



# 2026 Proposed Budget

Levy County, FL

# Proposed Budget Request

Revenues	Governmental Funds			Proprietary Funds	Total Revenues
	General Fund	Special Revenue Funds	Capital Funds	Enterprise Funds	
Taxes	\$ 32,823,470	\$ 1,750,000	\$ -	\$ -	\$ 34,573,470
Permits, Fees, & Special Assessments	\$ -	\$ 8,853,394	\$ -	\$ 2,553,000	\$ 11,406,394
Charges For Services	\$ 2,965,300	\$ 4,250,200	\$ -	\$ 1,540,000	\$ 8,755,500
Intergovernmental Revenue	\$ 12,660,000	\$ 7,834,810	\$ 20,840,667	\$ 93,750	\$ 41,429,227
Judgements, Fines, & Forfeits	\$ 5,800	\$ 56,600	\$ -	\$ -	\$ 62,400
Miscellaneous Revenues	\$ 920,600	\$ 2,369,080	\$ 727,000	\$ 227,900	\$ 4,244,580
Other Sources	\$ 31,566,600	\$ 34,971,351	\$ 31,510,600	\$ 3,494,200	\$ 101,542,751
<b>Total Revenues</b>	<b>\$ 80,941,770</b>	<b>\$ 60,085,435</b>	<b>\$ 53,078,267</b>	<b>\$ 7,908,850</b>	<b>\$ 202,014,322</b>
Expenditures	Governmental Funds			Proprietary Funds	Total Expenditures
	General Fund	Special Revenue Funds	Capital Funds	Enterprise Funds	
General Government	\$ 32,266,618	\$ 12,214,968	\$ 34,462,899	\$ 2,719,526	\$ 81,664,011
Public Safety	\$ 26,473,260	\$ 24,611,926	\$ 250,000	\$ -	\$ 51,335,186
Culture & Recreation	\$ 1,210,120	\$ 394,396	\$ -	\$ -	\$ 1,604,516
Transportation	\$ -	\$ 14,675,636	\$ 11,815,368	\$ -	\$ 26,491,004
Economic Environment	\$ 429,100	\$ 5,131,873	\$ 150,000	\$ -	\$ 5,710,973
Physical Environment	\$ 1,052,030	\$ 535,550	\$ 5,400,000	\$ 5,189,324	\$ 12,176,904
Human Services	\$ 1,914,050	\$ 381,460	\$ -	\$ -	\$ 2,295,510
General Administration (Court-Related)	\$ 11,400	\$ 53,000	\$ -	\$ -	\$ 64,400
General Court Related Operations	\$ 64,350	\$ 1,689,126	\$ 1,000,000	\$ -	\$ 2,753,476
Circuit Court - Civil (Continued)	\$ -	\$ 124,300	\$ -	\$ -	\$ 124,300
Circuit Court - Juvenile (Continued)	\$ -	\$ 32,700	\$ -	\$ -	\$ 32,700
Other Uses	\$ 17,520,842	\$ 240,500	\$ -	\$ -	\$ 17,761,342
<b>Total Expenditures</b>	<b>\$ 80,941,770</b>	<b>\$ 60,085,435</b>	<b>\$ 53,078,267</b>	<b>\$ 7,908,850</b>	<b>\$ 202,014,322</b>

## Compared to Current Year Revised Budget

Fund Type	2025 Revised Budget	2026 Proposed Budget	Change
General Fund	\$ 67,114,516	\$ 80,941,770	\$ 13,827,254
Special Revenue Funds	\$ 50,676,839	\$ 60,085,435	\$ 9,408,596
Capital Funds	\$ 62,828,210	\$ 53,078,267	\$ (9,749,943)
Enterprise Funds	\$ 11,267,215	\$ 7,908,850	\$ (3,358,365)
<b>Grand Total</b>	<b>\$ 191,886,780</b>	<b>\$ 202,014,322</b>	<b>\$10,127,542</b>

## Compared to Current Year Revised Budget (Excludes Reserves)

Fund Type		2025 Revised Budget	2026 Proposed Budget	Change
General Fund		\$ 52,114,516	\$ 59,146,963	\$ 7,032,447
Special Revenue Funds		\$ 42,016,655	\$ 43,186,636	\$ 1,169,981
Capital Funds		\$ 34,476,832	\$ 30,838,368	\$ (3,638,464)
Enterprise Funds		\$ 4,779,630	\$ 5,189,324	\$ 409,694
<b>Grand Total</b>		<b>\$ 133,387,633</b>	<b>\$ 138,361,291</b>	<b>\$ 4,973,658</b>

# Summary of Increases

Increases to 2026	
Sheriff	\$ 3,775,160
Clerk - Scanning historical documents	\$ 250,919
Property Appraiser	\$ 90,824
Supervisor of Elections	\$ 28,000
3% Cost of Living Increase	\$ 257,512
Employee Health Insurance - 85% -> 100%	\$ 450,900
Additional Battalions (Fire & EMS)	
- Operating	\$ 113,600
- Salaries & Wages	\$ 2,500,300
Municipal Fire	\$ 330,010
FDOTLAP Grant	\$ 1,342,375
<b>Total</b>	<b>\$ 9,139,600</b>

# General Fund Transfers

General Fund Transfers	2025 Revised Budget	2026 Proposed Budget	Change	Reason for change
<b>Interfund Transfers</b>				
Capital Projects Fund	\$ 5,755,986	\$ -	\$ (5,755,986)	Utilizing the Fund's cash balance and grant revenues for projects in 2026
County Fire Fund	\$ 234,752	\$ 2,901,732	\$ 2,666,980	Additional battalions, employee health, and stabilize reserve levels per budget policy
EMS Fund	\$ 1,200,000	\$ 6,461,610	\$ 5,261,610	Additional battalions, employee health, and stabilize reserve levels per budget policy
Grants Fund	\$ -	\$ 2,600,000	\$ 2,600,000	County's grant match for the new EOC
Road Fund	\$ 1,200,000	\$ 2,492,900	\$ 1,292,900	Change in health rates, stabilize reserves per budget policy
Road Improvement Fund	\$ 1,707,775	\$ -	\$ (1,707,775)	Utilizing the Fund's cash balance and grant revenues for projects in 2026
Utilities Fund	\$ 100,000	\$ 171,500	\$ 71,500	Estimated subsidy based on trending revenues and costs
<b>Total Interfund Transfers</b>	<b>\$ 10,198,513</b>	<b>\$ 14,627,742</b>	<b>\$ 4,429,229</b>	
<b>Constitutional Transfers</b>				
Clerk of the Circuit Court	\$ 1,181,013	\$ 1,431,932	\$ 250,919	Scanning of historical documents and COLA
Property Appraiser	\$ 1,370,235	\$ 1,461,059	\$ 90,824	COLA and trending costs
Sheriff	\$ 21,377,918	\$ 25,153,078	\$ 3,775,160	New positions, starting salary, retirement, insurance, IT, Vehicles, Supplies
Supervisor of Elections	\$ 962,000	\$ 990,000	\$ 28,000	COLA and trending costs
Tax Collector	\$ 888,700	\$ 913,760	\$ 25,060	Based on Ad Valorem estimates
<b>Total Constitutional Officers</b>	<b>\$ 25,779,866</b>	<b>\$ 29,949,829</b>	<b>\$ 4,169,963</b>	
<b>Total Impact to the General Fund</b>	<b>\$ 35,978,379</b>	<b>\$ 44,577,571</b>	<b>\$ 8,599,192</b>	

# Reserves

Per Budget Policy: It will be the County's goal to build and maintain Contingency Reserves of no less than 8% of total appropriations by major fund, as well as Cash Carry Forward Reserves of no less than 12% of total appropriations by major fund.

## 2026 Proposed Budgeted Reserves for Cash & Contingencies (with percent of total appropriations)

Fund Type	Reserve For Contingencies		Reserve For Cash		Total Reserves for Cash & Contingencies	
General Fund	\$ 6,034,300	10%	\$ 15,760,507	27%	\$ 21,794,807	37%
Special Revenue Funds	\$ 7,928,258	18%	\$ 5,866,800	14%	\$ 13,795,058	32%
Capital Funds	\$ 2,467,070	8%	\$ 3,700,610	12%	\$ 6,167,680	20%
Enterprise Funds	\$ 621,915	12%	\$ 620,790	12%	\$ 1,242,705	24%
<b>Grand Total</b>	<b>\$17,051,543</b>	<b>12%</b>	<b>\$25,948,707</b>	<b>19%</b>	<b>\$43,000,250</b>	<b>31%</b>

## 2026 Proposed Ad Valorem

**Adopted Millage Rate For FY2025 (Current Rate): 8.2500**

**2025 Budgeted Ad Valorem Revenue: \$26,002,511**

**Certified Taxable Value: \$3,409,727,122**

Description	Rate	Total Taxes Levied	Estimated Ad Valorem Collections @95%	Increase (Decrease) from FY 2025 Budgeted Collections	Increase (Decrease) from Roll Back Rate
Roll Back Rate per DR420-MM-P	7.8681	\$ 26,828,074	\$ 25,483,269	\$ (519,242)	\$ -
<b>Current Rate</b>	<b>8.2500</b>	<b>\$ 28,130,249</b>	<b>\$ 26,720,170</b>	<b>\$ 717,659</b>	<b>\$ 1,236,901</b>
Current Rate + 0.2500 mills	8.5000	\$ 28,982,681	\$ 27,529,872	\$ 1,527,361	\$ 2,046,603
Current Rate + 0.5000 mills	8.7500	\$ 29,835,112	\$ 28,339,575	\$ 2,337,064	\$ 2,856,305
Prior Year Rate	9.0000	\$ 30,687,544	\$ 29,149,277	\$ 3,146,766	\$ 3,666,007
Maximum Millage Rate	10.0000	\$ 34,097,271	\$ 32,388,085	\$ 6,385,574	\$ 6,904,816



# Special Assessments

Fire – Resolution No. 2025-34

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$374.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.71
Industrial/Warehouse	\$0.09
Institutional	\$0.29
<b>Land Property Use Categories</b>	<b>Rate Per Parcel/Acre</b>
Land <160	\$41.00
Land >160	\$0.15

# Special Assessments (cont.)

EMS – Resolution No. 2025-35

<b>Residential Property Use Category</b>	<b>Rate Per Dwelling Unit</b>
Residential	\$339.00
<b>Non-Residential Property Use Categories</b>	<b>Rate Per Square Foot</b>
Commercial	\$0.22
Institutional	\$0.37
Industrial/Warehouse	\$0.02



# Special Assessments (cont.)

Solid Waste – Resolution No. 2025-36

- A rate of assessment equal to **\$162.00** for each Dwelling Unit for Solid Waste and Recovered Materials disposal services, facilities, and programs.

# Special Assessments (cont.)

Roadway Maintenance MSBU per RESOLUTION NO. 2025-37

Subdivision	# Units	Assessment	Subdivision	# Units	Assessment
Heatherwood	3	\$ 204	Sumner Place	24	\$ 137
Jordan Estates	13	\$ 119	Arrowood	7	\$ 28
Cannon Homesites	6	\$ 203	Cedar Pines Unit 3	16	\$ 93
Starting Point	59	\$ 243	Green Hills	32	\$ 124
Williston Highlands #5	N/A	\$ -	King Ranch of FL 1st Addn	16	\$ 151
Raleigh Oaks/Mathews Road	14	\$ 286	Triple Crown Farms/2&3	186	\$ 135
Fawnwood Estates	24	\$ 46	Pine Meadows	30	\$ 207
Doe Run/Magnolia St	30	\$ 76	Long Pond Oaks/Bryan-Drummond	11	\$ 239
Sunshine Est #1	N/A	\$ -	Chiefland Woods Unit 2 PH	15	\$ 24
N Star Ranchette/Thrasher Star	21	\$ 103	Langley Estates	N/A	\$ -
Spanish Trace	101	\$ 60	North Chiefland Est	N/A	\$ -
Spanish Trace #1 Addition	35	\$ 123	Long Pond Paradise	23	\$ 45
Long Pond Landing	92	\$ 110	Farm at Williston #2	21	\$ 176
Whispering Oaks #2	48	\$ 174	Raleigh Oaks/Lynn Road	14	\$ 153
Cedar Pines Unit 2	15	\$ 74	Pinederosa/Pine Road	12	\$ 33
Country Wak Est #2	16	\$ 53	Rolling Pines 2/Donna Ln	22	\$ 143
Shady Acres/Salls Lane	14	\$ 129	King Ranch of FL Ranchett	14	\$ 115
Kings Hill	N/A	\$ -	Tishomingo Plantation/NW 72 TR	47	\$ 5
Deere River Estates	44	\$ 18	Timber Ridge	20	\$ 54
Meadowland Est #2/Meadowland Dr	8	\$ 64	Buck Bay PH 1	39	\$ 32
Wacasassa River Acres/Wild Hog	13	\$ 70	Oak Meadows Ph 1 & 2	65	\$ 18
Sunshine Est 3rd Addn	N/A	\$ -	Deer Field/NE 68th Ln	8	\$ 53
Meadowview Estate #1 Addn	7	\$ 112	Rock Wood/NE 49th St	16	\$ 14
Quail Run Unit 2/Quail Ave	30	\$ 4	Cotton Wood	9	\$ 30
Ridge View	8	\$ 101	Meadow Wood PH 1 & 2	N/A	\$ -

# 1<sup>st</sup> Public Hearing

## DAYS 65-80

**Sept. 3 – 18**

Within 65 to 80 days of certification of value, the taxing authority holds a public hearing on the tentative budget and proposed millage rate (final hearing for school districts). The TRIM notice, which the property appraiser mails, publicizes this hearing. At this hearing, the taxing authority:

- Amends the tentative budget
- Re-calculates the proposed millage rate
- Publicly announces the percentage, if any, by which the re-calculated proposed millage exceeds the rolled-back rate
- Adopts a tentative millage and budget

If the tentatively adopted millage rate is greater than the proposed rate used for the TRIM notice, each taxpayer in the jurisdiction must receive notification of the increase by first class mail at the taxing authority's expense (s. 200.065(2)(d), F.S.).



## 2<sup>nd</sup> Public Hearing

### DAY 95

Sept. 18 – Oct. 3

(Could be as early as September 4 depending on the tentative hearing date)

Within 15 days after the tentative budget hearing, the taxing authority advertises its intent to adopt a final millage and budget.

The taxing authority must advertise a

**Notice of Proposed Tax Increase** if the tentatively adopted millage rate is greater than the rolled-back rate. The advertisement must be a quarter page and headed, "Notice of Proposed Tax Increase" (s. 200.065(3)(a), F.S.)

or

a **Notice of Budget Hearing** if the tentatively adopted millage rate is equal to or less than the rolled-back rate. This advertisement does not have a size requirement and will be headed, "Notice of Budget Hearing" (s. 200.065(3)(b), F.S.)

and

a **Budget Summary** advertisement, which must be adjacent to the advertisement for the final hearing and meet the requirements of s. 129.03(3)(b), F.S. (s. 200.065(3)(l), F.S.)