Columbia County, Florida
Fiscal Year 2026
Detailed Expenditures Budget

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 001 - GENERAL FUND			
BOARD OF COUNTY COMMISSIO			
BOCC			
PERSONAL SERVICES			
ELECTED OFFICIALS	001-1000-511.10-11	$294,052.00	$304,078.00
SALARIES	001-1000-511.10-12	$575,060.00	$719,777.00
FICA TAXES	001-1000-511.10-21	$66,487.00	$78,325.00
RETIREMENT	001-1000-511.10-22	$290,065.00	$316,456.00
HEALTH & LIFE INS	001-1000-511.10-23	$137,800.00	$154,000.00
WORKERS COMPENSATION	001-1000-511.10-24	$1,304.00	$1,536.00
	PERSONAL SERVICES TOTALS:	**$1,364,768.00**	**$1,574,172.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1000-511.30-31	$600,000.00	$600,000.00
CONTRACTUAL SERVICES	001-1000-511.30-34	$12,000.00	$12,000.00
TRAVEL & PER DIEM	001-1000-511.30-40	$4,000.00	$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	$7,000.00	$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	$13,300.00
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	$1,000.00
NON-CAPITAL EQUIPMENT	001-1000-511.30-64	$5,000.00	$165,000.00
COMMISSIONERS TRAVEL	001-1000-511.30-67	$10,000.00	$10,000.00
	OPERATING EXPENDITURES TOTALS:	**$925,774.00**	**$1,111,874.00**
DEBT SERVICE			
PRINCIPAL	001-1000-511.70-71	$6,775.00	$6,780.00
INTEREST	001-1000-511.70-72	$2,100.00	$2,045.00
	DEBT SERVICE TOTALS:	**$8,875.00**	**$8,825.00**
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	$4,911.00
	OPERATING EXPENDITURES TOTALS:	**$9,736.00**	**$9,736.00**
DEBT SERVICE			
PRINCIPAL	001-1300-513.70-71	$26,655.00	$27,922.00
INTEREST	001-1300-513.70-72	$8,700.00	$10,382.00
	DEBT SERVICE TOTALS:	**$35,355.00**	**$38,304.00**
VALUE ADJUSTMENT BOARD			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1310-513.30-31	$3,600.00	$4,000.00
PRINTING & LEGAL ADS	001-1310-513.30-47	$700.00	$300.00
	OPERATING EXPENDITURES TOTALS:	**$4,300.00**	**$4,300.00**
TAX COLLECTOR			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	001-1320-513.30-30	$1,100,000.00	$1,500,000.00
COUNTY AUDITOR			
OPERATING EXPENDITURES			

Account Description	Account Number	2025 Budget	2026 Budget
ACCOUNTING & AUDITING	001-1330-513.30-32	$160,000.00	$160,000.00
HUMAN RESOURCES			
PERSONAL SERVICES			
SALARIES	001-1340-513.10-12	$185,528.00	$204,763.00
FICA TAXES	001-1340-513.10-21	$14,193.00	$15,664.00
RETIREMENT CONTRIBUTIONS	001-1340-513.10-22	$25,288.00	$47,871.00
HEALTH & LIFE INSURANCE	001-1340-513.10-23	$31,800.00	$33,000.00
WORKERS COMPENSATION	001-1340-513.10-24	$278.00	$308.00
	PERSONAL SERVICES TOTALS:	**$257,087.00**	**$301,606.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1340-513.30-31	$6,500.00	$9,000.00
CONTRACTUAL SERVICES	001-1340-513.30-34	$500.00	$500.00
TRAVEL & PER DIEM	001-1340-513.30-40	$2,000.00	$1,000.00
REPAIR & MAINTENANCE	001-1340-513.30-46	$6,000.00	$1,000.00
PRINTING & LEGAL ADS	001-1340-513.30-47	$0.00	$500.00
OTHER CHARGES	001-1340-513.30-49	$500.00	$500.00
OFFICE SUPPLIES	001-1340-513.30-51	$2,000.00	$2,000.00
OPERATING SUPPLIES	001-1340-513.30-52	$3,000.00	$3,000.00
SUBSCRIPTIONS & DUES	001-1340-513.30-54	$500.00	$650.00
TRAINING	001-1340-513.30-55	$5,000.00	$6,000.00
NON-CAPITAL EQUIPMENT	001-1340-513.30-64	$0.00	$5,000.00
	OPERATING EXPENDITURES TOTALS:	**$26,000.00**	**$29,150.00**
DATA PROCESSING			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	001-1350-513.30-46	$40,000.00	$50,000.00
OFFICE SUPPLIES	001-1350-513.30-51	$2,000.00	$2,000.00
	OPERATING EXPENDITURES TOTALS:	**$42,000.00**	**$52,000.00**
LEGAL COUNSEL			
COUNTY ATTORNEY			
PERSONAL SERVICES			
SALARIES/COUNTY ATTORNEY	001-1400-514.10-11	$154,622.00	$166,103.00
FICA TAXES	001-1400-514.10-21	$11,829.00	$12,707.00
RETIREMENT	001-1400-514.10-22	$90,732.00	$97,469.00
HEALTH & LIFE INS	001-1400-514.10-23	$10,600.00	$11,000.00
WORKERS COMPENSATION	001-1400-514.10-24	$170.00	$183.00
	PERSONAL SERVICES TOTALS:	**$267,953.00**	**$287,462.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1400-514.30-31	$8,000.00	$8,000.00
RENTALS & LEASES	001-1400-514.30-44	$24,000.00	$25,000.00
	OPERATING EXPENDITURES TOTALS:	**$32,000.00**	**$33,000.00**
GENERAL GOVERNMENT			
INFORMATION SYSTEMS			
PERSONAL SERVICES			
SALARIES	001-1650-516.10-12	$328,931.00	$335,511.00
FICA TAXES	001-1650-516.10-21	$25,163.00	$25,667.00
RETIREMENT CONTRIBUTION	001-1650-516.10-22	$44,833.00	$45,730.00
HEALTH & LIFE INSURANCE	001-1650-516.10-23	$42,400.00	$44,000.00
WORKERS COMPENSATION	001-1650-516.10-24	$493.00	$503.00
	PERSONAL SERVICES TOTALS:	**$441,820.00**	**$451,411.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1650-516.30-31	$17,500.00	$19,500.00
CONTRACTURAL SERVICES	001-1650-516.30-34	$2,105.00	$2,105.00
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:	**$35,855.00**	**$37,855.00**
DEBT SERVICE			
PRINCIPAL	001-1650-516.70-71	$12,628.00	$19,822.00

Account Description	Account Number	2025 Budget	2026 Budget
INTEREST	001-1650-516.70-72	$3,884.00	$6,000.00
	DEBT SERVICE TOTALS:	**$16,512.00**	**$25,822.00**
SUPERVISOR OF ELECTIONS			
PERSONAL SERVICES			
WORKERS COMPENSATION	001-1800-513.10-24	$2,100.00	$2,100.00
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	$220,000.00	$283,000.00
POSTAGE	001-1820-519.30-42	$45,000.00	$68,000.00
RENTALS & LEASES	001-1820-519.30-44	$6,000.00	$24,000.00
GENERAL INSURANCE	001-1820-519.30-45	$550,000.00	$126,935.00
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:	**$828,000.00**	**$508,935.00**
FACILITIES MANAGEMENT			
PERSONAL SERVICES			
SALARIES	001-1830-519.10-12	$867,891.00	$910,286.00
FICA TAXES	001-1830-519.10-21	$66,394.00	$69,637.00
RETIREMENT	001-1830-519.10-22	$115,892.00	$121,623.00
HEALTH & LIFE INS	001-1830-519.10-23	$201,400.00	$209,000.00
WORKERS COMPENSATION	001-1830-519.10-24	$26,174.00	$27,523.00
	PERSONAL SERVICES TOTALS:	**$1,277,751.00**	**$1,338,069.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-1830-519.30-31	$500.00	$500.00
CONTRACTUAL SERVICES	001-1830-519.30-34	$130,000.00	$155,000.00
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	$70,000.00	$75,000.00
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	$55,000.00	$60,000.00
TRUCK REPAIRS	001-1830-519.30-53	$5,000.00	$5,000.00
SUBSCRIPTIONS & DUES	001-1830-519.30-54	$2,500.00	$2,500.00
GAS & OIL	001-1830-519.30-56	$18,000.00	$18,000.00
NON-CAPITAL EQUIPMENT	001-1830-519.30-64	$5,000.00	$5,000.00
	OPERATING EXPENDITURES TOTALS:	**$621,000.00**	**$656,000.00**
DEBT SERVICE			
PRINCIPAL	001-1830-519.70-71	$15,551.00	$58,365.00
INTEREST	001-1830-519.70-72	$6,863.00	$17,100.00
	DEBT SERVICE TOTALS:	**$22,414.00**	**$75,465.00**
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**
RECORDS STORAGE FACILITY			
OPERATING EXPENDITURES			
UTILITIES	001-1860-519.30-43	$2,400.00	$2,400.00
REPAIR & MAINTENANCE	001-1860-519.30-46	$0.00	$5,000.00
	OPERATING EXPENDITURES TOTALS:	**$2,400.00**	**$7,400.00**
SHERIFF ADMIN FACILITY			
OPERATING EXPENDITURES			
UTILITIES	001-1870-519.30-43	$46,000.00	$46,000.00
REPAIR & MAINTENANCE	001-1870-519.30-46	$10,000.00	$10,000.00
	OPERATING EXPENDITURES TOTALS:	**$56,000.00**	**$56,000.00**

Account Description	Account Number	2025 Budget	2026 Budget
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	$500.00
	OPERATING EXPENDITURES TOTALS:	**$172,100.00**	**$172,100.00**
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	$15,000.00
TRAVEL & PER DIEM	001-2101-525.30-40	$8,942.00	$10,942.00
COMMUNICATIONS	001-2101-525.30-41	$10,000.00	$8,000.00
REPAIR & MAINTENANCE	001-2101-525.30-46	$10,000.00	$10,000.00
OFFICE SUPPLIES	001-2101-525.30-51	$4,000.00	$4,000.00
OPERATING SUPPLIES	001-2101-525.30-52	$6,000.00	$6,000.00
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	$70,121.00	$71,524.00
FICA TAXES	001-2112-525.10-21	$5,364.00	$5,472.00
RETIREMENT	001-2112-525.10-22	$9,558.00	$9,749.00
HEALTH & LIFE INS	001-2112-525.10-23	$10,600.00	$11,000.00
WORKERS COMPENSATION	001-2112-525.10-24	$105.00	$107.00
	PERSONAL SERVICES TOTALS:	**$95,748.00**	**$97,852.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-2112-525.30-31	$15,000.00	$0.00
CONTRACTUAL SERVICES	001-2112-525.30-34	$733.00	$733.00
COMMUNICATIONS	001-2112-525.30-41	$0.00	$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	$2,500.00	$3,500.00
TRAINING	001-2112-525.30-55	$1,416.00	$2,000.00
PUBLIC EDUCATION	001-2112-525.30-62	$16,000.00	$16,500.00
	OPERATING EXPENDITURES TOTALS:	**$50,385.00**	**$48,469.00**
DEBT SERVICE			
PRINCIPAL	001-2112-525.70-71	$6,189.00	$6,189.00
INTEREST	001-2112-525.70-72	$1,696.00	$1,700.00
	DEBT SERVICE TOTALS:	**$7,885.00**	**$7,889.00**
EMPA LOCAL MATCH			
PERSONAL SERVICES			
SALARIES	001-2113-525.10-12	$28,806.00	$29,382.00
FICA TAXES	001-2113-525.10-21	$2,203.00	$2,248.00
RETIREMENT	001-2113-525.10-22	$9,446.00	$9,634.00
HEALTH & LIFE INS	001-2113-525.10-23	$4,240.00	$4,400.00
	PERSONAL SERVICES TOTALS:	**$44,695.00**	**$45,664.00**
MEDICAL EXAMINER			

Account Description	Account Number	2025 Budget	2026 Budget
OPERATING EXPENDITURES			
AUTOPSY	001-2131-527.30-38	$340,000.00	$460,000.00
PUBLIC SAFETY			
JAIL MAINTENANCE			
PERSONAL SERVICES			
SALARIES	001-2330-523.10-12	$54,060.00	$56,100.00
FICA TAXES	001-2330-523.10-21	$4,136.00	$4,292.00
RETIREMENT	001-2330-523.10-22	$11,423.00	$11,854.00
HEALTH & LIFE INS	001-2330-523.10-23	$10,600.00	$11,000.00
WORKERS COMPENSATION	001-2330-523.10-24	$1,783.00	$1,851.00
	PERSONAL SERVICES TOTALS:	**$82,002.00**	**$85,097.00**
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2330-523.30-34	$60,000.00	$80,000.00
UTILITIES	001-2330-523.30-43	$270,000.00	$270,000.00
GENERAL INSURANCE	001-2330-523.30-45	$134,000.00	$134,000.00
REPAIR & MAINTENANCE	001-2330-523.30-46	$85,000.00	$95,000.00
	OPERATING EXPENDITURES TOTALS:	**$549,000.00**	**$579,000.00**
911 EMERGENCY			
911 EMERGENCY COMMUNICATI			
PERSONAL SERVICES			
SALARIES	001-2510-525.10-12	$2,230,164.00	$2,426,101.00
FICA TAXES	001-2510-525.10-21	$170,607.00	$185,597.00
RETIREMENT	001-2510-525.10-22	$288,911.00	$289,912.00
HEALTH & LIFE INS	001-2510-525.10-23	$445,200.00	$473,000.00
WORKERS COMPENSATION	001-2510-525.10-24	$3,345.00	$3,639.00
	PERSONAL SERVICES TOTALS:	**$3,138,227.00**	**$3,378,249.00**
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	$70,000.00
TRAVEL & PER DIEM	001-2510-525.30-40	$3,000.00	$3,000.00
COMMUNICATIONS	001-2510-525.30-41	$113,000.00	$143,300.00
UTILITIES	001-2510-525.30-43	$34,000.00	$34,000.00
RENTALS & LEASES	001-2510-525.30-44	$5,000.00	$5,000.00
REPAIR & MAINTENANCE	001-2510-525.30-46	$15,000.00	$15,000.00
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	$30,000.00	$35,000.00
GAS & OIL	001-2510-525.30-56	$1,500.00	$1,500.00
NON-CAPITAL EQUIPMENT	001-2510-525.30-64	$10,000.00	$41,600.00
	OPERATING EXPENDITURES TOTALS:	**$297,500.00**	**$364,400.00**
E-911 GRANT			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-2515-525.30-31	$139,403.00	$133,533.00
AMBULANCE & RESCUE SERV			
PUBLIC SAFETY EMS			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2600-526.30-34	$1,000,000.00	$1,000,000.00
CENTRAL COMMUNICATIONS			
PERSONAL SERVICES			
SALARIES	001-2620-525.10-12	$156,127.00	$157,270.00
FICA TAXES	001-2620-525.10-21	$11,944.00	$12,031.00
RETIREMENT	001-2620-525.10-22	$21,280.00	$21,436.00
HEALTH & LIFE INS	001-2620-525.10-23	$21,200.00	$22,000.00
WORKERS COMPENSATION	001-2620-525.10-24	$234.00	$236.00
	PERSONAL SERVICES TOTALS:	**$210,785.00**	**$212,973.00**

Account Description	Account Number	2025 Budget	2026 Budget
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	001-2620-525.30-34	$400,000.00	$365,000.00
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	$20,000.00	$25,000.00
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	$1,500.00
	OPERATING EXPENDITURES TOTALS:	**$504,000.00**	**$474,000.00**
DEBT SERVICE			
PRINCIPAL	001-2620-525.70-71	$0.00	$14,393.00
INTEREST	001-2620-525.70-72	$0.00	$4,100.00
	DEBT SERVICE TOTALS:	**$0.00**	**$18,493.00**
CONSERVATION RESOURCE			
EXTENSION OFFICE			
PERSONAL SERVICES			
SALARIES	001-3700-537.10-12	$366,007.00	$368,732.00
FICA TAXES	001-3700-537.10-21	$28,000.00	$28,208.00
RETIREMENT	001-3700-537.10-22	$49,887.00	$50,258.00
HEALTH & LIFE INS	001-3700-537.10-23	$31,800.00	$33,000.00
WORKERS COMPENSATION	001-3700-537.10-24	$549.00	$553.00
	PERSONAL SERVICES TOTALS:	**$476,243.00**	**$480,751.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-3700-537.30-31	$500.00	$500.00
TRAVEL & PER DIEM	001-3700-537.30-40	$21,000.00	$21,000.00
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	$3,500.00
REPAIR & MAINTENANCE	001-3700-537.30-46	$2,000.00	$2,000.00
PROMOTIONAL ACTIVITIES	001-3700-537.30-48	$15,200.00	$15,200.00
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	$2,100.00
TRAINING	001-3700-537.30-55	$2,500.00	$2,500.00
NON-CAPITAL EQUIPMENT	001-3700-537.30-64	$2,400.00	$2,400.00
	OPERATING EXPENDITURES TOTALS:	**$81,000.00**	**$81,000.00**
GRANTS & AIDS			
4H SCHOLARSHIPS	001-3700-537.80-01	$2,000.00	$2,000.00
LANDSCAPING			
PERSONAL SERVICES			
SALARIES	001-3710-537.10-12	$967,528.00	$1,046,844.00
FICA TAXES	001-3710-537.10-21	$74,016.00	$80,083.00
RETIREMENT	001-3710-537.10-22	$105,015.00	$142,685.00
HEALTH & LIFE INS	001-3710-537.10-23	$169,600.00	$275,000.00
WORKERS COMPENSATION	001-3710-537.10-24	$31,006.00	$33,503.00
	PERSONAL SERVICES TOTALS:	**$1,347,165.00**	**$1,578,115.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-3710-537.30-31	$2,000.00	$2,000.00
CONTRACTUAL SERVICES	001-3710-537.30-34	$109,700.00	$105,000.00
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	$130,000.00	$137,000.00
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	$130,000.00
TRAINING	001-3710-537.30-55	$500.00	$500.00

Account Description	Account Number	2025 Budget	2026 Budget
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:		**$422,700.00**	**$425,000.00**
CAPITAL OUTLAY			
MACHINERY AND EQUIPMENT	001-3710-537.60-64	$185,000.00	$40,000.00
DEBT SERVICE			
PRINCIPAL	001-3710-537.70-71	$37,442.00	$62,772.00
INTEREST	001-3710-537.70-72	$11,112.00	$18,675.00
DEBT SERVICE TOTALS:		**$48,554.00**	**$81,447.00**
VULNERABILITY ASSESSMENT			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-3716-537.30-31	$450,000.00	$450,000.00
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	$70,278.00	$82,998.00
FICA TAXES	001-5300-553.10-21	$5,376.00	$6,349.00
RETIREMENT	001-5300-553.10-22	$7,066.00	$8,750.00
HEALTH & LIFE INS	001-5300-553.10-23	$21,200.00	$22,000.00
WORKERS COMPENSATION	001-5300-553.10-24	$106.00	$124.00
PERSONAL SERVICES TOTALS:		**$104,026.00**	**$120,221.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-5300-553.30-31	$250.00	$250.00
TRAVEL & PER DIEM	001-5300-553.30-40	$10,000.00	$10,000.00
COMMUNICATIONS	001-5300-553.30-41	$3,400.00	$6,500.00
UTILITES	001-5300-553.30-43	$2,000.00	$2,000.00
RENTALS & LEASES	001-5300-553.30-44	$2,700.00	$2,700.00
REPAIR & MAINTENANCE	001-5300-553.30-46	$250.00	$250.00
OTHER CHARGES	001-5300-553.30-49	$600.00	$600.00
OFFICE SUPPLIES	001-5300-553.30-51	$900.00	$900.00
OPERATING SUPPLIES	001-5300-553.30-52	$750.00	$750.00
SUBSCRIPTIONS & DUES	001-5300-553.30-54	$600.00	$600.00
OPERATING EXPENDITURES TOTALS:		**$21,450.00**	**$24,550.00**
ECONOMIC DEVELOPMENT			
TAX REBATE			
TAX INCREMENT FUNDS			
COMMUNITY REDEVELOPMENT	001-5590-552.80-03	$250,000.00	$270,000.00
HEALTH SERVICES			
LOCAL MOSQUITO CONTROL			
PERSONAL SERVICES			
SALARIES	001-6200-562.10-12	$48,204.00	$49,007.00
FICA TAXES	001-6200-562.10-21	$3,688.00	$3,749.00
RETIREMENT	001-6200-562.10-22	$6,570.00	$5,006.00
WORKERS COMPENSATION	001-6200-562.10-24	$2,588.00	$2,632.00
PERSONAL SERVICES TOTALS:		**$61,050.00**	**$60,394.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-6200-562.30-31	$300.00	$300.00
CONTRACTUAL SERVICES	001-6200-562.30-34	$2,810.00	$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	$10,000.00	$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

Account Description	Account Number	2025 Budget	2026 Budget
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	$20,000.00
	OPERATING EXPENDITURES TOTALS:	**$43,510.00**	**$49,800.00**
CAPITAL OUTLAY			
BUILDINGS	001-6200-562.60-62	$0.00	$10,000.00
DEBT SERVICE			
PRINCIPAL	001-6200-562.70-71	$25,256.00	$46,825.00
INTEREST	001-6200-562.70-72	$7,728.00	$13,868.00
	DEBT SERVICE TOTALS:	**$32,984.00**	**$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	$5,000.00	$7,500.00
OTHER CHARGES	001-6201-562.30-49	$500.00	$500.00
OPERATING SUPPLIES	001-6201-562.30-52	$1,000.00	$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	$52,594.00	$49,579.00
	OPERATING EXPENDITURES TOTALS:	**$65,494.00**	**$67,479.00**
ANIMAL CONTROL			
PERSONAL SERVICES			
SALARIES	001-6210-562.10-12	$245,364.00	$358,276.00
FICA TAXES	001-6210-562.10-21	$18,770.00	$27,408.00
RETIREMENT	001-6210-562.10-22	$33,443.00	$48,833.00
HEALTH & LIFE INS	001-6210-562.10-23	$53,000.00	$77,000.00
WORKERS COMPENSATION	001-6210-562.10-24	$3,313.00	$4,839.00
	PERSONAL SERVICES TOTALS:	**$353,890.00**	**$516,356.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	001-6210-562.30-31	$5,000.00	$5,000.00
CONTRACTUAL SERVICES	001-6210-562.30-34	$437,280.00	$750,000.00
TRAVEL & PER DIEM	001-6210-562.30-40	$6,250.00	$6,250.00
COMMUNICATIONS	001-6210-562.30-41	$15,000.00	$15,000.00
UTILITIES	001-6210-562.30-43	$14,000.00	$14,000.00
RENTALS & LEASES	001-6210-562.30-44	$6,000.00	$6,000.00
REPAIR & MAINTENANCE	001-6210-562.30-46	$5,500.00	$3,000.00
PRINTING & LEGAL ADS	001-6210-562.30-47	$500.00	$0.00
OTHER CHARGES	001-6210-562.30-49	$5,000.00	$5,000.00
OFFICE SUPPLIES	001-6210-562.30-51	$4,000.00	$4,500.00
OPERATING SUPPLIES	001-6210-562.30-52	$6,000.00	$6,000.00
SUBSCRIPTIONS & DUES	001-6210-562.30-54	$200.00	$0.00
TRAINING	001-6210-562.30-55	$5,500.00	$3,000.00
GAS & OIL	001-6210-562.30-56	$14,000.00	$14,000.00
NON-CAPITAL EQUIPMENT	001-6210-562.30-64	$0.00	$10,000.00
	OPERATING EXPENDITURES TOTALS:	**$524,230.00**	**$841,750.00**
DEBT SERVICE			
PRINCIPAL	001-6210-562.70-71	$20,643.00	$20,643.00
INTEREST	001-6210-562.70-72	$5,850.00	$5,850.00
	DEBT SERVICE TOTALS:	**$26,493.00**	**$26,493.00**
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
HRS-MEDICAID	001-6230-562.80-46	$1,662,974.00	$1,977,643.00
HEALTH CARE RESPONSIBILIT	001-6230-562.80-52	$305,000.00	$300,000.00
	GRANTS & AIDS TOTALS:	**$2,208,704.00**	**$2,518,373.00**
HEALTH			

Account Description	Account Number	2025 Budget	2026 Budget
MENTAL HEALTH			
GRANTS & AIDS			
MERIDIAN BEHAVORIAL HLTH	001-6300-562.80-69	$261,376.00	$261,376.00
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 AND 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
FT WHITE SOCCER	001-7200-572.80-02	$4,250.00	$0.00
POP WARNER YOUTH BASKETBA	001-7200-572.80-16	$16,500.00	$0.00
FT WHITE YOUTH FOOTBALL	001-7200-572.80-56	$7,500.00	$0.00
LC/COL CO YOUTH BASEBALL	001-7200-572.80-59	$12,000.00	$0.00
COLUMBIA YOUTH SOCCER	001-7200-572.80-60	$12,000.00	$0.00
COL CTY GIRLS SOFTBALL	001-7200-572.80-62	$9,000.00	$0.00
REC FOOTBALL	001-7200-572.80-67	$37,000.00	$0.00
CC HORSE RIDING CLUB	001-7200-572.80-71	$7,500.00	$0.00
SPECIAL OLYMPICS	001-7200-572.80-72	$10,000.00	$15,000.00
GRANT TO OUTSIDE AGENCIES	001-7200-572.80-73	$45,000.00	$50,000.00
	GRANTS & AIDS TOTALS:	**$177,750.00**	**$82,000.00**
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	$250,000.00	$300,000.00
REPAIR & MAINTENANCE	001-7200-573.30-46	$20,000.00	$25,000.00
	OPERATING EXPENDITURES TOTALS:	**$270,000.00**	**$325,000.00**
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			
GRANTS & AIDS			
DOWNTOWN ACTION/FIREWORKS	001-7400-574.80-58	$50,000.00	$65,000.00
FARM TO TABLE	001-7400-574.80-59	$3,000.00	$3,000.00
MLK PARADE	001-7400-574.80-60	$5,000.00	$5,000.00
CHAMBER OF COMMERCE	001-7400-574.80-61	$1,250.00	$0.00
	GRANTS & AIDS TOTALS:	**$59,250.00**	**$73,000.00**
INTERFUND TRANSFERS OUT			
CLERK TO BOARD	001-8100-581.91-12	$614,163.00	$702,760.00
PROPERTY APPRAISER	001-8100-581.91-13	$2,355,550.00	$2,345,343.00
SUPERVISOR OF ELECTIONS	001-8100-581.91-18	$1,371,410.00	$1,431,081.00
TO GENERAL CAP PROJECTS	001-8100-581.91-32	$7,000,000.00	$3,136,143.00
TO ROAD IMPROVEMENT FUND	001-8100-581.91-33	$0.00	$2,000,000.00
TO UTILITIES FUND	001-8100-581.91-45	$0.00	$500,000.00
ROAD CONSTRUCTION FUND	001-8100-581.91-46	$0.00	$1,363,857.00
SHERIFF	001-8100-581.91-89	$20,888,892.00	$23,960,492.00
	INTERFUND TRANSFERS OUT TOTALS:	**$32,230,015.00**	**$35,439,676.00**
RESERVES			
SHERIFF'S BUDGET ADJUSTME	001-8400-584.90-10	$771,600.00	$0.00

Account Description	Account Number	2025 Budget	2026 Budget
FUTURE REVENUE LOSS SHERI	001-8400-584.90-11	$150,000.00	$150,000.00
SURPLUS YEAR END RESERVES	001-8400-584.90-31	$0.00	$2,489,708.00
EQUIPMENT RESERVE	001-8400-584.90-97	$30,000.00	$0.00
CASH BALANCE FORWARD	001-8400-584.90-98	$9,306,442.00	$10,573,528.00
CONTINGENCY/RESERVE	001-8400-584.90-99	$4,771,810.00	$5,286,764.00
	FUND TOTALS: GENERAL FUND	**$69,618,108.00**	**$78,448,621.00**

Account Description	Account Number	2025 Budget	2026 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	$795,033.00	$782,487.00
FICA TAXES	101-4220-541.10-21	$60,820.00	$59,860.00
RETIREMENT	101-4220-541.10-22	$108,363.00	$105,972.00
HEALTH & LIFE INS	101-4220-541.10-23	$190,800.00	$198,000.00
WORKERS COMPENSATION	101-4220-541.10-24	$67,658.00	$66,590.00
	PERSONAL SERVICES TOTALS:	**$1,222,674.00**	**$1,212,909.00**
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	$300,000.00	$451,000.00
INTEREST	101-4220-541.70-72	$40,000.00	$92,000.00
	DEBT SERVICE TOTALS:	**$340,000.00**	**$543,000.00**
DRAINAGE & HEAVY EQUIPMEN			
PERSONAL SERVICES			
SALARIES	101-4230-541.10-12	$401,265.00	$418,625.00
FICA TAXES	101-4230-541.10-21	$30,697.00	$32,025.00
RETIREMENT	101-4230-541.10-22	$54,692.00	$54,090.00
HEALTH & LIFE INS	101-4230-541.10-23	$106,000.00	$110,000.00
WORKERS COMPENSATION	101-4230-541.10-24	$34,148.00	$35,625.00
	PERSONAL SERVICES TOTALS:	**$626,802.00**	**$650,365.00**
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	$725,000.00
	OPERATING EXPENDITURES TOTALS:	**$731,000.00**	**$731,000.00**
STORMWATER			
PERSONAL SERVICES			
SALARIES	101-4235-541.10-12	$389,818.00	$345,968.00
FICA TAXES	101-4235-541.10-21	$29,821.00	$26,466.00
RETIREMENT	101-4235-541.10-22	$53,132.00	$47,155.00
HEALTH & LIFE INS	101-4235-541.10-23	$106,000.00	$99,000.00
WORKERS COMPENSATION	101-4235-541.10-24	$33,174.00	$29,442.00
	PERSONAL SERVICES TOTALS:	**$611,945.00**	**$548,031.00**
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	$314,387.00	$287,417.00
FICA TAXES	101-4240-541.10-21	$24,051.00	$21,987.00
RETIREMENT	101-4240-541.10-22	$42,851.00	$39,175.00
HEALTH & LIFE INS	101-4240-541.10-23	$53,000.00	$55,000.00
WORKERS COMPENSATION	101-4240-541.10-24	$19,271.00	$19,727.00
	PERSONAL SERVICES TOTALS:	**$453,560.00**	**$423,306.00**
OPERATING EXPENDITURES			

Account Description	Account Number	2025 Budget	2026 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	$105,000.00
OPERATING EXPENDITURES TOTALS:		**$251,000.00**	**$251,000.00**
REPAIR SHOP			
PERSONAL SERVICES			
SALARIES	101-4250-541.10-12	$465,329.00	$469,886.00
FICA TAXES	101-4250-541.10-21	$35,598.00	$35,946.00
RETIREMENT	101-4250-541.10-22	$66,878.00	$67,569.00
HEALTH & LIFE INS	101-4250-541.10-23	$106,000.00	$110,000.00
WORKERS COMPENSATION	101-4250-541.10-24	$27,135.00	$29,921.00
PERSONAL SERVICES TOTALS:		**$700,940.00**	**$713,322.00**
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	101-4250-541.30-46	$320,000.00	$500,000.00
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:		**$365,500.00**	**$545,500.00**
STOCK ROOM			
PERSONAL SERVICES			
SALARIES	101-4260-541.10-12	$38,820.00	$39,596.00
FICA TAXES	101-4260-541.10-21	$2,970.00	$3,029.00
RETIREMENT	101-4260-541.10-22	$5,291.00	$5,397.00
HEALTH & LIFE INS	101-4260-541.10-23	$10,600.00	$11,000.00
WORKERS COMPENSATION	101-4260-541.10-24	$3,304.00	$3,370.00
PERSONAL SERVICES TOTALS:		**$60,985.00**	**$62,392.00**
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	$906,279.00	$893,806.00
FICA TAXES	101-4270-541.10-21	$69,330.00	$68,376.00
RETIREMENT	101-4270-541.10-22	$153,418.00	$138,598.00
HEALTH & LIFE INS	101-4270-541.10-23	$116,600.00	$121,000.00
WORKERS COMPENSATION	101-4270-541.10-24	$46,196.00	$44,515.00
PERSONAL SERVICES TOTALS:		**$1,291,823.00**	**$1,266,295.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	101-4270-541.30-31	$140,000.00	$140,000.00
CONTRACTUAL SERVICES	101-4270-541.30-34	$59,000.00	$85,000.00
ADMINISTRATION FEE TO GF	101-4270-541.30-35	$311,692.00	$311,692.00
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	$2,500.00
GENERAL INSURANCE	101-4270-541.30-45	$420,000.00	$420,000.00
REPAIR & MAINTENANCE	101-4270-541.30-46	$40,000.00	$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:		**$1,082,392.00**	**$1,138,392.00**
WILDLIFE CONTROL SERVICES	101-4270-541.31-31	$60,000.00	$60,000.00
CAPITAL OUTLAY			
MACHINERY AND EQUIPMENT	101-4270-541.60-64	$966,521.00	$445,983.00
DEBT SERVICE			
PRINCIPAL	101-4270-541.70-71	$223,300.00	$239,976.00

Account Description	Account Number	2025 Budget	2026 Budget
INTEREST	101-4270-541.70-72	$68,800.00	$75,224.00
	DEBT SERVICE TOTALS:	**$292,100.00**	**$315,200.00**
ROW MAINTENANCE			
PERSONAL SERVICES			
SALARIES	101-4280-541.10-12	$744,662.00	$716,970.00
FICA TAXES	101-4280-541.10-21	$56,967.00	$54,848.00
RETIREMENT	101-4280-541.10-22	$101,497.00	$97,723.00
HEALTH & LIFE INS	101-4280-541.10-23	$180,200.00	$187,000.00
WORKERS COMPENSATION	101-4280-541.10-24	$63,371.00	$61,015.00
	PERSONAL SERVICES TOTALS:	**$1,146,697.00**	**$1,117,556.00**
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	$444,097.00	$474,961.00
FICA TAXES	101-4290-541.10-21	$33,973.00	$36,335.00
RETIREMENT	101-4290-541.10-22	$60,530.00	$54,986.00
HEALTH & LIFE INS	101-4290-541.10-23	$116,600.00	$132,000.00
WORKERS COMPENSATION	101-4290-541.10-24	$37,793.00	$38,989.00
	PERSONAL SERVICES TOTALS:	**$692,993.00**	**$737,271.00**
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	$100,000.00	$200,000.00
CONCRETE WORK	101-4300-541.31-53	$105,000.00	$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:	**$775,000.00**	**$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 ROAD IMPROVEMENT FUND	101-8100-581.91-33	$0.00	$1,000,000.00
RESERVES			
BASCOM NORRIS/247 PROJECT	101-8400-584.90-12	$2,000,000.00	$2,500,000.00
ROAD MATERIALS	101-8400-584.90-13	$1,500,000.00	$2,208,824.00
SURPLUS YEAR END RESERVES	101-8400-584.90-31	$1,730,567.00	$0.00
CASH BALANCE FORWARD	101-8400-584.90-98	$2,848,632.00	$2,861,550.00
CONTINGENCY/RESERVE	101-8400-584.90-99	$1,424,316.00	$1,430,776.00
	FUND TOTALS: TRANSPORTATION TRUST	**$23,746,675.00**	**$24,308,900.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 102 - MSBU			
BOARD OF COUNTY COMMISSIO			
BOCC			
OPERATING EXPENDITURES			
ACCOUNTING & AUDITING	102-1000-511.30-32	$16,000.00	$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	$21,898.00
UNEMPLOYMENT CLAIMS	102-1000-511.30-48	$5,000.00	$5,000.00
	OPERATING EXPENDITURES TOTALS:	**$57,898.00**	**$56,898.00**
FIRE DEPARTMENTS			
PERSONAL SERVICES			
SALARIES	102-2200-522.10-11	$0.00	$33,059.00
SALARIES	102-2200-522.10-12	$3,911,090.00	$3,866,974.00
FICA TAXES	102-2200-522.10-21	$299,198.00	$298,353.00
RETIREMENT	102-2200-522.10-22	$1,168,247.00	$1,172,308.00
HEALTH & LIFE INS	102-2200-522.10-23	$610,560.00	$655,600.00
WORKERS COMPENSATION	102-2200-522.10-24	$163,136.00	$170,109.00
	PERSONAL SERVICES TOTALS:	**$6,152,231.00**	**$6,196,403.00**
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-2200-522.30-30	$230,000.00	$230,000.00
PROFESSIONAL SERVICES	102-2200-522.30-31	$10,000.00	$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	$243,196.00
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	$70,000.00	$75,000.00
RENTALS & LEASES	102-2200-522.30-44	$4,000.00	$4,000.00
GENERAL INSURANCE	102-2200-522.30-45	$228,276.00	$263,000.00
REPAIR & MAINTENANCE	102-2200-522.30-46	$240,000.00	$265,000.00
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	$170,000.00
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	$60,000.00	$80,000.00
	OPERATING EXPENDITURES TOTALS:	**$1,513,672.00**	**$1,603,396.00**
CAPITAL OUTLAY			
BUILDINGS	102-2200-522.60-62	$0.00	$90,000.00
MACHINERY AND EQUIPMENT	102-2200-522.60-64	$630,000.00	$681,000.00
	CAPITAL OUTLAY TOTALS:	**$630,000.00**	**$771,000.00**
DEBT SERVICE			
PRINCIPAL	102-2200-522.70-71	$340,000.00	$36,400.00
INTEREST	102-2200-522.70-72	$24,000.00	$10,541.00
	DEBT SERVICE TOTALS:	**$364,000.00**	**$46,941.00**
RESERVISTS			
PERSONAL SERVICES			
SALARIES	102-2210-522.10-12	$11,500.00	$16,320.00
FICA TAXES	102-2210-522.10-21	$880.00	$1,249.00
WORKERS COMPENSATION	102-2210-522.10-24	$513.00	$728.00
	PERSONAL SERVICES TOTALS:	**$12,893.00**	**$18,297.00**
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	2025 Budget	2026 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	$856,037.00	$881,241.00
FICA TAXES	102-2420-524.10-21	$65,487.00	$67,415.00
RETIREMENT	102-2420-524.10-22	$110,055.00	$103,569.00
HEALTH & LIFE INS	102-2420-524.10-23	$137,800.00	$143,000.00
WORKERS COMPENSATION	102-2420-524.10-24	$14,180.00	$16,109.00
	PERSONAL SERVICES TOTALS:	**$1,183,559.00**	**$1,211,334.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	102-2420-524.30-31	$10,500.00	$10,500.00
CONTRACTUAL SERVICES	102-2420-524.30-34	$85,000.00	$301,640.00
TRAVEL & PER DIEM	102-2420-524.30-40	$3,000.00	$2,000.00
COMMUNICATIONS	102-2420-524.30-41	$8,800.00	$8,800.00
UTILITIES	102-2420-524.30-43	$10,000.00	$10,000.00
RENTALS & LEASES	102-2420-524.30-44	$4,000.00	$4,000.00
REPAIR & MAINTENANCE	102-2420-524.30-46	$12,950.00	$12,950.00
PRINTING & LEGAL ADS	102-2420-524.30-47	$10,000.00	$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	$6,000.00
OPERATING SUPPLIES	102-2420-524.30-52	$3,000.00	$3,000.00
SUBSCRIPTIONS & DUES	102-2420-524.30-54	$5,000.00	$5,000.00
TRAINING	102-2420-524.30-55	$5,000.00	$5,000.00
GAS & OIL	102-2420-524.30-56	$14,000.00	$14,000.00
	OPERATING EXPENDITURES TOTALS:	**$178,750.00**	**$424,390.00**
DEBT SERVICE			
PRINCIPAL	102-2420-524.70-71	$19,190.00	$48,000.00
INTEREST	102-2420-524.70-72	$16,757.00	$13,940.00
	DEBT SERVICE TOTALS:	**$35,947.00**	**$61,940.00**
AMBULANCE & RESCUE SERV			
EMS GRANT			
OPERATING EXPENDITURES			
NON-CAPITAL EQUIPMENT	102-2614-526.30-64	$9,037.00	$22,629.00
PARAMEDICINE			
PERSONAL SERVICES			
SALARIES	102-2630-526.10-12	$67,362.00	$183,537.00
FICA TAXES	102-2630-526.10-21	$5,153.00	$14,041.00
RETIREMENT CONTRIBUTIONS	102-2630-526.10-22	$22,088.00	$60,182.00
HEALTH & LIFE INSURANCE	102-2630-526.10-23	$10,600.00	$33,000.00
WORKERS COMP	102-2630-526.10-24	$3,005.00	$8,185.00
	PERSONAL SERVICES TOTALS:	**$108,208.00**	**$298,945.00**
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	102-2630-526.30-34	$1,300.00	$1,300.00
TRAVEL & PER DIEM	102-2630-526.30-40	$2,000.00	$2,000.00
COMMUNICATIONS	102-2630-526.30-41	$1,500.00	$2,400.00
POSTAGE	102-2630-526.30-42	$0.00	$50.00
UTILITIES	102-2630-526.30-43	$0.00	$4,000.00
REPAIR & MAINTENANCE	102-2630-526.30-46	$1,750.00	$1,750.00
PRINTING AND LEGAL ADS	102-2630-526.30-47	$500.00	$500.00
OFFICE SUPPLIES	102-2630-526.30-51	$250.00	$250.00
OPERATING SUPPLIES	102-2630-526.30-52	$373,843.00	$201,852.00
MEDICAL & PHARMACY	102-2630-526.30-54	$0.00	$500.00
TRAINING	102-2630-526.30-55	$1,000.00	$1,000.00
GAS & OIL CHARGES	102-2630-526.30-56	$3,000.00	$3,000.00
NON-CAPITAL EQUIPMENT	102-2630-526.30-64	$50,000.00	$0.00
	OPERATING EXPENDITURES TOTALS:	**$435,143.00**	**$218,602.00**
DEBT SERVICE			

Account Description	Account Number	2025 Budget	2026 Budget
PRINCIPAL	102-2630-526.70-71	$7,155.00	$7,155.00
INTEREST	102-2630-526.70-72	$2,037.00	$2,037.00
	DEBT SERVICE TOTALS:	**$9,192.00**	**$9,192.00**
OPIOD ABATEMENT			
OPERATING EXPENDITURES			
OPERATING SUPPLIES	102-2631-526.30-52	$0.00	$775,000.00
LANDFILL			
SOLID WASTE SERVICE			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-3410-534.30-30	$133,000.00	$133,000.00
PROFESSIONAL SERVICES	102-3410-534.30-31	$7,750.00	$9,800.00
CONTRACTUAL SERVICES	102-3410-534.30-34	$2,735,000.00	$2,800,000.00
ADMINISTRATION FEE TO GF	102-3410-534.30-35	$116,898.00	$116,898.00
SOLID WASTE COLLECTIONS	102-3410-534.30-48	$57,190.00	$57,190.00
RESIDENTIAL TIPPING FEES	102-3410-534.30-74	$1,355,000.00	$1,255,000.00
	OPERATING EXPENDITURES TOTALS:	**$4,404,838.00**	**$4,371,888.00**
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	$1,500.00	$1,900.00
UTILITIES	102-7800-554.30-43	$2,500.00	$2,800.00
	OPERATING EXPENDITURES TOTALS:	**$4,075.00**	**$4,775.00**
EMERALD LAKES ESTATES			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7801-554.30-30	$270.00	$270.00
PROFESSIONAL SERVICES	102-7801-554.30-31	$1,500.00	$1,900.00
UTILITIES	102-7801-554.30-43	$7,800.00	$9,400.00
	OPERATING EXPENDITURES TOTALS:	**$9,570.00**	**$11,570.00**
CAROLYN HEIGHTS			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7802-554.30-30	$70.00	$70.00
PROFESSIONAL SERVICES	102-7802-554.30-31	$1,500.00	$1,900.00
UTILITIES	102-7802-554.30-43	$1,600.00	$1,600.00
	OPERATING EXPENDITURES TOTALS:	**$3,170.00**	**$3,570.00**
LAUREL LAKES LIGHTING			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7803-554.30-30	$125.00	$125.00
PROFESSIONAL SERVICES	102-7803-554.30-31	$1,500.00	$1,900.00
UTILITIES	102-7803-554.30-43	$3,500.00	$3,500.00
	OPERATING EXPENDITURES TOTALS:	**$5,125.00**	**$5,525.00**
FOREST COVE			
OPERATING EXPENDITURES			
TAX COLLECTOR FEES	102-7804-554.30-30	$0.00	$210.00
PROFESSIONAL SERVICES	102-7804-554.30-31	$0.00	$1,500.00
	OPERATING EXPENDITURES TOTALS:	**$0.00**	**$1,710.00**
RESERVES			
FC ROAD RESURFACING	102-8400-584.80-92	$0.00	$3,630.00
FC STORMWATER	102-8400-584.80-93	$0.00	$1,800.00
	RESERVES TOTALS:	**$0.00**	**$5,430.00**
FUTURE ENHANCEMENT	102-8400-584.90-94	$0.00	$1,200,730.00
EQUIPMENT RESERVE	102-8400-584.90-97	$632,614.00	$700,000.00
CASH BALANCE FORWARD	102-8400-584.90-98	$3,039,276.00	$3,278,702.00
CONTINGENCY/RESERVE	102-8400-584.90-99	$1,514,440.00	$1,639,351.00
	FUND TOTALS: MSBU	**$20,330,738.00**	**$22,965,318.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 104 - LIBRARY ENHANCEMENT			
LIBRARY			
MAIN LIBRARY			
PERSONAL SERVICES			
SALARIES	104-7100-571.10-12	$246,701.00	$243,923.00
FICA TAXES	104-7100-571.10-21	$18,873.00	$18,660.00
RETIREMENT	104-7100-571.10-22	$33,625.00	$33,247.00
HEALTH & LIFE INS	104-7100-571.10-23	$42,400.00	$44,000.00
WORKERS COMPENSATION	104-7100-571.10-24	$371.00	$366.00
	PERSONAL SERVICES TOTALS:	**$341,970.00**	**$340,196.00**
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	$2,000.00	$1,500.00
COMMUNICATIONS	104-7100-571.30-41	$25,000.00	$25,000.00
POSTAGE	104-7100-571.30-42	$3,000.00	$6,500.00
UTILITIES	104-7100-571.30-43	$22,000.00	$22,000.00
RENTALS & LEASES	104-7100-571.30-44	$1,500.00	$1,700.00
REPAIR & MAINTENANCE	104-7100-571.30-46	$9,500.00	$9,000.00
PRINTING & LEGAL ADS	104-7100-571.30-47	$500.00	$500.00
OTHER CHARGES	104-7100-571.30-49	$3,000.00	$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	$8,000.00
GAS & OIL	104-7100-571.30-56	$1,800.00	$1,800.00
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:	**$149,200.00**	**$151,700.00**
FT. WHITE LIBRARY			
PERSONAL SERVICES			
SALARIES	104-7110-571.10-12	$121,966.00	$124,406.00
FICA TAXES	104-7110-571.10-21	$9,330.00	$9,517.00
RETIREMENT	104-7110-571.10-22	$16,624.00	$16,957.00
HEALTH & LIFE INS	104-7110-571.10-23	$31,800.00	$33,000.00
WORKERS COMPENSATION	104-7110-571.10-24	$183.00	$187.00
	PERSONAL SERVICES TOTALS:	**$179,903.00**	**$184,067.00**
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	$13,600.00	$12,000.00
POSTAGE	104-7110-571.30-42	$100.00	$100.00
UTILITIES	104-7110-571.30-43	$10,000.00	$10,000.00
REPAIR & MAINTENANCE	104-7110-571.30-46	$2,250.00	$2,250.00
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	$1,400.00	$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:	**$48,200.00**	**$46,450.00**
LITERACY			
PERSONAL SERVICES			
SALARIES	104-7140-571.10-12	$32,646.00	$33,299.00
FICA TAXES	104-7140-571.10-21	$2,497.00	$2,547.00
RETIREMENT	104-7140-571.10-22	$4,450.00	$4,539.00
HEALTH & LIFE INS	104-7140-571.10-23	$10,600.00	$11,000.00
WORKERS COMPENSATION	104-7140-571.10-24	$49.00	$50.00
	PERSONAL SERVICES TOTALS:	**$50,242.00**	**$51,435.00**
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	2025 Budget	2026 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	$122,983.00	$125,444.00
FICA TAXES	104-7150-571.10-21	$9,408.00	$9,596.00
RETIREMENT	104-7150-571.10-22	$16,763.00	$17,098.00
HEALTH & LIFE INS	104-7150-571.10-23	$31,800.00	$33,000.00
WORKERS COMPENSATION	104-7150-571.10-24	$185.00	$189.00
	PERSONAL SERVICES TOTALS:	**$181,139.00**	**$185,327.00**
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	104-7150-571.30-34	$700.00	$850.00
COMMUNICATIONS	104-7150-571.30-41	$6,600.00	$15,000.00
UTILITIES	104-7150-571.30-43	$10,000.00	$11,000.00
REPAIR & MAINTENANCE	104-7150-571.30-46	$5,300.00	$4,500.00
OFFICE SUPPLIES	104-7150-571.30-51	$1,600.00	$1,600.00
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:	**$44,500.00**	**$53,250.00**
CAPITAL OUTLAY			
PARKING LOT	104-7150-571.60-61	$0.00	$60,700.00
LIBRARY ENHANCEMENTS			
PERSONAL SERVICES			
SALARIES	104-7160-571.10-12	$585,685.00	$588,517.00
FICA TAXES	104-7160-571.10-21	$44,805.00	$45,022.00
RETIREMENT	104-7160-571.10-22	$79,829.00	$75,524.00
HEALTH & LIFE INS	104-7160-571.10-23	$137,600.00	$165,000.00
WORKERS COMPENSATION	104-7160-571.10-24	$1,942.00	$1,966.00
	PERSONAL SERVICES TOTALS:	**$849,861.00**	**$876,029.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	104-7160-571.30-31	$52,000.00	$52,000.00
ADMINISTRATION FEE TO GF	104-7160-571.30-35	$55,069.00	$55,069.00
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	$9,000.00	$1,000.00
OFFICE SUPPLIES	104-7160-571.30-51	$1,500.00	$1,500.00
OPERATING SUPPLIES	104-7160-571.30-52	$5,400.00	$4,400.00
SUBSCRIPTIONS & DUES	104-7160-571.30-54	$2,000.00	$2,000.00
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	$29,700.00
	OPERATING EXPENDITURES TOTALS:	**$211,169.00**	**$202,169.00**
RESERVES			
FUTURE ENHANCEMENT	104-8400-584.90-94	$964,912.00	$884,770.00
CASH BALANCE FORWARD	104-8400-584.90-98	$412,356.00	$443,525.00
CONTINGENCY/RESERVE	104-8400-584.90-99	$206,178.00	$221,762.00
	FUND TOTALS: LIBRARY ENHANCEMENT	**$3,645,230.00**	**$3,706,980.00**

Account Description	Account Number	2025 Budget	2026 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	$15,912.00
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	$125,837.00	$150,916.00
OTHER CHARGES	105-1640-602.30-49	$29,007.00	$25,798.00
	OPERATING EXPENDITURES TOTALS:	**$154,844.00**	**$176,714.00**
COMMUNICATIONS	105-1640-603.30-41	$44,779.00	$45,855.00
OTHER CHARGES	105-1640-603.30-49	$9,796.00	$10,082.00
	OPERATING EXPENDITURES TOTALS:	**$54,575.00**	**$55,937.00**
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	$208,778.00	$189,314.00
GUARDIAN AD LITEM	105-1710-685.30-49	$54,322.00	$55,265.00
RESERVES			
COURT INNOVATIONS RESERVE	105-8400-584.90-96	$487,040.00	$395,416.00
CASH BALANCE FORWARD	105-8400-584.90-98	$111,686.00	$112,628.00
CONTINGENCY/RESERVE	105-8400-584.90-99	$55,843.00	$56,314.00
	FUND TOTALS: COURT SERVICES FUND	**$1,213,000.00**	**$1,127,500.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 106 - S.H.I.P. HOUSING			
FINANCIAL & ADMINISTRATIV			
LOCAL HOUSING ASSISTANC			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	106-1380-554.30-31	$55,772.00	$51,161.00
CONTRACTUAL SERVICES	106-1380-554.30-34	$539,449.00	$482,943.00
	FUND TOTALS: S.H.I.P. HOUSING	**$595,221.00**	**$534,104.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 107 - TOURIST DEV/OPERATING			
TOURIST DEVELOPMENT			
PERSONAL SERVICES			
SALARIES	107-5200-552.10-12	$196,843.00	$169,067.00
FICA TAXES	107-5200-552.10-21	$15,058.00	$12,934.00
RETIREMENT	107-5200-552.10-22	$26,830.00	$23,044.00
HEALTH & LIFE INS	107-5200-552.10-23	$31,800.00	$33,000.00
WORKERS COMPENSATION	107-5200-552.10-24	$295.00	$254.00
	PERSONAL SERVICES TOTALS:	**$270,826.00**	**$238,299.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	107-5200-552.30-31	$3,000.00	$3,000.00
CONTRACTUAL SERVICES	107-5200-552.30-34	$750.00	$750.00
ADMINISTRATION FEE TO GF	107-5200-552.30-35	$31,036.00	$31,036.00
TRAVEL & PER DIEM	107-5200-552.30-40	$12,000.00	$12,000.00
COMMUNICATIONS	107-5200-552.30-41	$30,000.00	$30,000.00
POSTAGE	107-5200-552.30-42	$7,000.00	$7,000.00
UTILITIES	107-5200-552.30-43	$5,000.00	$10,000.00
RENTALS & LEASES	107-5200-552.30-44	$40,000.00	$40,000.00
GENERAL INSURANCE	107-5200-552.30-45	$20,000.00	$30,000.00
REPAIR & MAINTENANCE	107-5200-552.30-46	$2,540.00	$2,540.00
PRINTING & LEGAL ADS	107-5200-552.30-47	$40,000.00	$50,000.00
ADVERTISING	107-5200-552.30-48	$540,000.00	$540,000.00
OTHER CHARGES	107-5200-552.30-49	$439.00	$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	$3,000.00
SUBSCRIPTIONS & DUES	107-5200-552.30-54	$50,000.00	$50,000.00
TRAINING	107-5200-552.30-55	$13,000.00	$13,000.00
GAS & OIL	107-5200-552.30-56	$3,500.00	$3,500.00
NON-CAPITAL OUTLAY	107-5200-552.30-64	$8,000.00	$8,000.00
	OPERATING EXPENDITURES TOTALS:	**$814,265.00**	**$839,266.00**
EVENT PROMOTION	107-5200-552.31-48	$40,000.00	$40,000.00
SIGN MAINTENANCE	107-5200-552.31-53	$80,000.00	$80,000.00
	OPERATING EXPENDITURES TOTALS:	**$120,000.00**	**$120,000.00**
DEBT SERVICE			
PRINCIPAL	107-5200-552.70-71	$4,658.00	$4,658.00
INTEREST	107-5200-552.70-72	$1,294.00	$1,294.00
	DEBT SERVICE TOTALS:	**$5,952.00**	**$5,952.00**
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	$55,000.00	$73,542.00
FICA TAXES	107-5290-552.10-21	$4,208.00	$5,626.00
RETIREMENT	107-5290-552.10-22	$7,496.00	$10,024.00
HEALTH & LIFE INS	107-5290-552.10-23	$10,600.00	$11,000.00
WORKERS COMPENSATION	107-5290-552.10-24	$83.00	$110.00
	PERSONAL SERVICES TOTALS:	**$77,387.00**	**$100,302.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	107-5290-552.30-31	$73,000.00	$73,000.00
CONTRACTUAL SERVICES	107-5290-552.30-34	$0.00	$533.00
TRAVEL & PER DIEM	107-5290-552.30-40	$18,000.00	$18,000.00
COMMUNICATIONS	107-5290-552.30-41	$2,000.00	$10,000.00
REPAIR & MAINTENANCE	107-5290-552.30-46	$56,000.00	$56,000.00
PRINTING & LEGAL ADS	107-5290-552.30-47	$1,000.00	$3,000.00
ADVERTISING	107-5290-552.30-48	$10,000.00	$10,000.00
SUBSCRIPTIONS & DUES	107-5290-552.30-54	$10,000.00	$15,000.00
TRAINING	107-5290-552.30-55	$15,000.00	$15,000.00

Account Description	Account Number	2025 Budget	2026 Budget
GAS & OIL	107-5290-552.30-56	$1,000.00	$1,000.00
	OPERATING EXPENDITURES TOTALS:	**$186,000.00**	**$201,533.00**
EVENT PROMOTION	107-5290-552.31-48	$40,000.00	$40,000.00
SPORTS MARKETING	107-5290-552.31-56	$20,000.00	$20,000.00
	OPERATING EXPENDITURES TOTALS:	**$60,000.00**	**$60,000.00**
DEBT SERVICE			
PRINCIPAL	107-5290-552.70-71	$0.00	$7,191.00
INTEREST	107-5290-552.70-72	$0.00	$2,047.00
	DEBT SERVICE TOTALS:	**$0.00**	**$9,238.00**
INTERFUND TRANSFERS OUT			
TO GENERAL FUND	107-8100-581.90-01	$400,000.00	$500,000.00
RESERVES			
EQUIPMENT RESERVE	107-8400-584.90-97	$3,126,991.00	$4,098,533.00
CASH BALANCE FORWARD	107-8400-584.90-98	$389,886.00	$417,918.00
CONTINGENCY/RESERVE	107-8400-584.90-99	$194,943.00	$208,959.00
	FUND TOTALS: TOURIST DEV/OPERATING	**$5,661,250.00**	**$6,815,000.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 108 - CDBG			
BOARD OF COUNTY COMMISSIO			
BOCC			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	108-1000-554.30-31	$60,000.00	$40,000.00
REPAIR & MAINTENANCE	108-1000-554.30-46	$690,000.00	$365,000.00
	FUND TOTALS: CDBG	**$750,000.00**	**$405,000.00**

Account Description	Account Number	2025 Budget	2026 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	$4,200.00
FUND TOTALS: SPECIAL LAW ENFORCEMENT		**$24,200.00**	**$24,200.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 113 - MSTU			
NFMIP			
TRANSPORTATION			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	113-4101-541.30-46	$0.00	$20,168.00
	FUND TOTALS: MSTU	**$0.00**	**$20,168.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 201 - ROAD IMP DEBT SERVICE			
ROAD & STREET FACILITIES			
DEBT SERVICE			
PRINCIPAL	201-4720-541.70-71	$634,000.00	$0.00
INTEREST	201-4720-541.70-72	$13,182.00	$0.00
	DEBT SERVICE TOTALS:	**$647,182.00**	**$0.00**
RESERVES			
RESERVED FOR DEBT SERVICE	201-8400-584.90-91	$199,768.00	$0.00
	FUND TOTALS: ROAD IMP DEBT SERVICE	**$846,950.00**	**$0.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 203 - JAIL DEBT SERVICE			
PUBLIC SAFETY			
JAIL DEBT SERVICE			
DEBT SERVICE			
PRINCIPAL	203-2321-523.70-71	$528,273.00	$540,387.00
INTEREST	203-2321-523.70-72	$108,641.00	$96,527.00
	DEBT SERVICE TOTALS:	**$636,914.00**	**$636,914.00**
RESERVES			
RESERVED FOR DEBT SERVICE	203-8400-584.90-91	$672,986.00	$472,986.00
	FUND TOTALS: JAIL DEBT SERVICE	**$1,309,900.00**	**$1,109,900.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 302 - GENERAL CAPITAL PROJECTS			
GENERAL GOVERNMENT			
MICROSOFT EXCHANGE-SOFTWA			
OPERATING EXPENDITURES			
REPAIRS & MAINTENANCE	302-1651-516.30-46	$95,000.00	$0.00
FACILITIES MANAGEMENT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-1830-518.30-46	$0.00	$500,000.00
REPAIR & MAINTENANCE	302-1830-519.30-46	$180,000.00	$0.00
CAPITAL OUTLAY			
BUILDINGS	302-1830-519.60-62	$1,200,000.00	$0.00
COURTHOUSE LANDSCAPE			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-1831-519.30-46	$0.00	$150,000.00
COURTHOUSE ENTRANCE DOOR			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-1832-519.30-46	$0.00	$20,000.00
EMERGENCY			
EM GRANT			
CAPITAL OUTLAY			
PROF SERVICES-CAPITALIZED	302-2105-525.60-31	$436,364.00	$0.00
FIRE DEPARTMENTS			
FIRE DEPT ADMIN STATION			
CAPITAL OUTLAY			
BUILDINGS	302-2213-522.60-62	$823,015.00	$361,962.00
HVAC SYSTEM			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2223-522.30-46	$37,000.00	$0.00
PUBLIC SAFETY			
JAIL ADMIN DESIGN			
CAPITAL OUTLAY			
PROF SERVICES-CAPITALIZED	302-2331-523.60-31	$388,000.00	$275,587.00
JAIL COOLER & FREEZER REP			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2334-523.30-46	$180,000.00	$0.00
911 EMERGENCY			
EATON BATTERY SYSTEM			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2501-525.30-46	$0.00	$10,958.00
COMPUTER AID DISPATCH			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2502-525.30-46	$0.00	$40,530.00
FIRE SUPRESSION SYSTEM (9			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2540-525.30-46	$60,000.00	$0.00
EMD/EFD SOFTWARE (911)			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2541-525.30-46	$26,620.00	$0.00

Account Description	Account Number	2025 Budget	2026 Budget
AMBULANCE & RESCUE SERV			
TOWER REMOVAL-CUMORAH HIL			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2623-526.30-46	$0.00	$100,000.00
TOWER REMOVAL-JAIL			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-2624-526.30-46	$0.00	$250,000.00
SUWANNEE VALLEY TOWER			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-2625-525.60-63	$800,000.00	$774,500.00
WATER UTILITY SERVICES			
LIFT STATION ELECTRICAL P			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-3311-533.30-46	$80,000.00	$40,000.00
REPAIR TO TRAIN 1 ELECTRI			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-3312-533.30-46	$100,000.00	$0.00
LIFT STATION BYPASS PIPIN			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-3313-533.30-46	$50,000.00	$0.00
ELLISVILLE UTILITY EXPANS			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-3314-533.60-62	$403,380.00	$0.00
SEWER/WASTEWATER SERVICES			
ELLISVILLE SEWER			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-3515-533.60-63	$0.00	$400,000.00
I-75 REST AREA FORCE MAIN			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-3520-533.60-63	$0.00	$1,393,500.00
ROAD DEPARTMENT			
BASCOM NORRIS ACQUISITION			
CAPITAL OUTLAY			
LAND	302-4215-541.60-61	$500,000.00	$0.00
PETROLEUM CLEANUP			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4272-541.30-46	$32,399.00	$0.00
PACKARD ST			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4274-541.30-46	$0.00	$37,000.00
PW PARKING LOT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4275-541.30-46	$0.00	$603,561.00
PW SHOP DOORS			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-4276-541.30-46	$0.00	$13,364.00
CYPRESS LAKES RD			
CAPITAL OUTLAY			

Account Description	Account Number	2025 Budget	2026 Budget
INFRASTRUCTURE	302-4296-541.60-63	$500,000.00	$0.00
TRANSPORTATION			
SWEETWATER APARTMENTS			
GRANTS & AIDS			
GRANTS & AIDS	302-5410-554.80-02	$500,000.00	$0.00
HI-DRY ACRES STORMWATER P			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-5424-541.60-63	$4,779,215.00	$0.00
PARNELL HILLS STORMWATER			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-5425-541.60-63	$4,238,537.00	$0.00
NFMIP ENTRANCE ROAD			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-5426-541.60-63	$2,959,000.00	$0.00
BASCOM NORRIS PAVING			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-5427-541.60-63	$2,200,000.00	$0.00
DANG INTER TRAFFIC STUDY			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	302-5429-541.30-31	$350,000.00	$0.00
ELLISVILLE BYPASS ROAD			
CAPITAL OUTLAY			
LAND	302-5440-541.60-61	$2,000,000.00	$0.00
INFRASTRUCTURE	302-5440-541.60-63	$3,000,000.00	$0.00
	CAPITAL OUTLAY TOTALS:	**$5,000,000.00**	**$0.00**
ELLISVILLE ROADS/LEGIS AP			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-5441-541.60-63	$3,000,000.00	$0.00
BELL ROAD EXTENSION/LEGIS			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-5442-541.60-63	$1,000,000.00	$0.00
HEALTH SERVICES			
ANIMAL CONTROL KENNELS			
CAPITAL OUTLAY			
BUILDINGS	302-6202-562.60-62	$0.00	$700,000.00
PARKS & RECREATION			
FERGUSON BUILDING AC REPA			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7201-572.30-46	$0.00	$18,000.00
WINFIELD PARKING LIGHTS			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7202-572.30-46	$0.00	$14,000.00
RUM ISLAND STABILIZATION			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-7212-572.60-63	$0.00	$312,900.00
WINFIELD COMM. CNTR			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7220-572.30-46	$0.00	$100,000.00
SOUTHSIDE PARKING LOT AND			

Account Description	Account Number	2025 Budget	2026 Budget
CAPITAL OUTLAY			
INFRASTRUCTURE	302-7225-572.60-63	$257,686.00	$0.00
RIVER RISE BOAT RAMP			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-7226-572.60-63	$101,835.00	$0.00
BETHLEHEM COMMUNITY CENTE			
CAPITAL OUTLAY			
BUILDINGS	302-7231-572.60-62	$370,000.00	$0.00
SPORTS COMPLEX			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-7235-572.60-63	$750,000.00	$750,000.00
ALLIGATOR LAKE PARK BRIDG			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7250-572.30-46	$68,000.00	$0.00
FORT WHITE FENCING			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	302-7251-572.30-46	$70,000.00	$0.00
OLD RICHARDSON SCHOOL			
CAPITAL OUTLAY			
BUILDINGS	302-7300-573.60-62	$500,000.00	$461,729.00
ROAD IMPROVEMENT			
QUEEN, CHAMBRIA,WINFIELD,			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-8089-541.60-63	$1,600,000.00	$0.00
CR 6 SCOP			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-8091-541.60-63	$2,640,000.00	$0.00
BIRLEY AVE SCOP			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-8092-541.60-63	$300,000.00	$0.00
SR 247-CANNON CREEK RETEN			
CAPITAL OUTLAY			
INFRASTRUCTURE	302-8095-541.60-63	$2,560,000.00	$2,339,640.00
INTERFUND TRANSFERS OUT			
CLERK TO BOARD	302-8100-581.91-12	$150,000.00	$0.00
TO UTILITIES FUND	302-8100-581.91-45	$1,084,712.00	$0.00
	INTERFUND TRANSFERS OUT TOTALS:	**$1,234,712.00**	**$0.00**
RESERVES			
PROJECTED SHORTFALL DUE T	302-8400-584.90-50	$2,253,813.00	$0.00
CONTINGENCY/RESERVE	302-8400-584.90-99	$5,150,000.00	$88,143.00
	FUND TOTALS: GENERAL CAPITAL PROJECTS	**$47,774,576.00**	**$9,755,374.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 303 - ROAD IMPROVEMENT FUND			
ROAD IMPROVEMENT			
COUNTY-WIDE RESURFACING			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	303-8082-541.30-46	$8,000,000.00	$7,950,000.00
INTERFUND TRANSFERS OUT			
ROAD CONSTRUCTION FUND	303-8100-581.91-46	$0.00	$50,000.00
RESERVES			
COUNTYWIDE RESURFACING	303-8400-584.90-93	$1,903,000.00	$928,000.00
	FUND TOTALS: ROAD IMPROVEMENT FUND	**$9,903,000.00**	**$8,928,000.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 304 - ECONOMIC DEVELOPMENT			
ECONOMIC DEVELOPMENT			
PERSONAL SERVICES			
SALARIES	304-2000-552.10-12	$232,340.00	$147,369.00
FICA TAXES	304-2000-552.10-21	$17,774.00	$11,274.00
RETIREMENT	304-2000-552.10-22	$31,668.00	$20,086.00
HEALTH & LIFE INS	304-2000-552.10-23	$31,800.00	$22,000.00
WORKERS COMPENSATION	304-2000-552.10-24	$348.00	$221.00
	PERSONAL SERVICES TOTALS:	**$313,930.00**	**$200,950.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	304-2000-552.30-31	$260,000.00	$260,000.00
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	$19,767.00
TRAVEL & PER DIEM	304-2000-552.30-40	$10,000.00	$10,000.00
COMMUNICATIONS	304-2000-552.30-41	$14,000.00	$14,000.00
POSTAGE	304-2000-552.30-42	$100.00	$100.00
RENTALS & LEASES	304-2000-552.30-44	$17,000.00	$17,000.00
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	$7,000.00
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	$1,000.00
SUBSCRIPTIONS & DUES	304-2000-552.30-54	$18,500.00	$18,500.00
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**	**$378,467.00**
GRANT & AID PRIVATE ORG.			
GATEWAY CROSSING INCENT.	304-2000-552.82-01	$0.00	$350,000.00
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	$800,000.00	$600,000.00
RESERVES			
CASH BALANCE FORWARD	304-8400-534.90-98	$198,478.00	$175,884.00
FUTURE ENHANCEMENT	304-8400-584.90-94	$1,459,636.00	$766,507.00
CONTINGENCY/RESERVE	304-8400-584.90-99	$99,239.00	$87,942.00
	FUND TOTALS: ECONOMIC DEVELOPMENT	**$3,549,750.00**	**$2,859,750.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 306 - ROAD CONSTRUCTION FUND			
ROAD DEPARTMENT			
BASCOM NORRIS ACQUISITION			
CAPITAL OUTLAY			
LAND	306-4215-541.60-61	$0.00	$650,000.00
CYPRESS LAKES RD			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-4296-541.60-63	$0.00	$50,000.00
TRANSPORTATION			
HI-DRY ACRES STORMWATER P			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5424-541.60-63	$0.00	$3,613,972.00
PARNELL HILLS STORMWATER			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5425-541.60-63	$0.00	$2,874,334.00
NFMIP ENTRANCE ROAD			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5426-541.60-63	$0.00	$3,559,000.00
BASCOM NORRIS PAVING			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5427-541.60-63	$0.00	$2,013,857.00
DORTCH STREET RECONSTRUCT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	306-5430-541.30-46	$0.00	$39,928.00
ELLISVILLE BYPASS ROAD			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5440-541.60-63	$0.00	$20,484,891.00
BELL ROAD EXTENSION/LEGIS			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5442-541.60-63	$0.00	$1,000,000.00
SKY & JORDAN SIDEWALKS			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-5444-541.60-63	$0.00	$628,340.00
CR 240 SAFETY IMPROVEMENT			
OPERATING EXPENDITURES			
REPAIR & MAINTENANCE	306-5445-541.30-46	$0.00	$712,696.00
ROAD IMPROVEMENT			
QUEEN, CHAMBRIA,WINFIELD,			
CAPITAL OUTLAY			
INFRASTRUCTURE	306-8089-541.60-63	$0.00	$264,000.00
	FUND TOTALS: ROAD CONSTRUCTION FUND	**$0.00**	**$35,891,018.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 401 - LANDFILL ENTERPRISE			
LANDFILL			
LANDFILL OPERATIONS			
PERSONAL SERVICES			
SALARIES	401-3400-534.10-12	$797,824.00	$743,001.00
FICA TAXES	401-3400-534.10-21	$61,034.00	$56,840.00
RETIREMENT	401-3400-534.10-22	$114,522.00	$107,165.00
HEALTH & LIFE INS	401-3400-534.10-23	$169,600.00	$187,000.00
WORKERS COMPENSATION	401-3400-534.10-24	$31,135.00	$31,819.00
	PERSONAL SERVICES TOTALS:	**$1,174,115.00**	**$1,125,825.00**
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	$40,000.00	$32,000.00
ADMINISTRATION FEE TO GF	401-3400-534.30-35	$214,941.00	$214,941.00
TRAVEL & PER DIEM	401-3400-534.30-40	$1,000.00	$1,000.00
COMMUNICATIONS	401-3400-534.30-41	$6,300.00	$6,300.00
UTILITIES	401-3400-534.30-43	$15,000.00	$17,100.00
RENTALS & LEASES	401-3400-534.30-44	$1,500.00	$1,500.00
GENERAL INSURANCE	401-3400-534.30-45	$37,500.00	$43,125.00
REPAIR & MAINTENANCE	401-3400-534.30-46	$213,120.00	$320,000.00
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:	**$1,114,261.00**	**$1,220,866.00**
CONTRACTUAL SERV - SAND	401-3400-534.31-34	$0.00	$880,000.00
HAZARDOUS WASTE DISPOSAL	401-3400-534.44-43	$18,000.00	$30,000.00
LEACHATE DISPOSAL	401-3400-534.44-44	$370,000.00	$370,000.00
	OPERATING EXPENDITURES TOTALS:	**$388,000.00**	**$400,000.00**
CAPITAL OUTLAY			
BUILDINGS	401-3400-534.60-62	$0.00	$10,000.00
INFRASTRUCTURE	401-3400-534.60-63	$260,000.00	$480,000.00
MACHINERY AND EQUIPMENT	401-3400-534.60-64	$440,000.00	$300,000.00
	CAPITAL OUTLAY TOTALS:	**$700,000.00**	**$790,000.00**
DEBT SERVICE			
PRINCIPAL	401-3400-534.70-71	$27,940.00	$27,577.00
INTEREST	401-3400-534.70-72	$12,100.00	$8,183.00
	DEBT SERVICE TOTALS:	**$40,040.00**	**$35,760.00**
CENTRAL LANDFILL			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	401-3420-534.30-31	$60,000.00	$60,000.00
CONTRACTUAL SERVICES	401-3420-534.30-34	$17,100.00	$14,100.00
	OPERATING EXPENDITURES TOTALS:	**$77,100.00**	**$74,100.00**
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	$100,000.00
RESERVES			
CASH BALANCE FORWARD	401-8400-534.90-98	$763,034.00	$397,641.00
CONTINGENCY/RESERVE	401-8400-534.90-99	$381,517.00	$483,820.00
	RESERVES TOTALS:	**$1,144,551.00**	**$881,461.00**
FUTURE ENHANCEMENT	401-8400-584.90-94	$5,369,277.00	$5,164,582.00

Account Description	Account Number	2025 Budget	2026 Budget
EQUIPMENT RESERVE	401-8400-584.90-97	$250,000.00	$250,000.00
	FUND TOTALS: LANDFILL ENTERPRISE	**$10,579,000.00**	**$11,144,250.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 403 - PAVING ASSESMENT FUND			
BOARD OF COUNTY COMMISSIO			
BOCC			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	403-1000-511.30-31	$1,500.00	$0.00
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	$0.00	$1,900.00
PRINTING & LEGAL ADS	403-1323-541.30-47	$350.00	$350.00
	OPERATING EXPENDITURES TOTALS:	**$550.00**	**$2,450.00**
RESERVES			
FUTURE ENHANCEMENT	403-8400-584.90-94	$207,450.00	$207,050.00
	FUND TOTALS: PAVING ASSESMENT FUND	**$209,500.00**	**$209,500.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 405 - UTILITIES FUND			
BOARD OF COUNTY COMMISSIO			
BOCC			
INTERGOVERNMENTAL GRANTS			
N FL WATER UTILITY AUTH	405-1000-511.81-82	$150,000.00	$520,650.00
NFWUA FUNDS FOR EMERGENCY	405-1000-511.81-83	$0.00	$100,000.00
INTERGOVERNMENTAL GRANTS TOTALS:		**$150,000.00**	**$620,650.00**
WATER UTILITY SERVICES			
ELLISVILLE WATER PLANT			
OPERATING EXPENDITURES			
ADMINISTRATION FEE TO GF	405-3300-533.30-35	$7,771.00	$0.00
NFMIP WATER SYSTEM			
CAPITAL OUTLAY			
INFRASTRUCTURE	405-3308-533.60-63	$5,716,000.00	$5,500,000.00
ELLISVILLE WATER			
PERSONAL SERVICES			
SALARIES	405-3315-533.10-12	$69,249.00	$0.00
FICA TAXES	405-3315-533.10-21	$5,298.00	$0.00
RETIREMENT	405-3315-533.10-22	$9,439.00	$0.00
HEALTH & LIFE INS	405-3315-533.10-23	$42,400.00	$0.00
WORKERS COMPENSATION	405-3315-533.10-24	$2,427.00	$0.00
PERSONAL SERVICES TOTALS:		**$128,813.00**	**$0.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	405-3315-533.30-31	$70,000.00	$0.00
CONTRACTUAL SERVICES	405-3315-533.30-34	$25,000.00	$0.00
COMMUNICATIONS	405-3315-533.30-41	$2,000.00	$0.00
UTILITIES	405-3315-533.30-43	$7,500.00	$0.00
REPAIR & MAINTENANCE	405-3315-533.30-46	$50,000.00	$0.00
OTHER CHARGES	405-3315-533.30-49	$1,000.00	$0.00
OPERATING SUPPLIES	405-3315-533.30-52	$30,000.00	$0.00
TRAINING	405-3315-533.30-55	$2,000.00	$0.00
GAS & OIL	405-3315-533.30-56	$5,000.00	$0.00
NON-CAPITAL EQUIPMENT	405-3315-533.30-64	$10,000.00	$0.00
OPERATING EXPENDITURES TOTALS:		**$202,500.00**	**$0.00**
FORT WHITE WATER			
PERSONAL SERVICES			
SALARIES	405-3325-533.10-12	$64,786.00	$0.00
FICA TAXES	405-3325-533.10-21	$4,956.00	$0.00
RETIREMENT	405-3325-533.10-22	$8,830.00	$0.00
HEALTH & LIFE INS	405-3325-533.10-23	$42,400.00	$0.00
WORKERS COMPENSATION	405-3325-533.10-24	$2,300.00	$0.00
PERSONAL SERVICES TOTALS:		**$123,272.00**	**$0.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	405-3325-533.30-31	$15,000.00	$0.00
CONTRACTUAL SERVICES	405-3325-533.30-34	$40,000.00	$0.00
COMMUNICATIONS	405-3325-533.30-41	$3,000.00	$0.00
UTILITIES	405-3325-533.30-43	$10,000.00	$0.00
REPAIR & MAINTENANCE	405-3325-533.30-46	$25,000.00	$0.00
OTHER CHARGES	405-3325-533.30-49	$7,500.00	$0.00
OPERATING SUPPLIES	405-3325-533.30-52	$30,000.00	$0.00
TRAINING	405-3325-533.30-55	$2,000.00	$0.00
GAS & OIL	405-3325-533.30-56	$6,000.00	$0.00
OPERATING EXPENDITURES TOTALS:		**$138,500.00**	**$0.00**
MASON CITY WATER			
OPERATING EXPENDITURES			
CONTRACTUAL SERVICES	405-3335-533.30-34	$500.00	$0.00

Account Description	Account Number	2025 Budget	2026 Budget
UTILITIES	405-3335-533.30-43	$1,200.00	$0.00
REPAIR & MAINTENANCE	405-3335-533.30-46	$3,000.00	$0.00
OPERATING SUPPLIES	405-3335-533.30-52	$500.00	$0.00
	OPERATING EXPENDITURES TOTALS:	**$5,200.00**	**$0.00**
SEWER/WASTEWATER SERVICES			
NFMIP SEWER CONSTRUCTION			
CAPITAL OUTLAY			
INFRASTRUCTURE	405-3501-535.60-63	$10,000,000.00	$0.00
ELLISVILLE SEWER			
PERSONAL SERVICES			
SALARIES	405-3515-535.10-12	$64,786.00	$0.00
FICA TAXES	405-3515-535.10-21	$4,956.00	$0.00
RETIREMENT	405-3515-535.10-22	$8,830.00	$0.00
HEALTH & LIFE INS	405-3515-535.10-23	$42,400.00	$0.00
WORKERS COMPENSATION	405-3515-535.10-24	$2,300.00	$0.00
	PERSONAL SERVICES TOTALS:	**$123,272.00**	**$0.00**
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	405-3515-535.30-31	$80,000.00	$0.00
CONTRACTUAL SERVICES	405-3515-535.30-34	$55,000.00	$0.00
UTILITIES	405-3515-535.30-43	$30,000.00	$0.00
REPAIR & MAINTENANCE	405-3515-535.30-46	$50,000.00	$0.00
OPERATING SUPPLIES	405-3515-535.30-52	$60,000.00	$0.00
TRAINING	405-3515-535.30-55	$2,000.00	$0.00
	OPERATING EXPENDITURES TOTALS:	**$277,000.00**	**$0.00**
NFMIP SEWER			
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	405-3545-535.30-31	$20,000.00	$0.00
CONTRACTUAL SERVICES	405-3545-535.30-34	$35,000.00	$150,000.00
UTILITIES	405-3545-535.30-43	$30,000.00	$0.00
REPAIR & MAINTENANCE	405-3545-535.30-46	$20,000.00	$0.00
OPERATING SUPPLIES	405-3545-535.30-52	$30,000.00	$0.00
TRAINING	405-3545-535.30-55	$2,000.00	$0.00
	OPERATING EXPENDITURES TOTALS:	**$137,000.00**	**$150,000.00**
DEBT SERVICE			
PRINCIPAL	405-3545-535.70-71	$52,674.00	$68,811.00
INTEREST	405-3545-535.70-72	$22,619.00	$199,461.00
	DEBT SERVICE TOTALS:	**$75,293.00**	**$268,272.00**
RESERVES			
FUTURE ENHANCEMENT	405-8400-584.90-94	$106,516.00	$0.00
CONTINGENCY/RESERVE	405-8400-584.90-99	$1,000,000.00	$61,078.00
	FUND TOTALS: UTILITIES FUND	**$18,191,137.00**	**$6,600,000.00**

Account Description	Account Number	2025 Budget	2026 Budget
Fund: 602 - NFWUA FUND			
NFWUA			
WATER-SEWER COMBINATION S			
PERSONAL SERVICES			
SALARIES	602-3600-536.10-12	$150,000.00	$0.00
OPERATING EXPENDITURES			
PROFESSIONAL SERVICES	602-3600-536.30-31	$220,000.00	$0.00
GENERAL INSURANCE	602-3600-536.30-45	$12,000.00	$0.00
OFFICE SUPPLIES	602-3600-536.30-51	$2,500.00	$0.00
	OPERATING EXPENDITURES TOTALS:	**$234,500.00**	**$0.00**
RESERVES			
CONTINGENCY/RESERVE	602-8400-584.90-99	$1,495.00	$0.00
	FUND TOTALS: NFWUA FUND	**$385,995.00**	**$0.00**