5K	10,000	30,000	20,000
101.310.568001 - Capital Software	12,960	45,000	32,040
115.310.563000 - Infrastructure	0	430,000	430,000
301.310.564000 - Machinery And Equipment	878,340	595,000	(283,340)
363.310.531001 - Prof Srv-Engineering	447,518	0	(447,518)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
363.310.531008 - Prof Srv-Demolition Expert	150,000	200,000	50,000
363.310.541000 - Communications Services, Devices And Accessories	0	550,000	550,000
363.310.546014 - Repair/Main-R&B Resurfacing	499,000	650,000	151,000
363.310.563000 - Infrastructure	11,268,203	14,124,375	2,856,172
101.310.563000 - Infrastructure	0	10,000	10,000
310 - Road / Bridge - (310) Total	27,861,070	23,853,493	(4,007,577)
311 - Fleet - (311)			
101.311.369000 - Miscellaneous Revenue	30,000	0	(30,000)
101.311.369401 - Reimb-Miscellaneous	500	0	(500)
101.311.369910 - Reimb-Depts	1,562,000	0	(1,562,000)
101.311.380000 - Other Sources	2,800	0	(2,800)
101.311.511000 - Executive Salary	153,300	0	(153,300)
101.311.512000 - Regular Salary And Wages	432,300	0	(432,300)
101.311.514000 - Overtime	48,300	0	(48,300)
101.311.521000 - Fica Taxes	49,800	0	(49,800)
101.311.522000 - Retirement Contributions	99,700	0	(99,700)
101.311.523001 - Health Insurance	126,000	0	(126,000)
101.311.523002 - Life Insurance	1,100	0	(1,100)
101.311.524000 - Workers' Compensation	20,200	0	(20,200)
101.311.531000 - Professional Services	2,000	0	(2,000)
101.311.534000 - Other Contractual Services	4,000	0	(4,000)
101.311.540000 - Travel And Per Diem	200	0	(200)
101.311.541000 - Communications Services, Devices And Accessories	5,000	0	(5,000)
101.311.542000 - Freight & Postage Services	500	0	(500)
101.311.543000 - Utility Services	36,200	0	(36,200)
101.311.544004 - Rental/Lease-Equipment	5,000	0	(5,000)
101.311.546001 - Repair/Maint-Bldg Grounds	5,000	0	(5,000)
101.311.546019 - Repair/Maint-Equipment	486,042	0	(486,042)
101.311.547000 - Printing And Binding	250	0	(250)
101.311.549000 - Other Current Charges And Obligations	5,000	0	(5,000)
101.311.551000 - Office Supplies	1,750	0	(1,750)
101.311.552001 - Gasoline Oil & Lubricants	935,000	0	(935,000)
101.311.552002 - Computer Software	6,000	0	(6,000)
101.311.552003 - Miscellaneous Supplies	10,000	0	(10,000)
101.311.552007 - Clothing & Wearing Appl	15,000	0	(15,000)
101.311.552008 - Tools & Small Implements	5,700	0	(5,700)
101.311.552013 - Small Equipment < 1,000	2,000	0	(2,000)
101.311.554000 - Books, Publications, Subscriptions And Memberships	6,000	0	(6,000)
101.311.555000 - Training	5,000	0	(5,000)
101.311.564001 - Equipment \$1K<\$5K	14,100	0	(14,100)
101.311.568001 - Capital Software	29,258	0	(29,258)
501.311.511000 - Executive Salary	0	157,900	157,900
501.311.512000 - Regular Salary And Wages	0	468,100	468,100
501.311.514000 - Overtime	0	42,700	42,700
501.311.521000 - Fica Taxes	0	52,300	52,300
501.311.522000 - Retirement Contributions	0	87,800	87,800
501.311.523001 - Health Insurance	0	169,400	169,400
501.311.523002 - Life Insurance	0	1,100	1,100
501.311.524000 - Workers' Compensation	0	19,700	19,700
501.311.531000 - Professional Services	0	1,500	1,500
501.311.534000 - Other Contractual Services	0	7,500	7,500
501.311.540000 - Travel And Per Diem	0	5,000	5,000
501.311.541000 - Communications Services, Devices And Accessories	0	4,000	4,000
501.311.542000 - Freight & Postage Services	0	500	500
501.311.543000 - Utility Services	0	20,000	20,000
501.311.544004 - Rental/Lease-Equipment	0	5,000	5,000
501.311.546001 - Repair/Maint-Bldg Grounds	0	30,000	30,000
501.311.546019 - Repair/Maint-Equipment	0	600,000	600,000
501.311.549000 - Other Current Charges And Obligations	0	2,500	2,500
501.311.549016 - General Admin Cost Allocation	0	85,080	85,080
501.311.551000 - Office Supplies	0	2,000	2,000
501.311.552001 - Gasoline Oil & Lubricants	0	1,050,000	1,050,000

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
501.311.552002 - Computer Software	0	36,000	36,000
501.311.552003 - Miscellaneous Supplies	0	15,000	15,000
501.311.552007 - Clothing & Wearing Apprl	0	15,000	15,000
501.311.552008 - Tools & Small Implements	0	15,000	15,000
501.311.552013 - Small Equipment < 1,000	0	2,500	2,500
501.311.554000 - Books, Publications, Subscriptions And Memberships	0	6,000	6,000
501.311.555000 - Training	0	5,000	5,000
311 - Fleet - (311) Total	4,105,000	2,906,580	(1,198,420)
320 - Recycling - (320)			
402.320.512000 - Regular Salary And Wages	120,600	180,200	59,600
402.320.514000 - Overtime	12,300	10,400	(1,900)
402.320.521000 - Fica Taxes	10,400	14,800	4,400
402.320.522000 - Retirement Contributions	35,200	32,100	(3,100)
402.320.523001 - Health Insurance	28,000	46,200	18,200
402.320.523002 - Life Insurance	200	300	100
402.320.524000 - Workers' Compensation	7,100	8,900	1,800
402.320.534001 - Contr Srv-Other	230,000	0	(230,000)
402.320.541000 - Communications Services, Devices And Accessories	500	1,000	500
402.320.543000 - Utility Services	4,600	6,000	1,400
402.320.546008 - Repair/Maint-Automotive	13,300	8,000	(5,300)
402.320.546019 - Repair/Maint-Equipment	13,200	6,000	(7,200)
402.320.546020 - Repair/Maint-Lines	5,300	0	(5,300)
402.320.549016 - General Admin Cost Allocation	23,522	24,230	708
402.320.552001 - Gasoline Oil & Lubricants	37,700	25,000	(12,700)
402.320.552003 - Miscellaneous Supplies	11,000	10,000	(1,000)
402.320.552007 - Clothing & Wearing Apprl	1,500	1,400	(100)
402.320.552008 - Tools & Small Implements	2,200	2,400	200
402.320.552012 - Equipment under \$1000	0	2,400	2,400
402.320.552013 - Small Equipment < 1,000	2,400	0	(2,400)
402.320.555000 - Training	1,300	1,000	(300)
320 - Recycling - (320) Total	560,322	380,330	(179,992)
325 - Landfill - (325)			
301.325.563000 - Infrastructure	4,411,660	5,100,000	688,340
402.325.511000 - Executive Salary	160,700	285,100	124,400
402.325.512000 - Regular Salary And Wages	1,012,700	919,200	(93,500)
402.325.514000 - Overtime	106,900	32,900	(74,000)
402.325.521000 - Fica Taxes	100,600	96,700	(3,900)
402.325.522000 - Retirement Contributions	208,900	172,200	(36,700)
402.325.523001 - Health Insurance	252,000	261,800	9,800
402.325.523002 - Life Insurance	2,300	1,900	(400)
402.325.524000 - Workers' Compensation	48,500	39,400	(9,100)
402.325.531000 - Professional Services	39,300	10,000	(29,300)
402.325.531001 - Prof Srv-Engineering	35,200	17,000	(18,200)
402.325.531005 - Prof Srv-Lab Analysis	20,600	20,600	0
402.325.534000 - Other Contractual Services	605,000	0	(605,000)
402.325.534001 - Contr Srv-Other	43,500	16,500	(27,000)
402.325.534004 - Contr Srv-Waste Tire Disposal	110,000	90,000	(20,000)
402.325.534006 - Contr Srv - New River	860,439	968,800	108,361
402.325.540000 - Travel And Per Diem	1,000	1,000	0
402.325.541000 - Communications Services, Devices And Accessories	8,750	15,000	6,250
402.325.542000 - Freight & Postage Services	500	500	0
402.325.543000 - Utility Services	28,200	40,000	11,800
402.325.544000 - Rentals And Leases	4,700	5,000	300
402.325.546000 - Repair And Maintenance Services	0	600	600
402.325.546001 - Repair/Maint-Bldg Grounds	105,150	75,000	(30,150)
402.325.546008 - Repair/Maint-Automotive	5,800	5,800	0
402.325.546019 - Repair/Maint-Equipment	162,200	85,000	(77,200)
402.325.548000 - Promotional Activities	1,400	0	(1,400)
402.325.549000 - Other Current Charges And Obligations	13,900	18,000	4,100
402.325.549009 - Comm/Fees/Cost-Legal Adv	1,900	2,000	100
402.325.549010 - Comm/Fees/Cost-Tc Txd Fees	4,500	4,500	0
402.325.549016 - General Admin Cost Allocation	123,800	103,290	(20,510)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
402.325.549017 - Comm/Fees/Cost-Tax Collec	64,600	64,600	0
402.325.551000 - Office Supplies	1,800	2,000	200
402.325.552001 - Gasoline Oil & Lubricants	296,100	320,000	23,900
402.325.552002 - Computer Software	3,000	3,000	0
402.325.552003 - Miscellaneous Supplies	15,800	16,000	200
402.325.552007 - Clothing & Wearing Apprl	6,200	6,800	600
402.325.552008 - Tools & Small Implements	3,000	2,000	(1,000)
402.325.552012 - Equipment under \$1000	3,700	3,700	0
402.325.554000 - Books, Publications, Subscriptions And Memberships	500	500	0
402.325.555000 - Training	3,900	4,000	100
402.325.563000 - Infrastructure	30,000	0	(30,000)
402.325.564000 - Machinery And Equipment	820,070	676,026	(144,044)
402.325.564001 - Equipment \$1K<\$5K	5,100	5,100	0
402.325.595001 - Compensated Absences	5,000	5,000	0
402.325.595002 - Loss Of Assets	11,100	621,100	610,000
325 - Landfill - (325) Total	9,749,969	10,117,616	367,647
328 - Landfill - Long-Term Care - (328)			
402.328.531001 - Prof Srv-Engineering	25,300	0	(25,300)
402.328.531005 - Prof Srv-Lab Analysis	20,600	40,000	19,400
402.328.534000 - Other Contractual Services	302,600	314,100	11,500
402.328.541000 - Communications Services, Devices And Accessories	1,300	0	(1,300)
402.328.543000 - Utility Services	3,600	4,200	600
402.328.544004 - Rental/Lease-Equipment	800	0	(800)
402.328.546001 - Repair/Maint-Bldg Grounds	5,200	2,600	(2,600)
402.328.546019 - Repair/Maint-Equipment	2	1,000	998
402.328.552003 - Miscellaneous Supplies	800	800	0
402.328.564001 - Equipment \$1K<\$5K	4,900	0	(4,900)
328 - Landfill - Long-Term Care - (328) Total	365,102	362,700	(2,402)
405 - Vessel Boating - (405)			
115.405.543000 - Utility Services	2,500	2,500	0
115.405.546008 - Repair/Maint-Automotive	200	200	0
115.405.546019 - Repair/Maint-Equipment	2,500	0	(2,500)
115.405.549022 - Operating - Waccasassa	1,400	1,400	0
115.405.549023 - Operating - Shell Mound	6,500	6,500	0
115.405.549024 - Operating - Hwy 40 Yankeetown	6,500	6,500	0
115.405.549025 - Operating - #4 CK Bridge	900	900	0
115.405.549026 - Operating - Fowlers Bluff	1,750	1,750	0
115.405.549027 - Operating - Clay Landing	1,200	1,200	0
115.405.549033 - Operating - Kitty Lane	500	500	0
115.405.552001 - Gasoline Oil & Lubricants	2,350	4,850	2,500
115.405.552003 - Miscellaneous Supplies	500	500	0
115.405.552013 - Small Equipment < 1,000	1,200	1,200	0
405 - Vessel Boating - (405) Total	28,000	28,000	0
410 - Parks & Recreation - (410)			
001.410.511000 - Executive Salary	46,400	23,900	(22,500)
001.410.512000 - Regular Salary And Wages	244,600	196,900	(47,700)
001.410.514000 - Overtime	36,600	2,000	(34,600)
001.410.521000 - Fica Taxes	26,300	18,000	(8,300)
001.410.522000 - Retirement Contributions	46,100	18,850	(27,250)
001.410.523001 - Health Insurance	21,000	19,250	(1,750)
001.410.523002 - Life Insurance	350	625	275
001.410.524000 - Workers' Compensation	10,000	6,950	(3,050)
001.410.531009 - Prof Svs - LEO Off Duty	16,000	0	(16,000)
001.410.534001 - Contr Srv-Other	28,000	28,000	0
001.410.541000 - Communications Services, Devices And Accessories	2,625	3,000	375
001.410.546001 - Repair/Maint-Bldg Grounds	38,400	38,400	0
001.410.546008 - Repair/Maint-Automotive	8,000	8,000	0
001.410.546019 - Repair/Maint-Equipment	3,500	3,500	0
001.410.547000 - Printing And Binding	800	800	0
001.410.549000 - Other Current Charges And Obligations	5,000	5,000	0
001.410.549023 - Operating - Shell Mound	24,000	25,000	1,000

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
001.410.549025 - Operating - #4 CK Bridge	2,500	2,500	0
001.410.549028 - Operating - Blue Springs	22,745	25,000	2,255
001.410.549029 - Operating - Beck Park	18,215	20,000	1,785
001.410.549030 - Operating - Cedar Key Dock	6,540	8,000	1,460
001.410.549031 - Operating - Mis Boat Ramps	1,500	1,500	0
001.410.549032 - Operating - Devil#39 Hammock	4,800	4,800	0
001.410.552001 - Gasoline Oil & Lubricants	19,375	25,000	5,625
001.410.552003 - Miscellaneous Supplies	9,000	5,000	(4,000)
001.410.552007 - Clothing & Wearing Apprl	1,500	1,500	0
001.410.552008 - Tools & Small Implements	0	5,000	5,000
001.410.552013 - Small Equipment < 1,000	2,500	2,500	0
001.410.554000 - Books, Publications, Subscriptions And Memberships	650	500	(150)
001.410.564000 - Machinery And Equipment	58,500	0	(58,500)
301.410.562000 - Buildings	0	195,000	195,000
301.410.563000 - Infrastructure	0	3,542,020	3,542,020
115.410.563002 - Infrastructure	7,000	1,107,015	1,100,015
410 - Parks & Recreation - (410) Total	712,500	5,343,510	4,631,010
462 - Library - (462)			
001.462.512000 - Regular Salary And Wages	310,500	276,200	(34,300)
001.462.514000 - Overtime	19,000	0	(19,000)
001.462.521000 - Fica Taxes	26,100	22,400	(3,700)
001.462.522000 - Retirement Contributions	45,200	36,100	(9,100)
001.462.523001 - Health Insurance	14,000	30,800	16,800
001.462.523002 - Life Insurance	100	200	100
001.462.524000 - Workers' Compensation	1,100	1,100	0
115.462.531000 - Professional Services	2,200	0	(2,200)
115.462.534001 - Contr Srv-Other	12,146	1,600	(10,546)
115.462.540000 - Travel And Per Diem	5,000	5,000	0
115.462.541000 - Communications Services, Devices And Accessories	31,100	22,500	(8,600)
115.462.542000 - Freight & Postage Services	100	100	0
115.462.543000 - Utility Services	5,200	0	(5,200)
115.462.546008 - Repair/Maint-Automotive	1,000	1,000	0
115.462.546019 - Repair/Maint-Equipment	1,000	1,000	0
115.462.547000 - Printing And Binding	1,100	100	(1,000)
115.462.549000 - Other Current Charges And Obligations	1,000	1,000	0
115.462.549012 - Comm/Fees/Cost-Licenses	200	200	0
115.462.551000 - Office Supplies	2,600	3,600	1,000
115.462.552001 - Gasoline Oil & Lubricants	1,500	1,000	(500)
115.462.552003 - Miscellaneous Supplies	17,600	6,000	(11,600)
115.462.552007 - Clothing & Wearing Apprl	1,500	500	(1,000)
115.462.552012 - Equipment under \$1000	900	900	0
115.462.554000 - Books, Publications, Subscriptions And Memberships	4,600	2,000	(2,600)
115.462.555000 - Training	500	500	0
115.462.566000 - Books, Publications And Library Materials	7,000	17,000	10,000
462 - Library - (462) Total	512,246	430,800	(81,446)
471 - Law Library - (471)			
130.471.554000 - Books, Publications, Subscriptions And Memberships	8,300	9,000	700
471 - Law Library - (471) Total	8,300	9,000	700
535 - Wastewater & Sewer Treatment Reg Compliance - (535)			
001.535.531001 - Prof Srv-Engineering	30,000	0	(30,000)
535 - Wastewater & Sewer Treatment Reg Compliance - (535) Total	30,000	0	(30,000)
581 - Interfund Transfers			
001.581.591011 - Transfer Out - Road Fund (101)	2,492,900	977,928	(1,514,972)
001.581.591014 - Transfer Out -County Fire Fund (120)	0	0	0
001.581.591015 - Transfer Out - Utilities Fund (125)	171,500	328,486	156,986
001.581.591016 - Transfer Out - EMS Fund (116)	4,986,417	457,054	(4,529,363)
001.581.591023 - Transfer Out - Landfill Ops Fund (402)	0	0	0
001.581.591026 - Transfer Out - Grants Fund (115)	2,600,000	0	(2,600,000)
101.581.591301 - Transfer - Capital Projects Fund (301)	0	595,000	595,000
109.581.591008 - Transfer Out -LCSO 911	240,500	353,600	113,100
116.581.591301 - Transfer - Capital Projects Fund (301)	0	1,899,000	1,899,000
120.581.591301 - Transfer - Capital Projects Fund (301)	0	870,000	870,000

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
134.581.591021 - Transfer - Capital Projects Fund (301)	635,570	0	(635,570)
581 - Interfund Transfers Total	11,126,887	5,481,068	(5,645,819)
601 - Impact Fees - Ems - (601)			
140.601.563000 - Infrastructure	198,500	182,900	(15,600)
601 - Impact Fees - Ems - (601) Total	198,500	182,900	(15,600)
602 - Impact Fees - Parks - (602)			
141.602.324610 - Impact Fees-Residential-Culture/Recreation	57,000	0	(57,000)
141.602.324620 - Impact Fees-Commercial-Culture/Recreation	1,000	0	(1,000)
141.602.361100 - Interest-Other	180	0	(180)
141.602.389901 - Other Non-Operating Sources/Beginning Cash	221,300	0	(221,300)
141.602.531000 - Professional Services	51,000	0	(51,000)
141.602.562000 - Buildings	100,000	0	(100,000)
141.602.563000 - Infrastructure	55,299	172,600	117,301
141.602.564000 - Machinery And Equipment	63,851	0	(63,851)
602 - Impact Fees - Parks - (602) Total	549,630	172,600	(377,030)
625 - Impact Fees - Roads District 1 - (625)			
150.625.324310 - Impact Fees-Residential-Transportation	150,000	0	(150,000)
150.625.324320 - Impact Fees-Commercial-Transportation	100	0	(100)
150.625.361100 - Interest-Other	5,600	0	(5,600)
150.625.389901 - Other Non-Operating Sources/Beginning Cash	549,600	0	(549,600)
150.625.563000 - Infrastructure	0	222,600	222,600
150.625.563001 - Improv/Contr-R&B	567,000	0	(567,000)
625 - Impact Fees - Roads District 1 - (625) Total	1,272,300	222,600	(1,049,700)
626 - Impact Fees - Roads District 2 - (626)			
151.626.324310 - Impact Fees-Residential-Transportation	105,000	0	(105,000)
151.626.324320 - Impact Fees-Commercial-Transportation	1,000	0	(1,000)
151.626.361100 - Interest-Other	1,000	0	(1,000)
151.626.361107 - Interest-FI Palm	8,000	0	(8,000)
151.626.361200 - Dividends	17,000	0	(17,000)
151.626.389901 - Other Non-Operating Sources/Beginning Cash	2,330,700	0	(2,330,700)
151.626.563000 - Infrastructure	0	1,962,500	1,962,500
151.626.563001 - Improv/Contr-R&B	2,225,000	0	(2,225,000)
626 - Impact Fees - Roads District 2 - (626) Total	4,687,700	1,962,500	(2,725,200)
627 - Impact Fees - Roads District 3 - (627)			
152.627.324310 - Impact Fees-Residential-Transportation	31,000	0	(31,000)
152.627.324320 - Impact Fees-Commercial-Transportation	115,000	0	(115,000)
152.627.361100 - Interest-Other	2,600	0	(2,600)
152.627.389901 - Other Non-Operating Sources/Beginning Cash	531,900	0	(531,900)
152.627.563000 - Infrastructure	0	676,200	676,200
152.627.563001 - Improv/Contr-R&B	466,000	0	(466,000)
627 - Impact Fees - Roads District 3 - (627) Total	1,146,500	676,200	(470,300)
628 - Impact Fees - Roads District 4 - (628)			
153.628.324310 - Impact Fees-Residential-Transportation	75,000	0	(75,000)
153.628.361100 - Interest-Other	4,400	0	(4,400)
153.628.389901 - Other Non-Operating Sources/Beginning Cash	793,000	0	(793,000)
153.628.563000 - Infrastructure	0	756,000	756,000
153.628.563001 - Improv/Contr-R&B	323,000	0	(323,000)
628 - Impact Fees - Roads District 4 - (628) Total	1,195,400	756,000	(439,400)
701 - Manatee Water System - (701)			
125.701.511000 - Executive Salary	0	12,000	12,000
125.701.512000 - Regular Salary And Wages	33,800	40,000	6,200
125.701.514000 - Overtime	3,600	1,500	(2,100)
125.701.521000 - Fica Taxes	3,200	4,500	1,300
125.701.522000 - Retirement Contributions	10,075	7,213	(2,863)
125.701.523001 - Health Insurance	15,000	7,700	(7,300)
125.701.523002 - Life Insurance	75	100	25
125.701.524000 - Workers' Compensation	650	650	0
125.701.531000 - Professional Services	5,500	5,500	0
125.701.531001 - Prof Srv-Engineering	68,500	68,500	0
125.701.542000 - Freight & Postage Services	6,200	6,200	0
125.701.543000 - Utility Services	11,500	11,500	0

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
125.701.544000 - Rentals And Leases	950	950	0
125.701.546001 - Repair/Maint-Bldg Grounds	1,000	1,000	0
125.701.546008 - Repair/Maint-Automotive	7,300	7,300	0
125.701.546019 - Repair/Maint-Equipment	5,500	5,500	0
125.701.546020 - Repair/Maint-Lines	36,500	36,500	0
125.701.549016 - General Admin Cost Allocation	6,673	6,875	202
125.701.551000 - Office Supplies	1,900	1,900	0
125.701.552001 - Gasoline Oil & Lubricants	11,000	11,000	0
125.701.552003 - Miscellaneous Supplies	1,350	1,350	0
125.701.552008 - Tools & Small Implements	1,900	1,900	0
125.701.554000 - Books, Publications, Subscriptions And Memberships	700	700	0
125.701.564000 - Machinery And Equipment	39,827	0	(39,827)
701 - Manatee Water System - (701) Total	272,700	240,338	(32,363)
702 - University Water Oaks System - (702)			
125.702.511000 - Executive Salary	0	12,000	12,000
125.702.512000 - Regular Salary And Wages	33,800	40,000	6,200
125.702.514000 - Overtime	3,600	1,500	(2,100)
125.702.521000 - Fica Taxes	3,200	4,500	1,300
125.702.522000 - Retirement Contributions	10,075	7,213	(2,863)
125.702.523001 - Health Insurance	15,000	7,700	(7,300)
125.702.523002 - Life Insurance	75	100	25
125.702.524000 - Workers' Compensation	650	650	0
125.702.531000 - Professional Services	500	500	0
125.702.531001 - Prof Srv-Engineering	11,500	11,500	0
125.702.542000 - Freight & Postage Services	2,200	2,200	0
125.702.543000 - Utility Services	7,000	7,000	0
125.702.544004 - Rental/Lease-Equipment	500	500	0
125.702.546001 - Repair/Maint-Bldg Grounds	1,000	1,000	0
125.702.546008 - Repair/Maint-Automotive	4,200	4,200	0
125.702.546019 - Repair/Maint-Equipment	5,500	5,500	0
125.702.546020 - Repair/Maint-Lines	20,600	20,600	0
125.702.549016 - General Admin Cost Allocation	13,500	13,910	410
125.702.551000 - Office Supplies	1,000	1,000	0
125.702.552001 - Gasoline Oil & Lubricants	6,000	6,000	0
125.702.552003 - Miscellaneous Supplies	900	900	0
125.702.552008 - Tools & Small Implements	600	600	0
125.702.554000 - Books, Publications, Subscriptions And Memberships	300	300	0
125.702.564000 - Machinery And Equipment	64,500	0	(64,500)
125.702.563000 - Infrastructure	0	316,670	316,670
702 - University Water Oaks System - (702) Total	206,200	466,043	259,843
800 - Grants & Aids - (800)			
001.800.581004 - Levy County Prevention Coalition	29,000	29,000	0
800 - Grants & Aids - (800) Total	29,000	29,000	0
810 - Ahca Pemt - (810)			
116.810.581001 - Ahca Intergovernmental Transfer (Mco Pro...	800,000	500,000	(300,000)
810 - Ahca Pemt - (810) Total	800,000	500,000	(300,000)
850 - Economic & Industrial Dev Grants & Aids - (850)			
001.850.581014 - Economic Development Annual Appropriatio...	50,000	50,000	0
850 - Economic & Industrial Dev Grants & Aids - (850) Total	50,000	50,000	0
901 - Heatherwood			
180.901.325200 - Special Assessments – Charges For Public Services	525	588	63
180.901.389903 - Est Uncollectible Revenue	27	24	(3)
180.901.546001 - Repair/Maint-Bldg Grounds	481	475	(6)
180.901.549017 - Comm/Fees/Cost-Tax Collec	17	89	72
901 - Heatherwood Total	1,050	1,176	126
902 - Jordan Estates			
180.902.325200 - Special Assessments – Charges For Public Services	1,550	1,478	(72)
180.902.389901 - Other Non-Operating Sources/Beginning Cash	0	8,970	8,970
180.902.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	6,374	0	(6,374)
180.902.389903 - Est Uncollectible Revenue	78	60	(18)
180.902.546001 - Repair/Maint-Bldg Grounds	7,802	1,193	(6,609)

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
180.902.549017 - Comm/Fees/Cost-Tax Collec	44	225	181
902 - Jordan Estates Total	15,848	11,926	(3,922)
904 - Cannon Homesites			
180.904.325200 - Special Assessments – Charges For Public Services	820	1,166	346
180.904.389901 - Other Non-Operating Sources/Beginning Cash	0	2,140	2,140
180.904.389903 - Est Uncollectible Revenue	41	47	6
180.904.546001 - Repair/Maint-Bldg Grounds	744	942	198
180.904.549017 - Comm/Fees/Cost-Tax Collec	35	178	143
904 - Cannon Homesites Total	1,640	4,473	2,833
905 - Starting Point			
180.905.325200 - Special Assessments – Charges For Public Services	14,275	13,752	(523)
180.905.389901 - Other Non-Operating Sources/Beginning Cash	0	65,270	65,270
180.905.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	43,519	0	(43,519)
180.905.389903 - Est Uncollectible Revenue	714	555	(159)
180.905.546001 - Repair/Maint-Bldg Grounds	56,672	11,104	(45,568)
180.905.549017 - Comm/Fees/Cost-Tax Collec	408	2,093	1,685
905 - Starting Point Total	115,588	92,774	(22,814)
906 - Williston Highlands #5			
180.906.389901 - Other Non-Operating Sources/Beginning Cash	0	62,454	62,454
180.906.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	16,369	0	(16,369)
180.906.546001 - Repair/Maint-Bldg Grounds	16,369	53,731	37,362
180.906.549017 - Comm/Fees/Cost-Tax Collec	0	6,036	6,036
180.906.389901 - Est Uncollectible Revenue	0	2,687	2,687
906 - Williston Highlands #5 Total	32,738	124,908	92,170
907 - Williston Highlands Unit 17			
180.907.325200 - Special Assessments – Charges For Public Services	0	43,690	43,690
180.907.389901 - Other Non-Operating Sources/Beginning Cash	0	1,430	1,430
180.907.546001 - Repair/Maint-Bldg Grounds	0	37,588	37,588
180.907.549017 - Comm/Fees/Cost-Tax Collec	0	4,223	4,223
180.907.325000 - Est Uncollectible Revenue	0	1,879	1,879
907 - Williston Highlands Unit 17 Total	0	88,810	88,810
908 - Williston Highlands Unit 12			
180.908.325200 - Special Assessments – Charges For Public Services	0	45,510	45,510
180.908.389901 - Other Non-Operating Sources/Beginning Cash	0	1,020	1,020
180.908.546001 - Repair/Maint-Bldg Grounds	0	39,153	39,153
180.908.549017 - Comm/Fees/Cost-Tax Collec	0	4,399	4,399
180.908.325000 - Est Uncollectible Revenue	0	1,958	1,958
908 - Williston Highlands Unit 12 Total	0	92,040	92,040
909 - Raleigh Oaks/Mathews Road			
180.909.325200 - Special Assessments – Charges For Public Services	4,010	3,838	(172)
180.909.389901 - Other Non-Operating Sources/Beginning Cash	0	18,540	18,540
180.909.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	10,675	0	(10,675)
180.909.389903 - Est Uncollectible Revenue	201	155	(46)
180.909.546001 - Repair/Maint-Bldg Grounds	14,370	3,099	(11,271)
180.909.549017 - Comm/Fees/Cost-Tax Collec	114	584	470
909 - Raleigh Oaks/Mathews Road Total	29,370	26,216	(3,154)
910 - Fawnwood Estates			
180.910.325200 - Special Assessments – Charges For Public Services	1,115	1,055	(60)
180.910.389901 - Other Non-Operating Sources/Beginning Cash	0	7,550	7,550
180.910.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,627	0	(5,627)
180.910.389903 - Est Uncollectible Revenue	56	43	(13)
180.910.546001 - Repair/Maint-Bldg Grounds	6,655	851	(5,804)
180.910.549017 - Comm/Fees/Cost-Tax Collec	31	161	130
910 - Fawnwood Estates Total	13,484	9,660	(3,824)
911 - Doe Run/Magnolia St			
180.911.325200 - Special Assessments – Charges For Public Services	2,275	2,170	(105)
180.911.389901 - Other Non-Operating Sources/Beginning Cash	0	6,240	6,240
180.911.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,116	0	(2,116)
180.911.389903 - Est Uncollectible Revenue	114	88	(26)
180.911.546001 - Repair/Maint-Bldg Grounds	4,213	1,752	(2,461)
180.911.549017 - Comm/Fees/Cost-Tax Collec	64	330	266

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
911 - Doe Run/Magnolia St Total	8,782	10,580	1,798
912 - Sunshine Est #1			
180.912.389901 - Other Non-Operating Sources/Beginning Cash	0	13,390	13,390
180.912.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	13,395	0	(13,395)
180.912.546001 - Repair/Maint-Bldg Grounds	13,395	13,390	(5)
912 - Sunshine Est #1 Total	26,790	26,780	(10)
914 - N Star Ranchette/Thrasher Star			
180.914.325200 - Special Assessments – Charges For Public Services	2,200	2,069	(131)
180.914.389901 - Other Non-Operating Sources/Beginning Cash	0	4,200	4,200
180.914.389903 - Est Uncollectible Revenue	110	84	(26)
180.914.546001 - Repair/Maint-Bldg Grounds	2,029	1,671	(358)
180.914.549017 - Comm/Fees/Cost-Tax Collec	61	315	254
914 - N Star Ranchette/Thrasher Star Total	4,400	8,339	3,939
915 - Spanish Trace			
180.915.325200 - Special Assessments – Charges For Public Services	6,008	5,774	(234)
180.915.389901 - Other Non-Operating Sources/Beginning Cash	0	26,500	26,500
180.915.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	14,968	0	(14,968)
180.915.389903 - Est Uncollectible Revenue	301	233	(68)
180.915.546001 - Repair/Maint-Bldg Grounds	20,504	4,662	(15,842)
180.915.549017 - Comm/Fees/Cost-Tax Collec	171	879	708
915 - Spanish Trace Total	41,952	38,048	(3,904)
916 - Spanish Trace #1 Addition			
180.916.325200 - Special Assessments – Charges For Public Services	4,295	4,113	(182)
180.916.389901 - Other Non-Operating Sources/Beginning Cash	0	10,630	10,630
180.916.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,377	0	(2,377)
180.916.389903 - Est Uncollectible Revenue	215	166	(49)
180.916.546001 - Repair/Maint-Bldg Grounds	6,335	3,321	(3,014)
180.916.549017 - Comm/Fees/Cost-Tax Collec	122	626	504
916 - Spanish Trace #1 Addition Total	13,344	18,856	5,512
919 - Long Pond Landing			
180.919.325200 - Special Assessments – Charges For Public Services	10,100	9,651	(449)
180.919.389901 - Other Non-Operating Sources/Beginning Cash	0	48,180	48,180
180.919.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	30,203	0	(30,203)
180.919.389903 - Est Uncollectible Revenue	505	390	(115)
180.919.546001 - Repair/Maint-Bldg Grounds	39,512	7,793	(31,719)
180.919.549017 - Comm/Fees/Cost-Tax Collec	286	1,469	1,183
919 - Long Pond Landing Total	80,606	67,483	(13,123)
922 - Whispering Oaks #2			
180.922.325200 - Special Assessments – Charges For Public Services	8,200	8,027	(173)
180.922.389901 - Other Non-Operating Sources/Beginning Cash	0	37,500	37,500
180.922.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	22,262	0	(22,262)
180.922.389903 - Est Uncollectible Revenue	410	324	(86)
180.922.546001 - Repair/Maint-Bldg Grounds	29,814	6,481	(23,333)
180.922.549017 - Comm/Fees/Cost-Tax Collec	238	1,222	984
922 - Whispering Oaks #2 Total	60,924	53,554	(7,370)
923 - Cedar Pines Unit 2			
180.923.325200 - Special Assessments – Charges For Public Services	1,120	1,058	(62)
180.923.389901 - Other Non-Operating Sources/Beginning Cash	0	6,100	6,100
180.923.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	4,205	0	(4,205)
180.923.389903 - Est Uncollectible Revenue	56	43	(13)
180.923.546001 - Repair/Maint-Bldg Grounds	5,238	854	(4,384)
180.923.549017 - Comm/Fees/Cost-Tax Collec	31	161	130
923 - Cedar Pines Unit 2 Total	10,650	8,216	(2,434)
925 - Country Wak Est #2			
180.925.325200 - Special Assessments – Charges For Public Services	830	801	(29)
180.925.389901 - Other Non-Operating Sources/Beginning Cash	0	9,690	9,690
180.925.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	8,120	0	(8,120)
180.925.389903 - Est Uncollectible Revenue	42	32	(10)
180.925.546001 - Repair/Maint-Bldg Grounds	8,884	647	(8,237)
180.925.549017 - Comm/Fees/Cost-Tax Collec	24	122	98
925 - Country Wak Est #2 Total	17,900	11,292	(6,608)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
927 - Shady Acres/Salls Lane			
180.927.325200 - Special Assessments – Charges For Public Services	1,770	1,724	(46)
180.927.389901 - Other Non-Operating Sources/Beginning Cash	0	5,840	5,840
180.927.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,345	0	(2,345)
180.927.389903 - Est Uncollectible Revenue	89	70	(19)
180.927.546001 - Repair/Maint-Bldg Grounds	3,975	1,392	(2,583)
180.927.549017 - Comm/Fees/Cost-Tax Collec	51	262	211
927 - Shady Acres/Salls Lane Total	8,230	9,288	1,058
930 - Kings Hill			
180.930.389901 - Other Non-Operating Sources/Beginning Cash	0	0	0
180.930.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	7,090	0	(7,090)
180.930.546001 - Repair/Maint-Bldg Grounds	7,090	0	(7,090)
930 - Kings Hill Total	14,180	0	(14,180)
931 - Deere River Estates			
180.931.325200 - Special Assessments – Charges For Public Services	775	732	(43)
180.931.389901 - Other Non-Operating Sources/Beginning Cash	0	4,170	4,170
180.931.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,644	0	(2,644)
180.931.389903 - Est Uncollectible Revenue	39	30	(9)
180.931.546001 - Repair/Maint-Bldg Grounds	3,358	591	(2,767)
180.931.549017 - Comm/Fees/Cost-Tax Collec	22	111	89
931 - Deere River Estates Total	6,838	5,634	(1,204)
932 - Meadowland Est #2/Meadowland Dr			
180.932.325200 - Special Assessments – Charges For Public Services	505	490	(15)
180.932.389901 - Other Non-Operating Sources/Beginning Cash	0	1,850	1,850
180.932.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,044	0	(1,044)
180.932.389903 - Est Uncollectible Revenue	26	20	(6)
180.932.546001 - Repair/Maint-Bldg Grounds	1,508	395	(1,113)
180.932.549017 - Comm/Fees/Cost-Tax Collec	15	75	60
932 - Meadowland Est #2/Meadowland Dr Total	3,098	2,830	(268)
933 - Wacasassa River Acres/Wild Hog			
180.933.325200 - Special Assessments – Charges For Public Services	911	863	(48)
180.933.389901 - Other Non-Operating Sources/Beginning Cash	0	7,650	7,650
180.933.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,866	0	(5,866)
180.933.389903 - Est Uncollectible Revenue	46	35	(11)
180.933.546001 - Repair/Maint-Bldg Grounds	6,705	697	(6,008)
180.933.549017 - Comm/Fees/Cost-Tax Collec	26	131	105
933 - Wacasassa River Acres/Wild Hog Total	13,554	9,376	(4,178)
934 - Sunshine Est 3Rd Addn			
180.934.389901 - Other Non-Operating Sources/Beginning Cash	0	15,580	15,580
180.934.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	15,581	0	(15,581)
180.934.546001 - Repair/Maint-Bldg Grounds	15,581	15,580	(1)
934 - Sunshine Est 3Rd Addn Total	31,162	31,160	(2)
935 - Meadowview Estate #1 Addn			
180.935.325200 - Special Assessments – Charges For Public Services	460	748	288
180.935.389901 - Other Non-Operating Sources/Beginning Cash	0	3,050	3,050
180.935.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,513	0	(1,513)
180.935.389903 - Est Uncollectible Revenue	23	30	7
180.935.546001 - Repair/Maint-Bldg Grounds	1,928	604	(1,324)
180.935.549017 - Comm/Fees/Cost-Tax Collec	22	114	92
935 - Meadowview Estate #1 Addn Total	3,946	4,546	600
936 - Quail Run Unit 2/Quail Ave			
180.936.325200 - Special Assessments – Charges For Public Services	130	96	(34)
180.936.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	754	0	(754)
180.936.389903 - Est Uncollectible Revenue	7	4	(3)
180.936.546001 - Repair/Maint-Bldg Grounds	874	77	(797)
180.936.549017 - Comm/Fees/Cost-Tax Collec	3	15	12
180.936.389901 - Other Non-Operating Sources/Beginning Cash	0	800	800
936 - Quail Run Unit 2/Quail Ave Total	1,768	992	(776)
939 - Ridege View			
180.939.325200 - Special Assessments – Charges For Public Services	810	776	(34)
180.939.389901 - Other Non-Operating Sources/Beginning Cash	0	980	980
180.939.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,372	0	(1,372)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
180.939.389903 - Est Uncollectible Revenue	41	31	(10)
180.939.546001 - Repair/Maint-Bldg Grounds	2,118	626	(1,492)
180.939.549017 - Comm/Fees/Cost-Tax Collec	23	118	95
939 - Ridege View Total	4,364	2,531	(1,833)
940 - Sumner Place			
180.940.325200 - Special Assessments – Charges For Public Services	3,000	3,147	147
180.940.389901 - Other Non-Operating Sources/Beginning Cash	0	10,890	10,890
180.940.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,715	0	(5,715)
180.940.389903 - Est Uncollectible Revenue	150	127	(23)
180.940.546001 - Repair/Maint-Bldg Grounds	8,472	2,541	(5,931)
180.940.549017 - Comm/Fees/Cost-Tax Collec	93	479	386
940 - Sumner Place Total	17,430	17,184	(246)
941 - Arrowood			
180.941.325200 - Special Assessments – Charges For Public Services	205	187	(18)
180.941.389901 - Other Non-Operating Sources/Beginning Cash	0	2,920	2,920
180.941.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,540	0	(2,540)
180.941.389903 - Est Uncollectible Revenue	11	8	(3)
180.941.546001 - Repair/Maint-Bldg Grounds	2,728	151	(2,577)
180.941.549017 - Comm/Fees/Cost-Tax Collec	6	29	23
941 - Arrowood Total	5,490	3,295	(2,195)
942 - Cedar Pines Unit 3			
180.942.325200 - Special Assessments – Charges For Public Services	1,440	1,421	(19)
180.942.389901 - Other Non-Operating Sources/Beginning Cash	0	6,570	6,570
180.942.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,721	0	(3,721)
180.942.389903 - Est Uncollectible Revenue	72	57	(15)
180.942.546001 - Repair/Maint-Bldg Grounds	5,047	1,147	(3,900)
180.942.549017 - Comm/Fees/Cost-Tax Collec	42	216	174
942 - Cedar Pines Unit 3 Total	10,322	9,411	(911)
943 - Green Hills			
180.943.325200 - Special Assessments – Charges For Public Services	3,730	3,802	72
180.943.389901 - Other Non-Operating Sources/Beginning Cash	0	13,000	13,000
180.943.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	6,371	0	(6,371)
180.943.389903 - Est Uncollectible Revenue	187	153	(34)
180.943.546001 - Repair/Maint-Bldg Grounds	9,801	3,070	(6,731)
180.943.549017 - Comm/Fees/Cost-Tax Collec	113	579	466
943 - Green Hills Total	20,202	20,604	402
944 - King Ranch Of Fl 1St Addn			
180.944.325200 - Special Assessments – Charges For Public Services	2,300	2,321	21
180.944.389901 - Other Non-Operating Sources/Beginning Cash	0	8,610	8,610
180.944.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	4,050	0	(4,050)
180.944.389903 - Est Uncollectible Revenue	115	94	(21)
180.944.546001 - Repair/Maint-Bldg Grounds	6,166	1,874	(4,292)
180.944.549017 - Comm/Fees/Cost-Tax Collec	69	353	284
944 - King Ranch Of Fl 1St Addn Total	12,700	13,252	552
946 - Triple Crown Farms/2&3			
180.946.325200 - Special Assessments – Charges For Public Services	24,925	23,999	(926)
180.946.389901 - Other Non-Operating Sources/Beginning Cash	0	51,870	51,870
180.946.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	6,516	0	(6,516)
180.946.389903 - Est Uncollectible Revenue	1,247	969	(278)
180.946.546001 - Repair/Maint-Bldg Grounds	29,482	19,377	(10,105)
180.946.549017 - Comm/Fees/Cost-Tax Collec	712	3,653	2,941
946 - Triple Crown Farms/2&3 Total	62,882	99,868	36,986
949 - Pine Meadows			
180.949.325200 - Special Assessments – Charges For Public Services	6,080	5,952	(128)
180.949.389901 - Other Non-Operating Sources/Beginning Cash	0	25,800	25,800
180.949.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	13,788	0	(13,788)
180.949.389903 - Est Uncollectible Revenue	304	240	(64)
180.949.546001 - Repair/Maint-Bldg Grounds	19,388	4,806	(14,582)
180.949.549017 - Comm/Fees/Cost-Tax Collec	176	906	730
949 - Pine Meadows Total	39,736	37,704	(2,032)
951 - Long Pond Oaks/Bryan-Drummond			
180.951.325200 - Special Assessments – Charges For Public Services	2,580	2,525	(55)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
180.951.389901 - Other Non-Operating Sources/Beginning Cash	0	7,000	7,000
180.951.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,004	0	(2,004)
180.951.389903 - Est Uncollectible Revenue	129	102	(27)
180.951.546001 - Repair/Maint-Bldg Grounds	4,380	2,039	(2,341)
180.951.549017 - Comm/Fees/Cost-Tax Collec	75	384	309
951 - Long Pond Oaks/Bryan-Drummond Total	9,168	12,050	2,882
952 - Chiefland Woods Unit 2 Ph			
180.952.325200 - Special Assessments – Charges For Public Services	395	344	(51)
180.952.389901 - Other Non-Operating Sources/Beginning Cash	0	3,770	3,770
180.952.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,124	0	(3,124)
180.952.389903 - Est Uncollectible Revenue	20	14	(6)
180.952.546001 - Repair/Maint-Bldg Grounds	3,489	277	(3,212)
180.952.549017 - Comm/Fees/Cost-Tax Collec	10	52	42
952 - Chiefland Woods Unit 2 Ph Total	7,038	4,457	(2,581)
953 - Steeplechase Farms			
180.953.325200 - Special Assessments – Charges For Public Services	0	16,006	16,006
180.953.546001 - Repair/Maint-Bldg Grounds	0	13,770	13,770
180.953.549017 - Comm/Fees/Cost-Tax Collec	0	1,547	1,547
180.953.325000 - Est Uncollectible Revenue	0	689	689
953 - Steeplechase Farms Total	0	32,012	32,012
955 - Langley Estates			
180.955.389901 - Other Non-Operating Sources/Beginning Cash	0	0	0
180.955.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	8,485	0	(8,485)
180.955.546001 - Repair/Maint-Bldg Grounds	8,485	0	(8,485)
955 - Langley Estates Total	16,970	0	(16,970)
956 - North Chiefland Est			
180.956.389901 - Other Non-Operating Sources/Beginning Cash	0	11,750	11,750
180.956.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	11,747	0	(11,747)
180.956.546001 - Repair/Maint-Bldg Grounds	11,747	11,750	3
956 - North Chiefland Est Total	23,494	23,500	6
957 - Long Pond Paradise			
180.957.325200 - Special Assessments – Charges For Public Services	850	991	141
180.957.389901 - Other Non-Operating Sources/Beginning Cash	0	5,580	5,580
180.957.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,504	0	(3,504)
180.957.389903 - Est Uncollectible Revenue	43	40	(3)
180.957.546001 - Repair/Maint-Bldg Grounds	4,282	800	(3,482)
180.957.549017 - Comm/Fees/Cost-Tax Collec	29	151	122
957 - Long Pond Paradise Total	8,708	7,562	(1,146)
958 - Farm At Williston #2			
180.958.325200 - Special Assessments – Charges For Public Services	3,712	3,534	(178)
180.958.389901 - Other Non-Operating Sources/Beginning Cash	0	12,900	12,900
180.958.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,772	0	(5,772)
180.958.389903 - Est Uncollectible Revenue	186	143	(43)
180.958.546001 - Repair/Maint-Bldg Grounds	9,193	2,853	(6,340)
180.958.549017 - Comm/Fees/Cost-Tax Collec	105	538	433
958 - Farm At Williston #2 Total	18,968	19,968	1,000
959 - Raleigh Oaks/Lynn Road			
180.959.325200 - Special Assessments – Charges For Public Services	2,105	2,058	(47)
180.959.389901 - Other Non-Operating Sources/Beginning Cash	0	15,340	15,340
180.959.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	11,491	0	(11,491)
180.959.389903 - Est Uncollectible Revenue	106	83	(23)
180.959.546001 - Repair/Maint-Bldg Grounds	13,429	1,662	(11,767)
180.959.549017 - Comm/Fees/Cost-Tax Collec	61	313	252
959 - Raleigh Oaks/Lynn Road Total	27,192	19,456	(7,736)
960 - Pinederosa/Pine Road			
180.960.325200 - Special Assessments – Charges For Public Services	387	371	(16)
180.960.389901 - Other Non-Operating Sources/Beginning Cash	0	4,900	4,900
180.960.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	4,195	0	(4,195)
180.960.389903 - Est Uncollectible Revenue	20	15	(5)
180.960.546001 - Repair/Maint-Bldg Grounds	4,551	300	(4,251)
180.960.549017 - Comm/Fees/Cost-Tax Collec	11	57	46
960 - Pinederosa/Pine Road Total	9,164	5,643	(3,521)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
961 - Rolling Pines 2/Donna Ln			
180.961.325200 - Special Assessments – Charges For Public Services	3,120	3,017	(103)
180.961.389901 - Other Non-Operating Sources/Beginning Cash	0	9,850	9,850
180.961.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,962	0	(3,962)
180.961.389903 - Est Uncollectible Revenue	156	122	(34)
180.961.546001 - Repair/Maint-Bldg Grounds	6,837	2,436	(4,401)
180.961.549017 - Comm/Fees/Cost-Tax Collec	89	459	370
961 - Rolling Pines 2/Donna Ln Total	14,164	15,884	1,720
962 - Morgan Farms			
180.962.546001 - Repair/Maint-Bldg Grounds	0	26,298	26,298
180.962.549017 - Comm/Fees/Cost-Tax Collec	0	2,954	2,954
180.962.325200 - Est Uncollectible Revenue	0	30,567	30,567
180.962.325000 - Uncollected	0	1,315	1,315
962 - Morgan Farms Total	0	61,134	61,134
963 - King Ranch Of Fl Ranchett			
180.963.325200 - Special Assessments – Charges For Public Services	1,637	1,545	(92)
180.963.389901 - Other Non-Operating Sources/Beginning Cash	0	3,640	3,640
180.963.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	905	0	(905)
180.963.389903 - Est Uncollectible Revenue	82	62	(20)
180.963.546001 - Repair/Maint-Bldg Grounds	2,414	1,248	(1,166)
180.963.549017 - Comm/Fees/Cost-Tax Collec	46	235	189
963 - King Ranch Of Fl Ranchett Total	5,084	6,730	1,646
965 - Tishomingo Plantation/Nw 72 Tr			
180.965.325200 - Special Assessments – Charges For Public Services	233	206	(27)
180.965.389901 - Other Non-Operating Sources/Beginning Cash	0	4,090	4,090
180.965.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,625	0	(3,625)
180.965.389903 - Est Uncollectible Revenue	12	8	(4)
180.965.546001 - Repair/Maint-Bldg Grounds	3,810	166	(3,644)
180.965.549017 - Comm/Fees/Cost-Tax Collec	36	31	(5)
965 - Tishomingo Plantation/Nw 72 Tr Total	7,716	4,501	(3,215)
966 - Timber Ridge			
180.966.325200 - Special Assessments – Charges For Public Services	1,070	1,021	(49)
180.966.389901 - Other Non-Operating Sources/Beginning Cash	0	6,260	6,260
180.966.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	4,149	0	(4,149)
180.966.389903 - Est Uncollectible Revenue	54	41	(13)
180.966.546001 - Repair/Maint-Bldg Grounds	5,135	825	(4,310)
180.966.549017 - Comm/Fees/Cost-Tax Collec	30	155	125
966 - Timber Ridge Total	10,438	8,302	(2,136)
967 - Buck Bay Ph 1			
180.967.325200 - Special Assessments – Charges For Public Services	1,245	1,179	(66)
180.967.389901 - Other Non-Operating Sources/Beginning Cash	0	2,440	2,440
180.967.389903 - Est Uncollectible Revenue	63	48	(15)
180.967.546001 - Repair/Maint-Bldg Grounds	1,147	952	(195)
180.967.549017 - Comm/Fees/Cost-Tax Collec	35	179	144
967 - Buck Bay Ph 1 Total	2,490	4,798	2,308
968 - Oak Meadows Ph 1 & 2			
180.968.325200 - Special Assessments – Charges For Public Services	1,180	1,076	(104)
180.968.389901 - Other Non-Operating Sources/Beginning Cash	0	4,570	4,570
180.968.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,352	0	(2,352)
180.968.389903 - Est Uncollectible Revenue	59	43	(16)
180.968.546001 - Repair/Maint-Bldg Grounds	3,441	869	(2,572)
180.968.549017 - Comm/Fees/Cost-Tax Collec	32	164	132
968 - Oak Meadows Ph 1 & 2 Total	7,064	6,722	(342)
971 - Deer Field/Ne 68Th Ln			
180.971.325200 - Special Assessments – Charges For Public Services	420	404	(16)
180.971.389901 - Other Non-Operating Sources/Beginning Cash	0	2,020	2,020
180.971.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,197	0	(1,197)
180.971.389903 - Est Uncollectible Revenue	21	16	(5)
180.971.546001 - Repair/Maint-Bldg Grounds	1,584	326	(1,258)
180.971.549017 - Comm/Fees/Cost-Tax Collec	12	61	49
971 - Deer Field/Ne 68Th Ln Total	3,234	2,827	(407)
972 - Rock Wood/Ne 49Th St			

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
180.972.325200 - Special Assessments – Charges For Public Services	214	215	1
180.972.389901 - Other Non-Operating Sources/Beginning Cash	0	1,110	1,110
180.972.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	709	0	(709)
180.972.389903 - Est Uncollectible Revenue	11	9	(2)
180.972.546001 - Repair/Maint-Bldg Grounds	906	174	(732)
180.972.549017 - Comm/Fees/Cost-Tax Collec	6	33	27
972 - Rock Wood/Ne 49Th St Total	1,846	1,541	(305)
973 - Cotton Wood			
180.973.325200 - Special Assessments – Charges For Public Services	282	256	(26)
180.973.389901 - Other Non-Operating Sources/Beginning Cash	0	2,020	2,020
180.973.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,658	0	(1,658)
180.973.389903 - Est Uncollectible Revenue	15	10	(5)
180.973.546001 - Repair/Maint-Bldg Grounds	1,917	207	(1,710)
180.973.549017 - Comm/Fees/Cost-Tax Collec	8	39	31
973 - Cotton Wood Total	3,880	2,532	(1,348)
974 - Meadow Wood Ph 1 & 2			
180.974.389901 - Other Non-Operating Sources/Beginning Cash	0	2,550	2,550
180.974.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,651	0	(2,651)
180.974.546001 - Repair/Maint-Bldg Grounds	2,651	2,550	(101)
974 - Meadow Wood Ph 1 & 2 Total	5,302	5,100	(202)
990 - Reserves - (990)			
001.990.599001 - Uses - Reserve For Contingencies	5,724,100	9,150,000	3,425,900
001.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	15,760,507	13,075,964	(2,684,543)
001.990.599005 - Uses - Reserve For Capital Outlay	3,981,215	1,551,419	(2,429,796)
101.990.599001 - Uses - Reserve For Contingencies	670,107	553,695	(116,412)
101.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	738,010	830,543	92,533
102.990.599001 - Uses - Reserve For Contingencies	130,427	50,600	(79,827)
102.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	75,900	75,900
104.990.599001 - Uses - Reserve For Contingencies	0	94,760	94,760
104.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	106,500	106,500
107.990.599001 - Uses - Reserve For Contingencies	25,100	94,800	69,700
107.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	79,200	79,200
108.990.599001 - Uses - Reserve For Contingencies	150,000	277,300	127,300
108.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	541,300	138,983	(402,317)
109.990.599001 - Uses - Reserve For Contingencies	99,700	46,000	(53,700)
109.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	42,400	42,400
109.990.599005 - Uses - Reserve For Capital Outlay	140,000	0	(140,000)
113.990.599001 - Uses - Reserve For Contingencies	26,800	483,550	456,750
113.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	17,600	17,600
113.990.599005 - Uses - Reserve For Capital Outlay	373,574	0	(373,574)
115.990.599001 - Uses - Reserve For Contingencies	844,214	458,343	(385,871)
115.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	371,100	371,100
116.990.599001 - Uses - Reserve For Contingencies	0	1,059,370	1,059,370
116.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	1,589,056	1,589,056
120.990.599001 - Uses - Reserve For Contingencies	0	482,031	482,031
120.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	730,941	730,941
122.990.599001 - Uses - Reserve For Contingencies	115,700	5,000	(110,700)
122.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	8,000	8,000
123.990.599001 - Uses - Reserve For Contingencies	160,200	996,400	836,200
123.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	1,027,320	1,027,320
125.990.599001 - Uses - Reserve For Contingencies	10,600	56,510	45,910
125.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	40,000	84,766	44,766
127.990.599001 - Uses - Reserve For Contingencies	37,300	12,600	(24,700)
127.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	11,600	11,600
128.990.599001 - Uses - Reserve For Contingencies	0	162,200	162,200
128.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	87,900	87,900
130.990.599001 - Uses - Reserve For Contingencies	7,700	8,900	1,200
130.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	13,300	13,300
134.990.599001 - Uses - Reserve For Contingencies	176,000	158,354	(17,646)
134.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,399,146	237,530	(1,161,616)
134.990.599005 - Uses - Reserve For Capital Outlay	75,020	0	(75,020)
140.990.599001 - Uses - Reserve For Contingencies	26,900	13,900	(13,000)

Tentative Budget - 9.8.26

Proposed Budget By Fund/Department/Account	2026 Revised Budget	2027 Proposed Budget	Variance
140.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	20,900	20,900
141.990.599001 - Uses - Reserve For Contingencies	9,330	13,200	3,870
141.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	19,700	19,700
150.990.599001 - Uses - Reserve For Contingencies	138,300	17,000	(121,300)
150.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	25,400	25,400
151.990.599001 - Uses - Reserve For Contingencies	237,700	178,000	(59,700)
151.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	267,000	267,000
152.990.599001 - Uses - Reserve For Contingencies	214,500	51,500	(163,000)
152.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	77,300	77,300
153.990.599001 - Uses - Reserve For Contingencies	549,400	57,600	(491,800)
153.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	86,400	86,400
160.990.599001 - Uses - Reserve For Contingencies	1,140,000	0	(1,140,000)
161.990.599001 - Uses - Reserve For Contingencies	0	224,600	224,600
161.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	29,800	29,800
170.990.599001 - Uses - Reserve For Contingencies	7,300	6,800	(500)
170.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	6,200	6,200
171.990.599001 - Uses - Reserve For Contingencies	100	3,200	3,100
171.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	2,600	2,600
172.990.599001 - Uses - Reserve For Contingencies	9,500	12,100	2,600
172.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	4,600	4,600
173.990.599001 - Uses - Reserve For Contingencies	16,500	20,400	3,900
173.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	13,400	13,400
174.990.599001 - Uses - Reserve For Contingencies	7,200	14,900	7,700
174.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	5,600	5,600
194.990.599001 - Uses - Reserve For Contingencies	2,880	0	(2,880)
194.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	4,000	4,000
301.990.599001 - Uses - Reserve For Contingencies	1,293,840	2,399,079	1,105,239
301.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	2,291,760	3,598,619	1,306,859
301.990.599005 - Uses - Reserve For Capital Outlay	3,212,900	457,302	(2,755,598)
301.990.599009 - Uses - Unavailable/Nonspendable	1,500,000	0	(1,500,000)
363.990.599001 - Uses - Reserve For Contingencies	939,230	1,241,950	302,720
363.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,408,850	1,862,925	454,075
363.990.599005 - Uses - Reserve For Capital Outlay	6,959,319	156,800	(6,802,519)
402.990.599001 - Uses - Reserve For Contingencies	26,215	460,852	434,637
402.990.599002 - Reserve Restricted For Landfill Closure	1,476,821	1,750,000	273,179
402.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	620,790	691,278	70,488
120.990.599005 - Uses - Reserve For Capital Outlay	0	0	0
402.990.599005 - Uses - Reserve For Capital Outlay	0	0	0
990 - Reserves - (990) Total	53,316,055	48,025,340	(5,290,715)
975 - Emerald Forest			
180.975.325200 - Special Assessments – Charges For Public Services	0	4,465	4,465
180.975.389901 - Other Non-Operating Sources/Beginning Cash	0	0	0
180.975.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	0	0	0
180.975.389903 - Est Uncollectible Revenue	0	192	192
180.975.546001 - Repair/Maint-Bldg Grounds	0	3,841	3,841
180.975.549017 - Comm/Fees/Cost-Tax Collec	0	432	432
975 - Emerald Forest Total	0	8,930	8,930
976 - Quail & Delma In Countryside Estates			
180.976.325200 - Special Assessments – Charges For Public Services	0	785	785
180.976.389901 - Other Non-Operating Sources/Beginning Cash	0	0	0
180.976.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	0	0	0
180.976.389903 - Est Uncollectible Revenue	0	34	34
180.976.546001 - Repair/Maint-Bldg Grounds	0	676	676
180.976.549017 - Comm/Fees/Cost-Tax Collec	0	76	76
976 - Quail & Delma In Countryside Estates Total	0	1,571	1,571
990 - Msbu Reserves			
180.990.599001 - Uses - Reserve For Contingencies	0	28,293	28,293
180.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	42,440	42,440
180.990.599005 - Uses - Reserve For Capital Outlay	0	439,959	439,959
990 - Msbu Reserves Total	0	510,692	510,692

Proposed Budget By Department/Fund/Account				2026 Revised Budget	2027 Proposed Budget	Variance
050 - Non-Departmental - (050)						
001 - General Fund						
001.050.311000 - Ad Valorem Taxes				28,339,575	30,260,594	1,921,019
001.050.311001 - Ad Valorem Taxes - Delinquent				155,000	0	(155,000)
001.050.312610 - Discretionary Surtax Of Documents				5,793,800	5,832,200	38,400
001.050.315001 - Communication Services Tax				154,500	159,140	4,640
001.050.331009 - Fed In Lieu Of Taxes				133,900	137,920	4,020
001.050.334200 - State Grant - Public Safety				1,336,260	1,336,260	0
001.050.335000 - State Shared Revenues				1,478,100	1,522,440	44,340
001.050.335130 - State Revenue Sharing – Insurance License Tax				24,800	25,540	740
001.050.335140 - State Revenue Sharing - Mobile Home License Tax				24,800	25,540	740
001.050.335150 - State Revenue Sharing - Alcoholic Beverage License Tax				8,600	8,860	260
001.050.335160 - State Revenue Sharing - Distribution Of Sales And Use Taxes To Counties				12,400	12,770	370
001.050.335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax Program				2,760,400	2,843,210	82,810
001.050.335181 - Loc Govt Emerg 1/2 Cent				2,472,000	2,546,160	74,160
001.050.335182 - Loc Govt 1/2 Cent Fiscally Constrained				371,300	382,440	11,140
001.050.335191 - Ad Valorem Fiscally Constrained				4,326,000	4,455,780	129,780
001.050.336001 - State In Lieu Of Taxes				37,400	38,520	1,120
001.050.337301 - Soil Districts Contribution				10,300	0	(10,300)
001.050.341301 - Fees-General Admin Cost				1,054,900	1,086,550	31,650
001.050.341302 - Fees-Admin Cost				39,300	40,480	1,180
001.050.341520 - Fees Remitted To County From Sheriff				176,400	0	(176,400)
001.050.341550 - Fees Remitted To County From Supervisor Of Elections				500	0	(500)
001.050.341902 - Fees-Vab				200	0	(200)
001.050.342101 - Fees-School Brd Resource Ofc				947,500	975,930	28,430
001.050.342102 - Fees-Lcso Lcsb Crossing Guards				3,600	0	(3,600)
001.050.342103 - Fees-Lcso Inglis				323,100	332,790	9,690
001.050.342104 - Fees-Lcso Fed Ot Reimb				10,300	0	(10,300)
001.050.342301 - Fees-Inmate Room/Board				123,600	127,310	3,710
001.050.346401 - Fees-Animal Control				14,200	0	(14,200)
001.050.347201 - Fees-Blue Springs/Devil'S Hammock				92,700	92,700	0
001.050.347203 - Fees-Shellmound				61,800	61,800	0
001.050.347204 - Fees-Henry Beck Park				8,200	8,200	0
001.050.348932 - Surcharge-Domestic Violence				7,000	3,000	(4,000)
001.050.349001 - Fees-P&Z				102,000	150,000	48,000
001.050.352000 - Fines - Library				5,800	5,970	170
001.050.361100 - Interest-Other				309,400	150,000	(159,400)
001.050.361103 - Interest-Tax Collector				600	600	0
001.050.361104 - Interest-Sheriff				500	500	0
001.050.361200 - Dividends				463,500	477,410	13,910
001.050.362001 - Rent-Agriculture Center				1,300	1,340	40
001.050.362002 - Rent-Towers				10,300	10,610	310
001.050.366001 - Donations-Animal Control				2,100	0	(2,100)
001.050.369900 - Other Miscellaneous Revenues				61,800	150,000	88,200
001.050.369904 - Reimb-Insurance				127,182	0	(127,182)
001.050.369905 - Reimb-Tax Collector				67,000	5,000	(62,000)
001.050.369911 - Reimb-Health Department				4,100	4,220	120
001.050.389901 - Other Non-Operating Sources/Beginning Cash				28,673,788	19,250,000	(9,423,788)
001 - General Fund Total				80,131,805	72,521,784	(7,610,021)
101 - Road & Bridge Fund						
101.050.312301 - Fuel Tax - 9Th Cent				0	55,000	55,000
101.050.312401 - First Local Option Fuel Tax (1 To 6 Cents)				0	1,345,000	1,345,000
101.050.312420 - Second Local Option Fuel Tax (1-5 Cents)				0	900,000	900,000
101.050.329102 - Permit-Driveways				0	20,000	20,000
101.050.335491 - Fuel Tax - County 7Th Cent				0	690,000	690,000
101.050.335492 - Motor Fuel Use Tax				0	3,500	3,500
101.050.335494 - 20% 5Th/6Th Fuel Tax				0	300,000	300,000
101.050.335495 - 80% 5Th/6Th Fuel Tax				0	1,220,000	1,220,000
101.050.335496 - Fuel Tax Refund				0	70,000	70,000
101.050.361100 - Interest-Other				0	5,000	5,000
101.050.361107 - Interest-FI Palm				0	15,000	15,000

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
101.050.361200 - Dividends	0	30,000	30,000
101.050.369900 - Other Miscellaneous Revenues	0	2,000	2,000
101.050.369903 - Reimb-Miscellaneous	0	45,000	45,000
101.050.369909 - Reimb-Msbu'S	0	150,000	150,000
101.050.389901 - Other Non-Operating Sources/Beginning Cash	0	2,477,000	2,477,000
101 - Road & Bridge Fund Total	0	7,327,500	7,327,500
102 - Local Housing Assistance (SHIP) Fund			
102.050.334502 - CDBG Housing Grant	750,000	750,000	0
102.050.335501 - St Grant-Local Housing	350,000	354,530	4,530
102.050.361100 - Interest-Other	10,000	15,000	5,000
102.050.369900 - Other Miscellaneous Revenues	10,000	100	(9,900)
102.050.389901 - Other Non-Operating Sources/Beginning Cash	2,004,200	782,210	(1,221,990)
102 - Local Housing Assistance (SHIP) Fund Total	3,124,200	1,901,840	(1,222,360)
108 - Public Transit Fund			
108.050.331000 - Federal Grants	245,919	0	(245,919)
108.050.334490 - State Grant Other Transportation	0	2,938,160	2,938,160
108.050.344302 - Fees-Farebox	0	16,000	16,000
108.050.344307 - Fees-Med Waiver/Larc	0	72,000	72,000
108.050.344308 - Fees-Misc	0	35,000	35,000
108.050.361100 - Interest-Other	0	9,000	9,000
108.050.389901 - Other Non-Operating Sources/Beginning Cash	0	808,800	808,800
108 - Public Transit Fund Total	245,919	3,878,960	3,633,041
109 - E911 Communications Fund - (109)			
109.050.335220 - State Revenue Sharing – Enhanced 911 Fee	200,000	190,000	(10,000)
109.050.361100 - Interest-Other	0	4,000	4,000
109.050.369900 - Other Miscellaneous Revenues	2,000	0	(2,000)
109.050.389901 - Other Non-Operating Sources/Beginning Cash	278,200	248,000	(30,200)
109 - E911 Communications Fund - (109) Total	480,200	442,000	(38,200)
113 - Court Facilities Fund			
113.050.337302 - Gilchrist Cty Gal Contribution	10,000	10,000	0
113.050.348930 - Surcharge-Court Facility	113,000	150,000	37,000
113.050.361100 - Interest-Other	500	3,000	2,500
113.050.361200 - Dividends	12,000	12,000	0
113.050.389901 - Other Non-Operating Sources/Beginning Cash	521,222	473,000	(48,222)
113 - Court Facilities Fund Total	656,722	648,000	(8,722)
115 - Grants Fund			
115.050.329101 - Fees-Vessel Registration	0	15,000	15,000
115.050.331010 - Empg 2024 #371	52,269	52,270	1
115.050.334200 - State Grant - Public Safety	674,953	669,530	(5,423)
115.050.334220 - St. Grant - E911	34,510	40,000	5,490
115.050.334221 - St. Grant - CDBG Fire Response	358,000	358,000	0
115.050.334222 - EMPA Grant	0	105,806	105,806
115.050.334301 - St. Grant CDBG Septic to Sewer	2,000,000	2,000,000	0
115.050.334302 - Shell Md. Dredging	660,000	0	(660,000)
115.050.334490 - State Grant Other Transportation	0	410,000	410,000
115.050.334503 - St. Grant - Job Growth Grant	1,500,000	1,500,000	0
115.050.334701 - St. Grant Culture/Rec #4 Bridge	1,107,015	64,000	(1,043,015)
115.050.361100 - Interest-Other	0	6,000	6,000
115.050.389901 - Other Non-Operating Sources/Beginning Cash	0	390,700	390,700
115.050.334704 - State Grant - FBIP Fowler's Bluff	0	260,000	260,000
115.050.334705 - State Grant -Shell Mound	0	195,000	195,000
115.050.334706 - CDBG Funding Number 4 Bridge	1,107,015	1,107,015	0
115 - Grants Fund Total	7,493,762	7,173,321	(320,441)
116 - Emergency Medical Services Fund			
116.050.325200 - Special Assessments – Charges For Public Services	4,347,550	4,888,526	540,976
116.050.325201 - Special Assess-Delinq	12,000	0	(12,000)
116.050.325202 - Special Assess-Interim	67,000	67,000	0
116.050.334200 - State Grant - Public Safety	23,000	0	(23,000)
116.050.342601 - Fees-Ambulance Service	3,200,000	3,750,000	550,000
116.050.342602 - Fees-Recaptured	15,000	16,000	1,000
116.050.342603 - Fees-Special Events	500	2,000	1,500

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
116.050.342604 - Fees-Ahca Pemt	350,000	1,300,000	950,000
116.050.361100 - Interest-Other	200	2,000	1,800
116.050.361107 - Interest-FI Palm	15,000	50,000	35,000
116.050.361200 - Dividends	80,000	30,000	(50,000)
116.050.369900 - Other Miscellaneous Revenues	1,000	1,000	0
116.050.381001 - Transfer In - General Fund (001)	4,986,417	457,054	(4,529,363)
116.050.389901 - Other Non-Operating Sources/Beginning Cash	899,500	5,326,976	4,427,476
116.050.389904 - SOURCE - INTERFUND ADVANCES	1,000,000	0	(1,000,000)
116 - Emergency Medical Services Fund Total	14,997,167	15,890,556	893,389
120 - Fire Control Fund			
120.050.325200 - Special Assessments – Charges For Public Services	4,867,390	4,867,386	(4)
120.050.325201 - Special Assess-Delinq	40,000	2,000	(38,000)
120.050.325202 - Special Assess-Interim	57,000	70,000	13,000
120.050.361100 - Interest-Other	100	13,000	12,900
120.050.361107 - Interest-FI Palm	12,000	20,000	8,000
120.050.361200 - Dividends	130,000	22,000	(108,000)
120.050.381001 - Transfer In - General Fund (001)	0	0	0
120.050.389901 - Other Non-Operating Sources/Beginning Cash	90,340	2,243,976	2,153,636
120 - Fire Control Fund Total	5,196,830	7,238,362	2,041,532
122 - Article V Grant Fund			
122.050.361100 - Interest-Other	5,000	10,000	5,000
122.050.389901 - Other Non-Operating Sources/Beginning Cash	1,266,200	207,000	(1,059,200)
122 - Article V Grant Fund Total	1,271,200	217,000	(1,054,200)
123 - Tourist Development Fund			
123.050.312130 - Tourist Development Taxes	412,500	495,000	82,500
123.050.361100 - Interest-Other	500	5,000	4,500
123.050.361107 - Interest-FI Palm	15,000	10,000	(5,000)
123.050.361200 - Dividends	65,000	45,000	(20,000)
123.050.389901 - Other Non-Operating Sources/Beginning Cash	1,560,840	1,725,400	164,560
123 - Tourist Development Fund Total	2,053,840	2,280,400	226,560
125 - Utilities Fund			
125.050.337310 - Grant-Suwannee River Water	534,662	316,670	(217,992)
125.050.343301 - Fees-Univ Oaks Water	59,000	87,500	28,500
125.050.343302 - Fees-Manatee Water	28,000	43,600	15,600
125.050.361100 - Interest-Other	1,000	1,000	0
125.050.381001 - Transfer In - General Fund (001)	171,500	328,486	156,986
125.050.389901 - Other Non-Operating Sources/Beginning Cash	0	70,400	70,400
125 - Utilities Fund Total	794,162	847,656	53,494
127 - County Communications Fund			
127.050.351700 - Fines - T	31,600	40,000	8,400
127.050.389901 - Other Non-Operating Sources/Beginning Cash	39,000	81,000	42,000
127 - County Communications Fund Total	70,600	121,000	50,400
128 - TDT 4th Penny Fund (128)			
128.050.312130 - Tourist Development Taxes	137,500	165,000	27,500
128.050.389901 - Other Non-Operating Sources/Beginning Cash	896,760	1,027,000	130,240
128 - TDT 4th Penny Fund (128) Total	1,034,260	1,192,000	157,740
130 - Additional Court Costs Fund			
130.050.348921 - Add Crt Costs-Operations	8,300	5,000	(3,300)
130.050.348922 - Add Crt Costs-Legal Aid	8,300	5,000	(3,300)
130.050.348923 - Add Crt Costs-Law Library	8,300	5,000	(3,300)
130.050.348924 - Add Crt Costs-Juv Assess Center	8,300	5,000	(3,300)
130.050.389901 - Other Non-Operating Sources/Beginning Cash	123,700	123,000	(700)
130 - Additional Court Costs Fund Total	156,900	143,000	(13,900)
134 - Building Inspections & Safety Fund			
134.050.322000 - Building Permit Fees	1,275,000	1,000,000	(275,000)
134.050.341901 - Fees-B&Z Misc	210,000	190,000	(20,000)
134.050.342501 - Fees-B&Z Inspection	50,000	45,000	(5,000)
134.050.361100 - Interest-Other	5,000	15,000	10,000
134.050.361107 - Interest-FI Palm	15,000	25,000	10,000
134.050.361200 - Dividends	20,000	17,500	(2,500)
134.050.389901 - Other Non-Operating Sources/Beginning Cash	1,865,300	1,082,804	(782,496)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
134 - Building Inspections & Safety Fund Total	3,440,300	2,375,304	(1,064,996)
140 - Impact Fees - EMS Fund			
140.050.324100 - Impact Fees-Residential-Public Safety	22,000	30,000	8,000
140.050.324120 - Impact Fees-Commercial-Public Safety	1,500	1,200	(300)
140.050.361100 - Interest-Other	1,000	1,500	500
140.050.389901 - Other Non-Operating Sources/Beginning Cash	200,900	185,000	(15,900)
140 - Impact Fees - EMS Fund Total	225,400	217,700	(7,700)
141 - Impact Fees - Parks Fund			
141.050.324610 - Impact Fees-Residential-Culture/Recreation	0	60,000	60,000
141.050.324620 - Impact Fees-Commercial-Culture/Recreation	0	1,000	1,000
141.050.361100 - Interest-Other	0	4,500	4,500
141.050.389901 - Other Non-Operating Sources/Beginning Cash	0	140,000	140,000
141 - Impact Fees - Parks Fund Total	0	205,500	205,500
150 - Impact Fees - Road District I Fund			
150.050.361100 - Interest-Other	0	5,000	5,000
150.050.389901 - Other Non-Operating Sources/Beginning Cash	0	260,000	260,000
150 - Impact Fees - Road District I Fund Total	0	265,000	265,000
151 - Impact Fees - Road District II Fund			
151.050.361100 - Interest-Other	0	7,500	7,500
151.050.361107 - Interest-FI Palm	0	30,000	30,000
151.050.361200 - Dividends	0	30,000	30,000
151.050.389901 - Other Non-Operating Sources/Beginning Cash	0	2,340,000	2,340,000
151 - Impact Fees - Road District II Fund Total	0	2,407,500	2,407,500
152 - Impact Fees - Road District III Fund			
152.050.324310 - Impact Fees-Residential-Transportation	0	95,000	95,000
152.050.324320 - Impact Fees-Commercial-Transportation	0	90,000	90,000
152.050.361100 - Interest-Other	0	9,000	9,000
152.050.389901 - Other Non-Operating Sources/Beginning Cash	0	611,000	611,000
152 - Impact Fees - Road District III Fund Total	0	805,000	805,000
153 - Impact Fees - Road District IV Fund			
153.050.324310 - Impact Fees-Residential-Transportation	0	90,000	90,000
153.050.361100 - Interest-Other	0	10,000	10,000
153.050.389901 - Other Non-Operating Sources/Beginning Cash	0	800,000	800,000
153 - Impact Fees - Road District IV Fund Total	0	900,000	900,000
160 - Restore Act Fund			
160.050.331000 - Federal Grants	2,640,000	1,500,000	(1,140,000)
160 - Restore Act Fund Total	2,640,000	1,500,000	(1,140,000)
161 - Opioid Litigation Settlements Fund			
161.050.361100 - Interest-Other	0	5,000	5,000
161.050.369902 - Opioids Litigation Settlement	0	150,000	150,000
161.050.389901 - Other Non-Operating Sources/Beginning Cash	248,600	348,000	99,400
161 - Opioid Litigation Settlements Fund Total	248,600	503,000	254,400
170 - Sheriff Federal Forfeiture Fund			
170.050.389901 - Other Non-Operating Sources/Beginning Cash	65,300	65,000	(300)
170 - Sheriff Federal Forfeiture Fund Total	65,300	65,000	(300)
171 - Law Enforce Trust - Special Law Fund			
171.050.389912 - CASH BALANCE FORWARD - SPEC LAW	27,600	27,800	200
171 - Law Enforce Trust - Special Law Fund Total	27,600	27,800	200
172 - Law Enforce Trust - Investigations Fund			
172.050.351101 - Fine-Inv Cost Rec	8,000	9,200	1,200
172.050.389912 - CASH BALANCE FORWARD - SPEC LAW	36,700	46,000	9,300
172 - Law Enforce Trust - Investigations Fund Total	44,700	55,200	10,500
173 - Law Enforce Trust - Crime Prevention Fund			
173.050.351300 - Fine-Crime Prev	13,000	7,800	(5,200)
173.050.389912 - CASH BALANCE FORWARD - SPEC LAW	128,000	138,000	10,000
173 - Law Enforce Trust - Crime Prevention Fund Total	141,000	145,800	4,800
174 - Law Enforce Trust - Local Law Fund			
174.050.354000 - Fines - Local Ordinance Violations	4,000	6,500	2,500
174.050.361101 - Interest-Local Law	0	1,000	1,000
174.050.389912 - CASH BALANCE FORWARD - SPEC LAW	51,200	60,000	8,800
174 - Law Enforce Trust - Local Law Fund Total	55,200	67,500	12,300

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)			
194.050.361100 - Interest-Other	0	1,000	1,000
194.050.389901 - Other Non-Operating Sources/Beginning Cash	118,400	118,000	(400)
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF) Total	118,400	119,000	600
301 - Capital Projects & Equipment Replacement Fund			
301.050.334200 - State Grant - Public Safety	12,933,000	12,872,471	(60,529)
301.050.334701 - St. Grant Culture/Rec #4 Bridge	0	1,107,020	1,107,020
301.050.361100 - Interest-Other	10,000	20,000	10,000
301.050.361107 - Interest-Fl Palm	200,000	500,000	300,000
301.050.361200 - Dividends	300,000	50,000	(250,000)
301.050.381001 - Transfer In - General Fund (001)	0	0	0
301.050.381002 - Transfer In - Building Inspect Fund (134)	635,570	0	(635,570)
301.050.381101 - Transfer In - Road & Bridge Fund	0	595,000	595,000
301.050.381116 - Transfer In - EMS Fund	0	1,899,000	1,899,000
301.050.381120 - Transfer In - Transfer In Fire Fund	0	870,000	870,000
301.050.389901 - Other Non-Operating Sources/Beginning Cash	15,462,500	18,500,000	3,037,500
301.050.389909 - SOURCE - BEGINNING RESERVES NONSPENDABLE	1,500,000	0	(1,500,000)
301 - Capital Projects & Equipment Replacement Fund Total	31,041,070	36,413,491	5,372,421
363 - Road Improvement & Restoration Fund			
363.050.334200 - State Grant - Public Safety	0	2,500,000	2,500,000
363.050.334490 - State Grant Other Transportation	1,342,375	4,442,400	3,100,025
363.050.334497 - St Grant-Scop Cr330 G1703	4,603,645	4,603,650	5
363.050.334498 - St Grant - SCOP CR346 G3479	2,500,000	0	(2,500,000)
363.050.336000 -	86,000	0	(86,000)
363.050.361100 - Interest-Other	7,000	50,000	43,000
363.050.361107 - Interest-Fl Palm	30,000	150,000	120,000
363.050.361200 - Dividends	180,000	40,000	(140,000)
363.050.389901 - Other Non-Operating Sources/Beginning Cash	12,923,100	7,000,000	(5,923,100)
363 - Road Improvement & Restoration Fund Total	21,672,120	18,786,050	(2,886,070)
402 - Landfill Operations Fund - (402)			
402.050.325200 - Special Assessments – Charges For Public Services	2,473,000	2,681,834	208,834
402.050.325202 - Special Assess-Interim	80,000	35,000	(45,000)
402.050.334341 - St Grant-Small County	190,277	93,750	(96,527)
402.050.334425 - St Grant Recycling Partnership	130,000	95,000	(35,000)
402.050.334426 - St Grant Haz Waste	100,000	100,000	0
402.050.343401 - Fees-Garbage/Solid Waste	1,500,000	1,836,992	336,992
402.050.343402 - Fees-Recycling	40,000	40,000	0
402.050.361100 - Interest-Other	5,000	50,000	45,000
402.050.361200 - Dividends	175,000	150,000	(25,000)
402.050.367001 - Licenses-Contractors Lf	11,900	50,000	38,100
402.050.369901 - Waste Tire Amnesty Event	61,000	36,000	(25,000)
402.050.381001 - Transfer In - General Fund (001)	127,182	0	(127,182)
402.050.389901 - Other Non-Operating Sources/Beginning Cash	1,744,200	1,744,200	0
402.050.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,750,000	1,750,000	0
402 - Landfill Operations Fund - (402) Total	8,387,559	8,662,776	275,217
501 - Fleet			
501.050.369910 - Reimb-Depts	0	3,798,100	3,798,100
501 - Fleet Total	0	3,798,100	3,798,100
050 - Non-Departmental - (050) Total	#####	199,143,100	13,328,284
100 - County Commissioner - (100)			
001 - General Fund			
001.100.511000 - Executive Salary	238,000	246,000	8,000
001.100.521000 - Fica Taxes	18,500	19,500	1,000
001.100.522000 - Retirement Contributions	140,000	144,000	4,000
001.100.523001 - Health Insurance	56,000	77,000	21,000
001.100.523002 - Life Insurance	500	500	0
001.100.524000 - Workers' Compensation	500	500	0
001.100.540000 - Travel And Per Diem	16,100	16,100	0
001.100.541000 - Communications Services, Devices And Accessories	3,600	3,600	0
001.100.547000 - Printing And Binding	700	700	0
001.100.549000 - Other Current Charges And Obligations	400	400	0

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
001.100.551000 - Office Supplies		500	700	200
001.100.552003 - Miscellaneous Supplies		800	600	(200)
001.100.552007 - Clothing & Wearing Apprl		500	500	0
001.100.554000 - Books, Publications, Subscriptions And Memberships		19,000	19,000	0
001.100.555000 - Training		9,300	9,300	0
001 - General Fund Total		504,400	538,400	34,000
100 - County Commissioner - (100) Total		504,400	538,400	34,000
101 - County Manager - Health Services				
001 - General Fund				
001.101.531000 - Professional Services		168,000	165,500	(2,500)
001 - General Fund Total		168,000	165,500	(2,500)
101 - County Manager - Health Services Total		168,000	165,500	(2,500)
103 - County Manager - Mental Health Services				
161 - Opioid Litigation Settlements Fund				
161.103.581003 - Aids/Govt-Mental Hlth-Loc		248,600	248,600	0
161 - Opioid Litigation Settlements Fund Total		248,600	248,600	0
103 - County Manager - Mental Health Services Total		248,600	248,600	0
105 - County Manager - (105)				
001 - General Fund				
001.105.511000 - Executive Salary		135,300	139,400	4,100
001.105.512000 - Regular Salary And Wages		131,000	153,400	22,400
001.105.514000 - Overtime		8,600	2,300	(6,300)
001.105.521000 - Fica Taxes		21,400	23,100	1,700
001.105.522000 - Retirement Contributions		65,800	69,500	3,700
001.105.523001 - Health Insurance		56,000	61,600	5,600
001.105.523002 - Life Insurance		400	400	0
001.105.524000 - Workers' Compensation		600	600	0
001.105.531000 - Professional Services		76,900	5,000	(71,900)
001.105.540000 - Travel And Per Diem		3,400	3,400	0
001.105.541000 - Communications Services, Devices And Accessories		7,600	7,985	385
001.105.542000 - Freight & Postage Services		800	800	0
001.105.544003 - Rental/Lease-Buildings		1,700	1,700	0
001.105.546005 - Repair/Maint-Office Mach		2,450	2,700	250
001.105.546008 - Repair/Maint-Automotive		525	2,500	1,975
001.105.547000 - Printing And Binding		200	200	0
001.105.549000 - Other Current Charges And Obligations		1,500	1,500	0
001.105.551000 - Office Supplies		1,800	1,800	0
001.105.552001 - Gasoline Oil & Lubricants		400	400	0
001.105.552002 - Computer Software		5,100	5,500	400
001.105.552003 - Miscellaneous Supplies		2,900	2,900	0
001.105.552007 - Clothing & Wearing Apprl		525	500	(25)
001.105.552012 - Equipment under \$1000		2,000	2,000	0
001.105.554000 - Books, Publications, Subscriptions And Memberships		1,600	1,500	(100)
001.105.555000 - Training		1,000	2,000	1,000
001.105.581003 - Aids/Govt-Mental Hlth-Loc		91,940	91,940	0
001.105.581004 - Levy County Prevention Coalition		28,600	0	(28,600)
001.105.591023 - Transfer Out - Landfill Ops Fund (402)		127,182	0	(127,182)
001 - General Fund Total		777,222	584,625	(192,597)
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)				
194.105.546001 - Repair/Maint-Bldg Grounds		115,520	115,000	(520)
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF) Total		115,520	115,000	(520)
301 - Capital Projects & Equipment Replacement Fund				
301.105.562000 - Buildings		0	185,000	185,000
301.105.563000 - Infrastructure		1,055,570	1,200,000	144,430
301 - Capital Projects & Equipment Replacement Fund Total		1,055,570	1,385,000	329,430
105 - County Manager - (105) Total		1,948,312	2,084,625	136,313
106 - General Operations - (106)				
001 - General Fund				
001.106.531000 - Professional Services		53,150	53,150	0
001.106.531001 - Prof Srv-Engineering		2,400	0	(2,400)
001.106.531002 - Prof Srv-Consultants		4,100	4,100	0

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
001.106.531004 - Prof Srv-Attorneys	2,500	2,500	0
001.106.531010 - Prof Srv-State Lobbyist	60,000	60,000	0
001.106.534001 - Contr Srv-Other	21,400	22,000	600
001.106.534002 - Contr Srv-N Cntrl Fl Reg Planning	25,300	14,000	(11,300)
001.106.541000 - Communications Services, Devices And Accessories	66,300	40,000	(26,300)
001.106.542000 - Freight & Postage Services	54,900	84,000	29,100
001.106.543000 - Utility Services	97,000	97,000	0
001.106.544003 - Rental/Lease-Buildings	21,800	0	(21,800)
001.106.545000 - Insurance	1,677,300	1,845,030	167,730
001.106.546001 - Repair/Maint-Bldg Grounds	11,000	12,000	1,000
001.106.546013 - Repair/Maint-Insurance Claims	42,501	30,000	(12,501)
001.106.546019 - Repair/Maint-Equipment	1,000	1,000	0
001.106.549000 - Other Current Charges And Obligations	23,500	15,000	(8,500)
001.106.549009 - Comm/Fees/Cost-Legal Adv	85,600	85,600	0
001.106.549010 - Comm/Fees/Cost-Tc Txd Fees	77,700	5,000	(72,700)
001.106.549011 - Comm/Fees/Cost-Clerk Txd Fees	77,700	77,700	0
001.106.549021 - Refund-Ck Redevelopment	1,023,015	1,300,000	276,985
001.106.549022 - Refund-Williston Redevelopment	317,570	350,000	32,430
001.106.552003 - Miscellaneous Supplies	900	900	0
001.106.552012 - Equipment under \$1000	2,000	2,000	0
001.106.554000 - Books, Publications, Subscriptions And Memberships	300	300	0
001.106.564001 - Equipment \$1K<\$5K	1,799	0	(1,799)
001.106.581006 - Aids Pvt Org-Rec Dist I	8,750	8,700	(50)
001.106.581007 - Aids Pvt Org-Rec Dist Ii	8,700	8,700	0
001.106.581008 - Aids Pvt Org-Rec Dist Iii	8,700	8,700	0
001.106.581009 - Aids Pvt Org-Rec Dist Iv	8,700	8,700	0
001.106.581010 - Aids Pvt Org-Rec Dist V	8,700	8,700	0
001 - General Fund Total	3,794,285	4,144,780	350,495
106 - General Operations - (106) Total	3,794,285	4,144,780	350,495
107 - Grants Management - (107)			
001 - General Fund			
001.107.512000 - Regular Salary And Wages	76,300	102,000	25,700
001.107.514000 - Overtime	7,700	0	(7,700)
001.107.521000 - Fica Taxes	6,600	7,900	1,300
001.107.522000 - Retirement Contributions	11,400	13,900	2,500
001.107.523001 - Health Insurance	14,000	15,400	1,400
001.107.523002 - Life Insurance	100	100	0
001.107.524000 - Workers' Compensation	200	200	0
001.107.540000 - Travel And Per Diem	800	3,000	2,200
001.107.541000 - Communications Services, Devices And Accessories	600	1,200	600
001.107.542000 - Freight & Postage Services	50	100	50
001.107.547000 - Printing And Binding	75	0	(75)
001.107.549000 - Other Current Charges And Obligations	3,100	0	(3,100)
001.107.551000 - Office Supplies	8,225	5,000	(3,225)
001.107.552002 - Computer Software	0	100	100
001.107.552003 - Miscellaneous Supplies	500	500	0
001.107.552007 - Clothing & Wearing Apprl	500	0	(500)
001.107.554000 - Books, Publications, Subscriptions And Memberships	500	300	(200)
001.107.555000 - Training	0	700	700
001 - General Fund Total	130,650	150,400	19,750
115 - Grants Fund			
115.107.381001 - Transfer In - General Fund (001)	2,600,000	0	(2,600,000)
115.107.531000 - Professional Services	369,800	369,800	0
115.107.546001 - Repair/Maint-Bldg Grounds	0	2,000,000	2,000,000
115.107.563000 - Infrastructure	2,000,000	0	(2,000,000)
115 - Grants Fund Total	4,969,800	2,369,800	(2,600,000)
160 - Restore Act Fund			
160.107.531000 - Professional Services	1,500,000	1,500,000	0
160 - Restore Act Fund Total	1,500,000	1,500,000	0
107 - Grants Management - (107) Total	6,600,450	4,020,200	(2,580,250)
108 - Human Resources - (108)			

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
001 - General Fund			
001.108.511000 - Executive Salary	100,000	119,400	19,400
001.108.512000 - Regular Salary And Wages	113,600	125,300	11,700
001.108.514000 - Overtime	11,600	1,900	(9,700)
001.108.521000 - Fica Taxes	17,500	19,200	1,700
001.108.522000 - Retirement Contributions	38,200	42,600	4,400
001.108.523001 - Health Insurance	42,000	30,800	(11,200)
001.108.523002 - Life Insurance	300	300	0
001.108.524000 - Workers' Compensation	400	400	0
001.108.531000 - Professional Services	1,000	6,000	5,000
001.108.540000 - Travel And Per Diem	6,000	5,000	(1,000)
001.108.541000 - Communications Services, Devices And Accessories	1,100	1,100	0
001.108.542000 - Freight & Postage Services	400	600	200
001.108.548000 - Promotional Activities	1,200	1,200	0
001.108.549000 - Other Current Charges And Obligations	800	800	0
001.108.551000 - Office Supplies	2,500	3,500	1,000
001.108.552003 - Miscellaneous Supplies	2,600	1,600	(1,000)
001.108.552012 - Equipment under \$1000	900	1,900	1,000
001.108.554000 - Books, Publications, Subscriptions And Memberships	500	500	0
001.108.555000 - Training	2,000	2,000	0
001.108.564000 - Machinery And Equipment	0	12,000	12,000
001 - General Fund Total	342,600	376,100	33,500
108 - Human Resources - (108) Total	342,600	376,100	33,500
109 - Value Adjustment Board - (109)			
001 - General Fund			
001.109.531004 - Prof Srv-Attorneys	4,300	4,000	(300)
001 - General Fund Total	4,300	4,000	(300)
109 - Value Adjustment Board - (109) Total	4,300	4,000	(300)
110 - Information Technology - (110)			
001 - General Fund			
001.110.531000 - Professional Services	161,300	210,000	48,700
001.110.552003 - Miscellaneous Supplies	7,100	1,000	(6,100)
001.110.552012 - Equipment under \$1000	3,200	3,000	(200)
001.110.564001 - Equipment \$1K<\$5K	0	1,000	1,000
001 - General Fund Total	171,600	215,000	43,400
110 - Information Technology - (110) Total	171,600	215,000	43,400
112 - County Communications - (112)			
001 - General Fund			
001.112.511000 - Executive Salary	72,900	87,400	14,500
001.112.512000 - Regular Salary And Wages	53,600	55,200	1,600
001.112.514000 - Overtime	5,500	2,400	(3,100)
001.112.521000 - Fica Taxes	11,200	11,300	100
001.112.522000 - Retirement Contributions	19,700	19,800	100
001.112.523001 - Health Insurance	28,000	30,800	2,800
001.112.523002 - Life Insurance	200	200	0
001.112.524000 - Workers' Compensation	3,200	3,200	0
001.112.531000 - Professional Services	1,765	3,000	1,235
001.112.540000 - Travel And Per Diem	0	500	500
001.112.541000 - Communications Services, Devices And Accessories	2,500	2,500	0
001.112.542000 - Freight & Postage Services	50	200	150
001.112.543000 - Utility Services	23,537	31,500	7,963
001.112.544001 - Rental/Lease-Towers	261,100	279,100	18,000
001.112.546001 - Repair/Maint-Bldg Grounds	30,698	16,000	(14,698)
001.112.546008 - Repair/Maint-Automotive	1,000	2,000	1,000
001.112.546019 - Repair/Maint-Equipment	0	1,600	1,600
001.112.546022 - Repair/Maint-Generators	0	12,000	12,000
001.112.549000 - Other Current Charges And Obligations	60	60	0
001.112.551000 - Office Supplies	50	300	250
001.112.552001 - Gasoline Oil & Lubricants	7,000	7,000	0
001.112.552003 - Miscellaneous Supplies	3,100	5,000	1,900
001.112.552013 - Small Equipment < 1,000	0	1,000	1,000

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
001 - General Fund Total		525,160	572,060	46,900
301 - Capital Projects & Equipment Replacement Fund				
301.112.563000 - Infrastructure		64,000	0	(64,000)
301.112.564000 - Machinery And Equipment		4,400,000	0	(4,400,000)
301 - Capital Projects & Equipment Replacement Fund Total		4,464,000	0	(4,464,000)
112 - County Communications - (112) Total		4,989,160	572,060	(4,417,100)
115 - County Attorney - (115)				
001 - General Fund				
001.115.511000 - Executive Salary		37,700	0	(37,700)
001.115.512000 - Regular Salary And Wages		5,400	0	(5,400)
001.115.514000 - Overtime		5,100	0	(5,100)
001.115.521000 - Fica Taxes		18,100	0	(18,100)
001.115.522000 - Retirement Contributions		7,600	0	(7,600)
001.115.523001 - Health Insurance		14,000	0	(14,000)
001.115.523002 - Life Insurance		200	0	(200)
001.115.524000 - Workers' Compensation		400	0	(400)
001.115.531000 - Professional Services		1,000	1,000	0
001.115.531003 - Prof Srv-Expert Consultants		8,000	5,500	(2,500)
001.115.531004 - Prof Srv-Attorneys		304,900	420,000	115,100
001.115.540000 - Travel And Per Diem		0	1,000	1,000
001.115.541000 - Communications Services, Devices And Accessories		1,500	1,000	(500)
001.115.542000 - Freight & Postage Services		500	500	0
001.115.543000 - Utility Services		0	1,200	1,200
001.115.546005 - Repair/Maint-Office Mach		0	1,300	1,300
001.115.549000 - Other Current Charges And Obligations		0	300	300
001.115.551000 - Office Supplies		0	1,500	1,500
001.115.552002 - Computer Software		0	5,000	5,000
001.115.552003 - Miscellaneous Supplies		3,600	2,000	(1,600)
001.115.552013 - Small Equipment < 1,000		0	1,000	1,000
001.115.552014 - Small Equipment - \$1k - 5k		0	3,000	3,000
001.115.554000 - Books, Publications, Subscriptions And Memberships		1,000	3,500	2,500
001.115.555000 - Training		1,900	1,500	(400)
001 - General Fund Total		410,900	449,300	38,400
115 - County Attorney - (115) Total		410,900	449,300	38,400
118 - Budget Office - (118)				
001 - General Fund				
001.118.511000 - Executive Salary		144,300	148,600	4,300
001.118.521000 - Fica Taxes		11,100	11,500	400
001.118.522000 - Retirement Contributions		99,600	51,300	(48,300)
001.118.523001 - Health Insurance		28,000	15,400	(12,600)
001.118.523002 - Life Insurance		200	100	(100)
001.118.524000 - Workers' Compensation		300	300	0
001.118.540000 - Travel And Per Diem		2,000	2,000	0
001.118.541000 - Communications Services, Devices And Accessories		500	1,200	700
001.118.549000 - Other Current Charges And Obligations		200	200	0
001.118.549009 - Comm/Fees/Cost-Legal Adv		1,000	0	(1,000)
001.118.551000 - Office Supplies		300	300	0
001.118.552002 - Computer Software		29,000	30,000	1,000
001.118.552003 - Miscellaneous Supplies		800	800	0
001.118.552007 - Clothing & Wearing Apprl		500	500	0
001.118.552014 - Small Equipment - \$1k - 5k		2,000	2,000	0
001.118.554000 - Books, Publications, Subscriptions And Memberships		1,000	1,000	0
001.118.555000 - Training		2,000	2,000	0
001.118.568001 - Capital Software		153,000	153,000	0
001 - General Fund Total		475,800	420,200	(55,600)
118 - Budget Office - (118) Total		475,800	420,200	(55,600)
119 - County Engineer - (119)				
001 - General Fund				
001.119.511000 - Executive Salary		0	170,000	170,000
001.119.512000 - Regular Salary And Wages		112,947	0	(112,947)
001.119.521000 - Fica Taxes		4,261	13,100	8,839

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
001.119.522000 - Retirement Contributions	7,592	23,100	15,508
001.119.523001 - Health Insurance	0	15,400	15,400
001.119.523002 - Life Insurance	100	100	0
001.119.524000 - Workers' Compensation	100	300	200
001.119.531000 - Professional Services	7,900	50,000	42,100
001.119.540000 - Travel And Per Diem	2,400	7,000	4,600
001.119.541000 - Communications Services, Devices And Accessories	1,300	700	(600)
001.119.543000 - Utility Services	2,200	2,000	(200)
001.119.546000 - Repair And Maintenance Services	1,800	1,000	(800)
001.119.546008 - Repair/Maint-Automotive	0	3,000	3,000
001.119.547000 - Printing And Binding	86	0	(86)
001.119.549000 - Other Current Charges And Obligations	600	600	0
001.119.551000 - Office Supplies	400	700	300
001.119.552001 - Gasoline Oil & Lubricants	800	1,500	700
001.119.552002 - Computer Software	300	0	(300)
001.119.552003 - Miscellaneous Supplies	514	1,200	686
001.119.552013 - Small Equipment < 1,000	600	0	(600)
001.119.554000 - Books, Publications, Subscriptions And Memberships	3,500	1,500	(2,000)
001.119.555000 - Training	2,200	200	(2,000)
001.119.563000 - Infrastructure	25,000	0	(25,000)
001 - General Fund Total	174,600	291,400	116,800
119 - County Engineer - (119) Total	174,600	291,400	116,800
122 - Maintenance - (122)			
001 - General Fund			
001.122.511000 - Executive Salary	77,300	23,900	(53,400)
001.122.512000 - Regular Salary And Wages	491,700	556,000	64,300
001.122.514000 - Overtime	50,100	14,900	(35,200)
001.122.521000 - Fica Taxes	48,700	46,900	(1,800)
001.122.522000 - Retirement Contributions	84,550	75,275	(9,275)
001.122.523001 - Health Insurance	154,000	192,500	38,500
001.122.523002 - Life Insurance	1,150	1,250	100
001.122.524000 - Workers' Compensation	18,200	18,100	(100)
001.122.531000 - Professional Services	300	0	(300)
001.122.531001 - Prof Srv-Engineering	5,000	0	(5,000)
001.122.540000 - Travel And Per Diem	3,500	0	(3,500)
001.122.541000 - Communications Services, Devices And Accessories	14,300	14,300	0
001.122.543000 - Utility Services	10,000	6,000	(4,000)
001.122.544000 - Rentals And Leases	2,800	1,500	(1,300)
001.122.546001 - Repair/Maint-Bldg Grounds	40,000	45,000	5,000
001.122.546005 - Repair/Maint-Office Mach	5,000	10,000	5,000
001.122.546008 - Repair/Maint-Automotive	17,800	18,000	200
001.122.546009 - Repair/Maint-Elevator	20,000	25,000	5,000
001.122.546012 - Repair/Maint - Communications	5,600	0	(5,600)
001.122.546015 - Repair/Maint-Oth Bldgs	189,000	189,000	0
001.122.546019 - Repair/Maint-Equipment	23,300	25,000	1,700
001.122.549000 - Other Current Charges And Obligations	1,750	1,500	(250)
001.122.551000 - Office Supplies	5,700	4,000	(1,700)
001.122.552001 - Gasoline Oil & Lubricants	46,300	40,000	(6,300)
001.122.552003 - Miscellaneous Supplies	26,000	20,000	(6,000)
001.122.552007 - Clothing & Wearing Apprl	6,000	6,000	0
001.122.552008 - Tools & Small Implements	10,250	5,500	(4,750)
001.122.552010 - Chemicals/Cleaning Supplies	55,000	30,000	(25,000)
001.122.554000 - Books, Publications, Subscriptions And Memberships	1,400	1,000	(400)
001.122.563000 - Infrastructure	12,000	0	(12,000)
001.122.564000 - Machinery And Equipment	25,000	0	(25,000)
001 - General Fund Total	1,451,700	1,370,625	(81,075)
301 - Capital Projects & Equipment Replacement Fund			
301.122.563000 - Infrastructure	50,000	150,000	100,000
301 - Capital Projects & Equipment Replacement Fund Total	50,000	150,000	100,000
122 - Maintenance - (122) Total	1,501,700	1,520,625	18,925
123 - Water Utility - (123)			

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
125 - Utilities Fund			
125.123.563000 - Infrastructure	264,662	0	(264,662)
125 - Utilities Fund Total	264,662	0	(264,662)
123 - Water Utility - (123) Total	264,662	0	(264,662)
124 - Code Enforcement - (124)			
001 - General Fund			
001.124.511000 - Executive Salary	67,000	76,200	9,200
001.124.512000 - Regular Salary And Wages	145,200	96,400	(48,800)
001.124.514000 - Overtime	14,800	1,500	(13,300)
001.124.521000 - Fica Taxes	17,800	13,700	(4,100)
001.124.522000 - Retirement Contributions	31,000	23,800	(7,200)
001.124.523001 - Health Insurance	42,000	30,800	(11,200)
001.124.523002 - Life Insurance	400	300	(100)
001.124.524000 - Workers' Compensation	4,700	3,400	(1,300)
001.124.531000 - Professional Services	19,000	20,000	1,000
001.124.540000 - Travel And Per Diem	1,300	1,300	0
001.124.541000 - Communications Services, Devices And Accessories	10,000	10,000	0
001.124.542000 - Freight & Postage Services	6,000	6,000	0
001.124.543000 - Utility Services	5,000	3,500	(1,500)
001.124.546001 - Repair/Maint-Bldg Grounds	0	500	500
001.124.546002 - Repair/Maint-Bldg-Code Enf.	300	0	(300)
001.124.546005 - Repair/Maint-Office Mach	2,000	3,000	1,000
001.124.546008 - Repair/Maint-Automotive	2,500	6,000	3,500
001.124.546019 - Repair/Maint-Equipment	0	500	500
001.124.547000 - Printing And Binding	500	500	0
001.124.549000 - Other Current Charges And Obligations	7,400	7,400	0
001.124.551000 - Office Supplies	2,250	2,250	0
001.124.552001 - Gasoline Oil & Lubricants	7,000	12,000	5,000
001.124.552002 - Computer Software	18,500	18,500	0
001.124.552003 - Miscellaneous Supplies	1,750	1,500	(250)
001.124.552007 - Clothing & Wearing Apprl	1,000	1,000	0
001.124.554000 - Books, Publications, Subscriptions And Memberships	500	500	0
001.124.555000 - Training	1,400	1,400	0
001.124.564000 - Machinery And Equipment	43,200	0	(43,200)
001.124.564001 - Equipment \$1K<\$5K	0	1,700	1,700
001 - General Fund Total	452,500	343,650	(108,850)
124 - Code Enforcement - (124) Total	452,500	343,650	(108,850)
125 - Building Services - (125)			
134 - Building Inspections & Safety Fund			
134.125.511000 - Executive Salary	195,900	209,100	13,200
134.125.512000 - Regular Salary And Wages	451,000	518,600	67,600
134.125.514000 - Overtime	4,601	3,500	(1,101)
134.125.521000 - Fica Taxes	54,300	46,600	(7,700)
134.125.522000 - Retirement Contributions	94,940	71,100	(23,840)
134.125.523001 - Health Insurance	89,600	107,800	18,200
134.125.523002 - Life Insurance	1,120	900	(220)
134.125.524000 - Workers' Compensation	11,920	12,400	480
134.125.531000 - Professional Services	30,900	15,000	(15,900)
134.125.540000 - Travel And Per Diem	0	2,500	2,500
134.125.541000 - Communications Services, Devices And Accessories	17,700	19,200	1,500
134.125.542000 - Freight & Postage Services	250	250	0
134.125.543000 - Utility Services	9,900	17,500	7,600
134.125.546000 - Repair And Maintenance Services	7,200	705,000	697,800
134.125.546005 - Repair/Maint-Office Mach	3,400	4,500	1,100
134.125.546008 - Repair/Maint-Automotive	6,400	10,000	3,600
134.125.546019 - Repair/Maint-Equipment	4,900	0	(4,900)
134.125.547000 - Printing And Binding	400	800	400
134.125.549000 - Other Current Charges And Obligations	2,400	2,400	0
134.125.549016 - General Admin Cost Allocation	47,834	49,270	1,436
134.125.551000 - Office Supplies	3,300	3,000	(300)
134.125.552001 - Gasoline Oil & Lubricants	22,000	15,000	(7,000)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
134.125.552002 - Computer Software		18,000	18,500	500
134.125.552003 - Miscellaneous Supplies		10,000	12,000	2,000
134.125.552007 - Clothing & Wearing Apprl		0	5,000	5,000
134.125.552012 - Equipment under \$1000		3,000	0	(3,000)
134.125.554000 - Books, Publications, Subscriptions And Memberships		5,800	6,000	200
134.125.555000 - Training		5,000	5,000	0
134.125.563000 - Infrastructure		0	90,000	90,000
134.125.564000 - Machinery And Equipment		52,799	10,000	(42,799)
134.125.564001 - Equipment \$1K<\$5K		0	5,000	5,000
134.125.568001 - Capital Software		0	13,500	13,500
134 - Building Inspections & Safety Fund Total		1,154,564	1,979,420	824,856
125 - Building Services - (125) Total		1,154,564	1,979,420	824,856
126 - Planning & Zoning - (126)				
001 - General Fund				
001.126.511000 - Executive Salary		0	70,100	70,100
001.126.512000 - Regular Salary And Wages		264,400	182,600	(81,800)
001.126.514000 - Overtime		89,400	3,700	(85,700)
001.126.521000 - Fica Taxes		28,800	21,700	(7,100)
001.126.522000 - Retirement Contributions		37,960	33,200	(4,760)
001.126.523001 - Health Insurance		50,400	46,200	(4,200)
001.126.523002 - Life Insurance		380	300	(80)
001.126.524000 - Workers' Compensation		1,580	1,900	320
001.126.531000 - Professional Services		263,158	220,000	(43,158)
001.126.531001 - Prof Srv-Engineering		1,800	1,800	0
001.126.540000 - Travel And Per Diem		0	1,000	1,000
001.126.540002 - Travel - Appointed Boards		742	1,500	758
001.126.541000 - Communications Services, Devices And Accessories		3,300	1,000	(2,300)
001.126.542000 - Freight & Postage Services		1,800	1,500	(300)
001.126.543000 - Utility Services		3,400	3,500	100
001.126.544000 - Rentals And Leases		900	0	(900)
001.126.546000 - Repair And Maintenance Services		0	500	500
001.126.547000 - Printing And Binding		1,000	1,500	500
001.126.549000 - Other Current Charges And Obligations		2,200	2,500	300
001.126.549009 - Comm/Fees/Cost-Legal Adv		3,200	3,200	0
001.126.551000 - Office Supplies		0	1,200	1,200
001.126.552002 - Computer Software		17,900	18,500	600
001.126.552003 - Miscellaneous Supplies		1,800	800	(1,000)
001.126.552012 - Equipment under \$1000		900	500	(400)
001.126.554000 - Books, Publications, Subscriptions And Memberships		1,300	1,300	0
001.126.555000 - Training		2,200	3,000	800
001 - General Fund Total		778,520	623,000	(155,520)
115 - Grants Fund				
115.126.531000 - Professional Services		70,000	0	(70,000)
115 - Grants Fund Total		70,000	0	(70,000)
301 - Capital Projects & Equipment Replacement Fund				
301.126.562000 - Buildings		0	90,000	90,000
301 - Capital Projects & Equipment Replacement Fund Total		0	90,000	90,000
126 - Planning & Zoning - (126) Total		848,520	713,000	(135,520)
129 - Ag Center/Ifas - (129)				
001 - General Fund				
001.129.531000 - Professional Services		683,400	686,940	3,540
001.129.540000 - Travel And Per Diem		8,800	8,800	0
001.129.541000 - Communications Services, Devices And Accessories		9,480	10,080	600
001.129.542000 - Freight & Postage Services		400	400	0
001.129.543000 - Utility Services		23,000	23,000	0
001.129.544000 - Rentals And Leases		4,500	4,500	0
001.129.546001 - Repair/Maint-Bldg Grounds		2,500	4,000	1,500
001.129.546008 - Repair/Maint-Automotive		10,000	10,000	0
001.129.546019 - Repair/Maint-Equipment		3,600	3,600	0
001.129.549000 - Other Current Charges And Obligations		2,000	2,000	0
001.129.549013 - Oth Chgs-Test/Screenings		600	0	(600)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
001.129.551000 - Office Supplies		2,300	1,500	(800)
001.129.552001 - Gasoline Oil & Lubricants		17,600	17,600	0
001.129.552003 - Miscellaneous Supplies		8,100	3,000	(5,100)
001.129.552010 - Chemicals/Cleaning Supplies		600	600	0
001.129.552011 - Demo Materials/Supplies		3,100	1,500	(1,600)
001.129.552012 - Equipment under \$1000		1,800	1,800	0
001.129.554000 - Books, Publications, Subscriptions And Memberships		2,000	1,200	(800)
001.129.555000 - Training		3,100	3,000	(100)
001.129.563000 - Infrastructure		6,000	0	(6,000)
001 - General Fund Total		792,880	783,520	(9,360)
129 - Ag Center/Ifas - (129) Total		792,880	783,520	(9,360)
130 - Veterans Services - (130)				
001 - General Fund				
001.130.511000 - Executive Salary		4,100	0	(4,100)
001.130.512000 - Regular Salary And Wages		55,700	50,400	(5,300)
001.130.521000 - Fica Taxes		5,139	4,000	(1,139)
001.130.522000 - Retirement Contributions		9,008	6,900	(2,108)
001.130.523001 - Health Insurance		0	15,400	15,400
001.130.523002 - Life Insurance		100	100	0
001.130.524000 - Workers' Compensation		100	100	0
001.130.531000 - Professional Services		800	0	(800)
001.130.540000 - Travel And Per Diem		2,500	2,500	0
001.130.541000 - Communications Services, Devices And Accessories		1,000	900	(100)
001.130.542000 - Freight & Postage Services		400	100	(300)
001.130.546000 - Repair And Maintenance Services		500	0	(500)
001.130.546008 - Repair/Maint-Automotive		1,700	0	(1,700)
001.130.547000 - Printing And Binding		200	200	0
001.130.548000 - Promotional Activities		300	300	0
001.130.549000 - Other Current Charges And Obligations		900	900	0
001.130.551000 - Office Supplies		700	200	(500)
001.130.552001 - Gasoline Oil & Lubricants		2,000	0	(2,000)
001.130.552002 - Computer Software		1,300	1,300	0
001.130.552003 - Miscellaneous Supplies		1,500	1,000	(500)
001.130.552007 - Clothing & Wearing Apprl		400	300	(100)
001.130.552012 - Equipment under \$1000		1,300	0	(1,300)
001.130.554000 - Books, Publications, Subscriptions And Memberships		1,300	1,300	0
001.130.555000 - Training		2,500	2,500	0
001 - General Fund Total		93,447	88,400	(5,047)
130 - Veterans Services - (130) Total		93,447	88,400	(5,047)
131 - Emergency Management - (131)				
001 - General Fund				
001.131.511000 - Executive Salary		92,800	50,700	(42,100)
001.131.512000 - Regular Salary And Wages		121,400	58,200	(63,200)
001.131.514000 - Overtime		3,000	900	(2,100)
001.131.515000 - Special Pay		350	0	(350)
001.131.521000 - Fica Taxes		17,700	8,600	(9,100)
001.131.522000 - Retirement Contributions		30,800	14,147	(16,653)
001.131.523001 - Health Insurance		28,000	21,714	(6,286)
001.131.523002 - Life Insurance		300	141	(159)
001.131.524000 - Workers' Compensation		500	235	(265)
001.131.531000 - Professional Services		8,500	9,500	1,000
001.131.540000 - Travel And Per Diem		5,000	5,000	0
001.131.541000 - Communications Services, Devices And Accessories		45,000	49,000	4,000
001.131.543000 - Utility Services		11,500	13,000	1,500
001.131.546001 - Repair/Maint-Bldg Grounds		1,500	1,500	0
001.131.546008 - Repair/Maint-Automotive		4,650	10,000	5,350
001.131.546010 - Repair/Maint-Computer		1,000	2,500	1,500
001.131.546019 - Repair/Maint-Equipment		12,300	20,000	7,700
001.131.548000 - Promotional Activities		1,700	2,700	1,000
001.131.549000 - Other Current Charges And Obligations		1,500	1,500	0
001.131.551000 - Office Supplies		3,000	2,000	(1,000)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
001.131.552001 - Gasoline Oil & Lubricants		5,000	4,000	(1,000)
001.131.552003 - Miscellaneous Supplies		2,000	1,600	(400)
001.131.552007 - Clothing & Wearing Apprl		600	600	0
001.131.552012 - Equipment under \$1000		2,000	9,600	7,600
001.131.554000 - Books, Publications, Subscriptions And Memberships		500	600	100
001.131.555000 - Training		1,000	1,000	0
001.131.564001 - Equipment \$1K<\$5K		8,000	10,000	2,000
001 - General Fund Total		409,600	298,737	(110,863)
115 - Grants Fund				
115.131.512000 - Regular Salary And Wages		52,269	112,900	60,631
115.131.514000 - Overtime		0	900	900
115.131.521000 - Fica Taxes		0	4,600	4,600
115.131.522000 - Retirement Contributions		0	15,953	15,953
115.131.523001 - Health Insurance		0	24,486	24,486
115.131.523002 - Life Insurance		0	159	159
115.131.524000 - Workers' Compensation		0	265	265
115.131.564000 - Machinery And Equipment		1,500,000	0	(1,500,000)
115.131.562000 - Buildings		8,000	272,000	264,000
115 - Grants Fund Total		1,560,269	431,263	(1,129,006)
301 - Capital Projects & Equipment Replacement Fund				
301.131.562000 - Buildings		11,373,000	15,172,471	3,799,471
301 - Capital Projects & Equipment Replacement Fund Total		11,373,000	15,172,471	3,799,471
131 - Emergency Management - (131) Total		13,342,869	15,902,471	2,559,602
132 - Mosquito Control - (132)				
001 - General Fund				
001.132.511000 - Executive Salary		46,400	23,900	(22,500)
001.132.512000 - Regular Salary And Wages		198,600	203,500	4,900
001.132.514000 - Overtime		20,200	7,000	(13,200)
001.132.521000 - Fica Taxes		20,800	18,300	(2,500)
001.132.522000 - Retirement Contributions		36,100	32,050	(4,050)
001.132.523001 - Health Insurance		63,000	50,050	(12,950)
001.132.523002 - Life Insurance		450	425	(25)
001.132.524000 - Workers' Compensation		8,400	7,050	(1,350)
001.132.531000 - Professional Services		650	1,000	350
001.132.540000 - Travel And Per Diem		500	500	0
001.132.541000 - Communications Services, Devices And Accessories		19,000	15,000	(4,000)
001.132.542000 - Freight & Postage Services		300	300	0
001.132.543000 - Utility Services		3,200	1,000	(2,200)
001.132.546008 - Repair/Maint-Automotive		7,300	7,500	200
001.132.546019 - Repair/Maint-Equipment		4,400	4,500	100
001.132.549000 - Other Current Charges And Obligations		1,000	1,000	0
001.132.551000 - Office Supplies		1,100	1,500	400
001.132.552001 - Gasoline Oil & Lubricants		60,000	50,000	(10,000)
001.132.552003 - Miscellaneous Supplies		1,350	1,750	400
001.132.552007 - Clothing & Wearing Apprl		1,200	1,200	0
001.132.552008 - Tools & Small Implements		1,100	1,500	400
001.132.552010 - Chemicals/Cleaning Supplies		1,400	1,500	100
001.132.552013 - Small Equipment < 1,000		8,000	8,000	0
001.132.554000 - Books, Publications, Subscriptions And Memberships		700	750	50
001.132.555000 - Training		2,100	0	(2,100)
001.132.564000 - Machinery And Equipment		22,000	0	(22,000)
001 - General Fund Total		529,250	439,275	(89,975)
104 - State Mosquito Control Fund				
104.132.334611 - St Grant-Mosquito Cont 1		55,960	55,960	0
104.132.389901 - Other Non-Operating Sources/Beginning Cash		76,900	199,300	122,400
104.132.531000 - Professional Services		3,000	3,000	0
104.132.540000 - Travel And Per Diem		2,500	2,500	0
104.132.541000 - Communications Services, Devices And Accessories		3,500	3,500	0
104.132.544000 - Rentals And Leases		1,200	1,200	0
104.132.546019 - Repair/Maint-Equipment		800	800	0
104.132.548000 - Promotional Activities		400	200	(200)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
104.132.549000 - Other Current Charges And Obligations		1,000	1,000	0
104.132.551000 - Office Supplies		100	100	0
104.132.552001 - Gasoline Oil & Lubricants		11,000	11,000	0
104.132.552003 - Miscellaneous Supplies		300	300	0
104.132.552007 - Clothing & Wearing Apprl		1,000	1,000	0
104.132.552010 - Chemicals/Cleaning Supplies		24,800	25,000	200
104.132.552013 - Small Equipment < 1,000		1,400	1,400	0
104.132.554000 - Books, Publications, Subscriptions And Memberships		500	500	0
104.132.555000 - Training		2,500	2,500	0
104.132.599001 - Uses - Reserve For Contingencies		78,860	0	(78,860)
104 - State Mosquito Control Fund Total		265,720	309,260	43,540
301 - Capital Projects & Equipment Replacement Fund				
301.132.564000 - Machinery And Equipment		0	60,000	60,000
301 - Capital Projects & Equipment Replacement Fund Total		0	60,000	60,000
132 - Mosquito Control - (132) Total		794,970	808,535	13,565
136 - Animal Control - (136)				
001 - General Fund				
001.136.511000 - Executive Salary		11,153	0	(11,153)
001.136.512000 - Regular Salary And Wages		228,800	0	(228,800)
001.136.514000 - Overtime		28,400	0	(28,400)
001.136.521000 - Fica Taxes		27,600	0	(27,600)
001.136.522000 - Retirement Contributions		45,600	0	(45,600)
001.136.523001 - Health Insurance		50,000	0	(50,000)
001.136.523002 - Life Insurance		700	0	(700)
001.136.524000 - Workers' Compensation		5,800	0	(5,800)
001.136.531000 - Professional Services		4,000	0	(4,000)
001.136.531006 - Prof Srv-Medical		300	0	(300)
001.136.540000 - Travel And Per Diem		2,000	0	(2,000)
001.136.541000 - Communications Services, Devices And Accessories		4,100	0	(4,100)
001.136.542000 - Freight & Postage Services		300	0	(300)
001.136.543000 - Utility Services		11,000	0	(11,000)
001.136.545000 - Insurance		400	0	(400)
001.136.546001 - Repair/Maint-Bldg Grounds		1,700	0	(1,700)
001.136.546008 - Repair/Maint-Automotive		6,500	0	(6,500)
001.136.546019 - Repair/Maint-Equipment		3,000	0	(3,000)
001.136.547000 - Printing And Binding		300	0	(300)
001.136.549000 - Other Current Charges And Obligations		4,000	0	(4,000)
001.136.551000 - Office Supplies		2,500	0	(2,500)
001.136.552001 - Gasoline Oil & Lubricants		13,000	0	(13,000)
001.136.552003 - Miscellaneous Supplies		7,800	0	(7,800)
001.136.552007 - Clothing & Wearing Apprl		3,000	0	(3,000)
001.136.552009 - Misc Supplies-Feed		12,000	0	(12,000)
001.136.552010 - Chemicals/Cleaning Supplies		1,500	0	(1,500)
001.136.552012 - Equipment under \$1000		32,900	0	(32,900)
001.136.552014 - Small Equipment - \$1k - 5k		23,300	0	(23,300)
001.136.554000 - Books, Publications, Subscriptions And Memberships		100	0	(100)
001.136.555000 - Training		3,500	0	(3,500)
001.136.564000 - Machinery And Equipment		35,000	0	(35,000)
001 - General Fund Total		570,253	0	(570,253)
301 - Capital Projects & Equipment Replacement Fund				
301.136.562000 - Buildings		110,000	0	(110,000)
301 - Capital Projects & Equipment Replacement Fund Total		110,000	0	(110,000)
136 - Animal Control - (136) Total		680,253	0	(680,253)
137 - Soil Conservation - (137)				
001 - General Fund				
001.137.523002 - Life Insurance		100	0	(100)
001.137.524000 - Workers' Compensation		100	0	(100)
001.137.531000 - Professional Services		400	0	(400)
001.137.542000 - Freight & Postage Services		700	0	(700)
001.137.546008 - Repair/Maint-Automotive		900	0	(900)
001.137.548000 - Promotional Activities		1,300	0	(1,300)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
001.137.551000 - Office Supplies	500	0	(500)
001.137.552003 - Miscellaneous Supplies	1,500	0	(1,500)
001.137.554000 - Books, Publications, Subscriptions And Memberships	1,500	0	(1,500)
001.137.555000 - Training	405	0	(405)
001 - General Fund Total	7,405	0	(7,405)
137 - Soil Conservation - (137) Total	7,405	0	(7,405)
138 - Welfare Hcra - (138)			
001 - General Fund			
001.138.542000 - Freight & Postage Services	300	300	0
001.138.549000 - Other Current Charges And Obligations	38,300	35,000	(3,300)
001.138.549018 - Comm/Fees/Cost-Hcra	186,000	10,000	(176,000)
001.138.549019 - Comm/Fees/Cost-Welfa/Medi	950,000	1,200,000	250,000
001 - General Fund Total	1,174,600	1,245,300	70,700
138 - Welfare Hcra - (138) Total	1,174,600	1,245,300	70,700
139 - Finance & Audit - (139)			
001 - General Fund			
001.139.532000 - Accounting And Auditing	137,000	145,300	8,300
001 - General Fund Total	137,000	145,300	8,300
139 - Finance & Audit - (139) Total	137,000	145,300	8,300
140 - Medical Examiner - (140)			
001 - General Fund			
001.140.531007 - Prof Srv-Medical Examiner	300,000	283,500	(16,500)
001 - General Fund Total	300,000	283,500	(16,500)
140 - Medical Examiner - (140) Total	300,000	283,500	(16,500)
141 - Health - (141)			
001 - General Fund			
001.141.581003 - Aids/Govt-Mental Hlth-Loc	165,500	91,932	(73,568)
001 - General Fund Total	165,500	91,932	(73,568)
141 - Health - (141) Total	165,500	91,932	(73,568)
143 - Larc - (143)			
001 - General Fund			
001.143.581012 - Aids Pvt Org/Cntrl FI Comm Action	82,000	90,200	8,200
001 - General Fund Total	82,000	90,200	8,200
143 - Larc - (143) Total	82,000	90,200	8,200
145 - Restore Committee			
001 - General Fund			
001.145.531002 - Prof Srv-Consultants	4,310	4,310	0
001.145.540000 - Travel And Per Diem	2,690	2,690	0
001.145.542000 - Freight & Postage Services	500	500	0
001.145.549000 - Other Current Charges And Obligations	400	400	0
001.145.551000 - Office Supplies	600	600	0
001.145.552003 - Miscellaneous Supplies	600	600	0
001 - General Fund Total	9,100	9,100	0
145 - Restore Committee Total	9,100	9,100	0
150 - Transit - (150)			
108 - Public Transit Fund			
108.150.331000 - Federal Grants	1,640,350	0	(1,640,350)
108.150.331512 - Fed-5311 G2r38 #373	50,000	0	(50,000)
108.150.334219 - St T/E G2k62 #358	300,000	352,680	52,680
108.150.344302 - Fees-Farebox	15,000	0	(15,000)
108.150.344305 - Fees-Med Waiver	35,000	0	(35,000)
108.150.344306 - Fees-Srec	1,500	0	(1,500)
108.150.344308 - Fees-Misc	55,000	0	(55,000)
108.150.361100 - Interest-Other	1,000	0	(1,000)
108.150.389901 - Other Non-Operating Sources/Beginning Cash	896,600	0	(896,600)
108.150.511000 - Executive Salary	158,700	238,200	79,500
108.150.512000 - Regular Salary And Wages	357,300	369,800	12,500
108.150.514000 - Overtime	36,600	80,500	43,900
108.150.521000 - Fica Taxes	43,300	53,500	10,200
108.150.522000 - Retirement Contributions	75,300	94,000	18,700

Proposed Budget By Department/Fund/Account	2026	2027	Variance
	Revised Budget	Proposed Budget	
108.150.523001 - Health Insurance	126,000	184,800	58,800
108.150.523002 - Life Insurance	1,100	1,200	100
108.150.524000 - Workers' Compensation	11,000	15,600	4,600
108.150.531000 - Professional Services	24,000	25,173	1,173
108.150.534010 - Contr Srv-Williston	100	0	(100)
108.150.540000 - Travel And Per Diem	0	4,000	4,000
108.150.541000 - Communications Services, Devices And Accessories	10,900	11,780	880
108.150.542000 - Freight & Postage Services	500	500	0
108.150.543000 - Utility Services	9,800	10,800	1,000
108.150.546001 - Repair/Maint-Bldg Grounds	11,500	2,000	(9,500)
108.150.546019 - Repair/Maint-Equipment	27,000	37,000	10,000
108.150.548000 - Promotional Activities	600	600	0
108.150.549000 - Other Current Charges And Obligations	2,530	2,700	170
108.150.551000 - Office Supplies	1,500	1,000	(500)
108.150.552001 - Gasoline Oil & Lubricants	107,950	268,234	160,284
108.150.552003 - Miscellaneous Supplies	3,600	5,000	1,400
108.150.552007 - Clothing & Wearing Apprl	3,800	1,500	(2,300)
108.150.552012 - Equipment under \$1000	300	0	(300)
108.150.552013 - Small Equipment < 1,000	0	300	300
108.150.554000 - Books, Publications, Subscriptions And Memberships	320	400	80
108.150.555000 - Training	0	2,500	2,500
108.150.562000 - Buildings	330,000	1,479,703	1,149,703
108.150.563000 - Infrastructure	0	165,178	165,178
108.150.564000 - Machinery And Equipment	830,319	759,389	(70,930)
108.150.564001 - Equipment \$1K<\$5K	5,050	0	(5,050)
108.150.599001 - Uses - Reserve For Contingencies	150,800	0	(150,800)
108.150.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	219,200	0	(219,200)
108 - Public Transit Fund Total	5,543,519	4,168,037	(1,375,482)
150 - Transit - (150) Total	5,543,519	4,168,037	(1,375,482)
151 - Investigative Cost Recovery - (151)			
172 - Law Enforce Trust - Investigations Fund			
172.151.552003 - Miscellaneous Supplies	6,200	0	(6,200)
172.151.564000 - Machinery And Equipment	29,000	38,500	9,500
172 - Law Enforce Trust - Investigations Fund Total	35,200	38,500	3,300
151 - Investigative Cost Recovery - (151) Total	35,200	38,500	3,300
160 - Tourism Development - (160)			
123 - Tourist Development Fund			
123.160.511000 - Executive Salary	16,500	0	(16,500)
123.160.512000 - Regular Salary And Wages	80,600	58,400	(22,200)
123.160.514000 - Overtime	8,300	0	(8,300)
123.160.521000 - Fica Taxes	8,400	4,600	(3,800)
123.160.522000 - Retirement Contributions	14,340	8,000	(6,340)
123.160.523001 - Health Insurance	23,800	15,400	(8,400)
123.160.523002 - Life Insurance	170	100	(70)
123.160.524000 - Workers' Compensation	190	100	(90)
123.160.531000 - Professional Services	49,400	0	(49,400)
123.160.534000 - Other Contractual Services	0	81,500	81,500
123.160.534010 - Contr Srv-Williston	2,400	0	(2,400)
123.160.540000 - Travel And Per Diem	4,700	4,700	0
123.160.541000 - Communications Services, Devices And Accessories	9,300	1,500	(7,800)
123.160.542000 - Freight & Postage Services	3,600	3,600	0
123.160.543000 - Utility Services	3,100	3,100	0
123.160.544000 - Rentals And Leases	1,900	1,900	0
123.160.544003 - Rental/Lease-Buildings	200	0	(200)
123.160.546000 - Repair And Maintenance Services	2,400	2,400	0
123.160.546001 - Repair/Maint-Bldg Grounds	5,800	3,000	(2,800)
123.160.546005 - Repair/Maint-Office Mach	1,100	1,100	0
123.160.546008 - Repair/Maint-Automotive	0	2,500	2,500
123.160.547000 - Printing And Binding	17,200	23,000	5,800
123.160.548000 - Promotional Activities	256,550	0	(256,550)
123.160.549000 - Other Current Charges And Obligations	1,000	0	(1,000)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
123.160.549016 - General Admin Cost Allocation		16,481	16,980	499
123.160.551000 - Office Supplies		3,100	3,100	0
123.160.552001 - Gasoline Oil & Lubricants		2,000	2,000	0
123.160.552003 - Miscellaneous Supplies		1,700	1,700	0
123.160.552007 - Clothing & Wearing Apprl		700	900	200
123.160.552012 - Equipment under \$1000		3,100	3,100	0
123.160.554000 - Books, Publications, Subscriptions And Memberships		11,600	11,600	0
123.160.555000 - Training		2,400	2,400	0
123.160.563000 - Infrastructure		13,750	0	(13,750)
123.160.599001 - Uses - Reserve For Contingencies		50,000	0	(50,000)
123.160.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		100,000	0	(100,000)
123.160.599005 - Uses - Reserve For Capital Outlay		1,177,859	0	(1,177,859)
123 - Tourist Development Fund Total		1,893,640	256,680	(1,636,960)
128 - TDT 4th Penny Fund (128)				
128.160.548000 - Promotional Activities		0	941,900	941,900
128.160.599001 - Uses - Reserve For Contingencies		82,740	0	(82,740)
128.160.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		124,120	0	(124,120)
128.160.599005 - Uses - Reserve For Capital Outlay		827,400	0	(827,400)
128 - TDT 4th Penny Fund (128) Total		1,034,260	941,900	(92,360)
301 - Capital Projects & Equipment Replacement Fund				
301.160.563000 - Infrastructure		150,000	0	(150,000)
301 - Capital Projects & Equipment Replacement Fund Total		150,000	0	(150,000)
160 - Tourism Development - (160) Total		3,077,900	1,198,580	(1,879,320)
164 - Economic Development - (164)				
001 - General Fund				
001.164.511000 - Executive Salary		89,900	0	(89,900)
001.164.514000 - Overtime		2,500	0	(2,500)
001.164.521000 - Fica Taxes		7,200	0	(7,200)
001.164.522000 - Retirement Contributions		12,560	0	(12,560)
001.164.523001 - Health Insurance		18,200	0	(18,200)
001.164.523002 - Life Insurance		130	0	(130)
001.164.524000 - Workers' Compensation		210	0	(210)
001.164.531000 - Professional Services		9,800	30,000	20,200
001.164.540000 - Travel And Per Diem		4,000	0	(4,000)
001.164.541000 - Communications Services, Devices And Accessories		4,000	0	(4,000)
001.164.542000 - Freight & Postage Services		1,000	0	(1,000)
001.164.543000 - Utility Services		2,500	0	(2,500)
001.164.546002 - Repair/Maint-Bldg-Code Enf.		1,000	0	(1,000)
001.164.546008 - Repair/Maint-Automotive		200	0	(200)
001.164.547000 - Printing And Binding		885	0	(885)
001.164.548000 - Promotional Activities		1,000	0	(1,000)
001.164.549000 - Other Current Charges And Obligations		100	0	(100)
001.164.549009 - Comm/Fees/Cost-Legal Adv		500	0	(500)
001.164.551000 - Office Supplies		1,000	0	(1,000)
001.164.552001 - Gasoline Oil & Lubricants		500	0	(500)
001.164.552003 - Miscellaneous Supplies		900	0	(900)
001.164.552007 - Clothing & Wearing Apprl		115	0	(115)
001.164.555000 - Training		2,000	0	(2,000)
001 - General Fund Total		160,200	30,000	(130,200)
115 - Grants Fund				
115.164.581001 - Ahca Intergovernmental Transfer (Mco Pro...		1,500,000	1,500,000	0
115 - Grants Fund Total		1,500,000	1,500,000	0
164 - Economic Development - (164) Total		1,660,200	1,530,000	(130,200)
170 - Housing - (170)				
001 - General Fund				
001.170.564000 - Machinery And Equipment		8,500	0	(8,500)
001 - General Fund Total		8,500	0	(8,500)
102 - Local Housing Assistance (SHIP) Fund				
102.170.531000 - Professional Services		282,000	0	(282,000)
102.170.546000 - Repair And Maintenance Services		264,600	749,940	485,340
102.170.546008 - Repair/Maint-Automotive		199,173	0	(199,173)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
102.170.546018 - Repair/HHRP-Idalia		1,200,000	100,000	(1,100,000)
102.170.546025 - Repair/Maint - CDBG Housing		750,000	750,000	0
102.170.549000 - Other Current Charges And Obligations		110,000	0	(110,000)
102.170.549010 - Comm/Fees/Cost-Tc Txd Fees		120,000	140,000	20,000
102.170.549015 - Comm/Fees/Cost-Adm		66,790	0	(66,790)
102.170.555000 - Training		1,210	35,400	34,190
102 - Local Housing Assistance (SHIP) Fund Total		2,993,773	1,775,340	(1,218,433)
170 - Housing - (170) Total		3,002,273	1,775,340	(1,226,933)
190 - Clerk To Board - (190)				
001 - General Fund				
001.190.591003 - Transfer Out - Clerk		1,396,932	1,393,816	(3,116)
001 - General Fund Total		1,396,932	1,393,816	(3,116)
190 - Clerk To Board - (190) Total		1,396,932	1,393,816	(3,116)
192 - Property Appraiser - (192)				
001 - General Fund				
001.192.591004 - Transfer Out - Property Appraiser		1,446,634	1,449,769	3,135
001 - General Fund Total		1,446,634	1,449,769	3,135
192 - Property Appraiser - (192) Total		1,446,634	1,449,769	3,135
193 - Tax Collector - (193)				
001 - General Fund				
001.193.549017 - Comm/Fees/Cost-Tax Collec		991,080	1,000,000	8,920
001.193.591027 - Transfer Out - Tax Collector		1	0	(1)
001 - General Fund Total		991,081	1,000,000	8,919
193 - Tax Collector - (193) Total		991,081	1,000,000	8,919
194 - Sheriff - (194)				
001 - General Fund				
001.194.591005 - Transfer Out -Law Enforcement		23,635,297	26,907,559	3,272,262
001 - General Fund Total		23,635,297	26,907,559	3,272,262
115 - Grants Fund				
115.194.531000 - Professional Services		61,540	40,000	(21,540)
115.194.531001 - Prof Srv-Engineering		34,510	0	(34,510)
115 - Grants Fund Total		96,050	40,000	(56,050)
194 - Sheriff - (194) Total		23,731,347	26,947,559	3,216,212
195 - Supervisor Of Elections - (195)				
001 - General Fund				
001.195.591006 - Transfer Out -Supervisor of Elections		990,000	1,110,000	120,000
001 - General Fund Total		990,000	1,110,000	120,000
195 - Supervisor Of Elections - (195) Total		990,000	1,110,000	120,000
201 - 8Th Circuit - Court Costs Admin/Operating - (201)				
001 - General Fund				
001.201.531000 - Professional Services		0	20,000	20,000
001.201.541004 - Communications-Clerk		0	6,000	6,000
001.201.543001 - Utilities-Clerk		0	17,000	17,000
001.201.549001 - Oth Chgs-8Th Cir Op		0	36,000	36,000
001.201.549004 - Oth Chgs-8Th Cir Pro Se		0	40,000	40,000
001.201.549005 - Oth Chgs-8Th Cir Courier		0	10,000	10,000
001 - General Fund Total		0	129,000	129,000
113 - Court Facilities Fund				
113.201.531000 - Professional Services		15,000	0	(15,000)
113.201.543000 - Utility Services		78,526	80,000	1,474
113.201.546001 - Repair/Maint-Bldg Grounds		400	0	(400)
113.201.549001 - Oth Chgs-8Th Cir Op		45,000	0	(45,000)
113.201.549004 - Oth Chgs-8Th Cir Pro Se		32,000	0	(32,000)
113.201.549005 - Oth Chgs-8Th Cir Courier		8,000	0	(8,000)
113 - Court Facilities Fund Total		178,926	80,000	(98,926)
201 - 8Th Circuit - Court Costs Admin/Operating - (201) Total		178,926	209,000	30,074
203 - Court Innovations - Alternative Dispute Resolution				
130 - Additional Court Costs Fund				
130.203.541000 - Communications Services, Devices And Accessories		105,400	0	(105,400)
130.203.549003 - Oth Chgs-8Th Circ Alt Dispute		10,300	15,000	4,700

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
130.203.564000 - Machinery And Equipment		8,600	9,000	400
130 - Additional Court Costs Fund Total		124,300	24,000	(100,300)
203 - Court Innovations - Alternative Dispute Resolution Total		124,300	24,000	(100,300)
204 - Court Innovations - Administration				
130 - Additional Court Costs Fund				
130.204.549000 - Other Current Charges And Obligations		0	69,800	69,800
130 - Additional Court Costs Fund Total		0	69,800	69,800
204 - Court Innovations - Administration Total		0	69,800	69,800
205 - Juvenile Assessment - (205)				
130 - Additional Court Costs Fund				
130.205.549010 - Comm/Fees/Cost-Tc Txd Fees		8,300	9,000	700
130 - Additional Court Costs Fund Total		8,300	9,000	700
205 - Juvenile Assessment - (205) Total		8,300	9,000	700
210 - Local Law - (210)				
174 - Law Enforce Trust - Local Law Fund				
174.210.540000 - Travel And Per Diem		15,800	15,000	(800)
174.210.552003 - Miscellaneous Supplies		15,500	15,000	(500)
174.210.555000 - Training		16,700	17,000	300
174 - Law Enforce Trust - Local Law Fund Total		48,000	47,000	(1,000)
210 - Local Law - (210) Total		48,000	47,000	(1,000)
211 - Special Law Enf - State - (211)				
171 - Law Enforce Trust - Special Law Fund				
171.211.535000 - Investigations		17,500	22,000	4,500
171.211.552003 - Miscellaneous Supplies		10,000	0	(10,000)
171 - Law Enforce Trust - Special Law Fund Total		27,500	22,000	(5,500)
211 - Special Law Enf - State - (211) Total		27,500	22,000	(5,500)
213 - County Communications Line - (213)				
127 - County Communications Fund				
127.213.541000 - Communications Services, Devices And Accessories		33,300	96,800	63,500
127 - County Communications Fund Total		33,300	96,800	63,500
213 - County Communications Line - (213) Total		33,300	96,800	63,500
216 - Forestry Fire Protection - (216)				
001 - General Fund				
001.216.534000 - Other Contractual Services		4,000	4,120	120
001.216.534003 - Contr Srv - Forestry		43,000	44,290	1,290
001 - General Fund Total		47,000	48,410	1,410
216 - Forestry Fire Protection - (216) Total		47,000	48,410	1,410
221 - Crime Prevention - (221)				
173 - Law Enforce Trust - Crime Prevention Fund				
173.221.548000 - Promotional Activities		9,500	22,000	12,500
173.221.552003 - Miscellaneous Supplies		86,000	90,000	4,000
173.221.555000 - Training		29,000	0	(29,000)
173 - Law Enforce Trust - Crime Prevention Fund Total		124,500	112,000	(12,500)
221 - Crime Prevention - (221) Total		124,500	112,000	(12,500)
223 - Facilities				
001 - General Fund				
001.223.511000 - Executive Salary		0	79,600	79,600
001.223.521000 - Fica Taxes		0	6,200	6,200
001.223.522000 - Retirement Contributions		0	10,800	10,800
001.223.523001 - Health Insurance		0	15,400	15,400
001.223.523002 - Life Insurance		0	100	100
001.223.524000 - Workers' Compensation		0	2,700	2,700
001.223.531000 - Professional Services			50,000	50,000
001.223.545008 - Repair/Maint-Automotive			6,000	6,000
001.223.551000 - Office Supplies			1,000	1,000
001.223.552003 - Miscellaneous Supplies			1,000	1,000
001.223.552007 - Clothing & Wearing Apprl			1,000	1,000
001.223.552012 - Equipment under \$1000			1,000	1,000
001 - General Fund Total		0	174,800	174,800
301 - Capital Projects & Equipment Replacement Fund				

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
301.223.562000 - Buildings		0	150,000	150,000
301 - Capital Projects & Equipment Replacement Fund Total		0	150,000	150,000
223 - Facilities Total		0	324,800	324,800
227 - Fed Equitable Sharing - Dept Of Justice - (227)				
170 - Sheriff Federal Forfeiture Fund				
170.227.549021 - Comm/Fees/Cost-Other		56,600	52,000	(4,600)
170 - Sheriff Federal Forfeiture Fund Total		56,600	52,000	(4,600)
227 - Fed Equitable Sharing - Dept Of Justice - (227) Total		56,600	52,000	(4,600)
228 - Fed Equitable Sharing - Dept Of Treasury - (228)				
170 - Sheriff Federal Forfeiture Fund				
170.228.549021 - Comm/Fees/Cost-Other		1,400	0	(1,400)
170 - Sheriff Federal Forfeiture Fund Total		1,400	0	(1,400)
228 - Fed Equitable Sharing - Dept Of Treasury - (228) Total		1,400	0	(1,400)
230 - State'S Attorney - Admin - (230)				
001 - General Fund				
001.230.541000 - Communications Services, Devices And Accessories		0	10,000	10,000
001.230.549006 - Other Chgs-8Th Cir Sa		0	42,000	42,000
001 - General Fund Total		0	52,000	52,000
113 - Court Facilities Fund				
113.230.543000 - Utility Services		25,600	27,000	1,400
113.230.546001 - Repair/Maint-Bldg Grounds		200	200	0
113 - Court Facilities Fund Total		25,800	27,200	1,400
230 - State'S Attorney - Admin - (230) Total		25,800	79,200	53,400
231 - Public Defender - Admin - (231)				
001 - General Fund				
001.231.541000 - Communications Services, Devices And Accessories		6,400	6,000	(400)
001.231.541001 - Communications-Mobiles/Pagers		1,500	1,500	0
001.231.546001 - Repair/Maint-Bldg Grounds		2,000	2,000	0
001.231.546023 - Repair Maint - A/C Bldg		1,000	1,000	0
001.231.546024 - Repair/Maint - Security		500	500	0
001.231.549008 - Other Chgs-8Th Cir Pd		0	5,000	5,000
001 - General Fund Total		11,400	16,000	4,600
113 - Court Facilities Fund				
113.231.543000 - Utility Services		24,000	27,000	3,000
113.231.546001 - Repair/Maint-Bldg Grounds		2,000	2,000	0
113 - Court Facilities Fund Total		26,000	29,000	3,000
231 - Public Defender - Admin - (231) Total		37,400	45,000	7,600
233 - Courthouse Facilities - (233)				
113 - Court Facilities Fund				
113.233.546001 - Repair/Maint-Bldg Grounds		11,000	0	(11,000)
113.233.546024 - Repair/Maint - Security		1,200	1,400	200
113.233.552003 - Miscellaneous Supplies		1,600	1,600	0
113 - Court Facilities Fund Total		13,800	3,000	(10,800)
122 - Article V Grant Fund				
122.233.531000 - Professional Services		50,000	0	(50,000)
122.233.546001 - Repair/Maint-Bldg Grounds		100,000	100,000	0
122.233.547000 - Printing And Binding		500	0	(500)
122.233.552003 - Miscellaneous Supplies		5,000	4,000	(1,000)
122.233.562000 - Buildings		0	100,000	100,000
122.233.591021 - Transfer - Capital Projects Fund (301)		1,000,000	0	(1,000,000)
122 - Article V Grant Fund Total		1,155,500	204,000	(951,500)
301 - Capital Projects & Equipment Replacement Fund				
301.233.381122 - Transfer In - Article V Grant Fund (122)		1,000,000	0	(1,000,000)
301.233.562000 - Buildings		400,000	0	(400,000)
301.233.563000 - Infrastructure		600,000	670,000	70,000
301.233.564000 - Machinery And Equipment		0	80,000	80,000
301 - Capital Projects & Equipment Replacement Fund Total		2,000,000	750,000	(1,250,000)
233 - Courthouse Facilities - (233) Total		3,169,300	957,000	(2,212,300)
235 - 8Th Circuit Court Admin - Information Systems				
107 - Court Technology Fund				

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
107.235.341160 - County Portion (\$2) Of \$4.00 Additional Service Charge		85,000	85,000	0
107.235.361100 - Interest-Other		500	2,000	1,500
107.235.389901 - Other Non-Operating Sources/Beginning Cash		265,100	330,000	64,900
107.235.541001 - Communications-Mobiles/Pagers		4,000	0	(4,000)
107.235.546019 - Repair/Maint-Equipment		1,200	0	(1,200)
107.235.549002 - Chgs-8Th Cir Info/Tech		265,300	60,000	(205,300)
107 - Court Technology Fund Total		621,100	477,000	(144,100)
235 - 8Th Circuit Court Admin - Information Systems Total		621,100	477,000	(144,100)
237 - State Attorney - Information Systems				
001 - General Fund				
001.237.549006 - Other Chgs-8Th Cir Sa		64,350	0	(64,350)
001 - General Fund Total		64,350	0	(64,350)
237 - State Attorney - Information Systems Total		64,350	0	(64,350)
238 - Public Defender - Information Systems				
107 - Court Technology Fund				
107.238.549008 - Other Chgs-8Th Cir Pd		55,000	8,000	(47,000)
107.238.564000 - Machinery And Equipment		0	175,000	175,000
107 - Court Technology Fund Total		55,000	183,000	128,000
238 - Public Defender - Information Systems Total		55,000	183,000	128,000
239 - Guardian Ad Litem - Circuit Juvenile				
113 - Court Facilities Fund				
113.239.541000 - Communications Services, Devices And Accessories		3,200	3,900	700
113.239.544003 - Rental/Lease-Buildings		4,172	0	(4,172)
113.239.551000 - Office Supplies		1,500	1,500	0
113.239.552003 - Miscellaneous Supplies		1,500	1,500	0
113.239.552013 - Small Equipment < 1,000		1,450	750	(700)
113 - Court Facilities Fund Total		11,822	7,650	(4,172)
239 - Guardian Ad Litem - Circuit Juvenile Total		11,822	7,650	(4,172)
240 - County Ems - (240)				
115 - Grants Fund				
115.240.512000 - Regular Salary And Wages		52,523	0	(52,523)
115.240.531000 - Professional Services		19,999	0	(19,999)
115.240.547000 - Printing And Binding		5,000	5,000	0
115.240.549000 - Other Current Charges And Obligations		79,799	10,800	(68,999)
115.240.564000 - Machinery And Equipment		147,832	63,500	(84,332)
115 - Grants Fund Total		305,153	79,300	(225,853)
116 - Emergency Medical Services Fund				
116.240.511000 - Executive Salary		169,100	65,700	(103,400)
116.240.512000 - Regular Salary And Wages		2,814,900	4,578,200	1,763,300
116.240.514000 - Overtime		1,600,000	552,700	(1,047,300)
116.240.521000 - Fica Taxes		361,400	406,800	45,400
116.240.522000 - Retirement Contributions		1,426,150	1,565,970	139,820
116.240.523001 - Health Insurance		967,400	1,105,720	138,320
116.240.523002 - Life Insurance		11,576	7,560	(4,016)
116.240.524000 - Workers' Compensation		171,240	184,570	13,330
116.240.531000 - Professional Services		116,200	135,200	19,000
116.240.531006 - Prof Srv-Medical		73,500	75,000	1,500
116.240.540000 - Travel And Per Diem		4,000	4,500	500
116.240.541000 - Communications Services, Devices And Accessories		46,000	44,000	(2,000)
116.240.541001 - Communications-Mobiles/Pagers		24,000	24,000	0
116.240.541002 - Communication-Misc		2,000	2,000	0
116.240.541003 - Communication-Repairs		1,100	1,100	0
116.240.542000 - Freight & Postage Services		500	500	0
116.240.543000 - Utility Services		43,500	51,050	7,550
116.240.544000 - Rentals And Leases		40	0	(40)
116.240.544003 - Rental/Lease-Buildings		32,000	32,000	0
116.240.546001 - Repair/Maint-Bldg Grounds		142,464	150,000	7,536
116.240.546004 - Repair/Maint-Medical Equip		115,000	0	(115,000)
116.240.546006 - Repair/Maint - Emergency Medical		0	120,000	120,000
116.240.546008 - Repair/Maint-Automotive		91,000	165,000	74,000
116.240.546019 - Repair/Maint-Equipment		10,460	10,500	40

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
116.240.548000 - Promotional Activities	3,700	3,700	0
116.240.549000 - Other Current Charges And Obligations	75,540	83,000	7,460
116.240.549016 - General Admin Cost Allocation	423,608	436,320	12,712
116.240.549017 - Comm/Fees/Cost-Tax Collec	108,940	108,940	0
116.240.549020 - Comm/Fees/Cost-Cur Refund	13,800	30,000	16,200
116.240.551000 - Office Supplies	3,300	3,300	0
116.240.552001 - Gasoline Oil & Lubricants	300,200	320,000	19,800
116.240.552002 - Computer Software	45,500	48,000	2,500
116.240.552003 - Miscellaneous Supplies	30,000	25,000	(5,000)
116.240.552007 - Clothing & Wearing Apprl	50,000	50,000	0
116.240.552010 - Chemicals/Cleaning Supplies	6,800	6,800	0
116.240.552012 - Medical Supplies	300,000	347,000	47,000
116.240.552013 - Small Equipment < 1,000	25,000	25,000	0
116.240.552014 - Small Equipment - \$1k - 5k	67,960	45,000	(22,960)
116.240.554000 - Books, Publications, Subscriptions And Memberships	2,000	2,500	500
116.240.555000 - Training	13,747	21,000	7,253
116.240.564000 - Machinery And Equipment	1,722,538	5,500	(1,717,038)
116.240.571000 - Principal	383,890	0	(383,890)
116.240.572001 - Interest Expense-Bond Premium	80,060	0	(80,060)
116.240.599001 - Uses - Reserve For Contingencies	807,120	0	(807,120)
116.240.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,509,934	0	(1,509,934)
116 - Emergency Medical Services Fund Total	14,197,167	10,843,130	(3,354,037)
301 - Capital Projects & Equipment Replacement Fund			
301.240.562000 - Buildings	0	475,000	475,000
301.240.563000 - Infrastructure	125,000	0	(125,000)
301.240.564000 - Machinery And Equipment	0	1,424,000	1,424,000
301 - Capital Projects & Equipment Replacement Fund Total	125,000	1,899,000	1,774,000
240 - County Ems - (240) Total	14,627,320	12,821,430	(1,805,890)
246 - County Fire - (246)			
115 - Grants Fund			
115.246.562000 - Buildings	0	294,500	294,500
115.246.563000 - Infrastructure	358,000	0	(358,000)
115 - Grants Fund Total	358,000	294,500	(63,500)
120 - Fire Control Fund			
120.246.511000 - Executive Salary	169,100	65,700	(103,400)
120.246.512000 - Regular Salary And Wages	401,200	1,284,800	883,600
120.246.514000 - Overtime	161,700	164,000	2,300
120.246.521000 - Fica Taxes	62,500	122,500	60,000
120.246.522000 - Retirement Contributions	221,850	458,130	236,280
120.246.523001 - Health Insurance	152,600	341,880	189,280
120.246.523002 - Life Insurance	3,796	2,240	(1,556)
120.246.523003 - FI Firefighter Cancer Insurance	6,292	0	(6,292)
120.246.524000 - Workers' Compensation	26,760	50,530	23,770
120.246.531000 - Professional Services	17,300	13,300	(4,000)
120.246.540000 - Travel And Per Diem	2,000	2,500	500
120.246.541000 - Communications Services, Devices And Accessories	42,000	40,000	(2,000)
120.246.541001 - Communications-Mobiles/Pagers	13,000	13,000	0
120.246.541002 - Communication-Misc	600	600	0
120.246.541003 - Communication-Repairs	500	500	0
120.246.542000 - Freight & Postage Services	500	500	0
120.246.543000 - Utility Services	39,000	32,000	(7,000)
120.246.544000 - Rentals And Leases	40	0	(40)
120.246.546001 - Repair/Maint-Bldg Grounds	25,552	30,000	4,448
120.246.546008 - Repair/Maint-Automotive	75,000	85,000	10,000
120.246.546019 - Repair/Maint-Equipment	44,460	48,000	3,540
120.246.548000 - Promotional Activities	3,000	3,000	0
120.246.549000 - Other Current Charges And Obligations	18,060	22,000	3,940
120.246.549016 - General Admin Cost Allocation	68,975	91,640	22,665
120.246.549017 - Comm/Fees/Cost-Tax Collec	97,350	97,350	0
120.246.551000 - Office Supplies	2,100	2,100	0
120.246.552001 - Gasoline Oil & Lubricants	40,000	48,000	8,000

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
120.246.552002 - Computer Software		21,000	30,000	9,000
120.246.552003 - Miscellaneous Supplies		30,620	32,000	1,380
120.246.552007 - Clothing & Wearing Apprl		23,100	20,000	(3,100)
120.246.552010 - Chemicals/Cleaning Supplies		4,000	4,000	0
120.246.552013 - Small Equipment < 1,000		70,000	70,000	0
120.246.552014 - Small Equipment - \$1k - 5k		166,000	100,000	(66,000)
120.246.554000 - Books, Publications, Subscriptions And Memberships		1,000	1,500	500
120.246.555000 - Training		25,000	25,000	0
120.246.564000 - Machinery And Equipment		336,000	66,000	(270,000)
120.246.599001 - Uses - Reserve For Contingencies		434,130	0	(434,130)
120.246.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		681,190	0	(681,190)
120.246.599005 - Uses - Reserve For Capital Outlay		90,498	0	(90,498)
120 - Fire Control Fund Total		3,577,773	3,367,770	(210,003)
301 - Capital Projects & Equipment Replacement Fund				
301.246.562000 - Buildings		0	475,000	475,000
301.246.563000 - Infrastructure		125,000	0	(125,000)
301.246.564000 - Machinery And Equipment		0	395,000	395,000
301 - Capital Projects & Equipment Replacement Fund Total		125,000	870,000	745,000
246 - County Fire - (246) Total		4,060,773	4,532,270	471,497
247 - Municipal Fire				
120 - Fire Control Fund				
120.247.534016 - Contr Srv-County Coverage		1,619,057	1,787,620	168,563
120 - Fire Control Fund Total		1,619,057	1,787,620	168,563
247 - Municipal Fire Total		1,619,057	1,787,620	168,563
255 - Legal Aid				
130 - Additional Court Costs Fund				
130.255.549000 - Other Current Charges And Obligations		8,300	9,000	700
130 - Additional Court Costs Fund Total		8,300	9,000	700
255 - Legal Aid Total		8,300	9,000	700
310 - Road / Bridge - (310)				
101 - Road & Bridge Fund				
101.310.312301 - Fuel Tax - 9Th Cent		55,000	0	(55,000)
101.310.312401 - First Local Option Fuel Tax (1 To 6 Cents)		1,345,000	0	(1,345,000)
101.310.329102 - Permit-Driveways		20,000	0	(20,000)
101.310.335491 - Fuel Tax - County 7Th Cent		690,000	0	(690,000)
101.310.335492 - Motor Fuel Use Tax		3,500	0	(3,500)
101.310.335494 - 20% 5Th/6Th Fuel Tax		300,000	0	(300,000)
101.310.335495 - 80% 5Th/6Th Fuel Tax		1,220,000	0	(1,220,000)
101.310.335496 - Fuel Tax Refund		70,000	0	(70,000)
101.310.361100 - Interest-Other		4,000	0	(4,000)
101.310.361107 - Interest-FI Palm		10,000	0	(10,000)
101.310.361200 - Dividends		50,000	0	(50,000)
101.310.369900 - Other Miscellaneous Revenues		2,000	0	(2,000)
101.310.369903 - Reimb-Miscellaneous		40,000	0	(40,000)
101.310.369909 - Reimb-Msbu'S		200,000	0	(200,000)
101.310.369910 - Reimb-Depts		30,000	0	(30,000)
101.310.381001 - Transfer In - General Fund (001)		2,492,900	977,928	(1,514,972)
101.310.389901 - Other Non-Operating Sources/Beginning Cash		1,923,363	0	(1,923,363)
101.310.511000 - Executive Salary		157,600	80,000	(77,600)
101.310.512000 - Regular Salary And Wages		2,621,900	2,817,600	195,700
101.310.514000 - Overtime		196,169	48,900	(147,269)
101.310.521000 - Fica Taxes		238,800	230,500	(8,300)
101.310.522000 - Retirement Contributions		415,500	354,800	(60,700)
101.310.523001 - Health Insurance		686,000	662,200	(23,800)
101.310.523002 - Life Insurance		5,400	5,100	(300)
101.310.524000 - Workers' Compensation		210,400	201,600	(8,800)
101.310.531000 - Professional Services		19,971	1,000	(18,971)
101.310.531001 - Prof Srv-Engineering		6,090	7,500	1,410
101.310.534001 - Contr Srv-Other		18,000	15,000	(3,000)
101.310.534005 - Contr Srv - Railroad		17,200	24,000	6,800
101.310.540000 - Travel And Per Diem		5,100	22,000	16,900

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
101.310.541000 - Communications Services, Devices And Accessories		15,000	28,000	13,000
101.310.542000 - Freight & Postage Services		1,000	500	(500)
101.310.543000 - Utility Services		35,000	30,000	(5,000)
101.310.544000 - Rentals And Leases		29,000	0	(29,000)
101.310.544004 - Rental/Lease-Equipment		109,000	100,000	(9,000)
101.310.546001 - Repair/Maint-Bldg Grounds		40,000	30,000	(10,000)
101.310.546019 - Repair/Maint-Equipment		375,000	500,000	125,000
101.310.547000 - Printing And Binding		200	0	(200)
101.310.549000 - Other Current Charges And Obligations		28,600	28,000	(600)
101.310.549009 - Comm/Fees/Cost-Legal Adv		1,800	0	(1,800)
101.310.549016 - General Admin Cost Allocation		303,556	227,590	(75,966)
101.310.549020 - Comm/Fees/Cost-Cur Refund		500	500	0
101.310.551000 - Office Supplies		4,700	4,700	0
101.310.552001 - Gasoline Oil & Lubricants		265,000	500,000	235,000
101.310.552002 - Computer Software		21,500	5,000	(16,500)
101.310.552003 - Miscellaneous Supplies		29,800	20,000	(9,800)
101.310.552007 - Clothing & Wearing Apprl		25,000	35,000	10,000
101.310.552008 - Tools & Small Implements		15,000	10,000	(5,000)
101.310.552012 - Equipment under \$1000		12,700	12,700	0
101.310.553000 - Road Materials And Supplies		15,000	13,000	(2,000)
101.310.553001 - Materials-Sign/Road		105,000	105,000	0
101.310.554000 - Books, Publications, Subscriptions And Memberships		5,800	6,000	200
101.310.555000 - Training		13,000	25,000	12,000
101.310.564000 - Machinery And Equipment		90,000	90,000	0
101.310.564001 - Equipment \$1K<\$5K		10,000	30,000	20,000
101.310.568001 - Capital Software		12,960	45,000	32,040
101.310.563000 - Infrastructure		0	10,000	10,000
101 - Road & Bridge Fund Total		14,618,009	7,304,118	(7,313,891)
115 - Grants Fund				
115.310.563000 - Infrastructure		0	430,000	430,000
115 - Grants Fund Total		0	430,000	430,000
301 - Capital Projects & Equipment Replacement Fund				
301.310.564000 - Machinery And Equipment		878,340	595,000	(283,340)
301 - Capital Projects & Equipment Replacement Fund Total		878,340	595,000	(283,340)
363 - Road Improvement & Restoration Fund				
363.310.531001 - Prof Srv-Engineering		447,518	0	(447,518)
363.310.531008 - Prof Srv-Demolition Expert		150,000	200,000	50,000
363.310.541000 - Communications Services, Devices And Accessories		0	550,000	550,000
363.310.546014 - Repair/Main-R&B Resurfacing		499,000	650,000	151,000
363.310.563000 - Infrastructure		11,268,203	14,124,375	2,856,172
363 - Road Improvement & Restoration Fund Total		12,364,721	15,524,375	3,159,654
310 - Road / Bridge - (310) Total		27,861,070	23,853,493	(4,007,577)
311 - Fleet - (311)				
101 - Road & Bridge Fund				
101.311.369000 - Miscellaneous Revenue		30,000	0	(30,000)
101.311.369401 - Reimb-Miscellaneous		500	0	(500)
101.311.369910 - Reimb-Depts		1,562,000	0	(1,562,000)
101.311.380000 - Other Sources		2,800	0	(2,800)
101.311.511000 - Executive Salary		153,300	0	(153,300)
101.311.512000 - Regular Salary And Wages		432,300	0	(432,300)
101.311.514000 - Overtime		48,300	0	(48,300)
101.311.521000 - Fica Taxes		49,800	0	(49,800)
101.311.522000 - Retirement Contributions		99,700	0	(99,700)
101.311.523001 - Health Insurance		126,000	0	(126,000)
101.311.523002 - Life Insurance		1,100	0	(1,100)
101.311.524000 - Workers' Compensation		20,200	0	(20,200)
101.311.531000 - Professional Services		2,000	0	(2,000)
101.311.534000 - Other Contractual Services		4,000	0	(4,000)
101.311.540000 - Travel And Per Diem		200	0	(200)
101.311.541000 - Communications Services, Devices And Accessories		5,000	0	(5,000)
101.311.542000 - Freight & Postage Services		500	0	(500)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
101.311.543000 - Utility Services	36,200	0	(36,200)
101.311.544004 - Rental/Lease-Equipment	5,000	0	(5,000)
101.311.546001 - Repair/Maint-Bldg Grounds	5,000	0	(5,000)
101.311.546019 - Repair/Maint-Equipment	486,042	0	(486,042)
101.311.547000 - Printing And Binding	250	0	(250)
101.311.549000 - Other Current Charges And Obligations	5,000	0	(5,000)
101.311.551000 - Office Supplies	1,750	0	(1,750)
101.311.552001 - Gasoline Oil & Lubricants	935,000	0	(935,000)
101.311.552002 - Computer Software	6,000	0	(6,000)
101.311.552003 - Miscellaneous Supplies	10,000	0	(10,000)
101.311.552007 - Clothing & Wearing Apprl	15,000	0	(15,000)
101.311.552008 - Tools & Small Implements	5,700	0	(5,700)
101.311.552013 - Small Equipment < 1,000	2,000	0	(2,000)
101.311.554000 - Books, Publications, Subscriptions And Memberships	6,000	0	(6,000)
101.311.555000 - Training	5,000	0	(5,000)
101.311.564001 - Equipment \$1K<\$5K	14,100	0	(14,100)
101.311.568001 - Capital Software	29,258	0	(29,258)
101 - Road & Bridge Fund Total	4,105,000	0	(4,105,000)
501 - Fleet			
501.311.511000 - Executive Salary	0	157,900	157,900
501.311.512000 - Regular Salary And Wages	0	468,100	468,100
501.311.514000 - Overtime	0	42,700	42,700
501.311.521000 - Fica Taxes	0	52,300	52,300
501.311.522000 - Retirement Contributions	0	87,800	87,800
501.311.523001 - Health Insurance	0	169,400	169,400
501.311.523002 - Life Insurance	0	1,100	1,100
501.311.524000 - Workers' Compensation	0	19,700	19,700
501.311.531000 - Professional Services	0	1,500	1,500
501.311.534000 - Other Contractual Services	0	7,500	7,500
501.311.540000 - Travel And Per Diem	0	5,000	5,000
501.311.541000 - Communications Services, Devices And Accessories	0	4,000	4,000
501.311.542000 - Freight & Postage Services	0	500	500
501.311.543000 - Utility Services	0	20,000	20,000
501.311.544004 - Rental/Lease-Equipment	0	5,000	5,000
501.311.546001 - Repair/Maint-Bldg Grounds	0	30,000	30,000
501.311.546019 - Repair/Maint-Equipment	0	600,000	600,000
501.311.549000 - Other Current Charges And Obligations	0	2,500	2,500
501.311.549016 - General Admin Cost Allocation	0	85,080	85,080
501.311.551000 - Office Supplies	0	2,000	2,000
501.311.552001 - Gasoline Oil & Lubricants	0	1,050,000	1,050,000
501.311.552002 - Computer Software	0	36,000	36,000
501.311.552003 - Miscellaneous Supplies	0	15,000	15,000
501.311.552007 - Clothing & Wearing Apprl	0	15,000	15,000
501.311.552008 - Tools & Small Implements	0	15,000	15,000
501.311.552013 - Small Equipment < 1,000	0	2,500	2,500
501.311.554000 - Books, Publications, Subscriptions And Memberships	0	6,000	6,000
501.311.555000 - Training	0	5,000	5,000
501.311.564000 - Machinery And Equipment	0	235,000	235,000
501 - Fleet Total	0	3,141,580	3,141,580
311 - Fleet - (311) Total	4,105,000	3,141,580	(963,420)
320 - Recycling - (320)			
402 - Landfill Operations Fund - (402)			
402.320.512000 - Regular Salary And Wages	120,600	180,200	59,600
402.320.514000 - Overtime	12,300	10,400	(1,900)
402.320.521000 - Fica Taxes	10,400	14,800	4,400
402.320.522000 - Retirement Contributions	35,200	32,100	(3,100)
402.320.523001 - Health Insurance	28,000	46,200	18,200
402.320.523002 - Life Insurance	200	300	100
402.320.524000 - Workers' Compensation	7,100	8,900	1,800
402.320.534001 - Contr Srv-Other	230,000	0	(230,000)
402.320.541000 - Communications Services, Devices And Accessories	500	1,000	500

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
402.320.543000 - Utility Services	4,600	6,000	1,400
402.320.546008 - Repair/Maint-Automotive	13,300	8,000	(5,300)
402.320.546019 - Repair/Maint-Equipment	13,200	6,000	(7,200)
402.320.546020 - Repair/Maint-Lines	5,300	0	(5,300)
402.320.549016 - General Admin Cost Allocation	23,522	24,230	708
402.320.552001 - Gasoline Oil & Lubricants	37,700	25,000	(12,700)
402.320.552003 - Miscellaneous Supplies	11,000	10,000	(1,000)
402.320.552007 - Clothing & Wearing Apprl	1,500	1,400	(100)
402.320.552008 - Tools & Small Implements	2,200	2,400	200
402.320.552012 - Equipment under \$1000	0	2,400	2,400
402.320.552013 - Small Equipment < 1,000	2,400	0	(2,400)
402.320.555000 - Training	1,300	1,000	(300)
402 - Landfill Operations Fund - (402) Total	560,322	380,330	(179,992)
320 - Recycling - (320) Total	560,322	380,330	(179,992)
325 - Landfill - (325)			
301 - Capital Projects & Equipment Replacement Fund			
301.325.563000 - Infrastructure	4,411,660	5,100,000	688,340
301 - Capital Projects & Equipment Replacement Fund Total	4,411,660	5,100,000	688,340
402 - Landfill Operations Fund - (402)			
402.325.511000 - Executive Salary	160,700	285,100	124,400
402.325.512000 - Regular Salary And Wages	1,012,700	919,200	(93,500)
402.325.514000 - Overtime	106,900	32,900	(74,000)
402.325.521000 - Fica Taxes	100,600	96,700	(3,900)
402.325.522000 - Retirement Contributions	208,900	172,200	(36,700)
402.325.523001 - Health Insurance	252,000	261,800	9,800
402.325.523002 - Life Insurance	2,300	1,900	(400)
402.325.524000 - Workers' Compensation	48,500	39,400	(9,100)
402.325.531000 - Professional Services	39,300	10,000	(29,300)
402.325.531001 - Prof Srv-Engineering	35,200	17,000	(18,200)
402.325.531005 - Prof Srv-Lab Analysis	20,600	20,600	0
402.325.534000 - Other Contractual Services	605,000	0	(605,000)
402.325.534001 - Contr Srv-Other	43,500	16,500	(27,000)
402.325.534004 - Contr Srv-Waste Tire Disposal	110,000	90,000	(20,000)
402.325.534006 - Contr Srv - New River	860,439	968,800	108,361
402.325.540000 - Travel And Per Diem	1,000	1,000	0
402.325.541000 - Communications Services, Devices And Accessories	8,750	15,000	6,250
402.325.542000 - Freight & Postage Services	500	500	0
402.325.543000 - Utility Services	28,200	40,000	11,800
402.325.544000 - Rentals And Leases	4,700	5,000	300
402.325.546000 - Repair And Maintenance Services	0	600	600
402.325.546001 - Repair/Maint-Bldg Grounds	105,150	75,000	(30,150)
402.325.546008 - Repair/Maint-Automotive	5,800	5,800	0
402.325.546019 - Repair/Maint-Equipment	162,200	85,000	(77,200)
402.325.548000 - Promotional Activities	1,400	0	(1,400)
402.325.549000 - Other Current Charges And Obligations	13,900	18,000	4,100
402.325.549009 - Comm/Fees/Cost-Legal Adv	1,900	2,000	100
402.325.549010 - Comm/Fees/Cost-Tc Txd Fees	4,500	4,500	0
402.325.549016 - General Admin Cost Allocation	123,800	103,290	(20,510)
402.325.549017 - Comm/Fees/Cost-Tax Collec	64,600	64,600	0
402.325.551000 - Office Supplies	1,800	2,000	200
402.325.552001 - Gasoline Oil & Lubricants	296,100	320,000	23,900
402.325.552002 - Computer Software	3,000	3,000	0
402.325.552003 - Miscellaneous Supplies	15,800	16,000	200
402.325.552007 - Clothing & Wearing Apprl	6,200	6,800	600
402.325.552008 - Tools & Small Implements	3,000	2,000	(1,000)
402.325.552012 - Equipment under \$1000	3,700	3,700	0
402.325.554000 - Books, Publications, Subscriptions And Memberships	500	500	0
402.325.555000 - Training	3,900	4,000	100
402.325.563000 - Infrastructure	30,000	0	(30,000)
402.325.564000 - Machinery And Equipment	820,070	676,026	(144,044)
402.325.564001 - Equipment \$1K<\$5K	5,100	5,100	0

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
402.325.595001 - Compensated Absences		5,000	5,000	0
402.325.595002 - Loss Of Assets		11,100	621,100	610,000
402 - Landfill Operations Fund - (402) Total		5,338,309	5,017,616	(320,693)
325 - Landfill - (325) Total		9,749,969	10,117,616	367,647
328 - Landfill - Long-Term Care - (328)				
402 - Landfill Operations Fund - (402)				
402.328.531001 - Prof Srv-Engineering		25,300	0	(25,300)
402.328.531005 - Prof Srv-Lab Analysis		20,600	40,000	19,400
402.328.534000 - Other Contractual Services		302,600	314,100	11,500
402.328.541000 - Communications Services, Devices And Accessories		1,300	0	(1,300)
402.328.543000 - Utility Services		3,600	4,200	600
402.328.544004 - Rental/Lease-Equipment		800	0	(800)
402.328.546001 - Repair/Maint-Bldg Grounds		5,200	2,600	(2,600)
402.328.546019 - Repair/Maint-Equipment		2	1,000	998
402.328.552003 - Miscellaneous Supplies		800	800	0
402.328.564001 - Equipment \$1K<\$5K		4,900	0	(4,900)
402 - Landfill Operations Fund - (402) Total		365,102	362,700	(2,402)
328 - Landfill - Long-Term Care - (328) Total		365,102	362,700	(2,402)
405 - Vessel Boating - (405)				
115 - Grants Fund				
115.405.543000 - Utility Services		2,500	2,500	0
115.405.546008 - Repair/Maint-Automotive		200	200	0
115.405.546019 - Repair/Maint-Equipment		2,500	0	(2,500)
115.405.549022 - Operating - Waccasassa		1,400	1,400	0
115.405.549023 - Operating - Shell Mound		6,500	6,500	0
115.405.549024 - Operating - Hwy 40 Yankeetown		6,500	6,500	0
115.405.549025 - Operating - #4 CK Bridge		900	900	0
115.405.549026 - Operating - Fowlers Bluff		1,750	1,750	0
115.405.549027 - Operating - Clay Landing		1,200	1,200	0
115.405.549033 - Operating - Kitty Lane		500	500	0
115.405.552001 - Gasoline Oil & Lubricants		2,350	4,850	2,500
115.405.552003 - Miscellaneous Supplies		500	500	0
115.405.552013 - Small Equipment < 1,000		1,200	1,200	0
115 - Grants Fund Total		28,000	28,000	0
405 - Vessel Boating - (405) Total		28,000	28,000	0
410 - Parks & Recreation - (410)				
001 - General Fund				
001.410.511000 - Executive Salary		46,400	23,900	(22,500)
001.410.512000 - Regular Salary And Wages		244,600	196,900	(47,700)
001.410.514000 - Overtime		36,600	2,000	(34,600)
001.410.521000 - Fica Taxes		26,300	18,000	(8,300)
001.410.522000 - Retirement Contributions		46,100	18,850	(27,250)
001.410.523001 - Health Insurance		21,000	19,250	(1,750)
001.410.523002 - Life Insurance		350	625	275
001.410.524000 - Workers' Compensation		10,000	6,950	(3,050)
001.410.531009 - Prof Svs - LEO Off Duty		16,000	0	(16,000)
001.410.534001 - Contr Srv-Other		28,000	28,000	0
001.410.541000 - Communications Services, Devices And Accessories		2,625	3,000	375
001.410.546001 - Repair/Maint-Bldg Grounds		38,400	38,400	0
001.410.546008 - Repair/Maint-Automotive		8,000	8,000	0
001.410.546019 - Repair/Maint-Equipment		3,500	3,500	0
001.410.547000 - Printing And Binding		800	800	0
001.410.549000 - Other Current Charges And Obligations		5,000	5,000	0
001.410.549023 - Operating - Shell Mound		24,000	25,000	1,000
001.410.549025 - Operating - #4 CK Bridge		2,500	2,500	0
001.410.549028 - Operating - Blue Springs		22,745	25,000	2,255
001.410.549029 - Operating - Beck Park		18,215	20,000	1,785
001.410.549030 - Operating - Cedar Key Dock		6,540	8,000	1,460
001.410.549031 - Operating - Mis Boat Ramps		1,500	1,500	0
001.410.549032 - Operating - Devil#39 Hammock		4,800	4,800	0
001.410.552001 - Gasoline Oil & Lubricants		19,375	25,000	5,625

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
001.410.552003 - Miscellaneous Supplies		9,000	5,000	(4,000)
001.410.552007 - Clothing & Wearing Apprl		1,500	1,500	0
001.410.552008 - Tools & Small Implements		0	5,000	5,000
001.410.552013 - Small Equipment < 1,000		2,500	2,500	0
001.410.554000 - Books, Publications, Subscriptions And Memberships		650	500	(150)
001.410.564000 - Machinery And Equipment		58,500	0	(58,500)
001 - General Fund Total		705,500	499,475	(206,025)
115 - Grants Fund				
115.410.563002 - Infrastructure		7,000	1,107,015	1,100,015
115 - Grants Fund Total		7,000	1,107,015	1,100,015
301 - Capital Projects & Equipment Replacement Fund				
301.410.562000 - Buildings		0	195,000	195,000
301.410.563000 - Infrastructure		0	3,542,020	3,542,020
301 - Capital Projects & Equipment Replacement Fund Total		0	3,737,020	3,737,020
410 - Parks & Recreation - (410) Total		712,500	5,343,510	4,631,010
462 - Library - (462)				
001 - General Fund				
001.462.512000 - Regular Salary And Wages		310,500	276,200	(34,300)
001.462.514000 - Overtime		19,000	0	(19,000)
001.462.521000 - Fica Taxes		26,100	22,400	(3,700)
001.462.522000 - Retirement Contributions		45,200	36,100	(9,100)
001.462.523001 - Health Insurance		14,000	30,800	16,800
001.462.523002 - Life Insurance		100	200	100
001.462.524000 - Workers' Compensation		1,100	1,100	0
001 - General Fund Total		416,000	366,800	(49,200)
115 - Grants Fund				
115.462.531000 - Professional Services		2,200	0	(2,200)
115.462.534001 - Contr Srv-Other		12,146	1,600	(10,546)
115.462.540000 - Travel And Per Diem		5,000	5,000	0
115.462.541000 - Communications Services, Devices And Accessories		31,100	22,500	(8,600)
115.462.542000 - Freight & Postage Services		100	100	0
115.462.543000 - Utility Services		5,200	0	(5,200)
115.462.546008 - Repair/Maint-Automotive		1,000	1,000	0
115.462.546019 - Repair/Maint-Equipment		1,000	1,000	0
115.462.547000 - Printing And Binding		1,100	100	(1,000)
115.462.549000 - Other Current Charges And Obligations		1,000	1,000	0
115.462.549012 - Comm/Fees/Cost-Licenses		200	200	0
115.462.551000 - Office Supplies		2,600	3,600	1,000
115.462.552001 - Gasoline Oil & Lubricants		1,500	1,000	(500)
115.462.552003 - Miscellaneous Supplies		17,600	6,000	(11,600)
115.462.552007 - Clothing & Wearing Apprl		1,500	500	(1,000)
115.462.552012 - Equipment under \$1000		900	900	0
115.462.554000 - Books, Publications, Subscriptions And Memberships		4,600	2,000	(2,600)
115.462.555000 - Training		500	500	0
115.462.566000 - Books, Publications And Library Materials		7,000	17,000	10,000
115 - Grants Fund Total		96,246	64,000	(32,246)
462 - Library - (462) Total		512,246	430,800	(81,446)
471 - Law Library - (471)				
130 - Additional Court Costs Fund				
130.471.554000 - Books, Publications, Subscriptions And Memberships		8,300	9,000	700
130 - Additional Court Costs Fund Total		8,300	9,000	700
471 - Law Library - (471) Total		8,300	9,000	700
535 - Wastewater & Sewer Treatment Reg Compliance - (535)				
001 - General Fund				
001.535.531001 - Prof Srv-Engineering		30,000	0	(30,000)
001 - General Fund Total		30,000	0	(30,000)
535 - Wastewater & Sewer Treatment Reg Compliance - (535) Total		30,000	0	(30,000)
581 - Interfund Transfers				
001 - General Fund				
001.581.591011 - Transfer Out - Road Fund (101)		2,492,900	977,928	(1,514,972)
001.581.591014 - Transfer Out -County Fire Fund (120)		0	0	0

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
001.581.591015 - Transfer Out - Utilities Fund (125)		171,500	328,486	156,986
001.581.591016 - Transfer Out - EMS Fund (116)		4,986,417	457,054	(4,529,363)
001.581.591023 - Transfer Out - Landfill Ops Fund (402)		0	0	0
001.581.591026 - Transfer Out - Grants Fund (115)		2,600,000	0	(2,600,000)
001 - General Fund Total		10,250,817	1,763,468	(8,487,349)
101 - Road & Bridge Fund				
101.581.591301 - Transfer - Capital Projects Fund (301)		0	595,000	595,000
101 - Road & Bridge Fund Total		0	595,000	595,000
109 - E911 Communications Fund - (109)				
109.581.591008 - Transfer Out -LCSO 911		240,500	353,600	113,100
109 - E911 Communications Fund - (109) Total		240,500	353,600	113,100
116 - Emergency Medical Services Fund				
116.581.591301 - Transfer - Capital Projects Fund (301)		0	1,899,000	1,899,000
116 - Emergency Medical Services Fund Total		0	1,899,000	1,899,000
120 - Fire Control Fund				
120.581.591301 - Transfer - Capital Projects Fund (301)		0	870,000	870,000
120 - Fire Control Fund Total		0	870,000	870,000
134 - Building Inspections & Safety Fund				
134.581.591021 - Transfer - Capital Projects Fund (301)		635,570	0	(635,570)
134 - Building Inspections & Safety Fund Total		635,570	0	(635,570)
581 - Interfund Transfers Total		11,126,887	5,481,068	(5,645,819)
601 - Impact Fees - Ems - (601)				
140 - Impact Fees - EMS Fund				
140.601.563000 - Infrastructure		198,500	182,900	(15,600)
140 - Impact Fees - EMS Fund Total		198,500	182,900	(15,600)
601 - Impact Fees - Ems - (601) Total		198,500	182,900	(15,600)
602 - Impact Fees - Parks - (602)				
141 - Impact Fees - Parks Fund				
141.602.324610 - Impact Fees-Residentail-Culture/Recreation		57,000	0	(57,000)
141.602.324620 - Impact Fees-Commercial-Culture/Recreation		1,000	0	(1,000)
141.602.361100 - Interest-Other		180	0	(180)
141.602.389901 - Other Non-Operating Sources/Beginning Cash		221,300	0	(221,300)
141.602.531000 - Professional Services		51,000	0	(51,000)
141.602.562000 - Buildings		100,000	0	(100,000)
141.602.563000 - Infrastructure		55,299	172,600	117,301
141.602.564000 - Machinery And Equipment		63,851	0	(63,851)
141 - Impact Fees - Parks Fund Total		549,630	172,600	(377,030)
602 - Impact Fees - Parks - (602) Total		549,630	172,600	(377,030)
625 - Impact Fees - Roads District 1 - (625)				
150 - Impact Fees - Road District I Fund				
150.625.324310 - Impact Fees-Residential-Transportation		150,000	0	(150,000)
150.625.324320 - Impact Fees-Commercial-Transportation		100	0	(100)
150.625.361100 - Interest-Other		5,600	0	(5,600)
150.625.389901 - Other Non-Operating Sources/Beginning Cash		549,600	0	(549,600)
150.625.563000 - Infrastructure		0	222,600	222,600
150.625.563001 - Improv/Contr-R&B		567,000	0	(567,000)
150 - Impact Fees - Road District I Fund Total		1,272,300	222,600	(1,049,700)
625 - Impact Fees - Roads District 1 - (625) Total		1,272,300	222,600	(1,049,700)
626 - Impact Fees - Roads District 2 - (626)				
151 - Impact Fees - Road District II Fund				
151.626.324310 - Impact Fees-Residential-Transportation		105,000	0	(105,000)
151.626.324320 - Impact Fees-Commercial-Transportation		1,000	0	(1,000)
151.626.361100 - Interest-Other		1,000	0	(1,000)
151.626.361107 - Interest-FI Palm		8,000	0	(8,000)
151.626.361200 - Dividends		17,000	0	(17,000)
151.626.389901 - Other Non-Operating Sources/Beginning Cash		2,330,700	0	(2,330,700)
151.626.563000 - Infrastructure		0	1,962,500	1,962,500
151.626.563001 - Improv/Contr-R&B		2,225,000	0	(2,225,000)
151 - Impact Fees - Road District II Fund Total		4,687,700	1,962,500	(2,725,200)
626 - Impact Fees - Roads District 2 - (626) Total		4,687,700	1,962,500	(2,725,200)
627 - Impact Fees - Roads District 3 - (627)				

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
152 - Impact Fees - Road District III Fund				
152.627.324310 - Impact Fees-Residential-Transportation		31,000	0	(31,000)
152.627.324320 - Impact Fees-Commercial-Transportation		115,000	0	(115,000)
152.627.361100 - Interest-Other		2,600	0	(2,600)
152.627.389901 - Other Non-Operating Sources/Beginning Cash		531,900	0	(531,900)
152.627.563000 - Infrastructure		0	676,200	676,200
152.627.563001 - Improv/Contr-R&B		466,000	0	(466,000)
152 - Impact Fees - Road District III Fund Total		1,146,500	676,200	(470,300)
627 - Impact Fees - Roads District 3 - (627) Total		1,146,500	676,200	(470,300)
628 - Impact Fees - Roads District 4 - (628)				
153 - Impact Fees - Road District IV Fund				
153.628.324310 - Impact Fees-Residential-Transportation		75,000	0	(75,000)
153.628.361100 - Interest-Other		4,400	0	(4,400)
153.628.389901 - Other Non-Operating Sources/Beginning Cash		793,000	0	(793,000)
153.628.563000 - Infrastructure		0	756,000	756,000
153.628.563001 - Improv/Contr-R&B		323,000	0	(323,000)
153 - Impact Fees - Road District IV Fund Total		1,195,400	756,000	(439,400)
628 - Impact Fees - Roads District 4 - (628) Total		1,195,400	756,000	(439,400)
701 - Manatee Water System - (701)				
125 - Utilities Fund				
125.701.511000 - Executive Salary		0	12,000	12,000
125.701.512000 - Regular Salary And Wages		33,800	40,000	6,200
125.701.514000 - Overtime		3,600	1,500	(2,100)
125.701.521000 - Fica Taxes		3,200	4,500	1,300
125.701.522000 - Retirement Contributions		10,075	7,213	(2,863)
125.701.523001 - Health Insurance		15,000	7,700	(7,300)
125.701.523002 - Life Insurance		75	100	25
125.701.524000 - Workers' Compensation		650	650	0
125.701.531000 - Professional Services		5,500	5,500	0
125.701.531001 - Prof Srv-Engineering		68,500	68,500	0
125.701.542000 - Freight & Postage Services		6,200	6,200	0
125.701.543000 - Utility Services		11,500	11,500	0
125.701.544000 - Rentals And Leases		950	950	0
125.701.546001 - Repair/Maint-Bldg Grounds		1,000	1,000	0
125.701.546008 - Repair/Maint-Automotive		7,300	7,300	0
125.701.546019 - Repair/Maint-Equipment		5,500	5,500	0
125.701.546020 - Repair/Maint-Lines		36,500	36,500	0
125.701.549016 - General Admin Cost Allocation		6,673	6,875	202
125.701.551000 - Office Supplies		1,900	1,900	0
125.701.552001 - Gasoline Oil & Lubricants		11,000	11,000	0
125.701.552003 - Miscellaneous Supplies		1,350	1,350	0
125.701.552008 - Tools & Small Implements		1,900	1,900	0
125.701.554000 - Books, Publications, Subscriptions And Memberships		700	700	0
125.701.564000 - Machinery And Equipment		39,827	0	(39,827)
125 - Utilities Fund Total		272,700	240,338	(32,363)
701 - Manatee Water System - (701) Total		272,700	240,338	(32,363)
702 - University Water Oaks System - (702)				
125 - Utilities Fund				
125.702.511000 - Executive Salary		0	12,000	12,000
125.702.512000 - Regular Salary And Wages		33,800	40,000	6,200
125.702.514000 - Overtime		3,600	1,500	(2,100)
125.702.521000 - Fica Taxes		3,200	4,500	1,300
125.702.522000 - Retirement Contributions		10,075	7,213	(2,863)
125.702.523001 - Health Insurance		15,000	7,700	(7,300)
125.702.523002 - Life Insurance		75	100	25
125.702.524000 - Workers' Compensation		650	650	0
125.702.531000 - Professional Services		500	500	0
125.702.531001 - Prof Srv-Engineering		11,500	11,500	0
125.702.542000 - Freight & Postage Services		2,200	2,200	0
125.702.543000 - Utility Services		7,000	7,000	0
125.702.544004 - Rental/Lease-Equipment		500	500	0

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
125.702.546001 - Repair/Maint-Bldg Grounds		1,000	1,000	0
125.702.546008 - Repair/Maint-Automotive		4,200	4,200	0
125.702.546019 - Repair/Maint-Equipment		5,500	5,500	0
125.702.546020 - Repair/Maint-Lines		20,600	20,600	0
125.702.549016 - General Admin Cost Allocation		13,500	13,910	410
125.702.551000 - Office Supplies		1,000	1,000	0
125.702.552001 - Gasoline Oil & Lubricants		6,000	6,000	0
125.702.552003 - Miscellaneous Supplies		900	900	0
125.702.552008 - Tools & Small Implements		600	600	0
125.702.554000 - Books, Publications, Subscriptions And Memberships		300	300	0
125.702.564000 - Machinery And Equipment		64,500	0	(64,500)
125.702.563000 - Infrastructure		0	316,670	316,670
125 - Utilities Fund Total		206,200	466,043	259,843
702 - University Water Oaks System - (702) Total		206,200	466,043	259,843
800 - Grants & Aids - (800)				
001 - General Fund				
001.800.581004 - Levy County Prevention Coalition		29,000	29,000	0
001 - General Fund Total		29,000	29,000	0
800 - Grants & Aids - (800) Total		29,000	29,000	0
810 - Ahca Pemt - (810)				
116 - Emergency Medical Services Fund				
116.810.581001 - Ahca Intergovernmental Transfer (Mco Pro...		800,000	500,000	(300,000)
116 - Emergency Medical Services Fund Total		800,000	500,000	(300,000)
810 - Ahca Pemt - (810) Total		800,000	500,000	(300,000)
850 - Economic & Industrial Dev Grants & Aids - (850)				
001 - General Fund				
001.850.581014 - Economic Development Annual Appropriatio...		50,000	50,000	0
001 - General Fund Total		50,000	50,000	0
850 - Economic & Industrial Dev Grants & Aids - (850) Total		50,000	50,000	0
901 - Heatherwood				
180 - MSBU's Fund				
180.901.325200 - Special Assessments – Charges For Public Services		525	588	63
180.901.389903 - Est Uncollectible Revenue		27	24	(3)
180.901.546001 - Repair/Maint-Bldg Grounds		481	475	(6)
180.901.549017 - Comm/Fees/Cost-Tax Collec		17	89	72
180 - MSBU's Fund Total		1,050	1,176	126
901 - Heatherwood Total		1,050	1,176	126
902 - Jordan Estates				
180 - MSBU's Fund				
180.902.325200 - Special Assessments – Charges For Public Services		1,550	1,478	(72)
180.902.389901 - Other Non-Operating Sources/Beginning Cash		0	8,970	8,970
180.902.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		6,374	0	(6,374)
180.902.389903 - Est Uncollectible Revenue		78	60	(18)
180.902.546001 - Repair/Maint-Bldg Grounds		7,802	1,193	(6,609)
180.902.549017 - Comm/Fees/Cost-Tax Collec		44	225	181
180 - MSBU's Fund Total		15,848	11,926	(3,922)
902 - Jordan Estates Total		15,848	11,926	(3,922)
904 - Cannon Homesites				
180 - MSBU's Fund				
180.904.325200 - Special Assessments – Charges For Public Services		820	1,166	346
180.904.389901 - Other Non-Operating Sources/Beginning Cash		0	2,140	2,140
180.904.389903 - Est Uncollectible Revenue		41	47	6
180.904.546001 - Repair/Maint-Bldg Grounds		744	942	198
180.904.549017 - Comm/Fees/Cost-Tax Collec		35	178	143
180 - MSBU's Fund Total		1,640	4,473	2,833
904 - Cannon Homesites Total		1,640	4,473	2,833
905 - Starting Point				
180 - MSBU's Fund				
180.905.325200 - Special Assessments – Charges For Public Services		14,275	13,752	(523)
180.905.389901 - Other Non-Operating Sources/Beginning Cash		0	65,270	65,270

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
180.905.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	43,519	0	(43,519)
180.905.389903 - Est Uncollectible Revenue	714	555	(159)
180.905.546001 - Repair/Maint-Bldg Grounds	56,672	11,104	(45,568)
180.905.549017 - Comm/Fees/Cost-Tax Collec	408	2,093	1,685
180 - MSBU's Fund Total	115,588	92,774	(22,814)
905 - Starting Point Total	115,588	92,774	(22,814)
906 - Williston Highlands #5			
180 - MSBU's Fund			
180.906.389901 - Other Non-Operating Sources/Beginning Cash	0	62,454	62,454
180.906.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	16,369	0	(16,369)
180.906.546001 - Repair/Maint-Bldg Grounds	16,369	53,731	37,362
180.906.549017 - Comm/Fees/Cost-Tax Collec	0	6,036	6,036
180.906.389901 - Est Uncollectible Revenue	0	2,687	2,687
180 - MSBU's Fund Total	32,738	124,908	92,170
906 - Williston Highlands #5 Total	32,738	124,908	92,170
907 - Williston Highlands Unit 17			
180 - MSBU's Fund			
180.907.325200 - Special Assessments – Charges For Public Services	0	43,690	43,690
180.907.389901 - Other Non-Operating Sources/Beginning Cash	0	1,430	1,430
180.907.546001 - Repair/Maint-Bldg Grounds	0	37,588	37,588
180.907.549017 - Comm/Fees/Cost-Tax Collec	0	4,223	4,223
180.907.325000 - Est Uncollectible Revenue	0	1,879	1,879
180 - MSBU's Fund Total	0	88,810	88,810
907 - Williston Highlands Unit 17 Total	0	88,810	88,810
908 - Williston Highlands Unit 12			
180 - MSBU's Fund			
180.908.325200 - Special Assessments – Charges For Public Services	0	45,510	45,510
180.908.389901 - Other Non-Operating Sources/Beginning Cash	0	1,020	1,020
180.908.546001 - Repair/Maint-Bldg Grounds	0	39,153	39,153
180.908.549017 - Comm/Fees/Cost-Tax Collec	0	4,399	4,399
180.908.325000 - Est Uncollectible Revenue	0	1,958	1,958
180 - MSBU's Fund Total	0	92,040	92,040
908 - Williston Highlands Unit 12 Total	0	92,040	92,040
909 - Raleigh Oaks/Mathews Road			
180 - MSBU's Fund			
180.909.325200 - Special Assessments – Charges For Public Services	4,010	3,838	(172)
180.909.389901 - Other Non-Operating Sources/Beginning Cash	0	18,540	18,540
180.909.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	10,675	0	(10,675)
180.909.389903 - Est Uncollectible Revenue	201	155	(46)
180.909.546001 - Repair/Maint-Bldg Grounds	14,370	3,099	(11,271)
180.909.549017 - Comm/Fees/Cost-Tax Collec	114	584	470
180 - MSBU's Fund Total	29,370	26,216	(3,154)
909 - Raleigh Oaks/Mathews Road Total	29,370	26,216	(3,154)
910 - Fawnwood Estates			
180 - MSBU's Fund			
180.910.325200 - Special Assessments – Charges For Public Services	1,115	1,055	(60)
180.910.389901 - Other Non-Operating Sources/Beginning Cash	0	7,550	7,550
180.910.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,627	0	(5,627)
180.910.389903 - Est Uncollectible Revenue	56	43	(13)
180.910.546001 - Repair/Maint-Bldg Grounds	6,655	851	(5,804)
180.910.549017 - Comm/Fees/Cost-Tax Collec	31	161	130
180 - MSBU's Fund Total	13,484	9,660	(3,824)
910 - Fawnwood Estates Total	13,484	9,660	(3,824)
911 - Doe Run/Magnolia St			
180 - MSBU's Fund			
180.911.325200 - Special Assessments – Charges For Public Services	2,275	2,170	(105)
180.911.389901 - Other Non-Operating Sources/Beginning Cash	0	6,240	6,240
180.911.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,116	0	(2,116)
180.911.389903 - Est Uncollectible Revenue	114	88	(26)
180.911.546001 - Repair/Maint-Bldg Grounds	4,213	1,752	(2,461)

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
180.911.549017 - Comm/Fees/Cost-Tax Collec		64	330	266
180 - MSBU's Fund Total		8,782	10,580	1,798
911 - Doe Run/Magnolia St Total		8,782	10,580	1,798
912 - Sunshine Est #1				
180 - MSBU's Fund				
180.912.389901 - Other Non-Operating Sources/Beginning Cash		0	13,390	13,390
180.912.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		13,395	0	(13,395)
180.912.546001 - Repair/Maint-Bldg Grounds		13,395	13,390	(5)
180 - MSBU's Fund Total		26,790	26,780	(10)
912 - Sunshine Est #1 Total		26,790	26,780	(10)
914 - N Star Ranchette/Thrasher Star				
180 - MSBU's Fund				
180.914.325200 - Special Assessments – Charges For Public Services		2,200	2,069	(131)
180.914.389901 - Other Non-Operating Sources/Beginning Cash		0	4,200	4,200
180.914.389903 - Est Uncollectible Revenue		110	84	(26)
180.914.546001 - Repair/Maint-Bldg Grounds		2,029	1,671	(358)
180.914.549017 - Comm/Fees/Cost-Tax Collec		61	315	254
180 - MSBU's Fund Total		4,400	8,339	3,939
914 - N Star Ranchette/Thrasher Star Total		4,400	8,339	3,939
915 - Spanish Trace				
180 - MSBU's Fund				
180.915.325200 - Special Assessments – Charges For Public Services		6,008	5,774	(234)
180.915.389901 - Other Non-Operating Sources/Beginning Cash		0	26,500	26,500
180.915.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		14,968	0	(14,968)
180.915.389903 - Est Uncollectible Revenue		301	233	(68)
180.915.546001 - Repair/Maint-Bldg Grounds		20,504	4,662	(15,842)
180.915.549017 - Comm/Fees/Cost-Tax Collec		171	879	708
180 - MSBU's Fund Total		41,952	38,048	(3,904)
915 - Spanish Trace Total		41,952	38,048	(3,904)
916 - Spanish Trace #1 Addition				
180 - MSBU's Fund				
180.916.325200 - Special Assessments – Charges For Public Services		4,295	4,113	(182)
180.916.389901 - Other Non-Operating Sources/Beginning Cash		0	10,630	10,630
180.916.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		2,377	0	(2,377)
180.916.389903 - Est Uncollectible Revenue		215	166	(49)
180.916.546001 - Repair/Maint-Bldg Grounds		6,335	3,321	(3,014)
180.916.549017 - Comm/Fees/Cost-Tax Collec		122	626	504
180 - MSBU's Fund Total		13,344	18,856	5,512
916 - Spanish Trace #1 Addition Total		13,344	18,856	5,512
919 - Long Pond Landing				
180 - MSBU's Fund				
180.919.325200 - Special Assessments – Charges For Public Services		10,100	9,651	(449)
180.919.389901 - Other Non-Operating Sources/Beginning Cash		0	48,180	48,180
180.919.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		30,203	0	(30,203)
180.919.389903 - Est Uncollectible Revenue		505	390	(115)
180.919.546001 - Repair/Maint-Bldg Grounds		39,512	7,793	(31,719)
180.919.549017 - Comm/Fees/Cost-Tax Collec		286	1,469	1,183
180 - MSBU's Fund Total		80,606	67,483	(13,123)
919 - Long Pond Landing Total		80,606	67,483	(13,123)
922 - Whispering Oaks #2				
180 - MSBU's Fund				
180.922.325200 - Special Assessments – Charges For Public Services		8,200	8,027	(173)
180.922.389901 - Other Non-Operating Sources/Beginning Cash		0	37,500	37,500
180.922.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		22,262	0	(22,262)
180.922.389903 - Est Uncollectible Revenue		410	324	(86)
180.922.546001 - Repair/Maint-Bldg Grounds		29,814	6,481	(23,333)
180.922.549017 - Comm/Fees/Cost-Tax Collec		238	1,222	984
180 - MSBU's Fund Total		60,924	53,554	(7,370)
922 - Whispering Oaks #2 Total		60,924	53,554	(7,370)
923 - Cedar Pines Unit 2				

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
180 - MSBU's Fund				
180.923.325200 - Special Assessments – Charges For Public Services		1,120	1,058	(62)
180.923.389901 - Other Non-Operating Sources/Beginning Cash		0	6,100	6,100
180.923.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		4,205	0	(4,205)
180.923.389903 - Est Uncollectible Revenue		56	43	(13)
180.923.546001 - Repair/Maint-Bldg Grounds		5,238	854	(4,384)
180.923.549017 - Comm/Fees/Cost-Tax Collec		31	161	130
180 - MSBU's Fund Total		10,650	8,216	(2,434)
923 - Cedar Pines Unit 2 Total		10,650	8,216	(2,434)
925 - Country Wak Est #2				
180 - MSBU's Fund				
180.925.325200 - Special Assessments – Charges For Public Services		830	801	(29)
180.925.389901 - Other Non-Operating Sources/Beginning Cash		0	9,690	9,690
180.925.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		8,120	0	(8,120)
180.925.389903 - Est Uncollectible Revenue		42	32	(10)
180.925.546001 - Repair/Maint-Bldg Grounds		8,884	647	(8,237)
180.925.549017 - Comm/Fees/Cost-Tax Collec		24	122	98
180 - MSBU's Fund Total		17,900	11,292	(6,608)
925 - Country Wak Est #2 Total		17,900	11,292	(6,608)
927 - Shady Acres/Salls Lane				
180 - MSBU's Fund				
180.927.325200 - Special Assessments – Charges For Public Services		1,770	1,724	(46)
180.927.389901 - Other Non-Operating Sources/Beginning Cash		0	5,840	5,840
180.927.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		2,345	0	(2,345)
180.927.389903 - Est Uncollectible Revenue		89	70	(19)
180.927.546001 - Repair/Maint-Bldg Grounds		3,975	1,392	(2,583)
180.927.549017 - Comm/Fees/Cost-Tax Collec		51	262	211
180 - MSBU's Fund Total		8,230	9,288	1,058
927 - Shady Acres/Salls Lane Total		8,230	9,288	1,058
930 - Kings Hill				
180 - MSBU's Fund				
180.930.389901 - Other Non-Operating Sources/Beginning Cash		0	0	0
180.930.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		7,090	0	(7,090)
180.930.546001 - Repair/Maint-Bldg Grounds		7,090	0	(7,090)
180 - MSBU's Fund Total		14,180	0	(14,180)
930 - Kings Hill Total		14,180	0	(14,180)
931 - Deere River Estates				
180 - MSBU's Fund				
180.931.325200 - Special Assessments – Charges For Public Services		775	732	(43)
180.931.389901 - Other Non-Operating Sources/Beginning Cash		0	4,170	4,170
180.931.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		2,644	0	(2,644)
180.931.389903 - Est Uncollectible Revenue		39	30	(9)
180.931.546001 - Repair/Maint-Bldg Grounds		3,358	591	(2,767)
180.931.549017 - Comm/Fees/Cost-Tax Collec		22	111	89
180 - MSBU's Fund Total		6,838	5,634	(1,204)
931 - Deere River Estates Total		6,838	5,634	(1,204)
932 - Meadowland Est #2/Meadowland Dr				
180 - MSBU's Fund				
180.932.325200 - Special Assessments – Charges For Public Services		505	490	(15)
180.932.389901 - Other Non-Operating Sources/Beginning Cash		0	1,850	1,850
180.932.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		1,044	0	(1,044)
180.932.389903 - Est Uncollectible Revenue		26	20	(6)
180.932.546001 - Repair/Maint-Bldg Grounds		1,508	395	(1,113)
180.932.549017 - Comm/Fees/Cost-Tax Collec		15	75	60
180 - MSBU's Fund Total		3,098	2,830	(268)
932 - Meadowland Est #2/Meadowland Dr Total		3,098	2,830	(268)
933 - Wacasassa River Acres/Wild Hog				
180 - MSBU's Fund				
180.933.325200 - Special Assessments – Charges For Public Services		911	863	(48)
180.933.389901 - Other Non-Operating Sources/Beginning Cash		0	7,650	7,650

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
180.933.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,866	0	(5,866)
180.933.389903 - Est Uncollectible Revenue	46	35	(11)
180.933.546001 - Repair/Maint-Bldg Grounds	6,705	697	(6,008)
180.933.549017 - Comm/Fees/Cost-Tax Collec	26	131	105
180 - MSBU's Fund Total	13,554	9,376	(4,178)
933 - Wacasassa River Acres/Wild Hog Total	13,554	9,376	(4,178)
934 - Sunshine Est 3Rd Addn			
180 - MSBU's Fund			
180.934.389901 - Other Non-Operating Sources/Beginning Cash	0	15,580	15,580
180.934.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	15,581	0	(15,581)
180.934.546001 - Repair/Maint-Bldg Grounds	15,581	15,580	(1)
180 - MSBU's Fund Total	31,162	31,160	(2)
934 - Sunshine Est 3Rd Addn Total	31,162	31,160	(2)
935 - Meadowview Estate #1 Addn			
180 - MSBU's Fund			
180.935.325200 - Special Assessments – Charges For Public Services	460	748	288
180.935.389901 - Other Non-Operating Sources/Beginning Cash	0	3,050	3,050
180.935.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,513	0	(1,513)
180.935.389903 - Est Uncollectible Revenue	23	30	7
180.935.546001 - Repair/Maint-Bldg Grounds	1,928	604	(1,324)
180.935.549017 - Comm/Fees/Cost-Tax Collec	22	114	92
180 - MSBU's Fund Total	3,946	4,546	600
935 - Meadowview Estate #1 Addn Total	3,946	4,546	600
936 - Quail Run Unit 2/Quail Ave			
180 - MSBU's Fund			
180.936.325200 - Special Assessments – Charges For Public Services	130	96	(34)
180.936.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	754	0	(754)
180.936.389903 - Est Uncollectible Revenue	7	4	(3)
180.936.546001 - Repair/Maint-Bldg Grounds	874	77	(797)
180.936.549017 - Comm/Fees/Cost-Tax Collec	3	15	12
180.936.389901 - Other Non-Operating Sources/Beginning Cash	0	800	800
180 - MSBU's Fund Total	1,768	992	(776)
936 - Quail Run Unit 2/Quail Ave Total	1,768	992	(776)
939 - Ridege View			
180 - MSBU's Fund			
180.939.325200 - Special Assessments – Charges For Public Services	810	776	(34)
180.939.389901 - Other Non-Operating Sources/Beginning Cash	0	980	980
180.939.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	1,372	0	(1,372)
180.939.389903 - Est Uncollectible Revenue	41	31	(10)
180.939.546001 - Repair/Maint-Bldg Grounds	2,118	626	(1,492)
180.939.549017 - Comm/Fees/Cost-Tax Collec	23	118	95
180 - MSBU's Fund Total	4,364	2,531	(1,833)
939 - Ridege View Total	4,364	2,531	(1,833)
940 - Sumner Place			
180 - MSBU's Fund			
180.940.325200 - Special Assessments – Charges For Public Services	3,000	3,147	147
180.940.389901 - Other Non-Operating Sources/Beginning Cash	0	10,890	10,890
180.940.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,715	0	(5,715)
180.940.389903 - Est Uncollectible Revenue	150	127	(23)
180.940.546001 - Repair/Maint-Bldg Grounds	8,472	2,541	(5,931)
180.940.549017 - Comm/Fees/Cost-Tax Collec	93	479	386
180 - MSBU's Fund Total	17,430	17,184	(246)
940 - Sumner Place Total	17,430	17,184	(246)
941 - Arrowood			
180 - MSBU's Fund			
180.941.325200 - Special Assessments – Charges For Public Services	205	187	(18)
180.941.389901 - Other Non-Operating Sources/Beginning Cash	0	2,920	2,920
180.941.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	2,540	0	(2,540)
180.941.389903 - Est Uncollectible Revenue	11	8	(3)
180.941.546001 - Repair/Maint-Bldg Grounds	2,728	151	(2,577)

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
180.941.549017 - Comm/Fees/Cost-Tax Collec		6	29	23
180 - MSBU's Fund Total		5,490	3,295	(2,195)
941 - Arrowood Total		5,490	3,295	(2,195)
942 - Cedar Pines Unit 3				
180 - MSBU's Fund				
180.942.325200 - Special Assessments – Charges For Public Services		1,440	1,421	(19)
180.942.389901 - Other Non-Operating Sources/Beginning Cash		0	6,570	6,570
180.942.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		3,721	0	(3,721)
180.942.389903 - Est Uncollectible Revenue		72	57	(15)
180.942.546001 - Repair/Maint-Bldg Grounds		5,047	1,147	(3,900)
180.942.549017 - Comm/Fees/Cost-Tax Collec		42	216	174
180 - MSBU's Fund Total		10,322	9,411	(911)
942 - Cedar Pines Unit 3 Total		10,322	9,411	(911)
943 - Green Hills				
180 - MSBU's Fund				
180.943.325200 - Special Assessments – Charges For Public Services		3,730	3,802	72
180.943.389901 - Other Non-Operating Sources/Beginning Cash		0	13,000	13,000
180.943.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		6,371	0	(6,371)
180.943.389903 - Est Uncollectible Revenue		187	153	(34)
180.943.546001 - Repair/Maint-Bldg Grounds		9,801	3,070	(6,731)
180.943.549017 - Comm/Fees/Cost-Tax Collec		113	579	466
180 - MSBU's Fund Total		20,202	20,604	402
943 - Green Hills Total		20,202	20,604	402
944 - King Ranch Of Fl 1St Addn				
180 - MSBU's Fund				
180.944.325200 - Special Assessments – Charges For Public Services		2,300	2,321	21
180.944.389901 - Other Non-Operating Sources/Beginning Cash		0	8,610	8,610
180.944.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		4,050	0	(4,050)
180.944.389903 - Est Uncollectible Revenue		115	94	(21)
180.944.546001 - Repair/Maint-Bldg Grounds		6,166	1,874	(4,292)
180.944.549017 - Comm/Fees/Cost-Tax Collec		69	353	284
180 - MSBU's Fund Total		12,700	13,252	552
944 - King Ranch Of Fl 1St Addn Total		12,700	13,252	552
946 - Triple Crown Farms/2&3				
180 - MSBU's Fund				
180.946.325200 - Special Assessments – Charges For Public Services		24,925	23,999	(926)
180.946.389901 - Other Non-Operating Sources/Beginning Cash		0	51,870	51,870
180.946.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		6,516	0	(6,516)
180.946.389903 - Est Uncollectible Revenue		1,247	969	(278)
180.946.546001 - Repair/Maint-Bldg Grounds		29,482	19,377	(10,105)
180.946.549017 - Comm/Fees/Cost-Tax Collec		712	3,653	2,941
180 - MSBU's Fund Total		62,882	99,868	36,986
946 - Triple Crown Farms/2&3 Total		62,882	99,868	36,986
949 - Pine Meadows				
180 - MSBU's Fund				
180.949.325200 - Special Assessments – Charges For Public Services		6,080	5,952	(128)
180.949.389901 - Other Non-Operating Sources/Beginning Cash		0	25,800	25,800
180.949.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		13,788	0	(13,788)
180.949.389903 - Est Uncollectible Revenue		304	240	(64)
180.949.546001 - Repair/Maint-Bldg Grounds		19,388	4,806	(14,582)
180.949.549017 - Comm/Fees/Cost-Tax Collec		176	906	730
180 - MSBU's Fund Total		39,736	37,704	(2,032)
949 - Pine Meadows Total		39,736	37,704	(2,032)
951 - Long Pond Oaks/Bryan-Drummond				
180 - MSBU's Fund				
180.951.325200 - Special Assessments – Charges For Public Services		2,580	2,525	(55)
180.951.389901 - Other Non-Operating Sources/Beginning Cash		0	7,000	7,000
180.951.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		2,004	0	(2,004)
180.951.389903 - Est Uncollectible Revenue		129	102	(27)
180.951.546001 - Repair/Maint-Bldg Grounds		4,380	2,039	(2,341)

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
180.951.549017 - Comm/Fees/Cost-Tax Collec	75	384	309
180 - MSBU's Fund Total	9,168	12,050	2,882
951 - Long Pond Oaks/Bryan-Drummond Total	9,168	12,050	2,882
952 - Chiefland Woods Unit 2 Ph			
180 - MSBU's Fund			
180.952.325200 - Special Assessments – Charges For Public Services	395	344	(51)
180.952.389901 - Other Non-Operating Sources/Beginning Cash	0	3,770	3,770
180.952.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,124	0	(3,124)
180.952.389903 - Est Uncollectible Revenue	20	14	(6)
180.952.546001 - Repair/Maint-Bldg Grounds	3,489	277	(3,212)
180.952.549017 - Comm/Fees/Cost-Tax Collec	10	52	42
180 - MSBU's Fund Total	7,038	4,457	(2,581)
952 - Chiefland Woods Unit 2 Ph Total	7,038	4,457	(2,581)
953 - Steeplechase Farms			
180 - MSBU's Fund			
180.953.325200 - Special Assessments – Charges For Public Services	0	16,006	16,006
180.953.546001 - Repair/Maint-Bldg Grounds	0	13,770	13,770
180.953.549017 - Comm/Fees/Cost-Tax Collec	0	1,547	1,547
180.953.325000 - Est Uncollectible Revenue	0	689	689
180 - MSBU's Fund Total	0	32,012	32,012
953 - Steeplechase Farms Total	0	32,012	32,012
955 - Langley Estates			
180 - MSBU's Fund			
180.955.389901 - Other Non-Operating Sources/Beginning Cash	0	0	0
180.955.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	8,485	0	(8,485)
180.955.546001 - Repair/Maint-Bldg Grounds	8,485	0	(8,485)
180 - MSBU's Fund Total	16,970	0	(16,970)
955 - Langley Estates Total	16,970	0	(16,970)
956 - North Chiefland Est			
180 - MSBU's Fund			
180.956.389901 - Other Non-Operating Sources/Beginning Cash	0	11,750	11,750
180.956.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	11,747	0	(11,747)
180.956.546001 - Repair/Maint-Bldg Grounds	11,747	11,750	3
180 - MSBU's Fund Total	23,494	23,500	6
956 - North Chiefland Est Total	23,494	23,500	6
957 - Long Pond Paradise			
180 - MSBU's Fund			
180.957.325200 - Special Assessments – Charges For Public Services	850	991	141
180.957.389901 - Other Non-Operating Sources/Beginning Cash	0	5,580	5,580
180.957.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,504	0	(3,504)
180.957.389903 - Est Uncollectible Revenue	43	40	(3)
180.957.546001 - Repair/Maint-Bldg Grounds	4,282	800	(3,482)
180.957.549017 - Comm/Fees/Cost-Tax Collec	29	151	122
180 - MSBU's Fund Total	8,708	7,562	(1,146)
957 - Long Pond Paradise Total	8,708	7,562	(1,146)
958 - Farm At Williston #2			
180 - MSBU's Fund			
180.958.325200 - Special Assessments – Charges For Public Services	3,712	3,534	(178)
180.958.389901 - Other Non-Operating Sources/Beginning Cash	0	12,900	12,900
180.958.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	5,772	0	(5,772)
180.958.389903 - Est Uncollectible Revenue	186	143	(43)
180.958.546001 - Repair/Maint-Bldg Grounds	9,193	2,853	(6,340)
180.958.549017 - Comm/Fees/Cost-Tax Collec	105	538	433
180 - MSBU's Fund Total	18,968	19,968	1,000
958 - Farm At Williston #2 Total	18,968	19,968	1,000
959 - Raleigh Oaks/Lynn Road			
180 - MSBU's Fund			
180.959.325200 - Special Assessments – Charges For Public Services	2,105	2,058	(47)
180.959.389901 - Other Non-Operating Sources/Beginning Cash	0	15,340	15,340
180.959.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	11,491	0	(11,491)

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
180.959.389903 - Est Uncollectible Revenue	106	83	(23)
180.959.546001 - Repair/Maint-Bldg Grounds	13,429	1,662	(11,767)
180.959.549017 - Comm/Fees/Cost-Tax Collec	61	313	252
180 - MSBU's Fund Total	27,192	19,456	(7,736)
959 - Raleigh Oaks/Lynn Road Total	27,192	19,456	(7,736)
960 - Pinederosa/Pine Road			
180 - MSBU's Fund			
180.960.325200 - Special Assessments – Charges For Public Services	387	371	(16)
180.960.389901 - Other Non-Operating Sources/Beginning Cash	0	4,900	4,900
180.960.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	4,195	0	(4,195)
180.960.389903 - Est Uncollectible Revenue	20	15	(5)
180.960.546001 - Repair/Maint-Bldg Grounds	4,551	300	(4,251)
180.960.549017 - Comm/Fees/Cost-Tax Collec	11	57	46
180 - MSBU's Fund Total	9,164	5,643	(3,521)
960 - Pinederosa/Pine Road Total	9,164	5,643	(3,521)
961 - Rolling Pines 2/Donna Ln			
180 - MSBU's Fund			
180.961.325200 - Special Assessments – Charges For Public Services	3,120	3,017	(103)
180.961.389901 - Other Non-Operating Sources/Beginning Cash	0	9,850	9,850
180.961.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,962	0	(3,962)
180.961.389903 - Est Uncollectible Revenue	156	122	(34)
180.961.546001 - Repair/Maint-Bldg Grounds	6,837	2,436	(4,401)
180.961.549017 - Comm/Fees/Cost-Tax Collec	89	459	370
180 - MSBU's Fund Total	14,164	15,884	1,720
961 - Rolling Pines 2/Donna Ln Total	14,164	15,884	1,720
962 - Morgan Farms			
180 - MSBU's Fund			
180.962.546001 - Repair/Maint-Bldg Grounds	0	26,298	26,298
180.962.549017 - Comm/Fees/Cost-Tax Collec	0	2,954	2,954
180.962.325200 - Est Uncollectible Revenue	0	30,567	30,567
180.962.325000 - Uncollected	0	1,315	1,315
180 - MSBU's Fund Total	0	61,134	61,134
962 - Morgan Farms Total	0	61,134	61,134
963 - King Ranch Of FI Ranchett			
180 - MSBU's Fund			
180.963.325200 - Special Assessments – Charges For Public Services	1,637	1,545	(92)
180.963.389901 - Other Non-Operating Sources/Beginning Cash	0	3,640	3,640
180.963.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	905	0	(905)
180.963.389903 - Est Uncollectible Revenue	82	62	(20)
180.963.546001 - Repair/Maint-Bldg Grounds	2,414	1,248	(1,166)
180.963.549017 - Comm/Fees/Cost-Tax Collec	46	235	189
180 - MSBU's Fund Total	5,084	6,730	1,646
963 - King Ranch Of FI Ranchett Total	5,084	6,730	1,646
965 - Tishomingo Plantation/Nw 72 Tr			
180 - MSBU's Fund			
180.965.325200 - Special Assessments – Charges For Public Services	233	206	(27)
180.965.389901 - Other Non-Operating Sources/Beginning Cash	0	4,090	4,090
180.965.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	3,625	0	(3,625)
180.965.389903 - Est Uncollectible Revenue	12	8	(4)
180.965.546001 - Repair/Maint-Bldg Grounds	3,810	166	(3,644)
180.965.549017 - Comm/Fees/Cost-Tax Collec	36	31	(5)
180 - MSBU's Fund Total	7,716	4,501	(3,215)
965 - Tishomingo Plantation/Nw 72 Tr Total	7,716	4,501	(3,215)
966 - Timber Ridge			
180 - MSBU's Fund			
180.966.325200 - Special Assessments – Charges For Public Services	1,070	1,021	(49)
180.966.389901 - Other Non-Operating Sources/Beginning Cash	0	6,260	6,260
180.966.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	4,149	0	(4,149)
180.966.389903 - Est Uncollectible Revenue	54	41	(13)
180.966.546001 - Repair/Maint-Bldg Grounds	5,135	825	(4,310)

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
180.966.549017 - Comm/Fees/Cost-Tax Collec		30	155	125
180 - MSBU's Fund Total		10,438	8,302	(2,136)
966 - Timber Ridge Total		10,438	8,302	(2,136)
967 - Buck Bay Ph 1				
180 - MSBU's Fund				
180.967.325200 - Special Assessments – Charges For Public Services		1,245	1,179	(66)
180.967.389901 - Other Non-Operating Sources/Beginning Cash		0	2,440	2,440
180.967.389903 - Est Uncollectible Revenue		63	48	(15)
180.967.546001 - Repair/Maint-Bldg Grounds		1,147	952	(195)
180.967.549017 - Comm/Fees/Cost-Tax Collec		35	179	144
180 - MSBU's Fund Total		2,490	4,798	2,308
967 - Buck Bay Ph 1 Total		2,490	4,798	2,308
968 - Oak Meadows Ph 1 & 2				
180 - MSBU's Fund				
180.968.325200 - Special Assessments – Charges For Public Services		1,180	1,076	(104)
180.968.389901 - Other Non-Operating Sources/Beginning Cash		0	4,570	4,570
180.968.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		2,352	0	(2,352)
180.968.389903 - Est Uncollectible Revenue		59	43	(16)
180.968.546001 - Repair/Maint-Bldg Grounds		3,441	869	(2,572)
180.968.549017 - Comm/Fees/Cost-Tax Collec		32	164	132
180 - MSBU's Fund Total		7,064	6,722	(342)
968 - Oak Meadows Ph 1 & 2 Total		7,064	6,722	(342)
971 - Deer Field/Ne 68Th Ln				
180 - MSBU's Fund				
180.971.325200 - Special Assessments – Charges For Public Services		420	404	(16)
180.971.389901 - Other Non-Operating Sources/Beginning Cash		0	2,020	2,020
180.971.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		1,197	0	(1,197)
180.971.389903 - Est Uncollectible Revenue		21	16	(5)
180.971.546001 - Repair/Maint-Bldg Grounds		1,584	326	(1,258)
180.971.549017 - Comm/Fees/Cost-Tax Collec		12	61	49
180 - MSBU's Fund Total		3,234	2,827	(407)
971 - Deer Field/Ne 68Th Ln Total		3,234	2,827	(407)
972 - Rock Wood/Ne 49Th St				
180 - MSBU's Fund				
180.972.325200 - Special Assessments – Charges For Public Services		214	215	1
180.972.389901 - Other Non-Operating Sources/Beginning Cash		0	1,110	1,110
180.972.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		709	0	(709)
180.972.389903 - Est Uncollectible Revenue		11	9	(2)
180.972.546001 - Repair/Maint-Bldg Grounds		906	174	(732)
180.972.549017 - Comm/Fees/Cost-Tax Collec		6	33	27
180 - MSBU's Fund Total		1,846	1,541	(305)
972 - Rock Wood/Ne 49Th St Total		1,846	1,541	(305)
973 - Cotton Wood				
180 - MSBU's Fund				
180.973.325200 - Special Assessments – Charges For Public Services		282	256	(26)
180.973.389901 - Other Non-Operating Sources/Beginning Cash		0	2,020	2,020
180.973.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		1,658	0	(1,658)
180.973.389903 - Est Uncollectible Revenue		15	10	(5)
180.973.546001 - Repair/Maint-Bldg Grounds		1,917	207	(1,710)
180.973.549017 - Comm/Fees/Cost-Tax Collec		8	39	31
180 - MSBU's Fund Total		3,880	2,532	(1,348)
973 - Cotton Wood Total		3,880	2,532	(1,348)
974 - Meadow Wood Ph 1 & 2				
180 - MSBU's Fund				
180.974.389901 - Other Non-Operating Sources/Beginning Cash		0	2,550	2,550
180.974.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...		2,651	0	(2,651)
180.974.546001 - Repair/Maint-Bldg Grounds		2,651	2,550	(101)
180 - MSBU's Fund Total		5,302	5,100	(202)
974 - Meadow Wood Ph 1 & 2 Total		5,302	5,100	(202)
990 - Reserves - (990)				

Proposed Budget By Department/Fund/Account		2026 Revised Budget	2027 Proposed Budget	Variance
001 - General Fund				
001.990.599001 - Uses - Reserve For Contingencies		5,724,100	9,150,000	3,425,900
001.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		15,760,507	13,075,964	(2,684,543)
001.990.599005 - Uses - Reserve For Capital Outlay		3,981,215	1,551,419	(2,429,796)
001 - General Fund Total		25,465,822	23,777,383	(1,688,439)
101 - Road & Bridge Fund				
101.990.599001 - Uses - Reserve For Contingencies		670,107	553,695	(116,412)
101.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		738,010	830,543	92,533
101 - Road & Bridge Fund Total		1,408,117	1,384,238	(23,879)
102 - Local Housing Assistance (SHIP) Fund				
102.990.599001 - Uses - Reserve For Contingencies		130,427	50,600	(79,827)
102.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	75,900	75,900
102 - Local Housing Assistance (SHIP) Fund Total		130,427	126,500	(3,927)
104 - State Mosquito Control Fund				
104.990.599001 - Uses - Reserve For Contingencies		0	94,760	94,760
104.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	106,500	106,500
104 - State Mosquito Control Fund Total		0	201,260	201,260
107 - Court Technology Fund				
107.990.599001 - Uses - Reserve For Contingencies		25,100	94,800	69,700
107.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	79,200	79,200
107 - Court Technology Fund Total		25,100	174,000	148,900
108 - Public Transit Fund				
108.990.599001 - Uses - Reserve For Contingencies		150,000	277,300	127,300
108.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		541,300	138,983	(402,317)
108 - Public Transit Fund Total		691,300	416,283	(275,017)
109 - E911 Communications Fund - (109)				
109.990.599001 - Uses - Reserve For Contingencies		99,700	46,000	(53,700)
109.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	42,400	42,400
109.990.599005 - Uses - Reserve For Capital Outlay		140,000	0	(140,000)
109 - E911 Communications Fund - (109) Total		239,700	88,400	(151,300)
113 - Court Facilities Fund				
113.990.599001 - Uses - Reserve For Contingencies		26,800	483,550	456,750
113.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	17,600	17,600
113.990.599005 - Uses - Reserve For Capital Outlay		373,574	0	(373,574)
113 - Court Facilities Fund Total		400,374	501,150	100,776
115 - Grants Fund				
115.990.599001 - Uses - Reserve For Contingencies		844,214	458,343	(385,871)
115.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	371,100	371,100
115 - Grants Fund Total		844,214	829,443	(14,771)
116 - Emergency Medical Services Fund				
116.990.599001 - Uses - Reserve For Contingencies		0	1,059,370	1,059,370
116.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	1,589,056	1,589,056
116 - Emergency Medical Services Fund Total		0	2,648,426	2,648,426
120 - Fire Control Fund				
120.990.599001 - Uses - Reserve For Contingencies		0	482,031	482,031
120.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	730,941	730,941
120.990.599005 - Uses - Reserve For Capital Outlay		0	0	0
120 - Fire Control Fund Total		0	1,212,972	1,212,972
122 - Article V Grant Fund				
122.990.599001 - Uses - Reserve For Contingencies		115,700	5,000	(110,700)
122.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	8,000	8,000
122 - Article V Grant Fund Total		115,700	13,000	(102,700)
123 - Tourist Development Fund				
123.990.599001 - Uses - Reserve For Contingencies		160,200	996,400	836,200
123.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		0	1,027,320	1,027,320
123 - Tourist Development Fund Total		160,200	2,023,720	1,863,520
125 - Utilities Fund				
125.990.599001 - Uses - Reserve For Contingencies		10,600	56,510	45,910
125.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward		40,000	84,766	44,766
125 - Utilities Fund Total		50,600	141,276	90,676
127 - County Communications Fund				

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
127.990.599001 - Uses - Reserve For Contingencies	37,300	12,600	(24,700)
127.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	11,600	11,600
127 - County Communications Fund Total	37,300	24,200	(13,100)
128 - TDT 4th Penny Fund (128)			
128.990.599001 - Uses - Reserve For Contingencies	0	162,200	162,200
128.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	87,900	87,900
128 - TDT 4th Penny Fund (128) Total	0	250,100	250,100
130 - Additional Court Costs Fund			
130.990.599001 - Uses - Reserve For Contingencies	7,700	8,900	1,200
130.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	13,300	13,300
130 - Additional Court Costs Fund Total	7,700	22,200	14,500
134 - Building Inspections & Safety Fund			
134.990.599001 - Uses - Reserve For Contingencies	176,000	158,354	(17,646)
134.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,399,146	237,530	(1,161,616)
134.990.599005 - Uses - Reserve For Capital Outlay	75,020	0	(75,020)
134 - Building Inspections & Safety Fund Total	1,650,166	395,884	(1,254,282)
140 - Impact Fees - EMS Fund			
140.990.599001 - Uses - Reserve For Contingencies	26,900	13,900	(13,000)
140.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	20,900	20,900
140 - Impact Fees - EMS Fund Total	26,900	34,800	7,900
141 - Impact Fees - Parks Fund			
141.990.599001 - Uses - Reserve For Contingencies	9,330	13,200	3,870
141.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	19,700	19,700
141 - Impact Fees - Parks Fund Total	9,330	32,900	23,570
150 - Impact Fees - Road District I Fund			
150.990.599001 - Uses - Reserve For Contingencies	138,300	17,000	(121,300)
150.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	25,400	25,400
150 - Impact Fees - Road District I Fund Total	138,300	42,400	(95,900)
151 - Impact Fees - Road District II Fund			
151.990.599001 - Uses - Reserve For Contingencies	237,700	178,000	(59,700)
151.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	267,000	267,000
151 - Impact Fees - Road District II Fund Total	237,700	445,000	207,300
152 - Impact Fees - Road District III Fund			
152.990.599001 - Uses - Reserve For Contingencies	214,500	51,500	(163,000)
152.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	77,300	77,300
152 - Impact Fees - Road District III Fund Total	214,500	128,800	(85,700)
153 - Impact Fees - Road District IV Fund			
153.990.599001 - Uses - Reserve For Contingencies	549,400	57,600	(491,800)
153.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	86,400	86,400
153 - Impact Fees - Road District IV Fund Total	549,400	144,000	(405,400)
160 - Restore Act Fund			
160.990.599001 - Uses - Reserve For Contingencies	1,140,000	0	(1,140,000)
160 - Restore Act Fund Total	1,140,000	0	(1,140,000)
161 - Opioid Litigation Settlements Fund			
161.990.599001 - Uses - Reserve For Contingencies	0	224,600	224,600
161.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	29,800	29,800
161 - Opioid Litigation Settlements Fund Total	0	254,400	254,400
170 - Sheriff Federal Forfeiture Fund			
170.990.599001 - Uses - Reserve For Contingencies	7,300	6,800	(500)
170.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	6,200	6,200
170 - Sheriff Federal Forfeiture Fund Total	7,300	13,000	5,700
171 - Law Enforce Trust - Special Law Fund			
171.990.599001 - Uses - Reserve For Contingencies	100	3,200	3,100
171.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	2,600	2,600
171 - Law Enforce Trust - Special Law Fund Total	100	5,800	5,700
172 - Law Enforce Trust - Investigations Fund			
172.990.599001 - Uses - Reserve For Contingencies	9,500	12,100	2,600
172.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	4,600	4,600
172 - Law Enforce Trust - Investigations Fund Total	9,500	16,700	7,200
173 - Law Enforce Trust - Crime Prevention Fund			
173.990.599001 - Uses - Reserve For Contingencies	16,500	20,400	3,900

Tentative Budget - 9.8.26

Proposed Budget By Department/Fund/Account			
	2026 Revised Budget	2027 Proposed Budget	Variance
173.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	13,400	13,400
173 - Law Enforce Trust - Crime Prevention Fund Total	16,500	33,800	17,300
174 - Law Enforce Trust - Local Law Fund			
174.990.599001 - Uses - Reserve For Contingencies	7,200	14,900	7,700
174.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	5,600	5,600
174 - Law Enforce Trust - Local Law Fund Total	7,200	20,500	13,300
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)			
194.990.599001 - Uses - Reserve For Contingencies	2,880	0	(2,880)
194.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	4,000	4,000
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF) Total	2,880	4,000	1,120
301 - Capital Projects & Equipment Replacement Fund			
301.990.599001 - Uses - Reserve For Contingencies	1,293,840	2,399,079	1,105,239
301.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	2,291,760	3,598,619	1,306,859
301.990.599005 - Uses - Reserve For Capital Outlay	3,212,900	457,302	(2,755,598)
301.990.599009 - Uses - Unavailable/Nonspendable	1,500,000	0	(1,500,000)
301 - Capital Projects & Equipment Replacement Fund Total	8,298,500	6,455,000	(1,843,500)
363 - Road Improvement & Restoration Fund			
363.990.599001 - Uses - Reserve For Contingencies	939,230	1,241,950	302,720
363.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	1,408,850	1,862,925	454,075
363.990.599005 - Uses - Reserve For Capital Outlay	6,959,319	156,800	(6,802,519)
363 - Road Improvement & Restoration Fund Total	9,307,399	3,261,675	(6,045,724)
402 - Landfill Operations Fund - (402)			
402.990.599001 - Uses - Reserve For Contingencies	26,215	460,852	434,637
402.990.599002 - Reserve Restricted For Landfill Closure	1,476,821	1,750,000	273,179
402.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	620,790	691,278	70,488
402.990.599005 - Uses - Reserve For Capital Outlay	0	0	0
402 - Landfill Operations Fund - (402) Total	2,123,826	2,902,130	778,304
990 - Reserves - (990) Total	53,316,055	48,025,340	(5,290,715)
975 - Emerald Forest			
180 - MSBU's Fund			
180.975.325200 - Special Assessments – Charges For Public Services	0	4,465	4,465
180.975.389901 - Other Non-Operating Sources/Beginning Cash	0	0	0
180.975.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	0	0	0
180.975.389903 - Est Uncollectible Revenue	0	192	192
180.975.546001 - Repair/Maint-Bldg Grounds	0	3,841	3,841
180.975.549017 - Comm/Fees/Cost-Tax Collec	0	432	432
180 - MSBU's Fund Total	0	8,930	8,930
975 - Emerald Forest Total	0	8,930	8,930
976 - Quail & Delma In Countryside Estates			
180 - MSBU's Fund			
180.976.325200 - Special Assessments – Charges For Public Services	0	785	785
180.976.389901 - Other Non-Operating Sources/Beginning Cash	0	0	0
180.976.389902 - SOURCE - BEGINNING CASH RESERVE - RESTRI...	0	0	0
180.976.389903 - Est Uncollectible Revenue	0	34	34
180.976.546001 - Repair/Maint-Bldg Grounds	0	676	676
180.976.549017 - Comm/Fees/Cost-Tax Collec	0	76	76
180 - MSBU's Fund Total	0	1,571	1,571
976 - Quail & Delma In Countryside Estates Total	0	1,571	1,571
990 - Msbu Reserves			
180 - MSBU's Fund			
180.990.599001 - Uses - Reserve For Contingencies	0	28,293	28,293
180.990.599004 - Uses - Reserve For Ending Cash To Be Carried Forward	0	42,440	42,440
180.990.599005 - Uses - Reserve For Capital Outlay	0	439,959	439,959
180 - MSBU's Fund Total	0	510,692	510,692
990 - Msbu Reserves Total	0	510,692	510,692

Summary of Changes from Proposed Budget

The following changes were made to the Proposed Budget in preparation of the Tentative Budget:

1. Reduction of Ad Valorem Rate from 8.7500 (\$31,146,940 at 95% projected revenue) to 8.5000 (\$30,260,594 at 95% projected revenue), reducing total revenue by \$886,346.
2. Reduction of Sheriff's Budget from \$28,127,559 to \$26,907,559, resulting in a reduction of \$1,220,000.
3. Increase of Reserve for Ending Cash to be Carried Forward in the General Fund from \$12,742,310 to \$13,075,964, an increase of \$333,654.

Summary Table

Item	Proposed Budget	Tentative Budget	Change
Ad Valorem Tax Revenue (Millage 8.7500 → 8.5000, at 95%)	\$31,146,940	\$30,260,594	-\$886,346
Sheriff's Office Budget	\$28,127,559	\$26,907,559	-\$1,220,000
Reserve for Ending Cash to be Carried Forward (General Fund)	\$12,742,310	\$13,075,964	+\$333,654
Net Change — Revenue			-\$886,346
Net Change — Expenditures			+\$665,073