



LEVY COUNTY
FLORIDA

FY 2027 BUDGET WORKSHOP #2
2-Jun-26

- I. FY 2027 5-Year CIP Plan**
- II. FY 2027 Position & FTE Counts**
- III. FY 2027 Critical Dates - Rate Study**
- IV. FY 2027 Budget Calendar**

5-Year Capital Improvement Plan 2027

	2027	2028	2029	2030	2031	2032
001 - General Fund						
Code Enforcement - (124)						
Equipment \$1K<\$5K. Daily Operations	1,700	-	-	-	-	-
Human Resources - (108)						
Human Resources Department- Copy Machine	12,000	-	-	-	-	-
Information Technology - (110)						
Equipment \$1K<\$5K	1,000	-	-	-	-	-
001 - General Fund Total	14,700	-	-	-	-	-
101 - Road & Bridge Fund						
Road / Bridge - (310)						
Misc. Operational Equipment & Monitoring Wells @ Pit	90,000	-	-	-	-	-
OpenGov FY27 27,465.00 (+ Permit Fee Program)	30,000	-	-	-	-	-
101 - Road & Bridge Fund Total	120,000	-	-	-	-	-
107 - Court Technology Fund						
Public Defender - Information Systems						
Total	175,000	-	-	-	-	-
107 - Court Technology Fund Total	175,000	-	-	-	-	-
108 - Public Transit Fund						
Transit - (150)						
Building Façade	150,000	-	-	-	-	-
New Vehicle - Grant Funded	340,000	170,000	180,000	180,000	180,000	-
Paving Project Grant Funded	165,178	-	-	-	-	-
Shop Bay Expansion Grant Funded	1,329,703	-	-	-	-	-
Shop Equipment Grant Funded	251,052	-	-	-	-	-
108 - Public Transit Fund Total	2,235,933	170,000	180,000	180,000	180,000	-
115 - Grants Fund						
County EMS - (240)						
Generator procurement and installation for Station 7	63,500	-	-	-	-	-
County Fire - (246)						
Public Safety (Govt Complex) Renovations - Grant Funded	294,500	-	-	-	-	-
Library - (462)						
Book Orders	17,000	-	-	-	-	-
Parks & Recreation - (410)						
Number 4 Boat Ramp and Parking Lot	500,000	-	-	-	-	-
Number 4 Fishing Pier	1,107,015	-	-	-	-	-
Shoreline Restoration at the Cedar Key Airport	380,000	-	-	-	-	-
Road / Bridge - (310)						
Emergency Generator at the Cedar Key Airport	50,000	-	-	-	-	-
University Water Oaks System - (702)						
University Oaks Phase V	400,000	-	-	-	-	-
115 - Grants Fund Total	2,812,015	-	-	-	-	-
116 - Emergency Medical Services Fund						
County EMS - (240)						
Generator R5	-	47,300	-	-	-	-
LUCAS 3 Chest Compression System - Otter Creek	-	29,000	-	-	-	-
Stair Chair	5,500	5,500	5,900	6,100	-	-
Stair chair - Otter Creek	-	5,700	-	-	-	-
Stretcher - Otter Creek	-	45,000	-	-	-	-
Ultrasound - Otter Creek	-	5,000	-	-	-	-
Vent - Otter Creek	-	25,000	-	-	-	-
116 - Emergency Medical Services Fund Total	5,500	162,500	5,900	6,100	-	-
120 - Fire Control Fund						
County Fire - (246)						
Air Pack	8,500	-	-	-	-	-
Extrication Tools	28,000	-	-	-	-	-
Extrication tools - Otter Creek	-	30,000	-	-	-	-
Gear Dryer	13,000	-	-	-	-	-
Pony Pump	16,500	-	-	-	-	-
120 - Fire Control Fund Total	66,000	30,000	-	-	-	-
122 - Article V Grant Fund						
Courthouse Facilities - (233)						
Buildings	100,000	-	-	-	-	-

5-Year Capital Improvement Plan 2027

	2027	2028	2029	2030	2031	2032
122 - Article V Grant Fund Total	100,000	-	-	-	-	-
125 - Utilities Fund						
Manatee Water System - (701)						
New Generator - Manatee Water	75,000	-	-	-	-	-
New Well - Manatee Water	300,000	-	-	-	-	-
Water Line Improvements - Manatee Water	-	80,000	-	-	-	-
University Water Oaks System - (702)						
University Oaks Water - Pump upgrades for Fire Protection	300,000	-	-	-	-	-
University Oaks Water - Water line extensions and hook ups	-	300,000	-	-	-	-
125 - Utilities Fund Total	675,000	380,000	-	-	-	-
130 - Additional Court Costs Fund						
Court Innovations - Alternative Dispute Resolution						
Equipment	9,000	-	-	-	-	-
130 - Additional Court Costs Fund Total	9,000	-	-	-	-	-
134 - Building Inspections & Safety Fund						
Building Services - (125)						
Awnings & Gutters	90,000	-	-	-	-	-
Printer	10,000	-	-	-	-	-
Scanners and monitors	5,000	-	-	-	-	-
134 - Building Inspections & Safety Fund Total	105,000	-	-	-	-	-
172 - Law Enforce Trust - Investigations Fund						
Investigative Cost Recovery - (151)						
Equipment	38,500	-	-	-	-	-
172 - Law Enforce Trust - Investigations Fund Total	38,500	-	-	-	-	-
301 - Capital Projects & Equipment Replacement Fund						
County EMS - (240)						
6507 Power Pro 2Stretcher	85,000	90,000	95,000	100,000	-	-
Ambulance - Otter Creek	-	400,000	-	-	-	-
Fleet Barn	125,000	-	-	-	-	-
Generator R10	50,000	-	-	-	-	-
Generator ST 11	25,000	-	-	-	-	-
Heart monitor - Otter Creek	-	70,000	-	-	-	-
Heart monitors	272,000	145,000	-	-	-	-
LUCAS 3 Chest Compression System	81,000	58,000	62,000	68,000	-	-
Maintenance Truck	35,000	-	-	-	-	-
New Ambulances	800,000	800,000	-	-	-	-
Remount ambulance	300,000	300,000	625,000	650,000	-	-
Station (dual)	1,250,000	-	-	-	-	-
Station 11 Replacement	-	-	1,400,000	-	-	-
Station 5 (replacement) - Otter Creek	-	2,500,000	-	-	-	-
New DPS Facility	350,000	-	-	-	-	-
County Fire - (246)						
Fire Engine	800,000	-	-	-	-	-
Fire Engine - Otter Creek	-	900,000	-	-	-	-
Fleet Barn	125,000	-	-	-	-	-
Generator S4	-	47,300	-	-	-	-
Generator ST 11	25,000	-	-	-	-	-
Maintenance Truck	35,000	-	-	-	-	-
Squad - Otter Creek	-	350,000	-	-	-	-
Station (dual)	1,250,000	-	-	-	-	-
Station 11 Replacement	-	-	1,400,000	-	-	-
Tanker	400,000	-	-	-	-	-
Tanker - Otter Creek	-	500,000	-	-	-	-
New DPS Facility	350,000	-	-	-	-	-
County Manager - (105)						
AG Center Roof	55,000	-	-	-	-	-
P-500 - Roof Replacement Program	30,000	40,000	-	-	-	-
P-500 - BOCC BATHROOMS REPAIR & REMODEL	100,000	-	-	-	-	-
P-500 - Air Conditioner Replacement Program	200,000	200,000	100,000	100,000	100,000	-
P-500 - Parking Lot	1,000,000	-	-	-	-	-
Courthouse Facilities - (233)						
Courtroom A Air Conditioner	80,000	-	-	-	-	-

5-Year Capital Improvement Plan 2027

	2027	2028	2029	2030	2031	2032
SINKHOLE MITIGATION @ COURTHOUSE	150,000	-	-	-	-	-
NEW CARPET IN COURT HOUSE FACILITIES	70,000	-	-	-	-	-
Courthouse Renovations Project	450,000	-	-	-	-	-
Emergency Management - (131)						
Conference Room C - Technology Upgrade	100,000	-	-	-	-	-
New EOC - Grant and County Funded	11,373,000	5,000,000	-	-	-	-
Facilities						
DPS FACILITY REPAIR HURRICANE DAMAGE	150,000	-	-	-	-	-
Fleet - (311)						
Mill and Resurface County Barn parking lot around shop	-	-	100,000	-	-	-
Maintenance - (122)						
Mini-Track with mulching heads/enclosed cab	150,000	-	-	-	-	-
New Truck with Utility Body for Maint Dept. 4d 3/4 ton	-	80,000	-	-	-	-
Pole Barn for Equipment storage	-	50,000	-	-	-	-
Mosquito Control - (132)						
New Spray Truck	60,000	60,000	60,000	60,000	60,000	-
Parks & Recreation - (410)						
Beck Park Renovations	-	200,000	-	-	-	-
Blue Springs Renovations	-	350,000	-	-	-	-
Fowler's Bluff Boat Ramp	500,000	-	-	-	-	-
Mowing Tractor (Devil's Hammock)	75,000	-	-	-	-	-
Renovation/repairs for Big Dock	-	5,000,000	-	-	-	-
Shell Mound Office & Bathhouse	350,000	-	-	-	-	-
Waccasassa Boat Ramp	650,000	-	-	-	-	-
New Vehicle for Parks Dept.	-	80,000	-	-	-	-
Planning & Zoning - (126)						
Repair/Maintenance & Building Improvements	90,000	-	-	-	-	-
Road / Bridge - (310)						
MOT Safety Equipment	40,000	-	-	-	-	-
Vegetation & Litter Management	126,000	150,000	175,000	189,000	-	198,000
Vegetation Trimming Management	-	208,000	-	-	-	-
Emergency Services	20,000	-	-	-	-	-
Water Truck	250,000	-	-	-	-	-
Mining Equipment	-	-	-	350,000	-	-
Construction Equipment	185,000	-	-	120,000	-	-
Vegetation Management	-	210,000	318,000	-	250,000	18,000
Hauling/Dump Trucks	-	120,000	120,000	120,000	120,000	-
Work trucks	150,000	-	160,000	-	170,000	-
301 - Capital Projects & Equipment Replacement Fund Total	22,762,000	17,908,300	4,615,000	1,757,000	700,000	216,000
363 - Road Improvement & Restoration Fund						
Road / Bridge - (310)						
LAP C32 SIDEWALK CONSTRUCTION	4,053,640	-	-	-	-	-
SCOP CR330	2,500,000	-	-	-	-	-
SCOP CR346	1,342,375	-	-	-	-	-
CR 241 - From SR27 To County Line	1,500,000	-	-	-	-	-
CR337 - From CR336 To SR121	2,400,000	-	-	-	-	-
CR347 - From SR24 To Lower Suwannee River Preserve	-	-	5,736,849	-	-	-
433114-4 GTL APT	-	750,000	-	-	-	-
444410-2-GTL APT	700,000	-	-	-	-	-
SE 117th TER - From C326 To SE 37th LN	-	-	300,000	-	-	-
Resurfacing Program	449,000	484,000	509,000	457,000	446,000	-
433114-5 GTL APT	-	-	750,000	1,250,000	-	-
NE 150th AVE - From C316 To NE 5th ST	-	-	200,000	-	-	-
CR40 - From US19 To Sapp Street	1,342,375	-	-	-	-	-
NE 119th TER - From Lcr 102 To NE 69th LN	-	-	-	380,000	-	-
NW 66th AVE - From LCR 218 To CR346	-	350,000	-	-	-	-
444410-2 GTL APT	175,000	-	-	-	-	-
363 - Road Improvement & Restoration Fund Total	14,462,390	1,584,000	7,495,849	2,087,000	446,000	-
402 - Landfill Operations Fund - (402)						
Landfill - (325)						
4 x 4, 1/2 ton truck	55,000	-	-	-	60,000	-
48' live bottom trailers	216,000	-	115,000	-	-	120,000
Backhoe	-	-	160,000	-	-	-

5-Year Capital Improvement Plan 2027

	2027	2028	2029	2030	2031	2032
Class III Trench	5,000,000	-	-	-	-	-
D6 Dozer	-	-	-	500,000	-	-
Garbage Compactor	-	1,000,000	-	-	-	-
Hazardous Waste Building	-	-	-	-	-	-
Knuckle boom	440,000	-	-	-	-	-
Semi	170,000	170,000	170,000	170,000	190,000	-
Skid steer	-	-	-	-	50,000	-
Roll off truck	-	-	-	-	-	320,000
402 - Landfill Operations Fund - (402) Total	5,881,000	1,170,000	445,000	670,000	300,000	440,000
151 - Impact Fees - Road District II Fund						
Impact Fees - Roads District 2 - (626)						
CR 241 - From SR27 To County Line	2,225,000	-	-	-	-	-
151 - Impact Fees - Road District II Fund Total	2,225,000	-	-	-	-	-
Fleet						
Fleet - (311)						
4 Post HYD Lift	-	45,000	-	-	-	-
Replace FLT1 Fleet 4WD Truck	-	65,000	-	-	-	-
Replace FLT4 Mechanic Truck	78,000	-	-	-	-	-
Replace FLT7 Mechanic Truck	-	-	75,000	-	-	-
Replace FLT9 Welding /Mechanic Truck	95,000	-	-	-	-	-
Tire Machine	17,000	-	-	-	-	-
Replace Admin Vehicle FLT 2	-	-	-	45,000	-	-
4 Post Hyd Vehicle Lift	45,000	-	-	-	-	-
Fleet Total	235,000	110,000	75,000	45,000	-	-
Grand Total	51,922,038	21,514,800	12,816,749	4,745,100	1,626,000	656,000

FTE Comparisson 2027

Row Labels	2026	2027	CHANGE
001 - General Fund - (001)	69.4	61.5	
Budget Office	1.0	1.0	-
Code Enforcement	4.0	4.0	-
County Attorney	2.0	2.0	-
County Commissioner	5.0	5.0	-
County Communications	2.0	2.0	-
County Engineer		1.0	1.0
County Manager	4.0	4.0	-
Economic Development		1.0	1.0
Emergency Management	3.0	3.0	-
Facilities		1.0	1.0
Grants Management	1.0	1.0	-
Human Resources	3.0	3.0	-
Library	7.2	6.6	(0.5)
Maintenance	11.5	12.5	1.0
Mosquito Control	4.5	4.3	(0.3)
Parks & Recreation	7.1	5.9	(1.3)
Planning & Zoning	4.0	3.2	(0.8)
Veterans Services	2.0	1.0	(1.0)
Animal Control	7.1		(7.1)
Soil Conservation	1.0		(1.0)
101 - Road & Bridge Fund - (101)	64.1	55.0	
Fleet	10.1		(10.1)
Road / Bridge	54.0	55.0	1.0
108 - Public Transit Fund - (108)	11.0	12.0	
Transit	11.0	12.0	1.0
116 - Emergency Medical Services Fund - (116)	69.6	76.6	
County EMS	69.6	76.6	7.1
120 - Fire Control Fund - (120)	10.9	22.3	
County Fire	10.9	22.3	11.3
123 - Tourist Development Fund - (123)	3.0	1.0	
Economic Development	1.3		(1.3)
Tourism Development	1.7	1.0	(0.7)
125 - Utilities Fund - (125)	1.5	2.0	
Manatee Water System	0.8	1.0	0.3
University Water Oaks System	0.8	1.0	0.3
134 - Building Inspections & Safety Fund - (134)	10.8	9.2	
Building Services	10.8	9.2	(1.6)
402 - Landfill Operations Fund - (402) - (402)	24.0	24.0	
Landfill	22.0	21.0	(1.0)
Recycling	2.0	3.0	1.0
501 - Fleet - (501)		11.1	
Fleet		11.1	11.1
Grand Total	264.34	274.73	10.39

Position Comparisson 2027

Row Labels	2026	2027	CHANGE
Budget Office	1	1	-
Building Services	12	11	(1)
Code Enforcement	4	4	-
County Attorney	2	1	(1)
County Commissioner	5	5	-
County Communications	2	2	-
County EMS	76	77	1
County Engineer		1	1
County Fire	35	36	1
County Manager	5	4	(1)
Economic Development	1	1	-
Emergency Management	3	3	-
Facilities	1	1	-
Fleet	11	12	1
Grants Management	1	1	-
Human Resources	3	3	-
Landfill	22	22	-
Library	11	12	1
Maintenance	10	11	1
Manatee Water System		1	1
Mosquito Control	5	4	(1)
Parks & Recreation	10	9	(1)
Planning & Zoning	15	16	1
Recycling	3	3	-
Road / Bridge	54	54	-
Tourism Development	1	1	-
Transit	11	12	1
University Water Oaks System	2	3	1
Veterans Services	2	1	(1)
Animal Control	8		(8)
Soil Conservation	1		(1)
Grand Total	317	312	(5)

Health Insurance Comparisson 2027

Title	2026	2027	CHANGE
Medical	\$ 13,932.00	\$ 15,325.20	\$ 1,393.20
Estimated Impact*	\$ 2,744,604.00	\$ 3,019,064.40	\$ 274,460.40

*Based on 197 BOCC participants

**LEVY COUNTY
FIRE, EMS, SOLID WASTE & ROADS ASSESSMENT PROGRAMS
CRITICAL EVENTS SCHEDULE
FISCAL YEAR 2026-27**

(1st Tuesday (9:00 am) after 1st Monday & 2 weeks later on Tuesday (9:00 am); pm meetings at 6:00 pm)

Project Manager: Sandi Neubarth

Event	Date
Accenture prepares and monitors the critical events schedule to meet statutory deadlines	May 2026
Accenture imports/compiles/analyzes property appraiser data	June 2026
Accenture updates preliminary assessment rolls	June 2026
Accenture Calculated/Confirms Rates	June 2026
County Attorney provides Draft Preliminary Assessment Resolutions to Accenture and County for review	June 15 2026
Accenture and County provide comments to County Attorney on Draft Preliminary Assessment Resolutions	June 22, 2026
County Attorney submits Preliminary Assessment Resolutions for agenda deadline	By June 29, 2026
County Commission meeting to adopt Preliminary Assessment Resolutions	July 7, 2026 @ 9:00 a.m. (Accenture to Attend)
Accenture transmits Published Notice Reminder Letter to County	July 8, 2026
Accenture submits TRIM Rolls to Property Appraiser	July 24, 2026
TRIM notices mailed by Property Appraiser	By August 18, 2026
County advertises Public Hearing to adopt Annual Assessment Resolutions	By August 18, 2026
County Attorney provides Draft Annual Assessment Resolutions to Accenture and County for review	August 24, 2026
Accenture and County provide comments to County Attorney on Draft Annual Assessment Resolutions	August 28, 2026
County Attorney provides Annual Assessment Resolutions to County for agenda deadline	September 1, 2026
Public Hearing to adopt Annual & Final Assessment Resolutions	September 8, 2026 @ 6:00pm
Accenture extends final rates to Updated Assessment Roll to create Final Assessment Roll	By September 10, 2026
Accenture exports/transmits Final Assessment Roll to County Tax Collector	By September 15, 2026
County certifies Assessment Roll to County Tax Collector	By September 15, 2026

CC: Mary-Ellen Harper, County Manager (harper.mary-ellen@levycounty.org); Jason Rivera, Finance Director (Rivera-jason@levycounty.org); Nikki Day, County Attorney (Nikki.Day@gray-robinson.com); James "Mitch" Harrell, Director of Public Safety (mharrell@levydps.com); Benny Jerrels (jerrels-benny@levycounty.org); Travis Newsome (newsome-travis@levycounty.org); Don Clifton, Road & Bridges (clifton-don@levycounty.org)

Agenda Deadline – noon on Tuesday prior to BOCC meeting.

*Contingent on TRIM schedule.

FY 2027 BUDGET CALENDAR



Meeting Date	Meeting Description
6/2/2026	Budget Workshop #2 - Capital Improvement Plan and Position Listing & Benefits Overview and Preliminary Assessment Updates
6/16/2026	Budget Workshop #3 - Special Meeting - Presentation of Constitutional Budget Requests
7/7/2026	Special Assessments Presentation: Fire, EMS, Solid Waste and adoption of the Preliminary Assessment Resolutions
7/21/2026	Budget Workshop #4 - Ad Valorem Tax Analysis & Presentation of the Proposed Budget Book
8/18/2026	Budget Workshop #5 - Tentative Budget Book & Summary of Changes From Previous Version
9/8/2026	Proposed Millage & Tentative Budget Adoption - Public Hearing (5:01PM and no School Board conflict) Special Meeting (must be at least 20 days after mailing of TRIM notices) to adopt Annual Assessment Resolutions
9/22/2026	Final Millage & Final Budget Adoption - Public Hearing (SPECIAL evening hearing at 5:01PM; separate from AM regular meeting)