Non-Ad Valorem Special Assessments Update

- Amended Fire
- Amended EMS
- Solid Waste
- Roadway Maintenance

FY2027 Proposed Budget Presentation

Vote Initial Rate Resolutions

- Solid Waste
- Roadway Maintenance

Non-Ad Valorem Special Assessments

- Amended and Restated Fire
- Amended and Restated EMS
- Solid Waste Assessment
- Roadway Maintenance MSBU

Amended and Restated Resolutions

- Fire
- EMS

Amended & Restated Special Assessment Resolutions

Fire Rescue & EMS Non-Ad Valorem Assessments

1. **Original Resolutions Adopted**
2. **Clerical Error Identified**
3. **Public Hearing Time Corrected: 6:00PM – 5:01PM**
4. **Amended & Restated Resolutions Presented**

Why This Item Is Before the Board

- The original Fire Rescue and EMS resolutions contained incorrect public hearing times.
- No changes are being made to the assessment methodology, rates, or affected properties.
- The amended and restated resolutions simply correct the hearing information to ensure the record is accurate.
- This action preserves transparency and procedural accuracy.

Bottom Line: This is a procedural correction only. The purpose is to ensure the resolutions accurately reflect the scheduled public hearing times.

General Fund Subsidy Reduction

Solid Waste Non-Ad Valorem Special Assessment

Solid Waste Subsidy Reduction

Understanding the change from the Budget Workshop to the Proposed Budget

Original Subsidy
$8.73M

Updated Subsidy
$767K

Reduction
-$7.96M

What Changed?

- A comprehensive review of the Solid Waste Fund in conjunction with Clerk staff and input from the DEP (Department of Environmental Protection) identified significant accumulated investment balances that were previously believed to be tied to long-term liabilities, and viewed as unavailable.

- Long-term landfill closure liabilities required by GASB (Governmental Accounting Standards Board) are accounting obligations and should not be treated as immediate cash expenditures.

- The budget has since been adjusted to acknowledge available resources without incorporating long-term accounting liabilities.

FY2027 Solid Waste Assessment Options

Comparison of Preliminary Assessment Rate Options

Current Year Rate

Assessment Rate - $116

Assessment Revenue - $2.472M

Estimated Cost Recovery ≈ 75%

Alternative Rate

Assessment Rate - $140

Assessment Revenue - $2.823M

Additional Revenue - $351,371

Estimated Cost Recovery ≈ 88%

Board Decision: Determine the appropriate balance between user-funded assessments and General Fund support for residential solid waste services.

Roadway Maintenance MSBUs

Roadway MSBU – Subdivisions Returning to Assessment

These MSBUs previously carried sufficient fund balance to temporarily suspend annual assessments. Those balances have now been substantially depleted, requiring annual assessments to resume to fund ongoing roadway maintenance.

MSBU	Subdivision	FY27 Rate/Lot	Last Assessed	Current Balance	Balance Depleted In	Est. FY27 Need
104	Emerald Forest	$156	FY20	$0	FY22	$4,657
105	Williston Highlands Unit 5	$75	FY20	$0	FY25	$65,140
106	Williston Highlands Unit 7	$103	FY20	$1,429	N/A	$45,569
107	Williston Highlands Unit 12	$83	FY20	$1,024	N/A	$47,467
111	Steeplechase Farms	$85	FY20	$0	FY24	$16,694
206	Quail & Delma in Countryside Estates	$49	FY20	$0	FY24	$819
314	Morgan Farms	$238	FY20	$0	FY24	$31,882

FY2027 Proposed Budget

Current Budget • Key Changes • Capital Investment • Financial Outlook

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

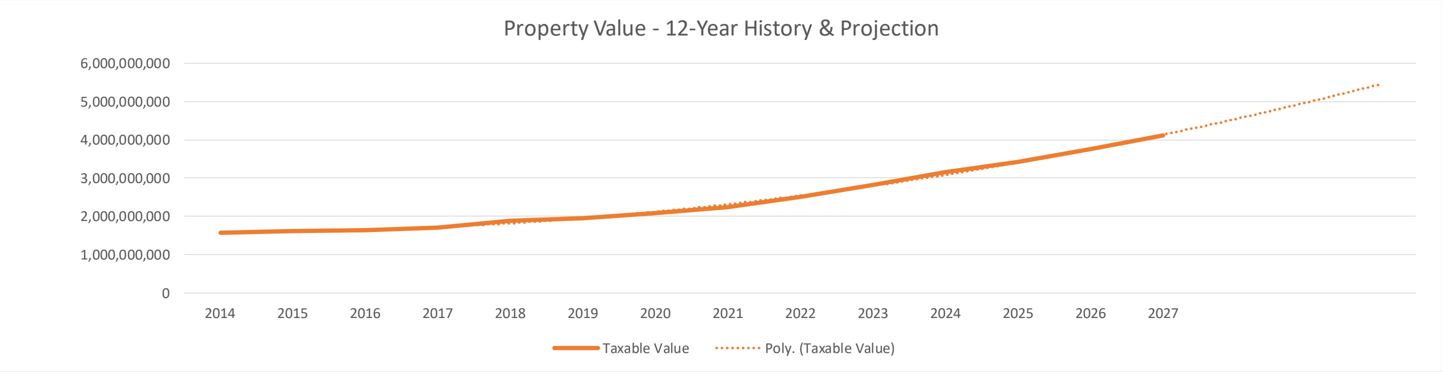
FY2027 Ad Valorem Revenue Outlook

	Millage Rate	2026 Certified Taxable Value	FY 2027 Projected Ad Valorem Revenues	Increase (Decrease) from FY 2026 Budgeted Collections
Roll Back Rate per DR420	8.2149	$ 3,747,441,971	$ 29,245,618	$ 906,043
	8.2500	$ 3,747,441,971	$ 29,370,576	$ 1,031,001
	8.5000	$ 3,747,441,971	$ 30,260,594	$ 1,921,019
Current Rate	**8.7500**	**$ 3,747,441,971**	**$ 31,150,611**	**$ 2,811,036**
Prior Year Rate	9.0000	$ 3,747,441,971	$ 32,040,629	$ 3,701,054
Maximum Rate	10.0000	$ 3,747,441,971	$ 35,600,699	$ 7,261,124

Millage Rate	Yearly Change per $100,000 of Taxable Value Compared to FY 2026 Millage Rate (8.75 mills)
8.2149	(3.51)
8.7500	-
9.0000	25.00

	Historical				Adopted	Proposed	Total Increase
Account	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	
Millage Rate	9.0000	9.0000	9.0000	8.2500	8.7500	8.7500	
Ad Valorem Taxes	$ 19,548,161	$ 22,175,096	$ 24,526,330	$ 24,790,321	$ 28,339,575	$ 31,150,611	$ 2,811,036
Ad Valorem Taxes - Delinquent	$ 151,007	$ 115,116	$ 91,952	$ 94,756	$ 155,000	$ 100,000	$ (55,000)
Grand Total	**$ 19,699,169**	**$ 22,290,212**	**$ 24,618,283**	**$ 24,885,077**	**$ 28,494,575**	**$ 31,250,611**	**$ 2,756,036**

NOTE: Balances obtained through 04/01/2026



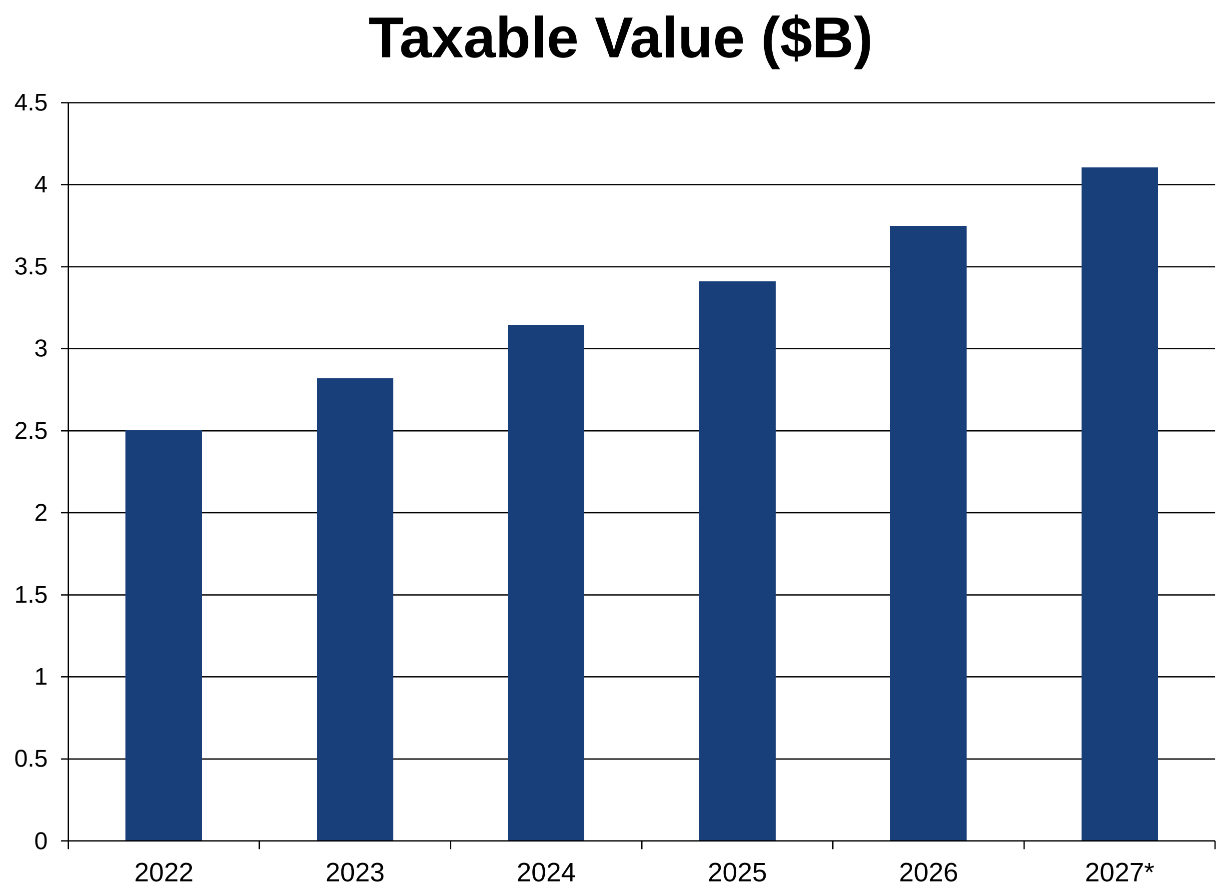
*FY2027 certified value shown is a planning projection used for budget development.

FY2027 Ad Valorem Revenue Outlook

Certified Value FY25
$3.409B

Certified Value FY26
$3.747B

Growth
+9.9%



Key Takeaways

- At the current 8.75 millage, projected ad valorem revenue is approximately $31.15 million.
- That's about $2.81 million above the FY2026 budget estimate.
- Continued growth supports essential County services while strengthening long-term financial capacity.

***FY2027 certified value shown is a planning projection used for budget development.**

FY2027 Budget Summary by Fund

	Revenues & Other Inflows	Expenses & Other Outflows
001 - General Fund	73,408,130.00	73,408,130.00
101 - Road & Bridge Fund	8,240,840.00	8,240,840.00
102 - Local Housing Assistance (SHIP) Fund	1,901,840.00	1,901,840.00
104 - State Mosquito Control Fund	255,260.00	255,260.00
107 - Court Technology Fund	417,000.00	417,000.00
108 - Public Transit Fund	4,231,640.00	4,231,640.00
109 - E911 Communications Fund - (109)	442,000.00	442,000.00
113 - Court Facilities Fund	648,000.00	648,000.00
115 - Grants Fund	5,611,306.00	5,611,306.00
116 - Emergency Medical Services Fund	17,005,230.00	17,005,230.00
120 - Fire Control Fund	9,439,990.00	9,439,990.00
122 - Article V Grant Fund	217,000.00	217,000.00
123 - Tourist Development Fund	2,280,400.00	2,280,400.00
125 - Utilities Fund	1,142,710.00	1,142,710.00
127 - County Communications Fund	121,000.00	121,000.00
128 - TDT 4th Penny Fund (128)	1,192,000.00	1,192,000.00
130 - Additional Court Costs Fund	143,000.00	143,000.00
134 - Building Inspections & Safety Fund	2,326,620.00	2,326,620.00
140 - Impact Fees - EMS Fund	217,700.00	217,700.00
141 - Impact Fees - Parks Fund	205,500.00	205,500.00
150 - Impact Fees - Road District I Fund	265,000.00	265,000.00
151 - Impact Fees - Road District II Fund	2,407,500.00	2,407,500.00
152 - Impact Fees - Road District III Fund	805,000.00	805,000.00
153 - Impact Fees - Road District IV Fund	900,000.00	900,000.00
160 - Restore Act Fund	1,500,000.00	1,500,000.00
161 - Opioid Litigation Settlements Fund	503,000.00	503,000.00
170 - Sheriff Federal Forfeiture Fund	65,000.00	65,000.00
171 - Law Enforce Trust - Special Law Fund	27,800.00	27,800.00
172 - Law Enforce Trust - Investigations Fund	55,200.00	55,200.00
173 - Law Enforce Trust - Crime Prevention Fund	145,800.00	145,800.00
174 - Law Enforce Trust - Local Law Fund	67,500.00	67,500.00
180 - MSBU's Fund	807,910.00	807,910.00
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)	119,000.00	119,000.00
301 - Capital Projects & Equipment Replacement Fund	40,739,020.00	40,739,020.00
363 - Road Improvement & Restoration Fund	18,786,050.00	18,786,050.00
402 - Landfill Operations Fund - (402)	13,397,620.00	13,397,620.00
501 - Fleet	3,798,100.00	3,798,100.00
Grand Total	**213,836,666.00**	**213,836,666.00**
Interfund Transfers	**14,586,450.00**	**14,586,450.00**
Net FY27 Budget	**199,250,216.00**	**199,250,216.00**

FY2027 Reserves by Fund

	Reserves for Cash	Reserves for Contingencies	Reserve Restricted	Total Reserves
001 - General Fund	9,829,640.00	8,019,142.00		17,848,782.00
101 - Road & Bridge Fund	678,700.00	452,400.00		1,131,100.00
102 - Local Housing Assistance (SHIP) Fund	75,900.00	50,600.00		126,500.00
104 - State Mosquito Control Fund	106,500.00	94,760.00		201,260.00
107 - Court Technology Fund	79,200.00	94,800.00		174,000.00
108 - Public Transit Fund	138,983.00	277,300.00		416,283.00
109 - E911 Communications Fund - (109)	42,400.00	46,000.00		88,400.00
113 - Court Facilities Fund	17,600.00	483,550.00		501,150.00
115 - Grants Fund	371,100.00	275,343.00		646,443.00
116 - Emergency Medical Services Fund	1,373,500.00	915,600.00		2,289,100.00
120 - Fire Control Fund	779,800.00	519,800.00		1,299,600.00
122 - Article V Grant Fund	8,000.00	5,000.00		13,000.00
123 - Tourist Development Fund	1,027,320.00	996,400.00		2,023,720.00
125 - Utilities Fund	46,800.00	31,200.00		78,000.00
127 - County Communications Fund	11,600.00	12,600.00		24,200.00
128 - TDT 4th Penny Fund (128)	87,900.00	162,200.00		250,100.00
130 - Additional Court Costs Fund	13,300.00	8,900.00		22,200.00
134 - Building Inspections & Safety Fund	208,800.00	972,500.00	-	1,181,300.00
140 - Impact Fees - EMS Fund	20,900.00	13,900.00		34,800.00
141 - Impact Fees - Parks Fund	19,700.00	13,200.00		32,900.00
150 - Impact Fees - Road District I Fund	25,400.00	17,000.00		42,400.00
151 - Impact Fees - Road District II Fund	267,000.00	178,000.00		445,000.00
152 - Impact Fees - Road District III Fund	77,300.00	51,500.00		128,800.00
153 - Impact Fees - Road District IV Fund	86,400.00	57,600.00		144,000.00
160 - Restore Act Fund		-		-
161 - Opioid Litigation Settlements Fund	29,800.00	224,600.00		254,400.00
170 - Sheriff Federal Forfeiture Fund	6,200.00	6,800.00		13,000.00
171 - Law Enforce Trust - Special Law Fund	2,600.00	3,200.00		5,800.00
172 - Law Enforce Trust - Investigations Fund	4,600.00	12,100.00		16,700.00
173 - Law Enforce Trust - Crime Prevention Fund	13,400.00	20,400.00		33,800.00
174 - Law Enforce Trust - Local Law Fund	5,600.00	14,900.00		20,500.00
180 - MSBU's Fund		-		-
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)	4,000.00	-		4,000.00
301 - Capital Projects & Equipment Replacement Fund	2,731,400.00	12,038,600.00		14,770,000.00
363 - Road Improvement & Restoration Fund	1,654,660.00	1,269,000.00		2,923,660.00
402 - Landfill Operations Fund - (402)	630,000.00	420,000.00	1,490,000.00	2,540,000.00
501 - Fleet	346,800.00	231,220.00		578,020.00
Grand Total	**20,822,803.00**	**27,990,115.00**	**1,490,000.00**	**50,302,918.00**

Countywide as a percentage of appropriations

Reserves for Cash 12.7%

Reserves for Contingency 17.1%

Reserves Restricted 0.9%

FY2027 Change in Reserves by Fund

	FY2026	FY2027	Change
001 - General Fund	25,465,822.00	17,848,782.00	(7,617,040.00)
101 - Road & Bridge Fund	1,408,117.00	1,131,100.00	(277,017.00)
102 - Local Housing Assistance (SHIP) Fund	130,427.00	126,500.00	(3,927.00)
104 - State Mosquito Control Fund	78,860.00	201,260.00	122,400.00
107 - Court Technology Fund	25,100.00	174,000.00	148,900.00
108 - Public Transit Fund	1,061,300.00	416,283.00	(645,017.00)
109 - E911 Communications Fund - (109)	239,700.00	88,400.00	(151,300.00)
113 - Court Facilities Fund	400,374.00	501,150.00	100,776.00
115 - Grants Fund	844,214.00	646,443.00	(197,771.00)
116 - Emergency Medical Services Fund	2,317,054.00	2,289,100.00	(27,954.00)
120 - Fire Control Fund	1,205,818.00	1,299,600.00	93,782.00
122 - Article V Grant Fund	115,700.00	13,000.00	(102,700.00)
123 - Tourist Development Fund	1,488,059.00	2,023,720.00	535,661.00
125 - Utilities Fund	50,600.00	78,000.00	27,400.00
127 - County Communications Fund	37,300.00	24,200.00	(13,100.00)
128 - TDT 4th Penny Fund (128)	1,034,260.00	250,100.00	(784,160.00)
130 - Additional Court Costs Fund	7,700.00	22,200.00	14,500.00
134 - Building Inspections & Safety Fund	1,650,166.00	1,181,300.00	(468,866.00)
140 - Impact Fees - EMS Fund	26,900.00	34,800.00	7,900.00
141 - Impact Fees - Parks Fund	9,330.00	32,900.00	23,570.00
150 - Impact Fees - Road District I Fund	138,300.00	42,400.00	(95,900.00)
151 - Impact Fees - Road District II Fund	237,700.00	445,000.00	207,300.00
152 - Impact Fees - Road District III Fund	214,500.00	128,800.00	(85,700.00)
153 - Impact Fees - Road District IV Fund	549,400.00	144,000.00	(405,400.00)
160 - Restore Act Fund	1,140,000.00	-	(1,140,000.00)
161 - Opioid Litigation Settlements Fund	-	254,400.00	254,400.00
170 - Sheriff Federal Forfeiture Fund	7,300.00	13,000.00	5,700.00
171 - Law Enforce Trust - Special Law Fund	100.00	5,800.00	5,700.00
172 - Law Enforce Trust - Investigations Fund	9,500.00	16,700.00	7,200.00
173 - Law Enforce Trust - Crime Prevention Fund	16,500.00	33,800.00	17,300.00
174 - Law Enforce Trust - Local Law Fund	7,200.00	20,500.00	13,300.00
180 - MSBU's Fund	-	-	-
194 - ARPA Local Assistance and Tribal Consistency Fund (LATCF)	2,880.00	4,000.00	1,120.00
301 - Capital Projects & Equipment Replacement Fund	8,298,500.00	14,770,000.00	6,471,500.00
363 - Road Improvement & Restoration Fund	9,307,399.00	2,923,660.00	(6,383,739.00)
402 - Landfill Operations Fund - (402)	2,123,826.00	2,540,000.00	416,174.00
501 - Fleet	-	578,020.00	578,020.00
Grand Total	**59,649,906.00**	**50,302,918.00**	**(9,346,988.00)**

FY2027 Levy County Budget Snapshot

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

Gross FY27 Budget	FY27 Interfund Transfers	Net FY27 Budget	Net FY26 Revised Budget
$213,836,666	$14,586,450	$199,250,216	$195,273,825

Gross-to-Net Budget Reconciliation

Budget by Major Fund Group

Largest FY27 Funds

001	General Fund	$73.4M
301	Capital Projects & Equipment Replacement	$40.7M
363	Road Improvement & Restoration	$18.8M
116	Emergency Medical Services Fund	$17.0M
402	Landfill Operations Fund	$13.4M
120	Fire Control Fund	$9.4M
101	Road & Bridge Fund	$8.2M
115	Grants Fund	$5.6M

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

FY2027 Budget Changes by Major Expenditure Category

Category	FY26	FY27	Change	Major Factors
Personnel Services	$15,847,712	$16,943,700	**+1,095,988 (+6.9%)**	25% Fire staffing, EMS positions, 3% COLA
Personnel Taxes & Benefits	$8,415,864	$9,097,700	**+681,836 (+8.1%)**	Health insurance, retirement, payroll taxes
Operating Expenditures	$30,260,037	$32,439,087	**+2,179,050 (+7.2%)**	Inflation, fuel, utilities, contractual services
Capital Outlay	$49,900,702	$55,260,795	**+5,360,093 (+10.7%)**	Fleet, landfill trench, ambulances, stations & CIP
Debt Service	$463,950	$0	**-463,950 (-100.0%)**	No FY27 debt service budgeted
Grants & Aids	$3,039,190	$2,645,172	**-394,018 (-13.0%)**	Lower grant appropriations
Other Uses	$99,388,939	$97,450,212	**-1,938,727 (-2.0%)**	Reserves, Constitutional Funding, and Interfund Transfers

Overall FY2027 budget increases by $7.15 million (3.45%). Capital Outlay drives most of the increase through major infrastructure and equipment investments, while Personnel and Operating costs rise from staffing growth, COLAs, health insurance, and inflation. Other Uses declines primarily due to reserve and interfund transfer adjustments.

FY2027 Budget – Other Uses: Transfers

Major components driving the 'Other Uses' budget category

Constitutional Officers

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

FY2026 Total: $27.47M

FY2027 Total: $32.08M

Increase: +$4.61M

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

Interfund Transfers - FY27

- EMS – Capital Projects **$3.37M**
- Fire – Capital Projects **$2.99M**
- General Fund Subsidy - EMS **$2.57M**
- General Fund Subsidy – Fire **$2.45M**
- General Fund Subsidy – Road **$0.91M**
- General Fund Subsidy – Solid Waste **$0.77M**
- Public Safety (911) **$0.35M**
- General Fund Subsidy - Utilities **$0.27M**

FY2026 Total: $12.01M

FY2027 Total: $14.59M

Increase: +$2.58M

What Changed?

- New $2.45M General Fund support for Fire
- EMS Capital transfer of $3.37M
- Fire Capital transfer of $2.99M
- EMS operating subsidy reduced by $2.42M
- Grants transfer reduced by $2.60M
- Road transfer reduced by $1.58M
- New $0.77M General Fund support for Solid Waste

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

Why Do Interfund Transfers Inflate the Budget?

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

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

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

General Fund Expense: Transfer Out

+$1,000,000

Capital Fund Revenue: Transfer In

+$1,000,000

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

No new money was created.

Impact on Levy County's FY2027 Budget

Gross Budget
$213,836,666

Includes every transfer in and every transfer out.

−

Interfund Transfers
$14,586,450

=

Net Budget
$199,250,216

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

FY2027 Staffing Changes

Full-Time Equivalents (FTEs) by Department

FY26 FTE	FY27 FTE	Net Change
264.34	274.73	+10.39

Largest FTE Increases

Fire	+11.3
EMS	+7.1
Road & Bridge	+1.0
Maintenance	+1.0
Transit	+1.0
Recycling	+1.0

Largest FTE Reductions

Animal Control	-7.1
Building Services	-1.6
Parks & Recreation	-1.3
Veterans Services	-1.0
Library	-0.5

Why It Matters: FY2027 adds 10.39 FTEs primarily to expand Fire and EMS operations. Most reductions reflect organizational restructuring rather than service reductions.

Understanding Positions vs. FTEs

Why Position Counts Are Higher Than Full-Time Equivalents

Authorized Positions

317 → 312

Full-Time Equivalents

264.34 → 272.73

Why They're Different

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

Examples:

1 Full-Time Employee = 1 Position = 1.0 FTE

2 Half-Time Employees = 2 Positions = 1.0 FTE

1 Seasonal Employee = 1 Position = 0.5 FTE

Key Takeaway

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

FY2027 Capital Investment Program

Investing in Levy County's Future

FY27 Capital Budget	Largest Project	Public Safety	Infrastructure
$55.3M	$5.0M	$6.4M	$49.4M

Major Investments

EMS
- Ambulances
- Heart Monitors
- Stretchers
- EMS Station

Fire
- Fire Engine
- Tanker
- Fire Station

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

Facilities & Infrastructure

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

Projects emphasize long-term asset preservation and service expansion.

How Projects Are Funded

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

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

Why It Matters: FY2027 includes one of the County's largest capital investment programs, strengthening public safety, infrastructure, and long-term financial sustainability.

FY2027 Total Reserve Levels

Strategic Use of Fund Balance to Maintain Essential Services

FY26 Total Fund Reserves

$59.7M

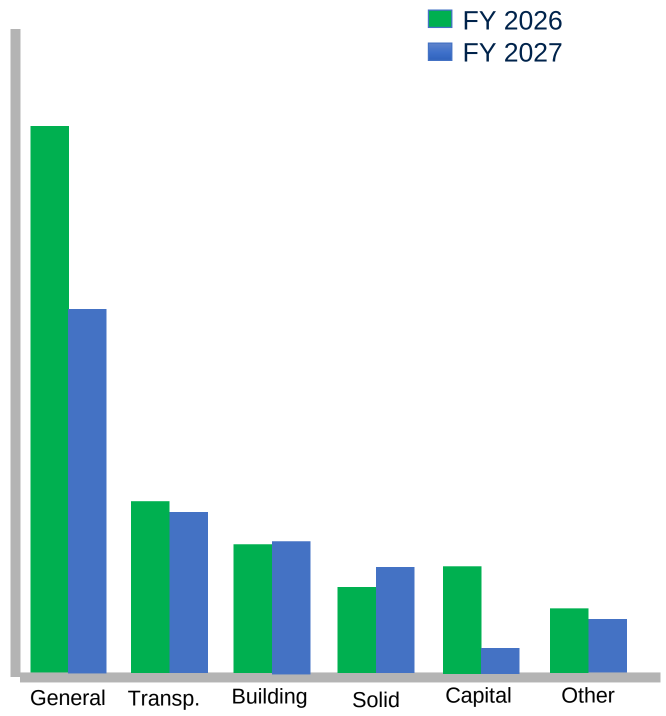
FY27 Total Fund Reserves

$50.3M

Net Change

-$9.4M

General Fund Reserve Composition



Primary Drivers

- EMS Subsidy $2.57M
- Fire Subsidy $2.45M
- Road Subsidy
- Solid Waste Subsidy $0.77M
- One-time Capital Investments
- Maintain minimum reserve policy

Key Message

- Countywide reserves decline from $59.7M to $50.3M.
- General Fund reserves experience the largest reduction.
- Restricted reserves remain available only for their intended purposes.
- Reserve policy will be critical as subsidy demands continue.

Why It Matters: FY2027 strategically uses reserves to preserve service levels. Continued General Fund subsidies for EMS, Fire, and Solid Waste will require long-term funding solutions.

Next Steps – Budget Reductions

The Board has directed staff to identify additional budget reductions. This effort remains ongoing as staff works with department directors to evaluate additional opportunities. Updated recommendations will be presented to the Board on August 18.

Capital Requests

Evaluate necessity, timing, and alternative funding sources.

Department 10% Reductions

Review submitted reduction scenarios, operational impacts, and efficiencies.

Support Funding Requests

Prioritize external funding requests based on available resources.

Constitutional Funding

Review requests from constitutional officers and statutory obligations.

Municipal Fire Requests

Evaluate funding levels and municipal participation.

Vacant Positions

Review vacancies for potential delays, eliminations, or phased hiring.

Goal: Continue reducing General Fund pressures while maintaining essential County services and preserving long-term financial stability.

Questions?

Rate Resolutions

- **Solid Waste Assessment**
- **Roadway Maintenance MSBU**