

RESOLUTION NUMBER 2026-49

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR LEVY COUNTY FOR THE FISCAL YEAR COMMENCING ON OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, after a series of budget workshops/meetings held April through September 2026 with presentations by the County Manager and County Budget Officer, the Board of County Commissioners (the "Board") held a Special Meeting on August 3, 2026, and set a tentative budget and a proposed millage rate for the purpose of providing notice and setting the public hearings required by Section 200.065, Florida Statutes;

WHEREAS, on September 8, 2026, the Board held a public hearing after 5pm and adopted Resolution Number 2026-40 setting the proposed millage rate and adopted Resolution Number 2026-41 approving the tentative budget; and

WHEREAS, on this day, the Board held a public hearing after 5pm to adopt Resolution Number 2026-48 approving the final millage rate and to consider this Resolution to adopt the final budget based on the appropriations and revenue estimate provided by the County's Budget Officer.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Levy County, Florida, that:

1. The Fiscal Year 2026-2027 Final Budget in the amount of \$201,120,309 as shown by fund set forth in the attached Exhibit A (consisting of 2 pages) is adopted.
2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED on September 22, 2026.

**BOARD OF COUNTY COMMISSIONERS
LEVY COUNTY, FLORIDA**

ATTEST:

Clerk of the Circuit Court and
Ex Officio Clerk to the Board

Tim Hodge, Chair

Matt Brooks, Clerk

Approved as to form and legal sufficiency

Ray Poole, County Attorney

Exhibit "A" to Resolution Number 2026-49
Proposed 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	\$ 35,361,916	\$ 2,960,000	\$ -	\$ -	\$ 38,321,916
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	\$ 71,631,766	\$ 61,828,126	\$ 55,199,541	\$ 12,460,876	\$ 201,120,309
Expenditures	Governmental Funds			Proprietary Funds	Total Expenditures
	General Fund	Special Revenue Funds	Capital Funds	Enterprise Funds	
General Government	\$ 34,839,732	\$ 12,890,065	\$ 27,414,146	\$ 3,558,650	\$ 78,702,593
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	\$ 71,631,766	\$ 61,828,126	\$ 55,199,541	\$ 12,460,876	\$ 201,120,309

Summary By Fund	2026 Revised Budget	2027 Proposed Budget	Variance
001 - General Fund	80,131,805	71,631,766	(8,500,039)
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	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 Con	118,400	119,000	600
301 - Capital Projects & Equipment Replace	32,041,070	36,413,491	4,372,421
363 - Road Improvement & Restoration Fun	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	201,120,309	(4,444,070)