



LEVY COUNTY
FLORIDA

FY 2026 BUDGET WORKSHOP #3
23-Jun-25

I. FY 2026 Ad Valorem Analysis

II. FY 2026 Personnel Health & COLA

III. FY 2026 Constitutional Officer Request

III. FY 2026 Budget Calendar

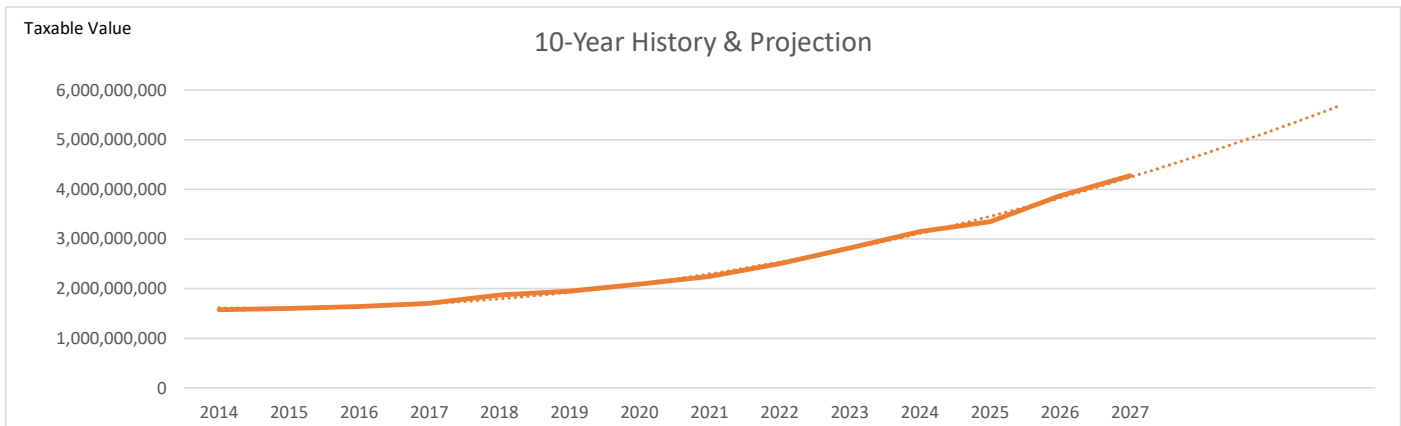
FY 2026 Ad Valorem Analysis

	Millage Rate	2025 Taxable Value Estimate (as of 6/1/2025)	FY 2026 Projected Ad Valorem Revenues	Increase (Decrease) from FY 2025 Budgeted Collections
Est. Roll Back Rate	8.1705	\$ 3,350,000,000	\$ 26,002,511	\$ -
Current Rate	8.2500	\$ 3,350,000,000	\$ 26,255,625	\$ 253,114
	8.5000	\$ 3,350,000,000	\$ 27,051,250	\$ 1,048,739
	8.7500	\$ 3,350,000,000	\$ 27,846,875	\$ 1,844,364
	9.0000	\$ 3,350,000,000	\$ 28,642,500	\$ 2,639,989

Historical Revenue Collection

	FY 2022	FY 2023	FY 2024	FY 2025 Budget	FY2025 * Actual
Millage Rate	9.0000	9.0000	9.0000	8.2500	8.2500
Ad Valorem Taxes	\$ 19,548,161	\$ 22,175,096	\$ 24,014,628	\$ 26,002,511	\$ 23,362,169
Ad Valorem Taxes - Delinquent	\$ 151,007	\$ 115,116	\$ 48,207	\$ 150,000	\$ 84,871
Ad Valorem Taxes - Tax Sale	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 19,699,169	\$ 22,290,212	\$ 24,062,835	\$ 26,152,511	\$ 23,447,040

* NOTE: Balances obtained through 6/18/2025



Personal Services

Health Insurance

Estimates based on 191 employees currently enrolled, and at the highest plan cost

Proposed 2026 premiums reflect a 1.5% increase

	Premium	Amount	Impact
Current Employer Contribution	\$ 11,676	\$ 2,230,116	\$ -
Proposed 2026 (Unchanged)	\$ 11,851	\$ 2,263,568	\$ 33,452
75% Employer Paid	\$ 20,980	\$ 4,007,132	\$ 1,777,016
80% Employer Paid	\$ 22,378	\$ 4,274,274	\$ 2,044,158
100% Employer Paid	\$ 27,973	\$ 5,342,843	\$ 3,112,727

Cost Of Living Adjustment

Increase to Base Salary	Impact
3%	
Salaries	\$257,512
FICA	\$19,700
FRS Retirement	\$85,374
Total	\$362,586
4%	
Salaries	\$343,349
FICA	\$26,266
FRS Retirement	\$113,832
Total	\$483,447
5%	
Salaries	\$429,186
FICA	\$32,833
FRS Retirement	\$142,290
Total	\$604,309

Constitutional Officers

	2025	2026	Increase	%
Sheriff	21,377,918	25,153,078	\$ 3,775,160	17.7%
Clerk	1,181,013	1,431,932	\$ 250,919	21.2%
Property Appraiser	1,370,235	1,461,059	\$ 1,300	0.1%
Tax Collector	888,700	890,000	\$ 1,300	0.1%
Supervisor of Elections	962,000	990,000	\$ 28,000	2.9%
Total	\$ 25,779,866	\$ 29,926,069	\$ 4,056,679	15.7%



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FY 2026 BUDGET CALENDAR

Meeting Date

Meeting Description

4/22/2025 **Budget Workshop #1** - Initial capital improvement plan presentation

6/3/2025 **Budget Workshop #2** - Updated Capital Improvement Plan and Position Listing & Benefits Overview and Preliminary Assessment Updates

Historical financial overview, reserve analysis

6/23/2025 **Budget Workshop #3** - Special Meeting - Meeting to adopt Preliminary Assessment Resolutions and Operating Budget discussions

7/22/2025 **Budget Workshop #4** - Ad Valorem Tax Analysis & Preliminary Budget Book - Summary of Changes

8/19/2025 **Budget Workshop #5** - Tentative Budget Book & Summary of Changes From Previous Version

9/2/2025 **Special Meeting** (must be at least 20 days after mailing of TRIM notices) to adopt Annual Assessment Resolutions

9/9/2025 **Proposed Millage & Tentative Budget Adoption** - Public Hearing (5:01PM and no School Board conflict)

9/23/2025 **Final Millage & Final Budget Adoption** - Public Hearing 5:01PM and no School Board conflict)