

Columbia County, Florida
Fiscal Year 2027
Detailed Expenditures Budget



Account Description	Account Number	2026 Budget	2027 Budget
Fund: 001 - GENERAL FUND			
BOARD OF COUNTY COMMISSIO			
BOCC			
PERSONAL SERVICES			
ELECTED OFFICIALS	001-1000-511.10-11	\$304,078.00	\$301,017.00
SALARIES	001-1000-511.10-12	\$719,777.00	\$754,816.00
FICA TAXES	001-1000-511.10-21	\$78,325.00	\$80,771.00
RETIREMENT	001-1000-511.10-22	\$316,456.00	\$307,797.00
HEALTH & LIFE INS	001-1000-511.10-23	\$154,000.00	\$165,600.00
WORKERS COMPENSATION	001-1000-511.10-24	\$1,536.00	\$1,373.00
PERSONAL SERVICES TOTALS:		\$1,574,172.00	\$1,611,374.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1000-511.30-31	\$600,000.00	\$450,000.00
CONTRACTUAL SERVICES	001-1000-511.30-34	\$12,000.00	\$10,000.00
TRAVEL & PER DIEM	001-1000-511.30-40	\$11,100.00	\$11,100.00
COMMUNICATIONS	001-1000-511.30-41	\$77,000.00	\$77,000.00
POSTAGE	001-1000-511.30-42	\$374.00	\$374.00
RENTALS & LEASES	001-1000-511.30-44	\$26,000.00	\$26,000.00
REPAIR & MAINTENANCE	001-1000-511.30-46	\$20,000.00	\$20,000.00
PRINTING & LEGAL ADS	001-1000-511.30-47	\$75,000.00	\$75,000.00
OTHER CHARGES	001-1000-511.30-49	\$44,500.00	\$44,500.00
OFFICE SUPPLIES	001-1000-511.30-51	\$13,300.00	\$13,000.00
OPERATING SUPPLIES	001-1000-511.30-52	\$1,600.00	\$1,600.00
SUBSCRIPTIONS & DUES	001-1000-511.30-54	\$40,000.00	\$40,000.00
TRAINING	001-1000-511.30-55	\$15,000.00	\$15,000.00
GAS & OIL	001-1000-511.30-56	\$1,000.00	\$2,000.00
NON-CAPITAL EQUIPMENT	001-1000-511.30-64	\$165,000.00	\$100,000.00
COMMISSIONERS TRAVEL	001-1000-511.30-67	\$10,000.00	\$10,000.00
OPERATING EXPENDITURES TOTALS:		\$1,111,874.00	\$895,574.00
CAPITAL OUTLAY			
BUILDINGS	001-1000-511.60-62	\$0.00	\$100,000.00
DEBT SERVICE			
PRINCIPAL	001-1000-511.70-71	\$6,780.00	\$6,775.00
INTEREST	001-1000-511.70-72	\$2,045.00	\$2,043.00
DEBT SERVICE TOTALS:		\$8,825.00	\$8,818.00
AID TO PRIVATE ORGS			
EMERGENCY REPAIRS CC	001-1000-564.84-01	\$0.00	\$50,000.00
CLERK TO BOARD			
PERSONAL SERVICES			
WORKERS COMPENSATION	001-1200-512.10-24	\$1,500.00	\$1,500.00
FINANCIAL & ADMINISTRATIV			
PROPERTY APPRAISER			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-1300-513.30-34	\$4,825.00	\$4,825.00
REPAIR & MAINTENANCE	001-1300-513.30-46	\$4,911.00	\$7,200.00
OPERATING EXPENDITURES TOTALS:		\$9,736.00	\$12,025.00
DEBT SERVICE			
PRINCIPAL	001-1300-513.70-71	\$27,922.00	\$38,093.00
INTEREST	001-1300-513.70-72	\$10,382.00	\$11,716.00
DEBT SERVICE TOTALS:		\$38,304.00	\$49,809.00
VALUE ADJUSTMENT BOARD			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1310-513.30-31	\$4,000.00	\$15,000.00
PRINTING & LEGAL ADS	001-1310-513.30-47	\$300.00	\$1,000.00
OPERATING EXPENDITURES TOTALS:		\$4,300.00	\$16,000.00
TAX COLLECTOR			

Account Description	Account Number	2026 Budget	2027 Budget
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	001-1320-513.30-30	\$1,500,000.00	\$1,500,000.00
COUNTY AUDITOR			
OPERATING EXPENDITURES			
ACCOUNTING & AUDITING	001-1330-513.30-32	\$160,000.00	\$160,000.00
HUMAN RESOURCES			
PERSONAL SERVICES			
SALARIES	001-1340-513.10-12	\$204,763.00	\$210,906.00
FICA TAXES	001-1340-513.10-21	\$15,664.00	\$16,134.00
RETIREMENT CONTRIBUTIONS	001-1340-513.10-22	\$47,871.00	\$47,373.00
HEALTH & LIFE INSURANCE	001-1340-513.10-23	\$33,000.00	\$33,120.00
WORKERS COMPENSATION	001-1340-513.10-24	\$308.00	\$274.00
PERSONAL SERVICES TOTALS:		\$301,606.00	\$307,807.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1340-513.30-31	\$9,000.00	\$9,000.00
CONTRACTUAL SERVICES	001-1340-513.30-34	\$500.00	\$119,492.00
TRAVEL & PER DIEM	001-1340-513.30-40	\$1,000.00	\$1,000.00
RENTAL & LEASES	001-1340-513.30-44	\$0.00	\$2,500.00
REPAIR & MAINTENANCE	001-1340-513.30-46	\$1,000.00	\$1,000.00
PRINTING & LEGAL ADS	001-1340-513.30-47	\$500.00	\$500.00
OTHER CHARGES	001-1340-513.30-49	\$500.00	\$500.00
OFFICE SUPPLIES	001-1340-513.30-51	\$2,000.00	\$3,200.00
OPERATING SUPPLIES	001-1340-513.30-52	\$3,000.00	\$3,000.00
SUBSCRIPTIONS & DUES	001-1340-513.30-54	\$650.00	\$800.00
TRAINING	001-1340-513.30-55	\$6,000.00	\$7,000.00
NON-CAPITAL EQUIPMENT	001-1340-513.30-64	\$5,000.00	\$5,000.00
OPERATING EXPENDITURES TOTALS:		\$29,150.00	\$152,992.00
DATA PROCESSING			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	001-1350-513.30-46	\$50,000.00	\$50,000.00
OFFICE SUPPLIES	001-1350-513.30-51	\$2,000.00	\$2,000.00
OPERATING EXPENDITURES TOTALS:		\$52,000.00	\$52,000.00
LEGAL COUNSEL			
COUNTY ATTORNEY			
PERSONAL SERVICES			
SALARIES/COUNTY ATTORNEY	001-1400-514.10-11	\$166,103.00	\$176,336.00
FICA TAXES	001-1400-514.10-21	\$12,707.00	\$13,490.00
RETIREMENT	001-1400-514.10-22	\$97,469.00	\$96,985.00
HEALTH & LIFE INS	001-1400-514.10-23	\$11,000.00	\$11,040.00
WORKERS COMPENSATION	001-1400-514.10-24	\$183.00	\$158.00
PERSONAL SERVICES TOTALS:		\$287,462.00	\$298,009.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1400-514.30-31	\$8,000.00	\$8,000.00
RENTALS & LEASES	001-1400-514.30-44	\$25,000.00	\$25,000.00
OPERATING EXPENDITURES TOTALS:		\$33,000.00	\$33,000.00
GENERAL GOVERNMENT			
INFORMATION SYSTEMS			
PERSONAL SERVICES			
SALARIES	001-1650-516.10-12	\$335,511.00	\$345,574.00
FICA TAXES	001-1650-516.10-21	\$25,667.00	\$26,436.00
RETIREMENT CONTRIBUTION	001-1650-516.10-22	\$45,730.00	\$46,964.00
HEALTH & LIFE INSURANCE	001-1650-516.10-23	\$44,000.00	\$44,160.00
WORKERS COMPENSATION	001-1650-516.10-24	\$503.00	\$449.00
PERSONAL SERVICES TOTALS:		\$451,411.00	\$463,583.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1650-516.30-31	\$19,500.00	\$19,500.00
CONTRACTUAL SERVICES	001-1650-516.30-34	\$2,105.00	\$2,105.00

Account Description	Account Number	2026 Budget	2027 Budget
COMMUNICATIONS	001-1650-516.30-41	\$2,750.00	\$2,750.00
REPAIRS & MAINTENANCE	001-1650-516.30-46	\$12,500.00	\$12,500.00
GAS & OIL	001-1650-516.30-56	\$1,000.00	\$1,000.00
OPERATING EXPENDITURES TOTALS:		\$37,855.00	\$37,855.00
DEBT SERVICE			
PRINCIPAL	001-1650-516.70-71	\$19,822.00	\$19,822.00
INTEREST	001-1650-516.70-72	\$6,000.00	\$6,000.00
DEBT SERVICE TOTALS:		\$25,822.00	\$25,822.00
SUPERVISOR OF ELECTIONS			
PERSONAL SERVICES			
WORKERS COMPENSATION	001-1800-513.10-24	\$2,100.00	\$2,000.00
NON DEPARTMENTAL			
PERSONAL SERVICES			
UNEMPLOYMENT COMPENSATION	001-1820-519.10-25	\$15,000.00	\$15,000.00
OPERATING EXPENDITURES			
COMMUNICATIONS	001-1820-519.30-41	\$283,000.00	\$325,000.00
POSTAGE	001-1820-519.30-42	\$68,000.00	\$75,000.00
RENTALS & LEASES	001-1820-519.30-44	\$24,000.00	\$24,000.00
GENERAL INSURANCE	001-1820-519.30-45	\$126,935.00	\$165,000.00
REPAIR & MAINTENANCE	001-1820-519.30-46	\$3,000.00	\$3,000.00
OFFICE SUPPLIES	001-1820-519.30-51	\$4,000.00	\$4,000.00
OPERATING EXPENDITURES TOTALS:		\$508,935.00	\$596,000.00
FACILITIES MANAGEMENT			
PERSONAL SERVICES			
SALARIES	001-1830-519.10-12	\$910,286.00	\$891,032.00
FICA TAXES	001-1830-519.10-21	\$69,637.00	\$68,164.00
RETIREMENT	001-1830-519.10-22	\$121,623.00	\$126,916.00
HEALTH & LIFE INS	001-1830-519.10-23	\$209,000.00	\$198,720.00
WORKERS COMPENSATION	001-1830-519.10-24	\$27,523.00	\$22,266.00
PERSONAL SERVICES TOTALS:		\$1,338,069.00	\$1,307,098.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1830-519.30-31	\$500.00	\$500.00
CONTRACTUAL SERVICES	001-1830-519.30-34	\$155,000.00	\$90,000.00
COMMUNICATIONS	001-1830-519.30-41	\$7,000.00	\$7,000.00
UTILITIES	001-1830-519.30-43	\$325,000.00	\$325,000.00
RENTALS & LEASES	001-1830-519.30-44	\$500.00	\$500.00
REPAIR & MAINTENANCE	001-1830-519.30-46	\$75,000.00	\$100,000.00
OTHER CHARGES	001-1830-519.30-49	\$500.00	\$500.00
OFFICE SUPPLIES	001-1830-519.30-51	\$2,000.00	\$2,000.00
OPERATING SUPPLIES	001-1830-519.30-52	\$60,000.00	\$65,000.00
TRUCK REPAIRS	001-1830-519.30-53	\$5,000.00	\$5,000.00
SUBSCRIPTIONS & DUES	001-1830-519.30-54	\$2,500.00	\$2,000.00
GAS & OIL	001-1830-519.30-56	\$18,000.00	\$18,000.00
NON-CAPITAL EQUIPMENT	001-1830-519.30-64	\$5,000.00	\$6,500.00
OPERATING EXPENDITURES TOTALS:		\$656,000.00	\$622,000.00
DEBT SERVICE			
PRINCIPAL	001-1830-519.70-71	\$58,365.00	\$58,203.00
INTEREST	001-1830-519.70-72	\$17,100.00	\$17,100.00
DEBT SERVICE TOTALS:		\$75,465.00	\$75,303.00
ANNEX			
OPERATING EXPENDITURES			
UTILITIES	001-1840-519.30-43	\$60,000.00	\$60,000.00
REPAIR & MAINTENANCE	001-1840-519.30-46	\$19,000.00	\$19,000.00
OPERATING EXPENDITURES TOTALS:		\$79,000.00	\$79,000.00
COURT ADMIN			
OPERATING EXPENDITURES			
UTILITIES	001-1850-519.30-43	\$0.00	\$15,000.00
REPAIR & MAINTENANCE	001-1850-519.30-46	\$0.00	\$5,000.00
OPERATING EXPENDITURES TOTALS:		\$0.00	\$20,000.00

Account Description	Account Number	2026 Budget	2027 Budget
RECORDS STORAGE FACILITY			
OPERATING EXPENDITURES			
UTILITIES	001-1860-519.30-43	\$2,400.00	\$2,400.00
REPAIR & MAINTENANCE	001-1860-519.30-46	\$5,000.00	\$5,000.00
OPERATING EXPENDITURES TOTALS:		\$7,400.00	\$7,400.00
SHERIFF ADMIN FACILITY			
OPERATING EXPENDITURES			
UTILITIES	001-1870-519.30-43	\$46,000.00	\$64,000.00
REPAIR & MAINTENANCE	001-1870-519.30-46	\$10,000.00	\$13,000.00
OPERATING EXPENDITURES TOTALS:		\$56,000.00	\$77,000.00
SOE FACILITY			
OPERATING EXPENDITURES			
RENTALS & LEASES	001-1880-519.30-44	\$171,600.00	\$171,600.00
REPAIR & MAINTENANCE	001-1880-519.30-46	\$500.00	\$750.00
OPERATING EXPENDITURES TOTALS:		\$172,100.00	\$172,350.00
WELCOME CENTER BUILDING			
OPERATING EXPENDITURES			
UTILITIES	001-1881-519.30-43	\$4,500.00	\$4,500.00
REPAIR & MAINTENANCE	001-1881-519.30-46	\$1,000.00	\$1,000.00
OPERATING EXPENDITURES TOTALS:		\$5,500.00	\$5,500.00
MAINTENANCE - WATERTOWN			
OPERATING EXPENDITURES			
UTILITIES	001-1900-519.30-43	\$13,000.00	\$13,000.00
REPAIR & MAINTENANCE	001-1900-519.30-46	\$8,000.00	\$8,000.00
OPERATING EXPENDITURES TOTALS:		\$21,000.00	\$21,000.00
EMERGENCY			
FEDERAL GRANT EMPG			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2101-525.30-34	\$15,000.00	\$5,500.00
TRAVEL & PER DIEM	001-2101-525.30-40	\$10,942.00	\$13,000.00
COMMUNICATIONS	001-2101-525.30-41	\$8,000.00	\$8,000.00
REPAIR & MAINTENANCE	001-2101-525.30-46	\$10,000.00	\$13,000.00
OFFICE SUPPLIES	001-2101-525.30-51	\$4,000.00	\$4,000.00
OPERATING SUPPLIES	001-2101-525.30-52	\$6,000.00	\$10,442.00
GAS & OIL	001-2101-525.30-56	\$2,000.00	\$2,000.00
OPERATING EXPENDITURES TOTALS:		\$55,942.00	\$55,942.00
STATE EMPA			
PERSONAL SERVICES			
SALARIES	001-2112-525.10-12	\$71,524.00	\$73,670.00
FICA TAXES	001-2112-525.10-21	\$5,472.00	\$5,636.00
RETIREMENT	001-2112-525.10-22	\$9,749.00	\$10,012.00
HEALTH & LIFE INS	001-2112-525.10-23	\$11,000.00	\$11,040.00
WORKERS COMPENSATION	001-2112-525.10-24	\$107.00	\$95.00
PERSONAL SERVICES TOTALS:		\$97,852.00	\$100,453.00
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2112-525.30-34	\$733.00	\$733.00
COMMUNICATIONS	001-2112-525.30-41	\$11,000.00	\$11,000.00
UTILITIES	001-2112-525.30-43	\$11,000.00	\$11,000.00
RENTALS & LEASES	001-2112-525.30-44	\$3,000.00	\$3,000.00
REPAIR & MAINTENANCE	001-2112-525.30-46	\$736.00	\$736.00
SUBSCRIPTIONS & DUES	001-2112-525.30-54	\$3,500.00	\$2,000.00
TRAINING	001-2112-525.30-55	\$2,000.00	\$3,500.00
PUBLIC EDUCATION	001-2112-525.30-62	\$16,500.00	\$16,500.00
OPERATING EXPENDITURES TOTALS:		\$48,469.00	\$48,469.00
DEBT SERVICE			
PRINCIPAL	001-2112-525.70-71	\$6,189.00	\$6,189.00
INTEREST	001-2112-525.70-72	\$1,700.00	\$1,700.00

Account Description	Account Number	2026 Budget	2027 Budget
DEBT SERVICE TOTALS:		\$7,889.00	\$7,889.00
EMPA LOCAL MATCH			
PERSONAL SERVICES			
SALARIES	001-2113-525.10-12	\$29,382.00	\$32,938.00
FICA TAXES	001-2113-525.10-21	\$2,248.00	\$2,520.00
RETIREMENT	001-2113-525.10-22	\$9,634.00	\$4,476.00
HEALTH & LIFE INS	001-2113-525.10-23	\$4,400.00	\$5,000.00
PERSONAL SERVICES TOTALS:		\$45,664.00	\$44,934.00
MEDICAL EXAMINER			
OPERATING EXPENDITURES			
AUTOPSY	001-2131-527.30-38	\$460,000.00	\$360,000.00
PUBLIC SAFETY			
JAIL MAINTENANCE			
PERSONAL SERVICES			
SALARIES	001-2330-523.10-12	\$56,100.00	\$112,783.00
FICA TAXES	001-2330-523.10-21	\$4,292.00	\$8,628.00
RETIREMENT	001-2330-523.10-22	\$11,854.00	\$15,327.00
HEALTH & LIFE INS	001-2330-523.10-23	\$11,000.00	\$22,080.00
WORKERS COMPENSATION	001-2330-523.10-24	\$1,851.00	\$3,090.00
PERSONAL SERVICES TOTALS:		\$85,097.00	\$161,908.00
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2330-523.30-34	\$80,000.00	\$80,000.00
UTILITIES	001-2330-523.30-43	\$270,000.00	\$280,000.00
GENERAL INSURANCE	001-2330-523.30-45	\$134,000.00	\$134,000.00
REPAIR & MAINTENANCE	001-2330-523.30-46	\$95,000.00	\$100,000.00
OPERATING EXPENDITURES TOTALS:		\$579,000.00	\$594,000.00
911 EMERGENCY			
911 EMERGENCY COMMUNICATI			
PERSONAL SERVICES			
SALARIES	001-2510-525.10-12	\$2,426,101.00	\$2,329,264.00
FICA TAXES	001-2510-525.10-21	\$185,597.00	\$178,189.00
RETIREMENT	001-2510-525.10-22	\$289,912.00	\$311,111.00
HEALTH & LIFE INS	001-2510-525.10-23	\$473,000.00	\$419,520.00
WORKERS COMPENSATION	001-2510-525.10-24	\$3,639.00	\$3,028.00
PERSONAL SERVICES TOTALS:		\$3,378,249.00	\$3,241,112.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-2510-525.30-31	\$2,000.00	\$2,000.00
CONTRACTUAL SERVICES	001-2510-525.30-34	\$70,000.00	\$60,000.00
TRAVEL & PER DIEM	001-2510-525.30-40	\$3,000.00	\$8,000.00
COMMUNICATIONS	001-2510-525.30-41	\$143,300.00	\$120,000.00
UTILITIES	001-2510-525.30-43	\$34,000.00	\$34,000.00
RENTALS & LEASES	001-2510-525.30-44	\$5,000.00	\$2,000.00
REPAIR & MAINTENANCE	001-2510-525.30-46	\$15,000.00	\$20,000.00
OTHER CHARGES	001-2510-525.30-49	\$2,000.00	\$2,000.00
OFFICE SUPPLIES	001-2510-525.30-51	\$4,000.00	\$4,000.00
OPERATING SUPPLIES	001-2510-525.30-52	\$7,000.00	\$7,000.00
SUBSCRIPTIONS & DUES	001-2510-525.30-54	\$1,000.00	\$1,000.00
TRAINING	001-2510-525.30-55	\$35,000.00	\$45,000.00
GAS & OIL	001-2510-525.30-56	\$1,500.00	\$1,500.00
NON-CAPITAL EQUIPMENT	001-2510-525.30-64	\$41,600.00	\$25,000.00
OPERATING EXPENDITURES TOTALS:		\$364,400.00	\$331,500.00
E-911 GRANT			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-2515-525.30-31	\$133,533.00	\$133,533.00
CONTRACTUAL SERVICES	001-2515-525.30-34	\$0.00	\$45,508.00
OPERATING EXPENDITURES TOTALS:		\$133,533.00	\$179,041.00
AMBULANCE & RESCUE SERV			

Account Description	Account Number	2026 Budget	2027 Budget
PUBLIC SAFETY EMS			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2600-526.30-34	\$1,000,000.00	\$2,600,000.00
CENTRAL COMMUNICATIONS			
PERSONAL SERVICES			
SALARIES	001-2620-525.10-12	\$157,270.00	\$157,599.00
FICA TAXES	001-2620-525.10-21	\$12,031.00	\$12,056.00
RETIREMENT	001-2620-525.10-22	\$21,436.00	\$21,418.00
HEALTH & LIFE INS	001-2620-525.10-23	\$22,000.00	\$19,606.00
WORKERS COMPENSATION	001-2620-525.10-24	\$236.00	\$205.00
PERSONAL SERVICES TOTALS:		\$212,973.00	\$210,884.00
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2620-525.30-34	\$365,000.00	\$278,000.00
TRAVEL & PER DIEM	001-2620-525.30-40	\$5,000.00	\$5,000.00
COMMUNICATIONS	001-2620-525.30-41	\$5,000.00	\$5,000.00
UTILITIES	001-2620-525.30-43	\$25,000.00	\$29,000.00
REPAIR & MAINTENANCE	001-2620-525.30-46	\$69,000.00	\$69,000.00
OTHER CHARGES	001-2620-525.30-49	\$1,000.00	\$1,000.00
OFFICE SUPPLIES	001-2620-525.30-51	\$2,000.00	\$2,000.00
SUBSCRIPTIONS & DUES	001-2620-525.30-54	\$500.00	\$500.00
GAS & OIL	001-2620-525.30-56	\$1,500.00	\$2,000.00
OPERATING EXPENDITURES TOTALS:		\$474,000.00	\$391,500.00
DEBT SERVICE			
PRINCIPAL	001-2620-525.70-71	\$14,393.00	\$0.00
INTEREST	001-2620-525.70-72	\$4,100.00	\$0.00
DEBT SERVICE TOTALS:		\$18,493.00	\$0.00
CONSERVATION RESOURCE			
EXTENSION OFFICE			
PERSONAL SERVICES			
SALARIES	001-3700-537.10-12	\$368,732.00	\$385,360.00
FICA TAXES	001-3700-537.10-21	\$28,208.00	\$29,480.00
RETIREMENT	001-3700-537.10-22	\$50,258.00	\$52,370.00
HEALTH & LIFE INS	001-3700-537.10-23	\$33,000.00	\$44,160.00
WORKERS COMPENSATION	001-3700-537.10-24	\$553.00	\$501.00
PERSONAL SERVICES TOTALS:		\$480,751.00	\$511,871.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-3700-537.30-31	\$500.00	\$500.00
CONTRACTUAL SERVICES	001-3700-537.30-34	\$0.00	\$2,300.00
TRAVEL & PER DIEM	001-3700-537.30-40	\$21,000.00	\$15,000.00
COMMUNICATIONS	001-3700-537.30-41	\$15,500.00	\$15,500.00
POSTAGE	001-3700-537.30-42	\$100.00	\$100.00
UTILITIES	001-3700-537.30-43	\$7,000.00	\$7,000.00
RENTALS & LEASES	001-3700-537.30-44	\$3,500.00	\$5,000.00
REPAIR & MAINTENANCE	001-3700-537.30-46	\$2,000.00	\$6,000.00
PROMOTIONAL ACTIVITIES	001-3700-537.30-48	\$15,200.00	\$14,000.00
OFFICE SUPPLIES	001-3700-537.30-51	\$4,000.00	\$4,000.00
OPERATING SUPPLIES	001-3700-537.30-52	\$5,200.00	\$5,200.00
SUBSCRIPTIONS & DUES	001-3700-537.30-54	\$2,100.00	\$4,000.00
TRAINING	001-3700-537.30-55	\$2,500.00	\$2,500.00
GAS & OIL	001-3700-537.30-56	\$0.00	\$4,000.00
NON-CAPITAL EQUIPMENT	001-3700-537.30-64	\$2,400.00	\$2,400.00
OPERATING EXPENDITURES TOTALS:		\$81,000.00	\$87,500.00
GRANTS & AIDS			
4H SCHOLARSHIPS	001-3700-537.80-01	\$2,000.00	\$2,000.00
LANDSCAPING			
PERSONAL SERVICES			
SALARIES	001-3710-537.10-12	\$1,046,844.00	\$1,012,353.00
FICA TAXES	001-3710-537.10-21	\$80,083.00	\$77,445.00
RETIREMENT	001-3710-537.10-22	\$142,685.00	\$143,189.00

Account Description	Account Number	2026 Budget	2027 Budget
HEALTH & LIFE INS	001-3710-537.10-23	\$275,000.00	\$276,000.00
WORKERS COMPENSATION	001-3710-537.10-24	\$33,503.00	\$26,953.00
PERSONAL SERVICES TOTALS:		\$1,578,115.00	\$1,535,940.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-3710-537.30-31	\$2,000.00	\$3,000.00
CONTRACTUAL SERVICES	001-3710-537.30-34	\$105,000.00	\$110,000.00
TRAVEL & PER DIEM	001-3710-537.30-40	\$2,500.00	\$2,500.00
COMMUNICATIONS	001-3710-537.30-41	\$4,000.00	\$4,000.00
UTILITIES	001-3710-537.30-43	\$6,000.00	\$6,000.00
REPAIR & MAINTENANCE	001-3710-537.30-46	\$137,000.00	\$142,000.00
PRINTING & LEGAL ADS	001-3710-537.30-47	\$1,000.00	\$1,000.00
OFFICE SUPPLIES	001-3710-537.30-51	\$2,000.00	\$2,000.00
OPERATING SUPPLIES	001-3710-537.30-52	\$130,000.00	\$140,000.00
TRAINING	001-3710-537.30-55	\$500.00	\$500.00
GAS & OIL	001-3710-537.30-56	\$30,000.00	\$30,000.00
NON-CAPITAL EQUIPMENT	001-3710-537.30-64	\$5,000.00	\$5,000.00
OPERATING EXPENDITURES TOTALS:		\$425,000.00	\$446,000.00
CAPITAL OUTLAY			
MACHINERY AND EQUIPMENT	001-3710-537.60-64	\$40,000.00	\$55,000.00
DEBT SERVICE			
PRINCIPAL	001-3710-537.70-71	\$62,772.00	\$62,772.00
INTEREST	001-3710-537.70-72	\$18,675.00	\$18,675.00
DEBT SERVICE TOTALS:		\$81,447.00	\$81,447.00
VULNERABILITY ASSESSMENT			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-3716-537.30-31	\$450,000.00	\$0.00
FLORIDA FOREST MANAGEMENT			
GRANTS & AIDS			
COOP FOREST MANAGEMENT	001-3730-537.80-36	\$3,000.00	\$3,000.00
PHYSICAL ENVIRONMENT			
VETERANS SERVICE			
PERSONAL SERVICES			
SALARIES	001-5300-553.10-12	\$82,998.00	\$85,655.00
FICA TAXES	001-5300-553.10-21	\$6,349.00	\$6,553.00
RETIREMENT	001-5300-553.10-22	\$8,750.00	\$11,641.00
HEALTH & LIFE INS	001-5300-553.10-23	\$22,000.00	\$22,080.00
WORKERS COMPENSATION	001-5300-553.10-24	\$124.00	\$111.00
PERSONAL SERVICES TOTALS:		\$120,221.00	\$126,040.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-5300-553.30-31	\$250.00	\$250.00
CONTRACTUAL SERVICES	001-5300-553.30-34	\$0.00	\$540.00
TRAVEL & PER DIEM	001-5300-553.30-40	\$10,000.00	\$1,500.00
COMMUNICATIONS	001-5300-553.30-41	\$6,500.00	\$6,500.00
UTILITES	001-5300-553.30-43	\$2,000.00	\$4,000.00
RENTALS & LEASES	001-5300-553.30-44	\$2,700.00	\$2,000.00
REPAIR & MAINTENANCE	001-5300-553.30-46	\$250.00	\$450.00
OTHER CHARGES	001-5300-553.30-49	\$600.00	\$600.00
OFFICE SUPPLIES	001-5300-553.30-51	\$900.00	\$4,000.00
OPERATING SUPPLIES	001-5300-553.30-52	\$750.00	\$750.00
SUBSCRIPTIONS & DUES	001-5300-553.30-54	\$600.00	\$14,317.00
TRAINING	001-5300-553.30-55	\$0.00	\$1,550.00
GAS & OIL	001-5300-553.30-56	\$0.00	\$1,500.00
OPERATING EXPENDITURES TOTALS:		\$24,550.00	\$37,957.00
DEBT SERVICE			
PRINCIPAL	001-5300-553.70-71	\$0.00	\$7,192.00
INTEREST	001-5300-553.70-72	\$0.00	\$2,047.00
DEBT SERVICE TOTALS:		\$0.00	\$9,239.00
ECONOMIC DEVELOPMENT			

Account Description	Account Number	2026 Budget	2027 Budget
TAX REBATE			
TAX INCREMENT FUNDS			
COMMUNITY REDEVELOPMENT	001-5590-552.80-03	\$270,000.00	\$370,000.00
HEALTH SERVICES			
LOCAL MOSQUITO CONTROL			
PERSONAL SERVICES			
SALARIES	001-6200-562.10-12	\$49,007.00	\$48,204.00
FICA TAXES	001-6200-562.10-21	\$3,749.00	\$3,688.00
RETIREMENT	001-6200-562.10-22	\$5,006.00	\$6,551.00
WORKERS COMPENSATION	001-6200-562.10-24	\$2,632.00	\$2,159.00
PERSONAL SERVICES TOTALS:		\$60,394.00	\$60,602.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-6200-562.30-31	\$300.00	\$300.00
CONTRACTUAL SERVICES	001-6200-562.30-34	\$4,100.00	\$4,100.00
TRAVEL & PER DIEM	001-6200-562.30-40	\$500.00	\$500.00
COMMUNICATIONS	001-6200-562.30-41	\$3,100.00	\$3,100.00
REPAIR & MAINTENANCE	001-6200-562.30-46	\$15,000.00	\$15,000.00
OTHER CHARGES	001-6200-562.30-49	\$400.00	\$400.00
OPERATING SUPPLIES	001-6200-562.30-52	\$500.00	\$500.00
SUBSCRIPTIONS & DUES	001-6200-562.30-54	\$500.00	\$500.00
TRAINING	001-6200-562.30-55	\$400.00	\$400.00
GAS & OIL	001-6200-562.30-56	\$5,000.00	\$5,000.00
CHEMICALS	001-6200-562.30-62	\$20,000.00	\$25,000.00
OPERATING EXPENDITURES TOTALS:		\$49,800.00	\$54,800.00
CAPITAL OUTLAY			
BUILDINGS	001-6200-562.60-62	\$10,000.00	\$0.00
MACHINERY AND EQUIPMENT	001-6200-562.60-64	\$0.00	\$40,000.00
CAPITAL OUTLAY TOTALS:		\$10,000.00	\$40,000.00
DEBT SERVICE			
PRINCIPAL	001-6200-562.70-71	\$46,825.00	\$46,825.00
INTEREST	001-6200-562.70-72	\$13,868.00	\$13,868.00
DEBT SERVICE TOTALS:		\$60,693.00	\$60,693.00
STATE MOSQUITO CONTROL			
OPERATING EXPENDITURES			
TRAVEL & PER DIEM	001-6201-562.30-40	\$500.00	\$500.00
REPAIR & MAINTENANCE	001-6201-562.30-46	\$7,500.00	\$7,500.00
OTHER CHARGES	001-6201-562.30-49	\$500.00	\$500.00
OPERATING SUPPLIES	001-6201-562.30-52	\$3,500.00	\$3,500.00
SUBSCRIPTIONS & DUES	001-6201-562.30-54	\$500.00	\$500.00
TRAINING	001-6201-562.30-55	\$400.00	\$400.00
GAS & OIL	001-6201-562.30-56	\$5,000.00	\$5,000.00
CHEMICALS	001-6201-562.30-62	\$49,579.00	\$51,688.00
OPERATING EXPENDITURES TOTALS:		\$67,479.00	\$69,588.00
ANIMAL CONTROL			
PERSONAL SERVICES			
SALARIES	001-6210-562.10-12	\$358,276.00	\$367,922.00
FICA TAXES	001-6210-562.10-21	\$27,408.00	\$28,146.00
RETIREMENT	001-6210-562.10-22	\$48,833.00	\$50,001.00
HEALTH & LIFE INS	001-6210-562.10-23	\$77,000.00	\$77,280.00
WORKERS COMPENSATION	001-6210-562.10-24	\$4,839.00	\$4,982.00
PERSONAL SERVICES TOTALS:		\$516,356.00	\$528,331.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-6210-562.30-31	\$5,000.00	\$4,000.00
CONTRACTUAL SERVICES	001-6210-562.30-34	\$750,000.00	\$375,000.00
TRAVEL & PER DIEM	001-6210-562.30-40	\$6,250.00	\$2,000.00
COMMUNICATIONS	001-6210-562.30-41	\$15,000.00	\$18,000.00
UTILITIES	001-6210-562.30-43	\$14,000.00	\$20,000.00
RENTALS & LEASES	001-6210-562.30-44	\$6,000.00	\$2,000.00
REPAIR & MAINTENANCE	001-6210-562.30-46	\$3,000.00	\$5,500.00

Account Description	Account Number	2026 Budget	2027 Budget
PRINTING & LEGAL ADS	001-6210-562.30-47	\$0.00	\$500.00
OTHER CHARGES	001-6210-562.30-49	\$5,000.00	\$36,000.00
OFFICE SUPPLIES	001-6210-562.30-51	\$4,500.00	\$6,000.00
OPERATING SUPPLIES	001-6210-562.30-52	\$6,000.00	\$29,000.00
TRAINING	001-6210-562.30-55	\$3,000.00	\$3,000.00
GAS & OIL	001-6210-562.30-56	\$14,000.00	\$20,000.00
NON-CAPITAL EQUIPMENT	001-6210-562.30-64	\$10,000.00	\$10,000.00
OPERATING EXPENDITURES TOTALS:		\$841,750.00	\$531,000.00
DEBT SERVICE			
PRINCIPAL	001-6210-562.70-71	\$20,643.00	\$27,268.00
INTEREST	001-6210-562.70-72	\$5,850.00	\$7,572.00
DEBT SERVICE TOTALS:		\$26,493.00	\$34,840.00
ANIM CONTR/RANCH RESCUE			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-6211-562.30-34	\$0.00	\$60,000.00
HEALTH CONTRACTS			
GRANTS & AIDS			
COL CTY HEALTH DEPARTMENT	001-6230-562.80-16	\$192,230.00	\$192,230.00
FAMILY HEALTH CENTER	001-6230-562.80-21	\$48,500.00	\$48,500.00
FLA DEPARTMENT OF HEALTH	001-6230-562.80-30	\$0.00	\$150,000.00
HRS-MEDICAID	001-6230-562.80-46	\$1,977,643.00	\$1,910,927.00
HEALTH CARE RESPONSIBILIT	001-6230-562.80-52	\$300,000.00	\$200,000.00
GRANTS & AIDS TOTALS:		\$2,518,373.00	\$2,501,657.00
HEALTH			
MENTAL HEALTH			
GRANTS & AIDS			
MERIDIAN BEHAVORIAL HLTH	001-6300-562.80-69	\$261,376.00	\$266,604.00
WELFARE			
GRANTS & AIDS			
COLUMBIA CTY SENIOR SERV	001-6400-564.80-17	\$250,000.00	\$250,000.00
SUWANNEE VALLEY 4C'S	001-6400-564.80-20	\$10,000.00	\$10,000.00
GRANTS & AIDS TOTALS:		\$260,000.00	\$260,000.00
DEVELOPMENTAL DISAB. SVS.			
GRANTS & AIDS			
CARC	001-6500-565.80-21	\$100,000.00	\$100,000.00
PARKS & RECREATION			
RECREATION CENTERS			
GRANTS & AIDS			
RICHARDSON SUMMER CAMP	001-7200-572.80-01	\$17,000.00	\$17,000.00
REC FOOTBALL	001-7200-572.80-67	\$0.00	\$25,000.00
SPECIAL OLYMPICS	001-7200-572.80-72	\$15,000.00	\$15,000.00
GRANT TO OUTSIDE AGENCIES	001-7200-572.80-73	\$50,000.00	\$50,000.00
GRANTS & AIDS TOTALS:		\$82,000.00	\$107,000.00
AIDS TO PRIVATE ORGANIZAT			
RICHARSDON COMM CENTER	001-7200-572.82-10	\$125,000.00	\$125,000.00
OPERATING EXPENDITURES			
UTILITIES	001-7200-573.30-43	\$300,000.00	\$350,000.00
REPAIR & MAINTENANCE	001-7200-573.30-46	\$25,000.00	\$30,000.00
OPERATING EXPENDITURES TOTALS:		\$325,000.00	\$380,000.00
RUM ISLAND			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-7213-572.30-34	\$10,000.00	\$10,000.00
REPAIR & MAINTENANCE	001-7213-572.30-46	\$40,000.00	\$40,000.00
OPERATING EXPENDITURES TOTALS:		\$50,000.00	\$50,000.00
SPECIAL EVENTS			

Account Description	Account Number	2026 Budget	2027 Budget
GRANTS & AIDS			
DOWNTOWN ACTION/FIREWORKS	001-7400-574.80-58	\$65,000.00	\$50,000.00
FARM TO TABLE	001-7400-574.80-59	\$3,000.00	\$0.00
MLK PARADE	001-7400-574.80-60	\$5,000.00	\$0.00
SPECIAL EVENTS	001-7400-574.80-62	\$0.00	\$50,000.00
GRANTS & AIDS TOTALS:		\$73,000.00	\$100,000.00
INTERFUND TRANSFERS OUT			
CLERK TO BOARD	001-8100-581.91-12	\$702,760.00	\$739,916.00
PROPERTY APPRAISER	001-8100-581.91-13	\$2,345,343.00	\$2,461,345.00
SUPERVISOR OF ELECTIONS	001-8100-581.91-18	\$1,431,081.00	\$1,504,373.00
TO GENERAL CAP PROJECTS	001-8100-581.91-32	\$3,136,143.00	\$1,000,000.00
TO ROAD IMPROVEMENT FUND	001-8100-581.91-33	\$2,000,000.00	\$0.00
TO UTILITIES FUND	001-8100-581.91-45	\$500,000.00	\$0.00
ROAD CONSTRUCTION FUND	001-8100-581.91-46	\$1,363,857.00	\$0.00
SHERIFF	001-8100-581.91-89	\$23,960,492.00	\$25,336,544.00
INTERFUND TRANSFERS OUT TOTALS:		\$35,439,676.00	\$31,042,178.00
RESERVES			
FUTURE REVENUE LOSS SHERI	001-8400-584.90-11	\$150,000.00	\$0.00
FUTURE ENHANCEMENTS	001-8400-584.90-20	\$0.00	\$2,777,478.00
SURPLUS YEAR END RESERVES	001-8400-584.90-31	\$2,489,708.00	\$0.00
CASH BALANCE FORWARD	001-8400-584.90-98	\$10,573,528.00	\$11,148,348.00
CONTINGENCY/RESERVE	001-8400-584.90-99	\$5,286,764.00	\$5,574,174.00
FUND TOTALS: GENERAL FUND		\$78,448,621.00	\$76,241,738.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 101 - TRANSPORTATION TRUST			
ROAD DEPARTMENT			
CONTRACTED MOWING			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	101-4210-541.30-34	\$1,121,000.00	\$1,121,000.00
GRADED ROADS			
PERSONAL SERVICES			
SALARIES	101-4220-541.10-12	\$782,487.00	\$801,804.00
FICA TAXES	101-4220-541.10-21	\$59,860.00	\$61,338.00
RETIREMENT	101-4220-541.10-22	\$105,972.00	\$114,096.00
HEALTH & LIFE INS	101-4220-541.10-23	\$198,000.00	\$187,680.00
WORKERS COMPENSATION	101-4220-541.10-24	\$66,590.00	\$60,376.00
PERSONAL SERVICES TOTALS:		\$1,212,909.00	\$1,225,294.00
OPERATING EXPENDITURES			
RENTALS & LEASES	101-4220-541.30-44	\$500.00	\$500.00
OPERATING SUPPLIES	101-4220-541.30-52	\$2,000.00	\$2,000.00
OPERATING EXPENDITURES TOTALS:		\$2,500.00	\$2,500.00
DEBT SERVICE			
PRINCIPAL	101-4220-541.70-71	\$451,000.00	\$828,742.00
INTEREST	101-4220-541.70-72	\$92,000.00	\$72,800.00
DEBT SERVICE TOTALS:		\$543,000.00	\$901,542.00
DRAINAGE & HEAVY EQUIPMEN			
PERSONAL SERVICES			
SALARIES	101-4230-541.10-12	\$418,625.00	\$396,715.00
FICA TAXES	101-4230-541.10-21	\$32,025.00	\$30,349.00
RETIREMENT	101-4230-541.10-22	\$54,090.00	\$53,913.00
HEALTH & LIFE INS	101-4230-541.10-23	\$110,000.00	\$99,360.00
WORKERS COMPENSATION	101-4230-541.10-24	\$35,625.00	\$29,872.00
PERSONAL SERVICES TOTALS:		\$650,365.00	\$610,209.00
OPERATING EXPENDITURES			
OTHER CHARGES	101-4230-541.30-49	\$500.00	\$500.00
OPERATING SUPPLIES	101-4230-541.30-52	\$5,500.00	\$5,500.00
ROAD MATERIALS & SUPPLIE	101-4230-541.30-53	\$725,000.00	\$789,424.00
OPERATING EXPENDITURES TOTALS:		\$731,000.00	\$795,424.00
STORMWATER			
PERSONAL SERVICES			
SALARIES	101-4235-541.10-12	\$345,968.00	\$370,423.00
FICA TAXES	101-4235-541.10-21	\$26,466.00	\$28,337.00
RETIREMENT	101-4235-541.10-22	\$47,155.00	\$50,340.00
HEALTH & LIFE INS	101-4235-541.10-23	\$99,000.00	\$99,360.00
WORKERS COMPENSATION	101-4235-541.10-24	\$29,442.00	\$27,893.00
PERSONAL SERVICES TOTALS:		\$548,031.00	\$576,353.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	101-4235-541.30-31	\$3,000.00	\$3,000.00
OTHER CHARGES	101-4235-541.30-49	\$500.00	\$500.00
OPERATING SUPPLIES	101-4235-541.30-52	\$6,000.00	\$6,000.00
ROAD MATERIALS & SUPPLIE	101-4235-541.30-53	\$10,000.00	\$10,000.00
OPERATING EXPENDITURES TOTALS:		\$19,500.00	\$19,500.00
SIGN SHOP			
PERSONAL SERVICES			
SALARIES	101-4240-541.10-12	\$287,417.00	\$302,290.00
FICA TAXES	101-4240-541.10-21	\$21,987.00	\$23,125.00
RETIREMENT	101-4240-541.10-22	\$39,175.00	\$41,081.00
HEALTH & LIFE INS	101-4240-541.10-23	\$55,000.00	\$55,200.00
WORKERS COMPENSATION	101-4240-541.10-24	\$19,727.00	\$17,324.00
PERSONAL SERVICES TOTALS:		\$423,306.00	\$439,020.00
OPERATING EXPENDITURES			

Account Description	Account Number	2026 Budget	2027 Budget
CONTRACTUAL SERVICES	101-4240-541.30-34	\$10,000.00	\$10,000.00
COMMUNICATIONS	101-4240-541.30-41	\$4,000.00	\$4,000.00
UTILITIES	101-4240-541.30-43	\$132,000.00	\$132,000.00
OPERATING SUPPLIES	101-4240-541.30-52	\$105,000.00	\$139,000.00
OPERATING EXPENDITURES TOTALS:		\$251,000.00	\$285,000.00
REPAIR SHOP			
PERSONAL SERVICES			
SALARIES	101-4250-541.10-12	\$469,886.00	\$464,340.00
FICA TAXES	101-4250-541.10-21	\$35,946.00	\$35,522.00
RETIREMENT	101-4250-541.10-22	\$67,569.00	\$63,104.00
HEALTH & LIFE INS	101-4250-541.10-23	\$110,000.00	\$110,400.00
WORKERS COMPENSATION	101-4250-541.10-24	\$29,921.00	\$28,265.00
PERSONAL SERVICES TOTALS:		\$713,322.00	\$701,631.00
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	101-4250-541.30-46	\$500,000.00	\$750,000.00
OTHER CHARGES	101-4250-541.30-49	\$500.00	\$500.00
OPERATING SUPPLIES	101-4250-541.30-52	\$45,000.00	\$45,000.00
OPERATING EXPENDITURES TOTALS:		\$545,500.00	\$795,500.00
STOCK ROOM			
PERSONAL SERVICES			
SALARIES	101-4260-541.10-12	\$39,596.00	\$40,785.00
FICA TAXES	101-4260-541.10-21	\$3,029.00	\$3,120.00
RETIREMENT	101-4260-541.10-22	\$5,397.00	\$5,543.00
HEALTH & LIFE INS	101-4260-541.10-23	\$11,000.00	\$11,040.00
WORKERS COMPENSATION	101-4260-541.10-24	\$3,370.00	\$3,071.00
PERSONAL SERVICES TOTALS:		\$62,392.00	\$63,559.00
OPERATING EXPENDITURES			
OPERATING SUPPLIES	101-4260-541.30-52	\$5,000.00	\$5,000.00
GAS & OIL	101-4260-541.30-56	\$1,125,000.00	\$1,125,000.00
OPERATING EXPENDITURES TOTALS:		\$1,130,000.00	\$1,130,000.00
ADMINISTRATION			
PERSONAL SERVICES			
SALARIES	101-4270-541.10-12	\$893,806.00	\$983,000.00
FICA TAXES	101-4270-541.10-21	\$68,376.00	\$75,199.00
RETIREMENT	101-4270-541.10-22	\$138,598.00	\$162,169.00
HEALTH & LIFE INS	101-4270-541.10-23	\$121,000.00	\$121,440.00
WORKERS COMPENSATION	101-4270-541.10-24	\$44,515.00	\$46,741.00
PERSONAL SERVICES TOTALS:		\$1,266,295.00	\$1,388,549.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	101-4270-541.30-31	\$140,000.00	\$160,000.00
CONTRACTUAL SERVICES	101-4270-541.30-34	\$85,000.00	\$85,000.00
ADMINISTRATION FEE TO GF	101-4270-541.30-35	\$311,692.00	\$374,030.00
TRAVEL & PER DIEM	101-4270-541.30-40	\$3,000.00	\$3,000.00
COMMUNICATIONS	101-4270-541.30-41	\$25,000.00	\$25,000.00
UTILITIES	101-4270-541.30-43	\$28,000.00	\$28,000.00
RENTALS & LEASES	101-4270-541.30-44	\$2,500.00	\$25,000.00
GENERAL INSURANCE	101-4270-541.30-45	\$420,000.00	\$420,000.00
REPAIR & MAINTENANCE	101-4270-541.30-46	\$70,000.00	\$70,000.00
PRINTING & LEGAL ADS	101-4270-541.30-47	\$3,000.00	\$3,000.00
OTHER CHARGES	101-4270-541.30-49	\$5,000.00	\$5,000.00
OFFICE SUPPLIES	101-4270-541.30-51	\$10,000.00	\$10,000.00
OPERATING SUPPLIES	101-4270-541.30-52	\$10,000.00	\$10,000.00
SUBSCRIPTIONS & DUES	101-4270-541.30-54	\$200.00	\$200.00
NON-CAPITAL EQUIPMENT	101-4270-541.30-64	\$25,000.00	\$25,000.00
OPERATING EXPENDITURES TOTALS:		\$1,138,392.00	\$1,243,230.00
WILDLIFE CONTROL SERVICES	101-4270-541.31-31	\$60,000.00	\$60,000.00
CAPITAL OUTLAY			
MACHINERY AND EQUIPMENT	101-4270-541.60-64	\$445,983.00	\$1,226,385.00
DEBT SERVICE			
PRINCIPAL	101-4270-541.70-71	\$239,976.00	\$232,859.00

Account Description	Account Number	2026 Budget	2027 Budget
INTEREST	101-4270-541.70-72	\$75,224.00	\$68,326.00
DEBT SERVICE TOTALS:		\$315,200.00	\$301,185.00
ROW MAINTENANCE			
PERSONAL SERVICES			
SALARIES	101-4280-541.10-12	\$716,970.00	\$763,164.00
FICA TAXES	101-4280-541.10-21	\$54,848.00	\$58,382.00
RETIREMENT	101-4280-541.10-22	\$97,723.00	\$103,714.00
HEALTH & LIFE INS	101-4280-541.10-23	\$187,000.00	\$187,680.00
WORKERS COMPENSATION	101-4280-541.10-24	\$61,015.00	\$57,466.00
PERSONAL SERVICES TOTALS:		\$1,117,556.00	\$1,170,406.00
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	101-4280-541.30-34	\$172,500.00	\$172,500.00
REPAIR & MAINTENANCE	101-4280-541.30-46	\$30,000.00	\$30,000.00
OPERATING SUPPLIES	101-4280-541.30-52	\$25,000.00	\$25,000.00
OPERATING EXPENDITURES TOTALS:		\$227,500.00	\$227,500.00
SHOULDER CREW			
PERSONAL SERVICES			
SALARIES	101-4290-541.10-12	\$474,961.00	\$498,308.00
FICA TAXES	101-4290-541.10-21	\$36,335.00	\$38,121.00
RETIREMENT	101-4290-541.10-22	\$54,986.00	\$67,720.00
HEALTH & LIFE INS	101-4290-541.10-23	\$132,000.00	\$132,480.00
WORKERS COMPENSATION	101-4290-541.10-24	\$38,989.00	\$36,085.00
PERSONAL SERVICES TOTALS:		\$737,271.00	\$772,714.00
OPERATING EXPENDITURES			
OPERATING SUPPLIES	101-4290-541.30-52	\$8,000.00	\$8,000.00
ROADWAY ENHANCEMENTS			
OPERATING EXPENDITURES			
ROAD STRIPING	101-4300-541.31-51	\$200,000.00	\$200,000.00
CONCRETE WORK	101-4300-541.31-53	\$205,000.00	\$205,000.00
ROADWAY STABILIZATION	101-4300-541.31-54	\$415,000.00	\$415,000.00
WEED CONTROL	101-4300-541.31-56	\$55,000.00	\$55,000.00
GUARDRAIL	101-4300-541.31-59	\$100,000.00	\$100,000.00
OPERATING EXPENDITURES TOTALS:		\$975,000.00	\$975,000.00
PUBLIC TRANSIT			
GRANTS & AIDS			
SUWANNEE VALLEY TRANSIT	101-4400-541.80-82	\$62,728.00	\$62,728.00
INTERFUND TRANSFERS OUT			
TO GENERAL CAP PROJECTS	101-8100-581.91-32	\$0.00	\$4,000,000.00
TO ROAD IMPROVEMENT FUND	101-8100-581.91-33	\$1,000,000.00	\$0.00
INTERFUND TRANSFERS OUT TOTALS:		\$1,000,000.00	\$4,000,000.00
RESERVES			
BASCOM NORRIS/247 PROJECT	101-8400-584.90-12	\$2,500,000.00	\$0.00
ROAD MATERIALS	101-8400-584.90-13	\$2,208,824.00	\$0.00
SURPLUS YEAR END RESERVES	101-8400-584.90-31	\$0.00	\$1,831,802.00
CASH BALANCE FORWARD	101-8400-584.90-98	\$2,861,550.00	\$3,220,446.00
CONTINGENCY/RESERVE	101-8400-584.90-99	\$1,430,776.00	\$1,610,223.00
FUND TOTALS: TRANSPORTATION TRUST		\$24,308,900.00	\$26,764,700.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 102 - MSBU			
BOARD OF COUNTY COMMISSIO			
BOCC			
OPERATING EXPENDITURES			
ACCOUNTING & AUDITING	102-1000-511.30-32	\$15,000.00	\$15,000.00
CONTRACTUAL SERVICES	102-1000-511.30-34	\$15,000.00	\$15,000.00
ADMINISTRATION FEE TO GF	102-1000-511.30-35	\$21,898.00	\$26,277.00
UNEMPLOYMENT CLAIMS	102-1000-511.30-48	\$5,000.00	\$5,000.00
OPERATING EXPENDITURES TOTALS:		\$56,898.00	\$61,277.00
FIRE DEPARTMENTS			
PERSONAL SERVICES			
SALARIES	102-2200-522.10-11	\$33,059.00	\$71,103.00
SALARIES	102-2200-522.10-12	\$3,866,974.00	\$4,143,501.00
FICA TAXES	102-2200-522.10-21	\$298,353.00	\$322,417.00
RETIREMENT	102-2200-522.10-22	\$1,172,308.00	\$1,389,185.00
HEALTH & LIFE INS	102-2200-522.10-23	\$655,600.00	\$668,440.00
WORKERS COMPENSATION	102-2200-522.10-24	\$170,109.00	\$154,431.00
PERSONAL SERVICES TOTALS:		\$6,196,403.00	\$6,749,077.00
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-2200-522.30-30	\$230,000.00	\$230,000.00
PROFESSIONAL SERVICES	102-2200-522.30-31	\$15,000.00	\$15,000.00
CONTRACTUAL SERVICES	102-2200-522.30-34	\$68,000.00	\$68,000.00
ADMINISTRATION FEE TO GF	102-2200-522.30-35	\$243,196.00	\$291,835.00
TRAVEL & PER DIEM	102-2200-522.30-40	\$6,000.00	\$6,000.00
COMMUNICATIONS	102-2200-522.30-41	\$55,000.00	\$55,000.00
POSTAGE	102-2200-522.30-42	\$500.00	\$500.00
UTILITIES	102-2200-522.30-43	\$75,000.00	\$75,000.00
RENTALS & LEASES	102-2200-522.30-44	\$4,000.00	\$4,000.00
GENERAL INSURANCE	102-2200-522.30-45	\$263,000.00	\$263,000.00
REPAIR & MAINTENANCE	102-2200-522.30-46	\$265,000.00	\$270,000.00
PRINTING & LEGAL ADS	102-2200-522.30-47	\$700.00	\$700.00
OFFICE SUPPLIES	102-2200-522.30-51	\$3,000.00	\$3,000.00
OPERATING SUPPLIES	102-2200-522.30-52	\$170,000.00	\$175,000.00
SUBSCRIPTIONS & DUES	102-2200-522.30-54	\$5,000.00	\$5,000.00
TRAINING	102-2200-522.30-55	\$25,000.00	\$25,000.00
GAS & OIL	102-2200-522.30-56	\$95,000.00	\$95,000.00
NON-CAPITAL EQUIPMENT	102-2200-522.30-64	\$80,000.00	\$80,000.00
OPERATING EXPENDITURES TOTALS:		\$1,603,396.00	\$1,662,035.00
CAPITAL OUTLAY			
BUILDINGS	102-2200-522.60-62	\$90,000.00	\$50,000.00
MACHINERY AND EQUIPMENT	102-2200-522.60-64	\$681,000.00	\$660,000.00
CAPITAL OUTLAY TOTALS:		\$771,000.00	\$710,000.00
DEBT SERVICE			
PRINCIPAL	102-2200-522.70-71	\$36,400.00	\$39,777.00
INTEREST	102-2200-522.70-72	\$10,541.00	\$11,486.00
DEBT SERVICE TOTALS:		\$46,941.00	\$51,263.00
RESERVISTS			
PERSONAL SERVICES			
SALARIES	102-2210-522.10-12	\$16,320.00	\$17,500.00
FICA TAXES	102-2210-522.10-21	\$1,249.00	\$1,339.00
WORKERS COMPENSATION	102-2210-522.10-24	\$728.00	\$693.00
PERSONAL SERVICES TOTALS:		\$18,297.00	\$19,532.00
GRANTS AND AIDS			
GRANTS & AIDS			
COOP FOREST MANAGEMENT	102-2215-522.80-36	\$24,100.00	\$24,100.00
FIRE PREVENTION			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	102-2221-522.30-46	\$2,000.00	\$2,000.00

Account Description	Account Number	2026 Budget	2027 Budget
OPERATING SUPPLIES	102-2221-522.30-52	\$1,000.00	\$1,000.00
OPERATING EXPENDITURES TOTALS:		\$3,000.00	\$3,000.00
LAW ENFORCEMENT			
BLDG & ZONING			
PERSONAL SERVICES			
SALARIES	102-2420-524.10-12	\$881,241.00	\$876,543.00
FICA TAXES	102-2420-524.10-21	\$67,415.00	\$67,056.00
RETIREMENT	102-2420-524.10-22	\$103,569.00	\$115,180.00
HEALTH & LIFE INS	102-2420-524.10-23	\$143,000.00	\$143,520.00
WORKERS COMPENSATION	102-2420-524.10-24	\$16,109.00	\$10,810.00
PERSONAL SERVICES TOTALS:		\$1,211,334.00	\$1,213,109.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	102-2420-524.30-31	\$10,500.00	\$60,000.00
CONTRACTUAL SERVICES	102-2420-524.30-34	\$301,640.00	\$301,640.00
TRAVEL & PER DIEM	102-2420-524.30-40	\$2,000.00	\$2,000.00
COMMUNICATIONS	102-2420-524.30-41	\$8,800.00	\$17,000.00
UTILITIES	102-2420-524.30-43	\$10,000.00	\$14,000.00
RENTALS & LEASES	102-2420-524.30-44	\$4,000.00	\$5,500.00
REPAIR & MAINTENANCE	102-2420-524.30-46	\$12,950.00	\$10,000.00
PRINTING & LEGAL ADS	102-2420-524.30-47	\$40,000.00	\$40,000.00
OTHER CHARGES	102-2420-524.30-49	\$1,500.00	\$1,500.00
OFFICE SUPPLIES	102-2420-524.30-51	\$6,000.00	\$5,000.00
OPERATING SUPPLIES	102-2420-524.30-52	\$3,000.00	\$5,000.00
SUBSCRIPTIONS & DUES	102-2420-524.30-54	\$5,000.00	\$3,500.00
TRAINING	102-2420-524.30-55	\$5,000.00	\$6,000.00
GAS & OIL	102-2420-524.30-56	\$14,000.00	\$20,000.00
OPERATING EXPENDITURES TOTALS:		\$424,390.00	\$491,140.00
DEBT SERVICE			
PRINCIPAL	102-2420-524.70-71	\$48,000.00	\$55,202.00
INTEREST	102-2420-524.70-72	\$13,940.00	\$15,988.00
DEBT SERVICE TOTALS:		\$61,940.00	\$71,190.00
AMBULANCE & RESCUE SERV			
EMS GRANT			
OPERATING EXPENDITURES			
NON-CAPITAL EQUIPMENT	102-2614-526.30-64	\$22,629.00	\$0.00
NQC -PARAMEDICNE			
PERSONAL SERVICES			
SALARIES	102-2630-526.10-12	\$183,537.00	\$0.00
FICA TAXES	102-2630-526.10-21	\$14,041.00	\$0.00
RETIREMENT CONTRIBUTIONS	102-2630-526.10-22	\$60,182.00	\$0.00
HEALTH & LIFE INSURANCE	102-2630-526.10-23	\$33,000.00	\$0.00
WORKERS COMP	102-2630-526.10-24	\$8,185.00	\$0.00
PERSONAL SERVICES TOTALS:		\$298,945.00	\$0.00
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	102-2630-526.30-34	\$1,300.00	\$0.00
TRAVEL & PER DIEM	102-2630-526.30-40	\$2,000.00	\$0.00
COMMUNICATIONS	102-2630-526.30-41	\$2,400.00	\$0.00
POSTAGE	102-2630-526.30-42	\$50.00	\$0.00
UTILITIES	102-2630-526.30-43	\$4,000.00	\$0.00
REPAIR & MAINTENANCE	102-2630-526.30-46	\$1,750.00	\$0.00
PRINTING AND LEGAL ADS	102-2630-526.30-47	\$500.00	\$0.00
OFFICE SUPPLIES	102-2630-526.30-51	\$250.00	\$0.00
OPERATING SUPPLIES	102-2630-526.30-52	\$201,852.00	\$0.00
MEDICAL & PHARMACY	102-2630-526.30-54	\$500.00	\$0.00
TRAINING	102-2630-526.30-55	\$1,000.00	\$0.00
GAS & OIL CHARGES	102-2630-526.30-56	\$3,000.00	\$0.00
OPERATING EXPENDITURES TOTALS:		\$218,602.00	\$0.00
DEBT SERVICE			
PRINCIPAL	102-2630-526.70-71	\$7,155.00	\$0.00

Account Description	Account Number	2026 Budget	2027 Budget
INTEREST	102-2630-526.70-72	\$2,037.00	\$0.00
DEBT SERVICE TOTALS:		\$9,192.00	\$0.00
OPIOD ABATEMENT			
OPERATING EXPENDITURES			
OPERATING SUPPLIES	102-2631-526.30-52	\$775,000.00	\$0.00
LANDFILL			
SOLID WASTE SERVICE			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-3410-534.30-30	\$133,000.00	\$150,000.00
PROFESSIONAL SERVICES	102-3410-534.30-31	\$9,800.00	\$9,800.00
CONTRACTUAL SERVICES	102-3410-534.30-34	\$2,800,000.00	\$4,300,000.00
ADMINISTRATION FEE TO GF	102-3410-534.30-35	\$116,898.00	\$140,278.00
SOLID WASTE COLLECTIONS	102-3410-534.30-48	\$57,190.00	\$57,200.00
RESIDENTIAL TIPPING FEES	102-3410-534.30-74	\$1,255,000.00	\$1,400,000.00
OPERATING EXPENDITURES TOTALS:		\$4,371,888.00	\$6,057,278.00
UTILITY ASSESSMENT			
SPRING HOLLOW			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7800-554.30-30	\$75.00	\$75.00
PROFESSIONAL SERVICES	102-7800-554.30-31	\$1,900.00	\$1,900.00
UTILITIES	102-7800-554.30-43	\$2,800.00	\$3,100.00
OPERATING EXPENDITURES TOTALS:		\$4,775.00	\$5,075.00
EMERALD LAKES ESTATES			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7801-554.30-30	\$270.00	\$270.00
PROFESSIONAL SERVICES	102-7801-554.30-31	\$1,900.00	\$1,900.00
UTILITIES	102-7801-554.30-43	\$9,400.00	\$10,340.00
OPERATING EXPENDITURES TOTALS:		\$11,570.00	\$12,510.00
CAROLYN HEIGHTS			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7802-554.30-30	\$70.00	\$70.00
PROFESSIONAL SERVICES	102-7802-554.30-31	\$1,900.00	\$1,900.00
UTILITIES	102-7802-554.30-43	\$1,600.00	\$1,767.00
OPERATING EXPENDITURES TOTALS:		\$3,570.00	\$3,737.00
LAUREL LAKES LIGHTING			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7803-554.30-30	\$125.00	\$125.00
PROFESSIONAL SERVICES	102-7803-554.30-31	\$1,900.00	\$1,900.00
UTILITIES	102-7803-554.30-43	\$3,500.00	\$3,700.00
OPERATING EXPENDITURES TOTALS:		\$5,525.00	\$5,725.00
FOREST COVE			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7804-554.30-30	\$210.00	\$210.00
PROFESSIONAL SERVICES	102-7804-554.30-31	\$1,500.00	\$1,500.00
OPERATING EXPENDITURES TOTALS:		\$1,710.00	\$1,710.00
POWELL GLN			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7805-554.30-30	\$0.00	\$105.00
PROFESSIONAL SERVICES	102-7805-554.30-31	\$0.00	\$5,143.00
OPERATING EXPENDITURES TOTALS:		\$0.00	\$5,248.00
RESERVES			
FC ROAD RESURFACING	102-8400-584.80-92	\$3,630.00	\$3,630.00
FC STORMWATER	102-8400-584.80-93	\$1,800.00	\$1,800.00
RESERVES TOTALS:		\$5,430.00	\$5,430.00
FUTURE ENHANCEMENT	102-8400-584.90-94	\$1,200,730.00	\$2,005,490.00

Account Description	Account Number	2026 Budget	2027 Budget
EQUIPMENT RESERVE	102-8400-584.90-97	\$700,000.00	\$1,489,355.00
CASH BALANCE FORWARD	102-8400-584.90-98	\$3,278,702.00	\$3,429,400.00
CONTINGENCY/RESERVE	102-8400-584.90-99	\$1,639,351.00	\$1,714,700.00
FUND TOTALS: MSBU		\$22,965,318.00	\$25,791,381.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 104 - LIBRARY ENHANCEMENT			
LIBRARY			
MAIN LIBRARY			
PERSONAL SERVICES			
SALARIES	104-7100-571.10-12	\$243,923.00	\$250,387.00
FICA TAXES	104-7100-571.10-21	\$18,660.00	\$19,155.00
RETIREMENT	104-7100-571.10-22	\$33,247.00	\$34,028.00
HEALTH & LIFE INS	104-7100-571.10-23	\$44,000.00	\$44,160.00
WORKERS COMPENSATION	104-7100-571.10-24	\$366.00	\$326.00
PERSONAL SERVICES TOTALS:		\$340,196.00	\$348,056.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	104-7100-571.30-31	\$1,000.00	\$1,000.00
CONTRACTUAL SERVICES	104-7100-571.30-34	\$3,100.00	\$3,100.00
TRAVEL & PER DIEM	104-7100-571.30-40	\$1,500.00	\$1,500.00
COMMUNICATIONS	104-7100-571.30-41	\$25,000.00	\$25,000.00
POSTAGE	104-7100-571.30-42	\$6,500.00	\$6,500.00
UTILITIES	104-7100-571.30-43	\$22,000.00	\$25,000.00
RENTALS & LEASES	104-7100-571.30-44	\$1,700.00	\$2,500.00
REPAIR & MAINTENANCE	104-7100-571.30-46	\$9,000.00	\$9,000.00
PRINTING & LEGAL ADS	104-7100-571.30-47	\$500.00	\$1,000.00
OTHER CHARGES	104-7100-571.30-49	\$2,800.00	\$2,800.00
OFFICE SUPPLIES	104-7100-571.30-51	\$7,000.00	\$7,000.00
SUBSCRIPTIONS & DUES	104-7100-571.30-54	\$8,000.00	\$9,000.00
GAS & OIL	104-7100-571.30-56	\$1,800.00	\$3,000.00
BOOKS/PUBLICATIONS	104-7100-571.30-66	\$48,300.00	\$48,300.00
AUDIOVISUAL	104-7100-571.30-68	\$13,500.00	\$13,500.00
OPERATING EXPENDITURES TOTALS:		\$151,700.00	\$158,200.00
FT. WHITE LIBRARY			
PERSONAL SERVICES			
SALARIES	104-7110-571.10-12	\$124,406.00	\$128,138.00
FICA TAXES	104-7110-571.10-21	\$9,517.00	\$9,803.00
RETIREMENT	104-7110-571.10-22	\$16,957.00	\$22,002.00
HEALTH & LIFE INS	104-7110-571.10-23	\$33,000.00	\$33,120.00
WORKERS COMPENSATION	104-7110-571.10-24	\$187.00	\$166.00
PERSONAL SERVICES TOTALS:		\$184,067.00	\$193,229.00
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	104-7110-571.30-34	\$250.00	\$250.00
TRAVEL & PER DIEM	104-7110-571.30-40	\$500.00	\$500.00
COMMUNICATIONS	104-7110-571.30-41	\$12,000.00	\$12,000.00
POSTAGE	104-7110-571.30-42	\$100.00	\$100.00
UTILITIES	104-7110-571.30-43	\$10,000.00	\$11,000.00
REPAIR & MAINTENANCE	104-7110-571.30-46	\$2,250.00	\$2,550.00
OTHER CHARGES	104-7110-571.30-49	\$100.00	\$100.00
OFFICE SUPPLIES	104-7110-571.30-51	\$1,500.00	\$1,500.00
SUBSCRIPTIONS & DUES	104-7110-571.30-54	\$1,250.00	\$1,250.00
BOOKS/PUBLICATIONS	104-7110-571.30-66	\$14,300.00	\$14,300.00
AUDIOVISUAL	104-7110-571.30-68	\$4,200.00	\$4,200.00
OPERATING EXPENDITURES TOTALS:		\$46,450.00	\$47,750.00
LITERACY			
PERSONAL SERVICES			
SALARIES	104-7140-571.10-12	\$33,299.00	\$34,298.00
FICA TAXES	104-7140-571.10-21	\$2,547.00	\$2,624.00
RETIREMENT	104-7140-571.10-22	\$4,539.00	\$4,661.00
HEALTH & LIFE INS	104-7140-571.10-23	\$11,000.00	\$11,040.00
WORKERS COMPENSATION	104-7140-571.10-24	\$50.00	\$44.00
PERSONAL SERVICES TOTALS:		\$51,435.00	\$52,667.00
OPERATING EXPENDITURES			
TRAVEL & PER DIEM	104-7140-571.30-40	\$1,000.00	\$1,000.00
OPERATING SUPPLIES	104-7140-571.30-52	\$400.00	\$400.00
SUBSCRIPTIONS & DUES	104-7140-571.30-54	\$200.00	\$200.00

Account Description	Account Number	2026 Budget	2027 Budget
BOOKS/PUBLICATIONS	104-7140-571.30-66	\$4,000.00	\$4,000.00
OPERATING EXPENDITURES TOTALS:		\$5,600.00	\$5,600.00
WEST BRANCH			
PERSONAL SERVICES			
SALARIES	104-7150-571.10-12	\$125,444.00	\$125,882.00
FICA TAXES	104-7150-571.10-21	\$9,596.00	\$9,630.00
RETIREMENT	104-7150-571.10-22	\$17,098.00	\$17,107.00
HEALTH & LIFE INS	104-7150-571.10-23	\$33,000.00	\$33,120.00
WORKERS COMPENSATION	104-7150-571.10-24	\$189.00	\$164.00
PERSONAL SERVICES TOTALS:		\$185,327.00	\$185,903.00
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	104-7150-571.30-34	\$850.00	\$850.00
COMMUNICATIONS	104-7150-571.30-41	\$15,000.00	\$15,000.00
UTILITIES	104-7150-571.30-43	\$11,000.00	\$13,000.00
REPAIR & MAINTENANCE	104-7150-571.30-46	\$4,500.00	\$4,500.00
OFFICE SUPPLIES	104-7150-571.30-51	\$1,600.00	\$2,000.00
SUBSCRIPTIONS & DUES	104-7150-571.30-54	\$1,800.00	\$1,800.00
BOOKS/PUBLICATIONS	104-7150-571.30-66	\$14,300.00	\$14,300.00
AUDIOVISUAL	104-7150-571.30-68	\$4,200.00	\$4,200.00
OPERATING EXPENDITURES TOTALS:		\$53,250.00	\$55,650.00
CAPITAL OUTLAY			
PARKING LOT	104-7150-571.60-61	\$60,700.00	\$65,072.00
LIBRARY ENHANCEMENTS			
PERSONAL SERVICES			
SALARIES	104-7160-571.10-12	\$588,517.00	\$604,433.00
FICA TAXES	104-7160-571.10-21	\$45,022.00	\$46,239.00
RETIREMENT	104-7160-571.10-22	\$75,524.00	\$82,143.00
HEALTH & LIFE INS	104-7160-571.10-23	\$165,000.00	\$165,600.00
WORKERS COMPENSATION	104-7160-571.10-24	\$1,966.00	\$1,710.00
PERSONAL SERVICES TOTALS:		\$876,029.00	\$900,125.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	104-7160-571.30-31	\$52,000.00	\$30,000.00
ADMINISTRATION FEE TO GF	104-7160-571.30-35	\$55,069.00	\$66,082.00
RENTALS & LEASES	104-7160-571.30-44	\$2,500.00	\$2,500.00
REPAIR & MAINTENANCE	104-7160-571.30-46	\$25,000.00	\$25,000.00
OTHER CHARGES	104-7160-571.30-49	\$1,000.00	\$1,000.00
OFFICE SUPPLIES	104-7160-571.30-51	\$1,500.00	\$1,500.00
OPERATING SUPPLIES	104-7160-571.30-52	\$4,400.00	\$4,400.00
SUBSCRIPTIONS & DUES	104-7160-571.30-54	\$2,000.00	\$2,500.00
NON-CAPITAL EQUIPMENT	104-7160-571.30-64	\$18,500.00	\$18,500.00
BOOKS/PUBLICATIONS	104-7160-571.30-66	\$10,500.00	\$10,500.00
ELECTRONIC RESOURCES	104-7160-571.30-67	\$29,700.00	\$41,000.00
OPERATING EXPENDITURES TOTALS:		\$202,169.00	\$202,982.00
RESERVES			
FUTURE ENHANCEMENT	104-8400-584.90-94	\$884,770.00	\$873,509.00
CASH BALANCE FORWARD	104-8400-584.90-98	\$443,525.00	\$427,830.00
CONTINGENCY/RESERVE	104-8400-584.90-99	\$221,762.00	\$213,915.00
FUND TOTALS: LIBRARY ENHANCEMENT		\$3,706,980.00	\$3,730,488.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 105 - COURT SERVICES FUND			
BOARD OF COUNTY COMMISSIO			
BOCC			
OPERATING EXPENDITURES			
ADMINISTRATION FEE TO GF	105-1000-511.30-35	\$15,912.00	\$16,230.00
GENERAL GOVERNMENT			
COUNTY COURT			
OPERATING EXPENDITURES			
OTHER CHARGES	105-1620-605.30-49	\$30,000.00	\$30,000.00
SA / PD			
OPERATING EXPENDITURES			
COMMUNICATIONS	105-1640-602.30-41	\$150,916.00	\$215,842.00
OTHER CHARGES	105-1640-602.30-49	\$25,798.00	\$27,672.00
OPERATING EXPENDITURES TOTALS:		\$176,714.00	\$243,514.00
COMMUNICATIONS	105-1640-603.30-41	\$45,855.00	\$46,276.00
OTHER CHARGES	105-1640-603.30-49	\$10,082.00	\$10,968.00
OPERATING EXPENDITURES TOTALS:		\$55,937.00	\$57,244.00
COURT SUPPORT			
OPTIONAL COURT COSTS			
OPERATING EXPENDITURES			
COURT INNOVATIONS	105-1710-564.30-19	\$10,000.00	\$10,000.00
LEGAL AID	105-1710-564.30-49	\$10,000.00	\$10,000.00
OPERATING EXPENDITURES TOTALS:		\$20,000.00	\$20,000.00
OTHER CHARGES	105-1710-571.30-49	\$10,000.00	\$10,000.00
TEEN COURT	105-1710-601.30-49	\$10,000.00	\$10,000.00
COURT SUPPORT			
OPERATING/OTHER	105-1710-605.40-49	\$189,314.00	\$239,182.00
GUARDIAN AD LITEM	105-1710-685.30-49	\$55,265.00	\$59,113.00
RESERVES			
COURT INNOVATIONS RESERVE	105-8400-584.90-96	\$395,416.00	\$186,632.00
CASH BALANCE FORWARD	105-8400-584.90-98	\$112,628.00	\$137,057.00
CONTINGENCY/RESERVE	105-8400-584.90-99	\$56,314.00	\$68,528.00
FUND TOTALS: COURT SERVICES FUND		\$1,127,500.00	\$1,077,500.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 106 - S.H.I.P. HOUSING			
FINANCIAL & ADMINISTRATIV			
LOCAL HOUSING ASSISTANC			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	106-1380-554.30-31	\$51,161.00	\$50,931.00
CONTRACTUAL SERVICES	106-1380-554.30-34	\$482,943.00	\$480,885.00
FUND TOTALS: S.H.I.P. HOUSING		\$534,104.00	\$531,816.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 107 - TOURIST DEV/OPERATING			
TOURIST DEVELOPMENT			
PERSONAL SERVICES			
SALARIES	107-5200-552.10-12	\$169,067.00	\$208,371.00
FICA TAXES	107-5200-552.10-21	\$12,934.00	\$15,940.00
RETIREMENT	107-5200-552.10-22	\$23,044.00	\$28,318.00
HEALTH & LIFE INS	107-5200-552.10-23	\$33,000.00	\$33,120.00
WORKERS COMPENSATION	107-5200-552.10-24	\$254.00	\$271.00
PERSONAL SERVICES TOTALS:		\$238,299.00	\$286,020.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	107-5200-552.30-31	\$3,000.00	\$23,000.00
CONTRACTUAL SERVICES	107-5200-552.30-34	\$750.00	\$3,000.00
ADMINISTRATION FEE TO GF	107-5200-552.30-35	\$31,036.00	\$37,240.00
TRAVEL & PER DIEM	107-5200-552.30-40	\$12,000.00	\$20,000.00
COMMUNICATIONS	107-5200-552.30-41	\$30,000.00	\$10,000.00
POSTAGE	107-5200-552.30-42	\$7,000.00	\$2,000.00
UTILITIES	107-5200-552.30-43	\$10,000.00	\$10,000.00
RENTALS & LEASES	107-5200-552.30-44	\$40,000.00	\$40,000.00
GENERAL INSURANCE	107-5200-552.30-45	\$30,000.00	\$30,000.00
REPAIR & MAINTENANCE	107-5200-552.30-46	\$2,540.00	\$2,540.00
PRINTING & LEGAL ADS	107-5200-552.30-47	\$50,000.00	\$35,000.00
ADVERTISING	107-5200-552.30-48	\$540,000.00	\$541,000.00
OTHER CHARGES	107-5200-552.30-49	\$440.00	\$440.00
OFFICE SUPPLIES	107-5200-552.30-51	\$5,000.00	\$5,000.00
OPERATING SUPPLIES	107-5200-552.30-52	\$3,000.00	\$1,500.00
SUBSCRIPTIONS & DUES	107-5200-552.30-54	\$50,000.00	\$50,000.00
TRAINING	107-5200-552.30-55	\$13,000.00	\$15,000.00
GAS & OIL	107-5200-552.30-56	\$3,500.00	\$3,500.00
NON-CAPITAL OUTLAY	107-5200-552.30-64	\$8,000.00	\$10,000.00
OPERATING EXPENDITURES TOTALS:		\$839,266.00	\$839,220.00
EVENT PROMOTION	107-5200-552.31-48	\$40,000.00	\$50,500.00
SIGN MAINTENANCE	107-5200-552.31-53	\$80,000.00	\$78,000.00
OPERATING EXPENDITURES TOTALS:		\$120,000.00	\$128,500.00
DEBT SERVICE			
PRINCIPAL	107-5200-552.70-71	\$4,658.00	\$8,491.00
INTEREST	107-5200-552.70-72	\$1,294.00	\$2,357.00
DEBT SERVICE TOTALS:		\$5,952.00	\$10,848.00
COMMUNITY OUTREACH			
GRANTS & AIDS			
HISTORICAL MUSEUM	107-5210-574.80-05	\$5,000.00	\$5,000.00
BLUE GREY ARMY, INC	107-5210-574.80-06	\$10,000.00	\$10,000.00
GRANTS & AIDS TOTALS:		\$15,000.00	\$15,000.00
SPORTING EVENTS/TOURNAMEN			
PERSONAL SERVICES			
SALARIES	107-5290-552.10-12	\$73,542.00	\$75,748.00
FICA TAXES	107-5290-552.10-21	\$5,626.00	\$5,795.00
RETIREMENT	107-5290-552.10-22	\$10,024.00	\$10,294.00
HEALTH & LIFE INS	107-5290-552.10-23	\$11,000.00	\$11,040.00
WORKERS COMPENSATION	107-5290-552.10-24	\$110.00	\$99.00
PERSONAL SERVICES TOTALS:		\$100,302.00	\$102,976.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	107-5290-552.30-31	\$73,000.00	\$50,000.00
CONTRACTUAL SERVICES	107-5290-552.30-34	\$533.00	\$533.00
TRAVEL & PER DIEM	107-5290-552.30-40	\$18,000.00	\$15,000.00
COMMUNICATIONS	107-5290-552.30-41	\$10,000.00	\$2,000.00
REPAIR & MAINTENANCE	107-5290-552.30-46	\$56,000.00	\$56,000.00
PRINTING & LEGAL ADS	107-5290-552.30-47	\$3,000.00	\$3,000.00
ADVERTISING	107-5290-552.30-48	\$10,000.00	\$15,000.00
SUBSCRIPTIONS & DUES	107-5290-552.30-54	\$15,000.00	\$15,000.00
TRAINING	107-5290-552.30-55	\$15,000.00	\$15,000.00

Account Description	Account Number	2026 Budget	2027 Budget
GAS & OIL	107-5290-552.30-56	\$1,000.00	\$2,000.00
OPERATING EXPENDITURES TOTALS:		\$201,533.00	\$173,533.00
EVENT PROMOTION	107-5290-552.31-48	\$40,000.00	\$63,000.00
SPORTS MARKETING	107-5290-552.31-56	\$20,000.00	\$25,000.00
OPERATING EXPENDITURES TOTALS:		\$60,000.00	\$88,000.00
DEBT SERVICE			
PRINCIPAL	107-5290-552.70-71	\$7,191.00	\$7,191.00
INTEREST	107-5290-552.70-72	\$2,047.00	\$2,047.00
DEBT SERVICE TOTALS:		\$9,238.00	\$9,238.00
INTERFUND TRANSFERS OUT			
TO GENERAL FUND	107-8100-581.90-01	\$500,000.00	\$500,000.00
RESERVES			
FUTURE ENHANCEMENTS	107-8400-584.90-20	\$0.00	\$3,765,663.00
EQUIPMENT RESERVE	107-8400-584.90-97	\$4,098,533.00	\$0.00
CASH BALANCE FORWARD	107-8400-584.90-98	\$417,918.00	\$430,668.00
CONTINGENCY/RESERVE	107-8400-584.90-99	\$208,959.00	\$215,334.00
FUND TOTALS: TOURIST DEV/OPERATING		\$6,815,000.00	\$6,565,000.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 108 - CDBG			
BOARD OF COUNTY COMMISSIO			
BOCC			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	108-1000-554.30-31	\$40,000.00	\$175,000.00
REPAIR & MAINTENANCE	108-1000-554.30-46	\$365,000.00	\$1,050,000.00
FUND TOTALS: CDBG		\$405,000.00	\$1,225,000.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 112 - SPECIAL LAW ENFORCEMENT			
INTERFUND TRANSFERS OUT			
SHERIFF LAW ENFORCEMENT	112-8100-581.90-21	\$20,000.00	\$20,000.00
RESERVES			
CONTINGENCY/RESERVE	112-8400-584.90-99	\$4,200.00	\$4,100.00
FUND TOTALS: SPECIAL LAW ENFORCEMENT		\$24,200.00	\$24,100.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 113 - MSTU			
FINANCIAL & ADMINISTRATIV			
TAX COLLECTOR			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	113-1320-513.30-30	\$0.00	\$410.00
NFMIP			
TRANSPORTATION			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	113-4101-541.30-46	\$20,168.00	\$20,000.00
RESERVES			
CASH BALANCE FORWARD	113-8400-584.90-98	\$0.00	\$18,072.00
CONTINGENCY/RESERVE	113-8400-584.90-99	\$0.00	\$2,410.00
FUND TOTALS: MSTU		\$20,168.00	\$40,892.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 114 - OPIOID FUND			
AMBULANCE & RESCUE SERV			
NQC -PARAMEDICNE			
PERSONAL SERVICES			
SALARIES	114-2630-526.10-12	\$0.00	\$81,466.00
FICA TAXES	114-2630-526.10-21	\$0.00	\$6,232.00
RETIREMENT CONTRIBUTIONS	114-2630-526.10-22	\$0.00	\$30,745.00
HEALTH & LIFE INSURANCE	114-2630-526.10-23	\$0.00	\$11,040.00
WORKERS COMP	114-2630-526.10-24	\$0.00	\$3,226.00
PERSONAL SERVICES TOTALS:		\$0.00	\$132,709.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	114-2630-526.30-31	\$0.00	\$1,300.00
CONTRACTUAL SERVICES	114-2630-526.30-34	\$0.00	\$400.00
TRAVEL & PER DIEM	114-2630-526.30-40	\$0.00	\$2,000.00
COMMUNICATIONS	114-2630-526.30-41	\$0.00	\$1,000.00
UTILITIES	114-2630-526.30-43	\$0.00	\$4,000.00
REPAIR & MAINTENANCE	114-2630-526.30-46	\$0.00	\$2,500.00
OFFICE SUPPLIES	114-2630-526.30-51	\$0.00	\$100.00
OPERATING SUPPLIES	114-2630-526.30-52	\$0.00	\$50,000.00
MEDICAL & PHARMACY	114-2630-526.30-54	\$0.00	\$2,000.00
GAS & OIL CHARGES	114-2630-526.30-56	\$0.00	\$2,500.00
NON-CAPITAL EQUIPMENT	114-2630-526.30-64	\$0.00	\$10,000.00
OPERATING EXPENDITURES TOTALS:		\$0.00	\$75,800.00
DEBT SERVICE			
PRINCIPAL	114-2630-526.70-71	\$0.00	\$7,155.00
INTEREST	114-2630-526.70-72	\$0.00	\$2,037.00
DEBT SERVICE TOTALS:		\$0.00	\$9,192.00
CORE - PARAMEDICINE			
PERSONAL SERVICES			
SALARIES	114-2632-526.10-12	\$0.00	\$118,420.00
FICA TAXES	114-2632-526.10-21	\$0.00	\$9,059.00
RETIREMENT CONTRIBUTIONS	114-2632-526.10-22	\$0.00	\$17,214.00
HEALTH & LIFE INSURANCE	114-2632-526.10-23	\$0.00	\$22,080.00
WORKERS COMP	114-2632-526.10-24	\$0.00	\$657.00
PERSONAL SERVICES TOTALS:		\$0.00	\$167,430.00
OPERATING EXPENDITURES			
TRAVEL & PER DIEM	114-2632-526.30-40	\$0.00	\$2,500.00
COMMUNICATIONS	114-2632-526.30-41	\$0.00	\$1,000.00
REPAIR & MAINTENANCE	114-2632-526.30-46	\$0.00	\$1,000.00
OTHER CHARGES	114-2632-526.30-49	\$0.00	\$1,000.00
OPERATING SUPPLIES	114-2632-526.30-52	\$0.00	\$15,000.00
MEDICAL & PHARMACY	114-2632-526.30-54	\$0.00	\$10,000.00
TRAINING	114-2632-526.30-55	\$0.00	\$5,000.00
GAS & OIL CHARGES	114-2632-526.30-56	\$0.00	\$2,000.00
OPERATING EXPENDITURES TOTALS:		\$0.00	\$37,500.00
CAPITAL OUTLAY			
MACHINERY AND EQUIPMENT	114-2632-526.60-64	\$0.00	\$60,654.00
ATTY GENERAL PROGRAM			
OPERATING EXPENDITURES			
OPERATING SUPPLIES	114-2633-526.30-52	\$0.00	\$100,000.00
FUND TOTALS: OPIOID FUND		\$0.00	\$583,285.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 201 - ROAD IMP DEBT SERVICE			
ROAD & STREET FACILITIES			
DEBT SERVICE			
PRINCIPAL	201-4720-541.70-71	\$0.00	\$1,100,000.00
INTEREST	201-4720-541.70-72	\$0.00	\$200,000.00
DEBT SERVICE TOTALS:		\$0.00	\$1,300,000.00
RESERVES			
RESERVED FOR DEBT SERVICE	201-8400-584.90-91	\$0.00	\$35,000.00
FUND TOTALS: ROAD IMP DEBT SERVICE		\$0.00	\$1,335,000.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 203 - JAIL DEBT SERVICE			
PUBLIC SAFETY			
JAIL DEBT SERVICE			
DEBT SERVICE			
PRINCIPAL	203-2321-523.70-71	\$540,387.00	\$552,778.00
INTEREST	203-2321-523.70-72	\$96,527.00	\$84,136.00
DEBT SERVICE TOTALS:		\$636,914.00	\$636,914.00
RESERVES			
RESERVED FOR DEBT SERVICE	203-8400-584.90-91	\$472,986.00	\$472,986.00
FUND TOTALS: JAIL DEBT SERVICE		\$1,109,900.00	\$1,109,900.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 302 - GENERAL CAPITAL PROJECTS			
GENERAL GOVERNMENT			
FACILITIES MANAGEMENT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-1830-518.30-46	\$500,000.00	\$0.00
CAPITAL OUTLAY			
BUILDINGS	302-1830-519.60-62	\$0.00	\$2,000,000.00
COURTHOUSE LANDSCAPE			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-1831-519.30-46	\$150,000.00	\$75,000.00
COURTHOUSE ENTRANCE DOOR			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-1832-519.30-46	\$20,000.00	\$0.00
ANNEX			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-1840-519.30-46	\$0.00	\$570,000.00
ECONOMIC DEVELOPMENT			
RIF - RAIL			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-2006-559.60-63	\$0.00	\$2,000,000.00
FIRE DEPARTMENTS			
FIRE DEPT ADMIN STATION			
CAPITAL OUTLAY			
BUILDINGS	302-2213-522.60-62	\$361,962.00	\$0.00
PUBLIC SAFETY			
JAIL MAINTENANCE			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2330-523.30-46	\$0.00	\$250,000.00
JAIL ADMIN DESIGN			
CAPITAL OUTLAY			
PROF SERVICES-CAPITALIZED	302-2331-523.60-31	\$275,587.00	\$486,091.00
JAIL COOLER & FREEZER REP			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2334-523.30-46	\$0.00	\$35,000.00
JAIL IMPRTS - LEG APPROP			
CAPITAL OUTLAY			
BUILDINGS	302-2336-523.60-62	\$0.00	\$1,562,500.00
JAIL IMPROVEMENTS - COUNT			
CAPITAL OUTLAY			
BUILDINGS	302-2337-523.60-62	\$0.00	\$2,500,000.00
911 EMERGENCY			
EATON BATTERY SYSTEM			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2501-525.30-46	\$10,958.00	\$0.00
COMPUTER AID DISPATCH			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2502-525.30-46	\$40,530.00	\$0.00

Account Description	Account Number	2026 Budget	2027 Budget
AMBULANCE & RESCUE SERV			
TOWER REMOVAL-CUMORAH HIL			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2623-526.30-46	\$100,000.00	\$0.00
TOWER REMOVAL-JAIL			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2624-526.30-46	\$250,000.00	\$0.00
SUWANNEE VALLEY TOWER			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-2625-525.60-63	\$774,500.00	\$0.00
SUW VALLEY TOWER PH II			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-2626-525.60-63	\$0.00	\$1,150,000.00
SUW VALLEY TOWER PHII			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-2627-525.60-63	\$0.00	\$950,000.00
WATER UTILITY SERVICES			
LIFT STATION ELECTRICAL P			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-3311-533.30-46	\$40,000.00	\$0.00
SEWER/WASTEWATER SERVICES			
ELLISVILLE SEWER			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-3515-533.60-63	\$400,000.00	\$0.00
I-75 REST AREA FORCE MAIN			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-3520-533.60-63	\$1,393,500.00	\$0.00
ROAD DEPARTMENT			
PETROLEUM CLEANUP			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4272-541.30-46	\$0.00	\$26,380.00
PACKARD ST			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4274-541.30-46	\$37,000.00	\$0.00
PW PARKING LOT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4275-541.30-46	\$603,561.00	\$603,561.00
PW SHOP DOORS			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4276-541.30-46	\$13,364.00	\$0.00
DISASTER RECOVERY			
CDBG-DR			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-5901-559.30-46	\$0.00	\$4,000,000.00
HMGP - GENERATOR GRANT			
CAPITAL OUTLAY			
EQUIPMENT PURCHASES	302-5902-559.60-64	\$0.00	\$1,231,391.00

Account Description	Account Number	2026 Budget	2027 Budget
HEALTH SERVICES			
ANIMAL CONTROL KENNELS			
CAPITAL OUTLAY			
BUILDINGS	302-6202-562.60-62	\$700,000.00	\$329,058.00
PARKS & RECREATION			
FERGUSON BUILDING AC REPA			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7201-572.30-46	\$18,000.00	\$0.00
WINFIELD PARKING LIGHTS			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7202-572.30-46	\$14,000.00	\$0.00
RUM ISLAND STABILIZATION			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-7212-572.60-63	\$312,900.00	\$312,900.00
WINFIELD COMM. CNTR			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7220-572.30-46	\$100,000.00	\$25,000.00
500 ACRE SPORTS COMPLEX			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-7235-572.60-63	\$750,000.00	\$807,859.00
RELOCATE RC TRACK			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-7240-572.60-63	\$0.00	\$86,929.00
KIRBY PITS - COUNTY			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	302-7241-572.30-31	\$0.00	\$50,000.00
OLD RICHARDSON SCHOOL			
CAPITAL OUTLAY			
BUILDINGS	302-7300-573.60-62	\$461,729.00	\$0.00
ROAD IMPROVEMENT			
SR 247-CANNON CREEK RETEN			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-8095-541.60-63	\$2,339,640.00	\$2,339,640.00
INTERFUND TRANSFERS OUT			
ROAD CONSTRUCTION FUND	302-8100-581.91-46	\$0.00	\$500,000.00
RESERVES			
CONTINGENCY/RESERVE	302-8400-584.90-99	\$88,143.00	\$3,180,122.00
FUND TOTALS: GENERAL CAPITAL PROJECTS		\$9,755,374.00	\$25,071,431.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 303 - ROAD IMPROVEMENT FUND			
ROAD IMPROVEMENT			
COUNTY-WIDE RESURFACING			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	303-8082-541.30-46	\$7,950,000.00	\$8,595,000.00
INTERFUND TRANSFERS OUT			
ROAD CONSTRUCTION FUND	303-8100-581.91-46	\$50,000.00	\$0.00
RESERVES			
COUNTYWIDE RESURFACING	303-8400-584.90-93	\$928,000.00	\$1,000,000.00
FUND TOTALS: ROAD IMPROVEMENT FUND		\$8,928,000.00	\$9,595,000.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 304 - ECONOMIC DEVELOPMENT			
ECONOMIC DEVELOPMENT			
PERSONAL SERVICES			
SALARIES	304-2000-552.10-12	\$147,369.00	\$154,169.00
FICA TAXES	304-2000-552.10-21	\$11,274.00	\$11,794.00
RETIREMENT	304-2000-552.10-22	\$20,086.00	\$20,952.00
HEALTH & LIFE INS	304-2000-552.10-23	\$22,000.00	\$22,080.00
WORKERS COMPENSATION	304-2000-552.10-24	\$221.00	\$200.00
PERSONAL SERVICES TOTALS:		\$200,950.00	\$209,195.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	304-2000-552.30-31	\$260,000.00	\$250,000.00
ACCOUNTING & AUDITING	304-2000-552.30-32	\$3,500.00	\$3,500.00
ADMINISTRATION FEE TO GF	304-2000-552.30-35	\$19,767.00	\$23,720.00
TRAVEL & PER DIEM	304-2000-552.30-40	\$10,000.00	\$10,000.00
COMMUNICATIONS	304-2000-552.30-41	\$14,000.00	\$10,000.00
POSTAGE	304-2000-552.30-42	\$100.00	\$100.00
RENTALS & LEASES	304-2000-552.30-44	\$17,000.00	\$15,000.00
GENERAL INSURANCE	304-2000-552.30-45	\$14,600.00	\$14,600.00
PRINTING & LEGAL ADS	304-2000-552.30-47	\$500.00	\$500.00
ADVERTISING	304-2000-552.30-48	\$7,000.00	\$5,000.00
OTHER CHARGES	304-2000-552.30-49	\$5,000.00	\$5,000.00
OFFICE SUPPLIES	304-2000-552.30-51	\$1,500.00	\$1,500.00
OPERATING SUPPLIES	304-2000-552.30-52	\$1,000.00	\$1,500.00
SUBSCRIPTIONS & DUES	304-2000-552.30-54	\$18,500.00	\$25,000.00
TRAINING	304-2000-552.30-55	\$5,000.00	\$5,000.00
GAS & OIL	304-2000-552.30-56	\$1,000.00	\$1,000.00
OPERATING EXPENDITURES TOTALS:		\$378,467.00	\$371,420.00
DEBT SERVICE			
PRINCIPAL	304-2000-552.70-71	\$0.00	\$7,407.00
INTEREST	304-2000-552.70-72	\$0.00	\$2,051.00
DEBT SERVICE TOTALS:		\$0.00	\$9,458.00
INTERGOVERNMENTAL GRANTS			
LAKE CITY/CORNERSTONE DEV	304-2000-552.81-83	\$350,000.00	\$0.00
IDA			
TAX REBATE			
TAX ABATEMENT	304-2001-550.80-80	\$300,000.00	\$300,000.00
INTERFUND TRANSFERS OUT			
TO UTILITIES FUND	304-8100-581.91-45	\$600,000.00	\$0.00
RESERVES			
CASH BALANCE FORWARD	304-8400-534.90-98	\$175,884.00	\$0.00
FUTURE ENHANCEMENT	304-8400-584.90-94	\$766,507.00	\$378,905.00
CASH BALANCE FORWARD	304-8400-584.90-98	\$0.00	\$178,015.00
CONTINGENCY/RESERVE	304-8400-584.90-99	\$87,942.00	\$89,007.00
FUND TOTALS: ECONOMIC DEVELOPMENT		\$2,859,750.00	\$1,536,000.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 306 - ROAD CONSTRUCTION FUND			
ROAD DEPARTMENT			
BASCOM NORRIS ACQUISITION			
CAPITAL OUTLAY			
LAND	306-4215-541.60-61	\$650,000.00	\$1,150,000.00
PACKARD ST			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	306-4274-541.30-46	\$0.00	\$34,000.00
CYPRESS LAKES RD			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-4296-541.60-63	\$50,000.00	\$0.00
TRANSPORTATION			
HI-DRY ACRES STORMWATER P			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5424-541.60-63	\$3,613,972.00	\$0.00
PARNELL HILLS STORMWATER			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5425-541.60-63	\$2,874,334.00	\$0.00
NFMIP ENTRANCE ROAD			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5426-541.60-63	\$3,559,000.00	\$3,559,000.00
BASCOM NORRIS PAVING			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5427-541.60-63	\$2,013,857.00	\$0.00
DORTCH STREET RECONSTRUCT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	306-5430-541.30-46	\$39,928.00	\$0.00
CR 240 & 247 - COUNTY			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5431-541.60-63	\$0.00	\$262,000.00
ARLINGTON-SUMMERS - SCOP			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5432-541.60-63	\$0.00	\$1,400,000.00
ROW PURCHASES			
CAPITAL OUTLAY			
LAND	306-5433-541.60-61	\$0.00	\$500,000.00
ELLISVILLE BYPASS ROAD			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5440-541.60-63	\$20,484,891.00	\$12,000,000.00
BELL ROAD EXTENSION/LEGIS			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5442-541.60-63	\$1,000,000.00	\$1,000,000.00
SKY & JORDAN SIDEWALKS			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5444-541.60-63	\$628,340.00	\$0.00
CR 240 SAFETY IMPROVEMENT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	306-5445-541.30-46	\$712,696.00	\$0.00

Account Description	Account Number	2026 Budget	2027 Budget
CR 133 SCOP			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5446-541.60-63	\$0.00	\$4,000,000.00
SW PLYMOUTH SIDEWALK			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5447-541.60-63	\$0.00	\$438,818.00
ROAD IMPROVEMENT			
QUEEN, CHAMBRIA,WINFIELD,			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-8089-541.60-63	\$264,000.00	\$0.00
RESERVES			
CASH BALANCE FORWARD	306-8400-534.90-98	\$0.00	\$5,304,000.00
FUND TOTALS: ROAD CONSTRUCTION FUND		\$35,891,018.00	\$29,647,818.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 401 - LANDFILL ENTERPRISE			
LANDFILL			
LANDFILL OPERATIONS			
PERSONAL SERVICES			
SALARIES	401-3400-534.10-12	\$743,001.00	\$908,196.00
FICA TAXES	401-3400-534.10-21	\$56,840.00	\$69,477.00
RETIREMENT	401-3400-534.10-22	\$107,165.00	\$123,424.00
HEALTH & LIFE INS	401-3400-534.10-23	\$187,000.00	\$209,760.00
WORKERS COMPENSATION	401-3400-534.10-24	\$31,819.00	\$36,253.00
PERSONAL SERVICES TOTALS:		\$1,125,825.00	\$1,347,110.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	401-3400-534.30-31	\$204,000.00	\$204,000.00
ACCOUNTING & AUDITING	401-3400-534.30-32	\$5,000.00	\$5,000.00
CONTRACTUAL SERVICES	401-3400-534.30-34	\$32,000.00	\$32,000.00
ADMINISTRATION FEE TO GF	401-3400-534.30-35	\$214,941.00	\$257,930.00
TRAVEL & PER DIEM	401-3400-534.30-40	\$1,000.00	\$1,000.00
COMMUNICATIONS	401-3400-534.30-41	\$6,300.00	\$10,500.00
UTILITIES	401-3400-534.30-43	\$17,100.00	\$17,100.00
RENTALS & LEASES	401-3400-534.30-44	\$1,500.00	\$1,500.00
GENERAL INSURANCE	401-3400-534.30-45	\$43,125.00	\$43,125.00
REPAIR & MAINTENANCE	401-3400-534.30-46	\$320,000.00	\$300,000.00
OTHER CHARGES	401-3400-534.30-49	\$2,000.00	\$2,000.00
OFFICE SUPPLIES	401-3400-534.30-51	\$3,000.00	\$3,000.00
OPERATING SUPPLIES	401-3400-534.30-52	\$8,000.00	\$8,000.00
ROAD MATERIALS & SUPPLIE	401-3400-534.30-53	\$130,000.00	\$130,000.00
SUBSCRIPTIONS & DUES	401-3400-534.30-54	\$500.00	\$500.00
TRAINING	401-3400-534.30-55	\$2,400.00	\$2,400.00
GAS & OIL	401-3400-534.30-56	\$230,000.00	\$230,000.00
OPERATING EXPENDITURES TOTALS:		\$1,220,866.00	\$1,248,055.00
CONTRACTUAL SERV - SAND	401-3400-534.31-34	\$880,000.00	\$880,000.00
HAZARDOUS WASTE DISPOSAL	401-3400-534.44-43	\$30,000.00	\$30,000.00
LEACHATE DISPOSAL	401-3400-534.44-44	\$370,000.00	\$333,150.00
OPERATING EXPENDITURES TOTALS:		\$400,000.00	\$363,150.00
CAPITAL OUTLAY			
BUILDINGS	401-3400-534.60-62	\$10,000.00	\$0.00
INFRASTRUCTURE	401-3400-534.60-63	\$480,000.00	\$480,000.00
MACHINERY AND EQUIPMENT	401-3400-534.60-64	\$300,000.00	\$300,000.00
CAPITAL OUTLAY TOTALS:		\$790,000.00	\$780,000.00
DEBT SERVICE			
PRINCIPAL	401-3400-534.70-71	\$27,577.00	\$27,577.00
INTEREST	401-3400-534.70-72	\$8,183.00	\$8,183.00
DEBT SERVICE TOTALS:		\$35,760.00	\$35,760.00
CENTRAL LANDFILL			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	401-3420-534.30-31	\$60,000.00	\$63,000.00
CONTRACTUAL SERVICES	401-3420-534.30-34	\$14,100.00	\$14,100.00
OPERATING EXPENDITURES TOTALS:		\$74,100.00	\$77,100.00
PHYSICAL ENVIRONMENT			
LITTER REMOVAL			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	401-5340-534.30-34	\$221,656.00	\$221,656.00
GRANTS & AIDS			
TIRE DISPOSAL	401-5340-534.80-82	\$100,000.00	\$160,000.00
RESERVES			
CASH BALANCE FORWARD	401-8400-534.90-98	\$397,641.00	\$1,022,566.00
CONTINGENCY/RESERVE	401-8400-534.90-99	\$483,820.00	\$511,283.00
RESERVES TOTALS:		\$881,461.00	\$1,533,849.00
FUTURE ENHANCEMENT	401-8400-584.90-94	\$5,164,582.00	\$4,561,070.00

Account Description	Account Number	2026 Budget	2027 Budget
EQUIPMENT RESERVE	401-8400-584.90-97	\$250,000.00	\$250,000.00
FUND TOTALS: LANDFILL ENTERPRISE		\$11,144,250.00	\$11,457,750.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 403 - PAVING ASSESMENT FUND			
FINANCIAL & ADMINISTRATIV			
PINE RIDGE ASSESS.			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	403-1323-541.30-30	\$200.00	\$200.00
PROFESSIONAL SERVICES	403-1323-541.30-31	\$1,900.00	\$1,900.00
PRINTING & LEGAL ADS	403-1323-541.30-47	\$350.00	\$350.00
OPERATING EXPENDITURES TOTALS:		\$2,450.00	\$2,450.00
RESERVES			
FUTURE ENHANCEMENT	403-8400-584.90-94	\$207,050.00	\$207,050.00
FUND TOTALS: PAVING ASSESMENT FUND		\$209,500.00	\$209,500.00

Account Description	Account Number	2026 Budget	2027 Budget
Fund: 405 - UTILITIES FUND			
BOARD OF COUNTY COMMISSIO			
BOCC			
INTERGOVERNMENTAL GRANTS			
N FL WATER UTILITY AUTH	405-1000-511.81-82	\$520,650.00	\$520,650.00
NFWUA FUNDS FOR EMERGENCY	405-1000-511.81-83	\$100,000.00	\$100,000.00
INTERGOVERNMENTAL GRANTS TOTALS:		\$620,650.00	\$620,650.00
WATER UTILITY SERVICES			
NFMIP WATER SYSTEM			
CAPITAL OUTLAY			
INFRASTRUCTURE	405-3308-533.60-63	\$5,500,000.00	\$5,500,000.00
SEWER/WASTEWATER SERVICES			
I-75 REST AREA FORCE MAIN			
CAPITAL OUTLAY			
INFRASTRUCTURE	405-3520-533.60-63	\$0.00	\$875,753.00
NFMIP SEWER			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	405-3545-535.30-34	\$150,000.00	\$0.00
DEBT SERVICE			
PRINCIPAL	405-3545-535.70-71	\$68,811.00	\$70,470.00
INTEREST	405-3545-535.70-72	\$199,461.00	\$5,638.00
DEBT SERVICE TOTALS:		\$268,272.00	\$76,108.00
RESERVES			
CASH BALANCE FORWARD	405-8400-584.90-98	\$0.00	\$1,553,242.00
CONTINGENCY/RESERVE	405-8400-584.90-99	\$61,078.00	\$0.00
FUND TOTALS: UTILITIES FUND		\$6,600,000.00	\$8,625,753.00

