



Escambia County

Proposed Budget | Fiscal Year **2026-2027**





Proposed Budget Fiscal Year 2026 / 2027

Escambia County, Florida



Steve Stroberger
Vice Chair
District 1



Mike Kohler
Commissioner
District 2



Lumon J. May
Commissioner
District 3



Ashlee Hofberger
Chair
District 4



Steven L. Barry
Commissioner
District 5



Wes Moreno
County Administrator



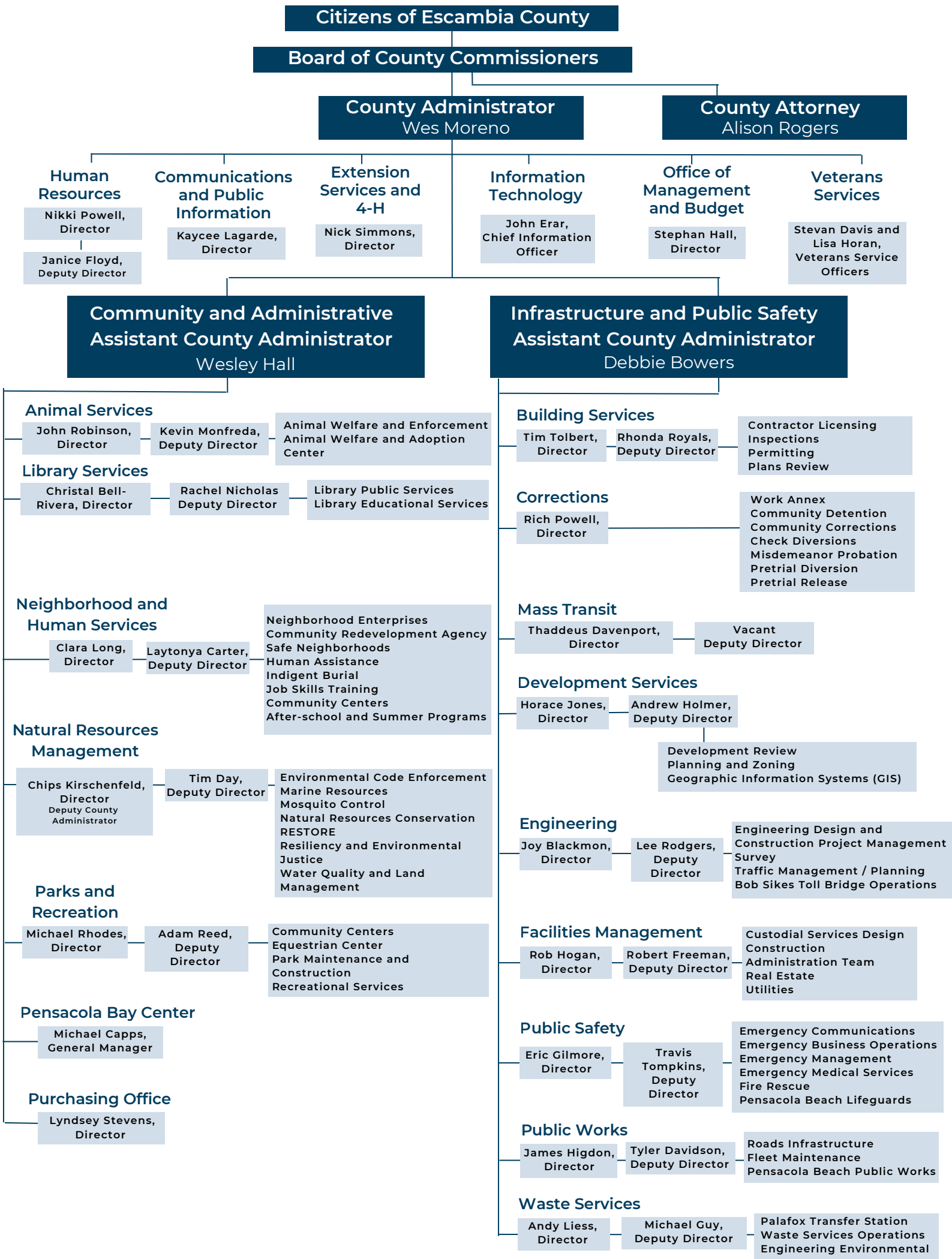
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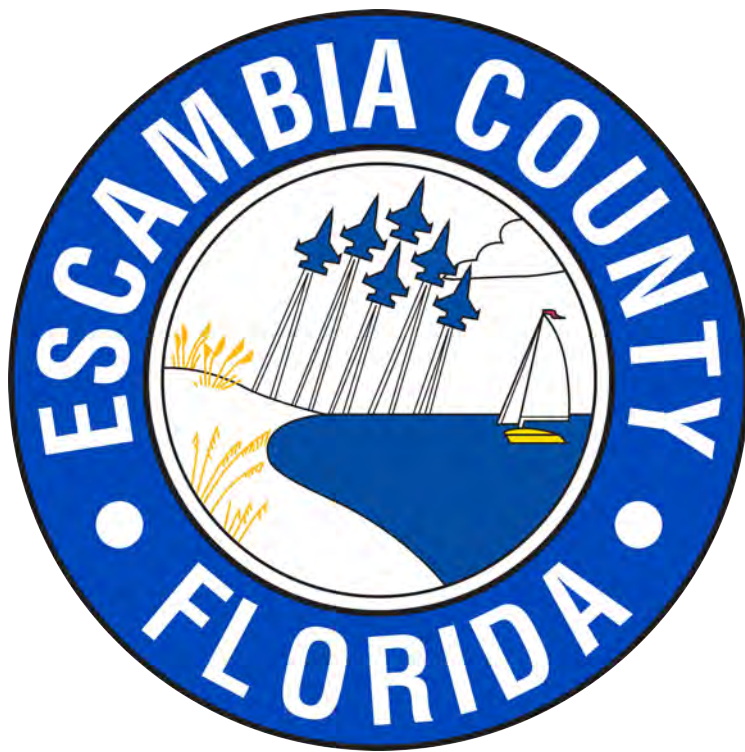
Escambia County Board of County Commissioners

Organizational Chart



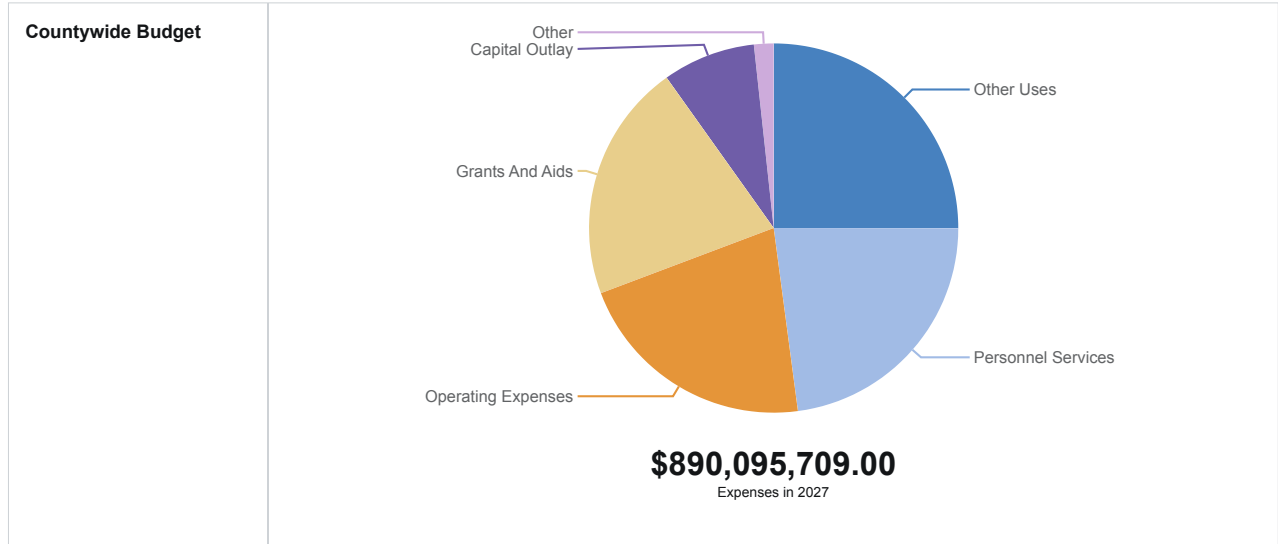


Financial Summaries



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Countywide Budget



Countywide Budget

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services	\$175,453,000	\$197,655,137	\$85,590,084	\$203,684,959
Operating Expenses	\$193,044,580	\$191,191,206	\$106,576,327	\$190,112,011
Capital Outlay	\$92,644,644	\$70,960,938	\$35,392,332	\$72,385,990
Debt Service	\$12,714,541	\$12,872,274	\$3,132,390	\$15,305,924
Grants And Aids	\$115,046,448	\$181,713,555	\$17,149,001	\$185,913,012
Other Uses	\$154,490,178	\$213,569,452	\$83,292,291	\$222,693,813
TOTAL	\$743,393,391	\$867,962,562	\$331,132,425	\$890,095,709

Budget Summary: The total budget for Countywide Budget increased from \$867,962,562 in FY 2025-26 to \$890,095,709 in FY 2026-27, reflecting an increase of \$22,133,147 or approximately 2.55%.

**COUNTY OF ESCAMBIA
FY 2026/27 BUDGET SUMMARY**



	Adopted FY 2021/22	Adopted FY 2022/23	Adopted FY 2023/24	Adopted FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27
PROPERTY TAX RATES (In Mills)						
Countywide Operating	6.617	6.617	6.617	6.617	6.600	6.600
Law Enforcement MSTU	0.685	0.685	0.685	0.685	0.685	0.685
Library MSTU	0.359	0.359	0.359	0.359	0.359	0.359
Community Service MSTU	0	0	0	0	0	0
General MSTU	0	0	0	0	0	0
Total	7.661	7.661	7.661	7.661	7.644	7.644
VALUE OF ONE MILL (In Thousands)						
Countywide	\$20,923,188	\$24,376,793	\$28,024,360	\$30,746,884	\$33,119,703	\$33,975,735
Unincorporated	\$14,771,721	\$17,524,505	\$20,362,162	\$22,387,548	\$24,178,364	\$24,468,166
BUDGET SUMMARY						
Personal Services	144,366,111	164,357,452	181,889,837	187,834,873	197,655,137	203,684,959
Operating	160,203,051	167,659,246	179,842,251	179,001,323	191,191,206	190,112,011
Capital	74,657,325	46,533,844	61,927,937	71,648,550	70,960,938	72,385,990
Debt Service	11,995,028	11,973,519	11,859,253	12,834,493	12,872,274	15,305,924
Grants and Aids	39,470,962	87,245,108	86,516,775	133,191,019	181,713,555	185,913,012
Non-Operating	137,569,688	176,689,186	196,645,192	214,162,221	213,569,452	222,693,813
Totals	\$568,262,165	\$654,458,355	\$718,681,245	\$798,672,479	\$867,962,562	\$890,095,709
BUDGET BY FUNCTION						
General Government	144,106,409	203,625,204	247,043,815	297,042,468	350,176,160	357,052,512
Public Safety	118,966,449	136,744,431	151,730,767	156,184,655	169,289,099	177,195,922
Physical Environment	51,216,530	28,305,115	32,940,676	37,058,396	32,522,184	31,630,159
Transportation	45,645,189	56,440,868	52,632,084	56,558,204	57,443,534	58,382,635
Economic Environment	37,025,306	62,131,099	54,300,357	55,248,838	59,668,936	58,876,912
Human Services	17,006,791	5,634,995	7,246,799	6,271,765	11,013,299	5,916,433
Culture/Recreation	21,938,106	22,612,231	23,801,647	28,956,761	29,193,163	29,246,374
Criminal Court Costs	5,384,597	6,604,121	8,797,086	8,503,485	9,386,205	9,372,557
Non-Departmental	126,972,788	132,360,291	140,188,014	152,847,907	149,269,982	162,422,205
Totals	\$568,262,165	\$654,458,355	\$718,681,245	\$798,672,479	\$867,962,562	\$890,095,709

**COUNTY OF ESCAMBIA
BUDGET APPROPRIATIONS BY FUND**



Fund	Fund #	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27 - Proposed	
		Actual	Actual	Actual	Adopted	Appropriations	Revenues
General Fund	001	253,782,421	272,751,479	290,278,462	348,478,662	360,396,329	360,396,329
Escambia County Restricted	101	614,448	614,527	715,144	606,679	621,995	621,995
Economic Development	102	7,050	0	8,200	50,000	50,000	50,000
Code Enforcement	103	3,002,129	3,498,043	3,262,114	2,827,200	2,964,000	2,964,000
Mass Transit	104	14,452,985	14,356,581	14,376,129	16,009,801	14,889,139	14,889,139
Mosquito and Arthropod	106	12,082	17,976	48,837	149,587	69,587	69,587
Local Provider Participant Fund	107	25,977,248	39,601,781	79,800,184	127,308,292	127,308,292	127,308,292
Tourist Promotion	108	16,242,255	21,295,150	20,331,667	25,300,921	24,593,736	24,593,736
Other Grants Projects	110	6,185,561	2,450,152	2,808,558	466,304	764,671	764,671
Jail Inmate Commissary	111	2,130,176	3,088,718	3,903,482	5,210,000	4,520,425	4,520,425
Disaster Recovery Fund	112	17,780,821	10,575,900	6,305,777	0	0	0
Library Fund	113	6,764,451	8,087,267	9,718,932	12,324,340	11,787,719	11,787,719
Misdemeanor Probation	114	1,439,245	1,624,964	1,699,376	1,815,070	1,804,280	1,804,280
Article V Fine & Forfeiture Fund	115	5,652,482	5,599,742	6,041,751	6,178,514	5,884,409	5,884,409
Development Review Fee	116	1,184,392	1,085,067	1,083,910	1,024,861	1,105,373	1,105,373
Perdido Key Beach Mouse In Lieu Fee	117	132,866	158,110	205,662	231,800	233,861	233,861
Gulf Coast Restoration Fund	118	10,990,638	10,129,891	17,890,426	120,720	120,656	120,656
COVID Escambia Fund	119	4,103,585	17,763,010	26,179,122	0	0	0
SHIP	120	2,030,490	3,379,629	2,648,786	11,395,887	11,869,472	11,869,472
Law Enforcement Trust	121	354,250	359,444	292,712	0	0	0
Opioid Abatement Fund	122	419,199	1,259,631	835,736	518,326	508,127	508,127
Escambia Affordable Housing	124	103,479	148,127	186,828	3,010,794	2,396,746	2,396,746
CDBG-DR Rebuild Florida Fund	128	0	311	315,630	0	0	0
CDBG Entitlement	129	1,687,313	1,602,824	560,399	8,196,162	9,124,845	9,124,845
Handicapped Parking	130	7,713	8,637	8,742	39,500	39,500	39,500
Family Mediation	131	350	756	675	50,000	50,000	50,000
Fire Protection	143	24,819,909	26,432,538	28,618,036	34,649,152	36,342,738	36,342,738
E-911 Operations	145	1,439,276	1,477,823	1,572,216	1,753,672	1,524,750	1,524,750
HUD CDBG Housing Rehab Loan	146	0	0	0	27,804	29,024	29,024
HUD HOME	147	443,898	872,111	453,334	13,687,368	14,469,078	14,469,078
Community Redevelopment	151	3,990,135	4,074,837	6,343,221	9,422,749	10,847,155	10,847,155
Southwest Sector CRA	152	0	0	0	0	0	0
Bob Sikes Toll	167	2,327,066	2,350,808	2,612,898	2,935,500	2,940,250	2,940,250
Transportation Trust	175	32,185,498	23,562,146	25,298,540	24,004,573	23,217,361	23,217,361
MSBU Program Fund	177	1,340,198	1,637,095	1,561,886	1,781,698	1,983,009	1,983,009
Drainage Basin	181	278,335	521,367	441,928	162,360	166,379	166,379
Debt Service Fund	203	11,825,174	11,808,723	12,179,294	11,792,274	14,275,924	14,275,924
Non-LOST Capital Projects Fund	310	969,466	81,930	0	0	0	0
Series 2017 Capital Project Fund	311	3,543,474	0	171,640	0	0	0
Series 2025 TDT Note	312	0	0	80,800	0	0	0
FTA Capital Projects Fund	320	856,591	498,068	2,990,226	0	0	0
Local Option Sales Tax III	352	19,771,137	10,992,953	4,141,947	1,277,500	1,225,250	1,225,250
Local Option Sales Tax IV	353	61,854,023	84,486,769	55,446,376	60,063,750	60,063,750	60,063,750
Solid Waste	401	22,921,406	17,317,542	20,337,421	29,429,454	29,416,239	29,416,239
Inspection	406	3,940,294	4,585,023	4,553,974	5,967,856	6,052,949	6,052,949
Emergency Medical Services	408	23,792,230	24,450,746	27,144,452	33,985,633	38,775,000	38,775,000
Bay Center	409	9,020,721	9,364,342	10,532,974	11,465,000	12,005,000	12,005,000
Internal Service Fund	501	43,311,395	46,138,847	49,404,988	54,242,799	55,658,691	55,658,691
Total All Funds		\$643,687,855	\$690,111,382	\$743,393,391	\$867,962,562	\$890,095,709	\$890,095,709

COUNTY OF ESCAMBIA
DETAIL OF INTERFUND TRANSFERS - PROPOSED FY 26/27

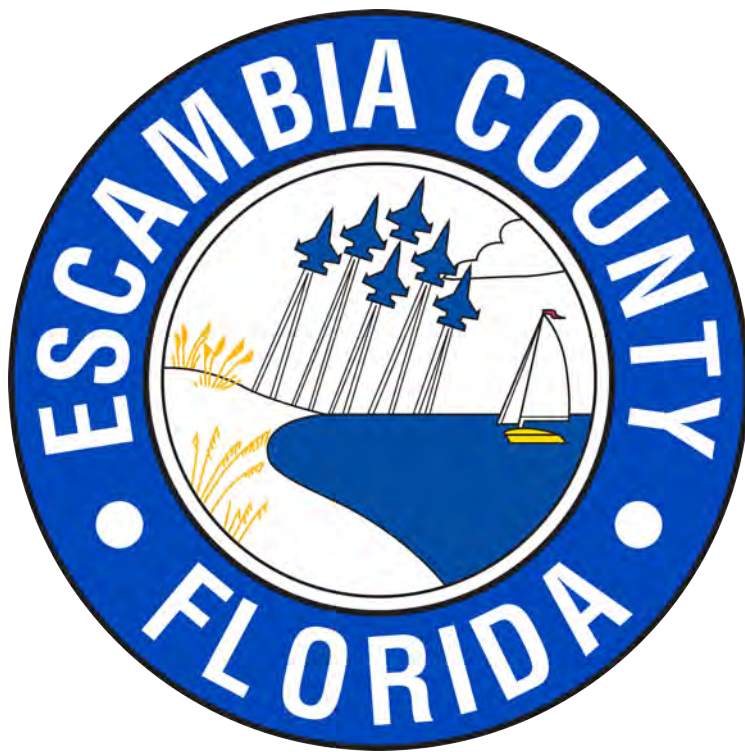


Fund		Description/Analysis			
		To Fund:	Amount	From Fund:	Amount
001	General	108	0		
		114	1,018,398		
		115	0	115	498,750
		118	0		
		143	0	143	287,565
				145	658,222
		151	9,944,720		
		175	6,948,161		
		203	5,283,465		
				401	1,573,540
				408	294,466
102	Economic Development		0	001	0
103	Code Enforcement		0	001	0
				401	0
104	Mass Transit		0	001	0
108	Tourist Promotion	203	2,495,009	001	0
		409	3,270,200		
112	Disaster Recovery		0	001	0
114	Misdemeanor Probation Fund			001	1,018,398
115	Article V Trust Fund	001	498,750	001	0
				353	3,544,065
118	Gulf Coast Restoration Fund			001	0
129	CDBG HUD Entitlement Fund	151	0		
143	Fire Protection	001	287,565	001	0
				408	500,000
145	E-911 Emergency	001	658,222		
151	CRA - Expendable Trust			001	9,944,720
				129	0
167	Bob Sikes Toll Bridge	203	1,304,250		
175	Transportation Trust			001	6,948,161
				401	0
203	Debt Service Fund			001	5,283,465
				108	2,495,009
				167	1,304,250
				352	975,250
				353	4,199,450
352	Local Option Sales Tax III	203	975,250		
353	Local Option Sales Tax IV	115	3,544,065		
		203	4,199,450		
401	Solid Waste	001	1,573,540		
408	Emergency Medical Services	001	294,466		
		143	500,000		
409	Bay Center			108	3,270,200
Totals			\$42,795,511		\$42,795,511

COUNTY OF ESCAMBIA
FY 2027 DETAIL OF PROVISIONS FOR RESERVES



Fund	Fund #	Reserve Balance FY 2023/24	Reserve Balance FY 2024/25	Adopted Reserve Balance FY 2025/26	Proposed Reserve Balance FY 2026/27
General	001	36,531,282	41,171,136	41,567,839	43,350,000
Escambia County Restricted ®	101	113,221	58,520	58,520	148,000
Economic Development ®	102	50,000	50,000	50,000	20,000
Code Enforcement ®	103	96,832	47,428	318,200	381,740
Mass Transit ®	104	0	0	48,106	0
Mosquito and Arthropod ®	106	4,245	3,500	7,614	8,231
Tourist Promotion ®	108	4,638,836	4,272,000	5,114,000	1,368,991
Other Grants Projects ®	110	16,000	8,261	8,261	9,141
Jail Inmate Commissary ®	111	489,976	0	0	0
Disaster Recovery ®	112	0	0	0	0
Library Fund ®	113	285,514	827,057	555,355	102,776
Misdemeanor Probation ®	114	0	0	0	0
Article V Fine & Forfeiture Fund ®	115	226,554	0	0	224
Development Review Fee ®	116	0	46,975	0	0
Perdido Key Beach Mouse In-Lieu Fee ®	117	26,097	64,801	41,615	43,269
Restore ®	118	24,144	0	0	0
SHIP ®	120	0	1,242,313	0	0
Law Enforcement Trust ®	121	0	0	0	0
Escambia Affordable Housing ®	124	1,592,097	1,734,171	1,674,892	1,108,912
CDBG-DR Rebuild Florida ®	128	0	0	0	0
CDBG Entitlement ®	129	396,521	699,802	188,528	0
Handicapped Parking Fines ®	130	0	0	0	0
Family Mediation ®	131	41,088	41,088	41,088	41,088
Fire Protection ®	143	175,980	2,289	2,032,532	0
E-911 Operations ®	145	0	0	0	29,659
HUD CDBG Housing Rehab Loan ®	146	25,119	26,458	27,804	29,024
HUD-HOME Fund ®	147	0	73,010	69,524	0
Community Redevelopment Agency ®	151	0	0	144,197	0
Southwest Sector CRA	152	0	0	0	0
Bob Sikes Toll ®	167	0	0	308,869	312,997
Transportation Trust ®	175	200,000	53,646	100,000	100,000
MSBU Program Fund ®	177	171,837	250,000	381,121	485,201
Master Drainage Basin Fund ®	181	0	0	0	0
Debt Service ®	203	0	0	0	0
Capital Improvement Program	310	0	0	0	0
Series 2017 Capital Project Fund ®	311	0	0	0	0
FTA Capital ®	320	0	0	0	0
New Road Construction	333	0	0	0	0
Local Option Sales Tax ®	350	0	0	0	0
Local Option Sales Tax II ®	351	0	0	0	0
Local Option Sales Tax III ®	352	0	0	0	0
Local Option Sales Tax IV ®	353	0	0	0	0
Solid Waste ®	401	1,447,157	709,145	1,170,269	1,193,991
Inspections ®	406	500,144	0	0	0
Emergency Medical Services	408	0	138,605	0	1,244,049
Bay Center ®	409	0	0	0	0
Internal Service Fund ®	501	2,341,443	1,444,260	1,504,328	1,076,800
® Indicates Restricted Reserves					
Total All Funds		\$49,394,087	\$52,964,465	\$55,412,662	\$51,054,093



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Fund Level Budgets

Major Funds

General Fund
Local Provider Participation Fund
Local Option Sales Tax Funds

Non-Major Funds

Special Revenue Funds
Debt Service Fund
Enterprise Funds
Internal Service Funds

Per Escambia County Financial Policies and Section 129.01, F.S., the County's annual budget shall be balanced and adopted at the fund level.

Escambia County Funds By Type and Purpose

GENERAL FUND

(001) General Fund - To account for resources and expenditures traditionally associated with governments that are not required to be accounted for in other funds.

SPECIAL REVENUE FUNDS

(101) Escambia County Restricted Fund – to account for minor revenues restricted by law or Board direction for specific programs. These revenues include Choose Life License Plate, Perdido Key Public Improvements, Tree Restoration, Animal License Fees, Fishing Bridge revenues, Safe Neighborhoods, certain Wetland Fees, Tree Removal permits and Employee Morale Concessions.

(102) Economic Development Fund – to account for revenues associated with land sales at the various County commerce parks and other economic development related revenues. These funds will be used to promote economic development initiatives throughout the County.

(103) Code Enforcement Fund – to fund the County's various code enforcement programs. The primary revenue sources for this fund include solid waste tipping fees, nuisance abatement fines and a subsidy from the General Fund.

(104) Mass Transit Fund - to account for the operations and maintenance of the Escambia County Transit System. Financing is provided from user fees, operating transfers from the Restricted Revenue Fund, reimbursement from the City of Pensacola and Federal Transit Administration operating grants.

(106) M and A State I Fund - to account for State contributions used for Mosquito Control programs.

(107) Local Provider Participation Fund - to support the local hospitals that participate in a Municipal Services Benefit Unit (MSBU) within our jurisdiction to access available Medicaid funding through an Intergovernmental Transfer (IGT) with the state of Florida.

(108) Tourist Promotion Fund - to account for revenues and expenditures restricted for promotion, development, and advertisement of Escambia County tourism. Financing is provided by a tourist development tax levied under Chapter 125.0104 Florida Statutes.

(110) Other Grant Projects Fund - to account for various State and Federal grants. Financing is provided by State and federal grants and required operating transfers from other funds.

(111) Detention/Jail Inmate Commissary – to account for revenues and expenses associated with vending sales and inmate phone calls, funds are used for inmate welfare programs at the County Jail.

(112) Disaster Recovery Fund - to account for the various revenues and expenditures associated with disaster response and recovery. These disasters currently include Hurricanes Ivan, Dennis and Katrina.

(113) Library Fund - to account for revenue and expenditures associated with the County Library System. Funding is generated by the levy of a County-wide Library MSTU.

(114) Misdemeanor Probation Fund - to account for the cost of supervision of the misdemeanor program. Financing is provided by a fee charged to a person on parole pursuant to Section 945.30, Florida Statutes.

(115) Article V Fund - to account for the revenues and expenses associated with Revision 7 to Article V of the State Constitution for certain court related programs.

(116) Development Review Fee Fund – to fund the County’s Development Review processes. These funds are used in support of the review of all development within the County, support the Development Review Committee, Planning Board, Board of Adjustments, Rezoning Hearing examiner, and the BCC.

(117) Perdido Key Mouse Fund – to account for funds associated with an in-lieu fee utilized for impacts to the Perdido key beach mouse and habitat through development and encroachment.

(118) RESTORE Fund– to account for revenues and expenditures for programs, projects and activities that restore and protect the environment and economy of the Gulf Coast Region. The Gulf Coast Restoration Fund (RESTORE) was Created in accordance with the Resources and Ecosystem Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act; Subtitle F of Public Law 112-141);

(119) Covid Escambia Fund - to account for the revenues and expenditures of the Covid Cares Act.

(120) S.H.I.P. Fund - to account for the revenues and expenditures of the SHIP program, authorized pursuant to Section 420.907-420.9079, Florida Statutes. State revenue sharing proceeds received by the County for the SHIP program are used to create partnerships that produce and preserve affordable homeownership and multifamily housing. The source of funds is a documentary stamp surcharge.

(121) Law Enforcement Trust Fund - to account for revenues and expenditures thereof. Revenue is generated from forfeiture proceedings. These monies are deposited into a special Law Enforcement Trust Fund pursuant to Section 932.704, Florida Statutes.

(122) Opioid Abatement Fund - to account for revenues and expenditures thereof. The Opioid Abatement Funds, provided by the State of Florida, will be used to pilot a program that includes on-demand mobile treatment teams offering medication-assisted treatment.

(124) Escambia County Affordable Housing Fund - to account for the revenues and expenditures thereof. This fund provides funding to assist with delivery of affordable housing assistance and support for low-income families in Escambia County and the City of Pensacola, primarily in conjunction with the Escambia Consortium Home Program. This program provides a revolving housing trust fund reserve in order to advance recurring home-related project costs as required for individual home unit approval. Expenses from the fund are reimbursed with HUD-Home funds upon completion of each housing unit.

(128) CDBG-DR Rebuild Florida Fund - to account for Federal Community Development Block Grant - Disaster Recovery (CDBG-DR) grant funds awarded by the U.S. Department of Housing and Urban Development (HUD) to support long-term disaster recovery efforts. Rebuild Florida is the State's program that manages and allocates these CDBG-DR funds. The funds are intended to address unmet recovery needs, including infrastructure repair, affordable housing development, economic revitalization, hazard mitigation, and public facilities repairs.

(129) HUD Block Grant Entitlement Fund - to account for Federal HUD Block Grant revenues and the expenditures thereof. The HUD-funded Community Development Block Grant program provides financial support primarily for low and moderate-income families/areas of the County.

(130) Handicapped Parking Fines Fund - to account for monies collected under Chapter 316.008(4)(a)(b), Florida Statutes, also known as the State Uniform Traffic Control, which authorizes counties to regulate the

parking of vehicles and to enforce regulations relating to disabled persons parking.

(131) Family Mediation Fund - to account for monies provided through a private grant and authorized under Chapters 44.102 and 44.108, Florida Statutes. These funds are used to assure each minor child frequent and continuing contact with both parents after separation or dissolved marriages and to encourage parents to share the rights and responsibilities of child rearing.

(143) Fire Protection Fund - to account for monies assessed by the Board of County Commissioners to property owners in unincorporated areas of Escambia County to provide for fire protection.

(145) Emergency 911 Operations Fund - to account for monies restricted for the operation of the E911 operations.

(146) HUD/CDBG Housing Rehab Loan Fund - to track repayments under the CDBG Housing Rehabilitation program. These funds are used to complete additional rehabilitation work on eligible housing units.

(147) Home Fund - to account for HUD Housing Assistance revenues and the expenditures thereof. This grant provides for the rehabilitation of severely substandard homes.

(151) Community Redevelopment Agency Fund – to account for all of the County's Community! Redevelopment Agencies. The primary revenue source for this fund is tax increment financing (TIF) for each! district.

(167) Bob Sikes Toll Facilities Fund - to account for monies received from tolls, rates, fees, permits and! passes for the operation, maintenance, and debt service of the Bob Sikes Toll Bridge.

(175) Transportation Trust Fund - to account for monies collected from the unincorporated area of the! County and expended on transportation projects that benefit those citizens of the unincorporated areas of the! County.

(177) MSBU Assessment Program Fund - to account for monies collected pursuant to County Ordinance! No. 80-10. The ordinance levies special assessments on property owners affected by the approved! assessment for road improvements.

(181) Drainage Basin Fund - to account for monies generated by each of the County's eighteen (18) drainage! basin districts to provide drainage within that district.

DEBT SERVICE FUND

(203) Debt Service Fund – Created to account for and report financial resources that are restricted,! committed, or assigned to expenditure for principal and interest. Debt Service funds are also used to report! resources of legally mandated and financial resources that are being accumulated for principal and interest! maturing in the future. These funds may also include a reserve as specified by certain bond covenants.

CAPITAL PROJECT FUNDS

(310) Non-Local Option Sales Tax Capital Projects Fund - to account for capital expenditures associated with capital projects not accounted for in any other Capital Projects Fund.

(311) Series 2017 Capital Project Fund – to account for all capital expenditures associated with the construction of the new County jail facility. This fund also accounts for the revenues associated with the Series 2017 Bond issue as well as FEMA and State Project Funds.

(320) Federal Transit Administration Fund - to account for federal grants provided to Escambia County. These are capital transit grants used to support Mass Transit operations provided by a Federal Transit Administration Grant (80%), State matching funds (10%), and Escambia County matching funds (10%).

(352) Local Option Sales Tax Fund III - to account for monies collected pursuant to Florida Statutes 212.055, which authorizes counties to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, as provided in chapter 212.054, Florida Statutes. This fund accounts for the revenues received from the levy for the time period June 1, 2007 through December 31, 2017.

(353) Local Option Sales Tax Fund IV - to account for monies collected pursuant to Florida Statutes 212.055, which authorizes counties to impose a one percent (1%) local option infrastructure sales surtax upon taxable transactions occurring within Escambia County, as provided in chapter 212.054, Florida Statutes. This fund accounts for the revenues received from the levy for the time period January 1, 2018 through December 31, 2028.

ENTERPRISE FUNDS

(401) Solid Waste Fund - to account for the provision of solid waste services to the residents of Escambia County, Florida. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, and billing and collection.

(406) Inspection Fund - to account for the provision of building inspection services to the residents of Escambia County. All activities necessary to provide such services are accounted for in this fund.

(408) Emergency Medical Services Fund - to account for the cost of ambulance and advanced life support units of Escambia County. All activities necessary to provide such services are accounted for in this fund.

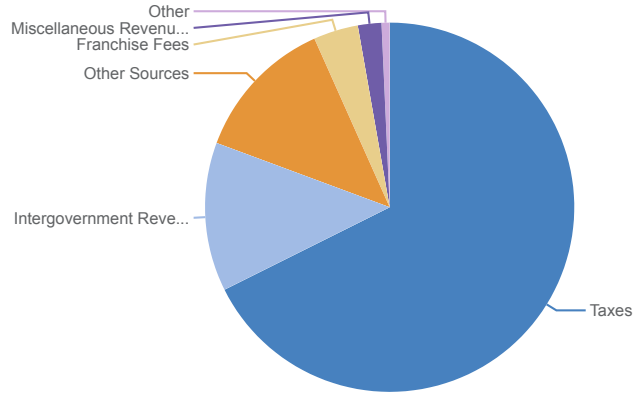
(409) Bay Center Fund - to account for the construction and operation of the Civic Center of Escambia County. All activities necessary to provide such services are accounted for in this fund.

INTERNAL SERVICE AND TRUST FUNDS

(501) Internal Service Fund - to account for all of the financial information for the County's self-insurance program relating to workers' compensation, property and casualty, and health and life as well as the County's consolidated fuel distribution program.

General Fund - 001

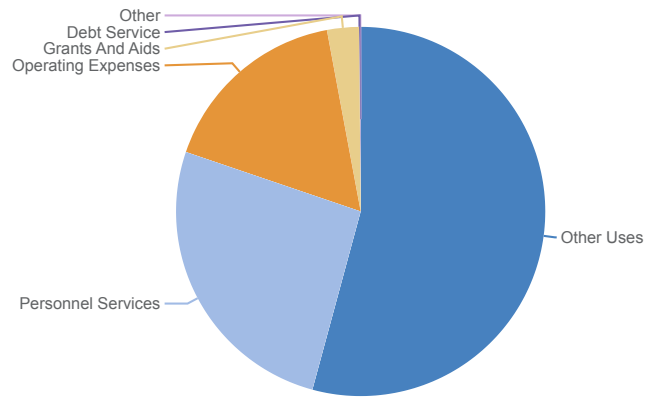
**General Fund by
Revenue Type**



\$360,396,329.00

Revenues in 2027

**General Fund by
Expense Type**



\$360,396,329.00

Expenses in 2027

General Fund

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Revenues				
Taxes	\$205,744,551	\$237,732,222	\$140,637,009	\$243,750,543
Intergovernment Revenue	\$48,622,887	\$47,793,000	\$20,500,948	\$46,929,669
Charges For Services	\$2,288,740	\$1,691,680	\$949,262	\$1,590,275
Fines & Forfeitures	\$61,513	\$45,000	\$38,484	\$47,000
Miscellaneous Revenues	\$12,155,642	\$6,928,350	\$5,706,893	\$7,432,766
Other Sources	\$7,682,888	\$39,288,360	\$1,640,124	\$45,626,076
Franchise Fees	\$14,507,135	\$14,050,050	\$5,528,258	\$14,100,000
Special Assessments	\$920,114	\$950,000	\$694,637	\$920,000
REVENUES TOTAL	\$291,983,471	\$348,478,662	\$175,695,615	\$360,396,329
Expenses				
Personnel Services				
(51101) Executive Salaries	\$688,691	\$1,127,067	\$304,563	\$535,600
(51201) Regular Salaries & Wages	\$48,769,258	\$55,681,785	\$22,892,026	\$55,151,649
(51901) Reimbursed Salaries/Wages	\$51,582	\$0	-\$11,312	\$0
(51304) Other Salaries - Terminal Pay	\$1,413,407	\$0	\$464,578	\$0
(51301) Other Salaries & Wages	\$1,323,422	\$1,785,838	\$309,402	\$1,306,569
(51401) Overtime	\$5,175,562	\$3,856,500	\$2,000,055	\$3,819,000
(51501) Special Pay	\$347,130	\$614,250	\$162,479	\$622,740
(52101) FICA Taxes	\$4,243,187	\$4,824,511	\$1,860,128	\$4,699,818
(52102) FICA Pretax Savings	\$138,599	\$0	\$69,109	\$0
(52201) Retirement Contributions	\$13,388,787	\$15,055,869	\$6,823,392	\$14,622,251
(52301) Life & Health Insurance	\$10,789,592	\$11,002,090	\$5,361,523	\$11,538,619
(52401) Worker's Compensation	\$1,533,095	\$1,416,207	\$709,136	\$1,347,786
(52501) Unemployment Compensation	\$4,310	\$75,000	\$30,033	\$75,000
PERSONNEL SERVICES TOTAL	\$87,866,622	\$95,439,117	\$40,975,112	\$93,719,032
Operating Expenses				
(55403) SBITA Agreements	\$2,575,040	\$3,225,937	\$1,945,089	\$3,560,311
(54515) Claims-Legal Insurance	\$0	\$0	\$4,660	\$0
(53101) Professional Services	\$5,258,205	\$4,955,609	\$1,995,023	\$4,861,408
(53301) Court Reporter Services	\$12,130	\$16,500	\$4,924	\$16,500
(53401) Other Contractual Service	\$5,082,201	\$5,758,944	\$2,369,831	\$5,682,434
(54001) Travel & Per Diem	\$575,014	\$640,110	\$172,491	\$678,033
(54101) Communications	\$885,796	\$1,183,197	\$606,768	\$1,088,982
(54102) Postage-Trim	\$295,945	\$273,500	\$0	\$325,000
(54201) Postage & Freight	\$293,166	\$434,978	\$4,542	\$23,376
(54301) Utility Services	\$5,914,271	\$7,154,525	\$2,576,149	\$7,493,923
(54401) Rentals & Leases	\$104,778	\$162,575	\$62,278	\$80,336
(54514) Claims-General Liability	\$1,074,993	\$300,000	\$317,455	\$300,000
(54503) Premium-Property/Building	\$6,238,634	\$5,755,672	\$5,755,672	\$5,620,740
(54504) Premium-Vehicle	\$166,686	\$242,989	\$207,698	\$228,653
(54501) Insurance/Surety Bonds	\$3,934	\$8,337	\$7,097	\$4,197
(54608) Vehicle Repair & Maintenance	\$246,394	\$336,590	\$83,812	\$304,890
(54601) Repair & Maintenance	\$3,629,497	\$6,167,312	\$2,710,603	\$4,818,553
(54701) Printing & Binding	\$247,267	\$339,840	\$9,378	\$45,777
(54801) Promotional Activities	\$114,191	\$121,806	\$14,787	\$62,756
(54901) Other Current Chgs & Obl.	\$761,058	\$993,302	\$308,461	\$567,217
(54903) Medical Assistance For Ne	\$6,076,623	\$6,849,760	\$3,995,693	\$7,087,832
(54905) Legal Advertising	\$25,651	\$15,000	\$10,668	\$22,500
(54908) Municipal Code	\$0	\$6,500	\$0	\$2,500
(54909) FI Dor Cse Service	\$44,580	\$45,000	\$24,810	\$45,000
(54910) Tax Increm Fin City Of Pe	\$8,506,848	\$9,278,265	\$9,255,127	\$9,876,680
(54922) Military Discharges	\$350	\$0	\$0	\$0
(54930) Tax Increm Fin Century	\$54,835	\$62,283	\$0	\$61,135
(54931) Host Ordinance Items	\$56,101	\$70,952	\$14,979	\$65,295
(55101) Office Supplies	\$172,795	\$280,198	\$60,812	\$237,938
(55206) Capital Under \$5K	\$108,569	\$10,000	\$41,363	\$51,600
(55201) Operating Supplies	\$4,833,978	\$4,648,911	\$1,942,659	\$6,113,954

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(55203) Computer Equip Under \$5K	\$351,671	\$350,000	\$98,915	\$350,000
(55204) Fuel	\$352,456	\$552,455	\$139,880	\$528,195
(55301) Road Materials & Supplies	\$9,414	\$35,000	\$0	\$10,000
(55401) Book/Publ/Subscript/Membership	\$182,290	\$148,765	\$118,136	\$177,577
(55501) Training/Registration	\$221,229	\$380,121	\$69,159	\$319,614
OPERATING EXPENSES TOTAL	\$54,476,590	\$60,804,933	\$34,928,920	\$60,712,906
Capital Outlay				
(56201) Buildings	\$10,579	\$0	\$717,887	\$0
(56301) Improv Other Than Buildgs	\$411,987	\$0	\$51,928	\$0
(56359) Job- Yr End Accruals	\$11,232	\$0	\$0	\$0
(56813) Lease-Equip Right to Use	\$872,153	\$0	\$0	\$0
(56401) Machinery & Equipment	\$180,191	\$100,950	\$303,415	\$105,000
(56402) Vehicles	\$1,479,016	\$0	\$191,784	\$0
(56801) Intangible Assets	\$0	\$0	\$0	\$100,000
CAPITAL OUTLAY TOTAL	\$2,965,157	\$100,950	\$1,265,015	\$205,000
Debt Service	\$59,788	\$700,000	\$0	\$300,000
Grants And Aids				
(58101) Aids To Government Agency	\$3,181,262	\$3,536,534	\$2,525,604	\$3,784,453
(58106) Dept Juv Justice Costs	\$3,070,761	\$3,604,450	\$1,802,225	\$4,400,000
(58201) Aids To Private Organiz.	\$1,935,498	\$1,049,858	\$2,859,311	\$758,509
(58204) Human Relations Commissio	\$125,000	\$31,250	\$0	\$0
(58205) W FI Regional Planning	\$0	\$45,232	\$0	\$45,232
(58209) Estuary Program	\$126,350	\$126,350	\$126,350	\$126,350
(58226) Escambia Community Clinic	\$447,664	\$447,664	\$0	\$447,644
(58231) Wildlife Sanctuary	\$33,250	\$33,250	\$26,563	\$33,250
(58234) Nwfl Comp Svcs For Childr	\$181,500	\$150,000	\$68,100	\$175,000
(58301) Other Grants & Aids	\$136,393	\$0	\$213,186	\$300,000
GRANTS AND AIDS TOTAL	\$9,237,678	\$9,024,588	\$7,621,338	\$10,070,438
Other Uses				
(59143) Transfer To 143	\$10,747,706	\$0	\$0	\$0
(59102) Transfer To 175	\$6,219,845	\$7,977,623	\$3,988,812	\$6,948,161
(59106) Transfer To 203	\$5,287,799	\$5,285,824	\$2,642,912	\$5,283,465
(59111) Transfer To 114	\$678,501	\$752,527	\$376,264	\$1,018,398
(59115) Tif Transfer	\$0	\$9,422,749	\$0	\$9,944,720
(59127) Transfer To 115 - Art V	\$43,938	\$43,938	\$21,969	\$0
(59702) Constitutional Officers-Personal Services	\$90,626,999	\$94,894,709	\$50,758,054	\$103,686,399
(59703) Constitutional Officers-Operating Expenditures	\$9,302,166	\$8,998,073	\$5,663,560	\$11,446,928
(59704) Constitutional Officers-Capital Outlay	\$100,000	\$100,000	\$50,000	\$100,000
(59705) Tax Collector-Commission & Fees	\$7,206,858	\$7,648,229	\$3,824,115	\$8,000,000
(59707) Fees-Clk Of Circuit Court	\$5,458,815	\$5,717,563	\$3,258,781	\$5,610,882
(59801) Reserves	\$0	\$1,150,000	\$0	\$1,100,000
(59802) Reserve For Contingency	\$0	\$36,500,000	\$0	\$39,000,000
(59803) Reserve For Sheriff	\$0	\$0	\$0	\$1,250,000
(59805) Reserve For Operating	\$0	\$3,917,839	\$0	\$2,000,000
OTHER USES TOTAL	\$135,672,627	\$182,409,074	\$70,584,466	\$195,388,953
EXPENSES TOTAL	\$290,278,462	\$348,478,662	\$155,374,852	\$360,396,329
REVENUES LESS EXPENSES	\$1,705,008	\$0	\$20,320,763	\$0

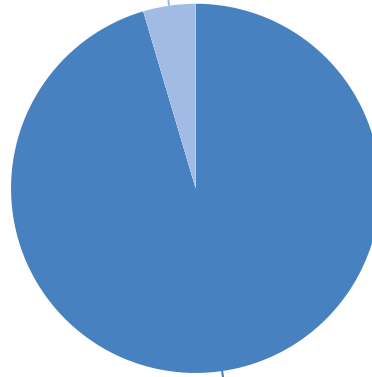
Budget Summary: The total budget for the General Fund increased from \$348,478,662 in FY 2025-26 to \$360,396,329 in FY 2026-27, reflecting an increase of \$11,917,667 or approximately 3.42%.

Local Provider Participation Fund

Fund 107

Local Provider Participation Fund - REVENUES

Other Sources



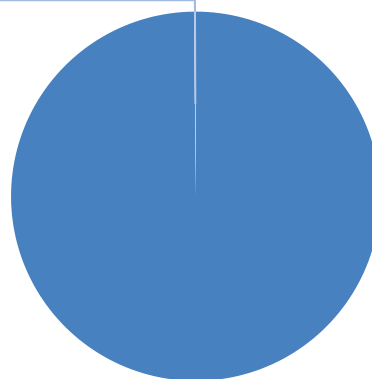
Special Assessments

\$127,308,292.00

Revenues in 2027

Local Provider Participation Fund 107 - EXPENSES

Operating Expenses



Grants And Aids

\$127,308,292.00

Expenses in 2027

Local Provider Participation Fund 107

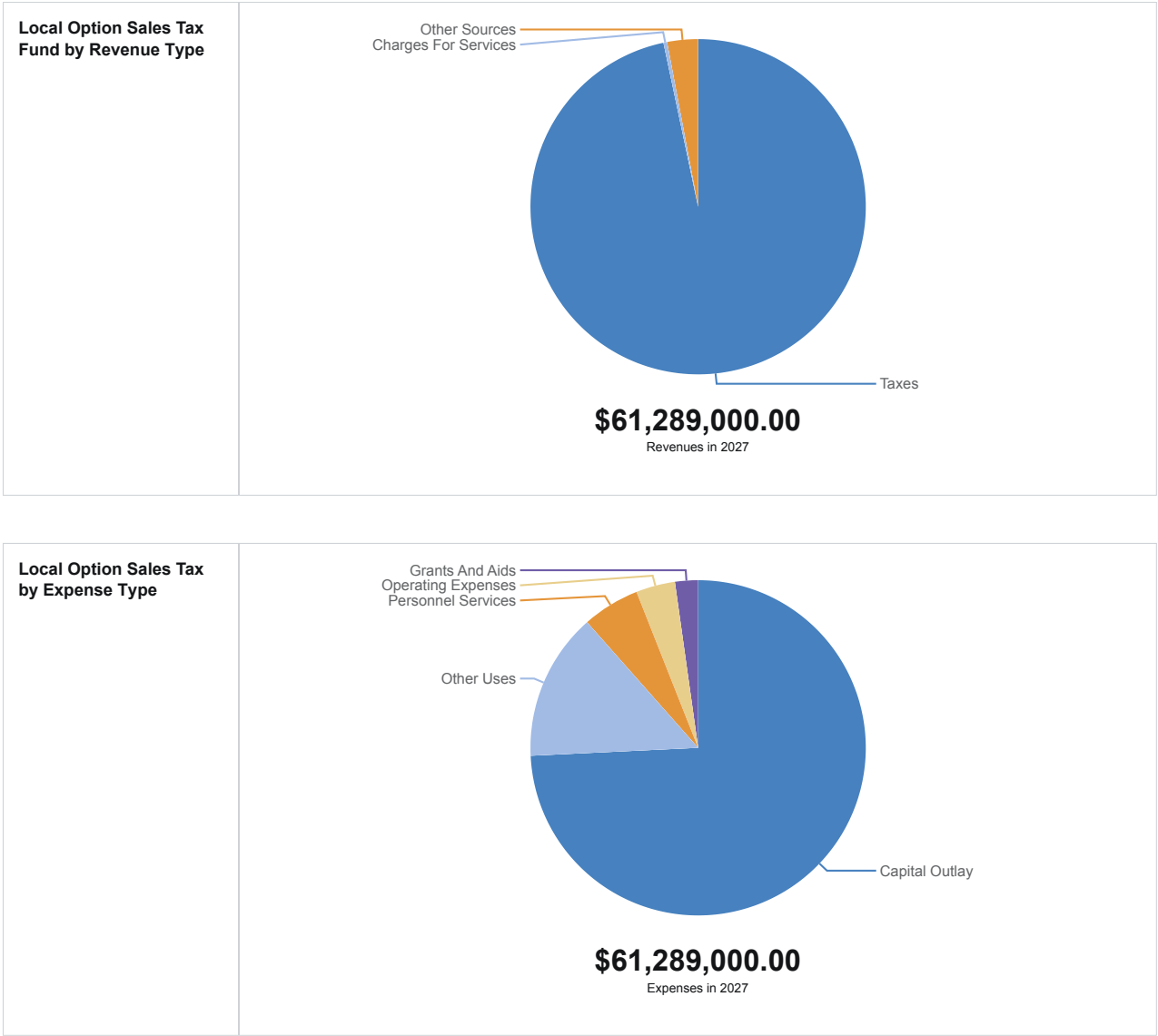
	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Revenues				
Miscellaneous Revenues				
Interest Earnings	\$1,945,423	\$0	\$115,533	\$0
Interest Unrealized G/L	-\$54,697	\$0	-\$5,879	\$0
MISCELLANEOUS REVENUES TOTAL	\$1,890,726	\$0	\$109,654	\$0
Other Sources	\$0	\$5,833,303	\$0	\$5,833,303
Special Assessments				
Spec Assess - Svc Charges	\$80,280,982	\$121,474,989	\$0	\$121,474,989
SPECIAL ASSESSMENTS TOTAL	\$80,280,982	\$121,474,989	\$0	\$121,474,989
REVENUES TOTAL	\$82,171,708	\$127,308,292	\$109,654	\$127,308,292
Expenses				
Operating Expenses				
(54933) Cost Alloc-Administrative	\$200,000	\$150,000	\$0	\$150,000
OPERATING EXPENSES TOTAL	\$200,000	\$150,000	\$0	\$150,000
Grants And Aids	\$79,600,184	\$127,158,292	\$0	\$127,158,292
EXPENSES TOTAL	\$79,800,184	\$127,308,292	\$0	\$127,308,292
REVENUES LESS EXPENSES	\$2,371,524	\$0	\$109,654	\$0

Budget Summary: The total budget for Local Provider Participation Fund remained unchanged for both FY 2025-26 and FY 2026-27.

Local Option Sales Tax Funds

352 LOST III

353 LOST IV



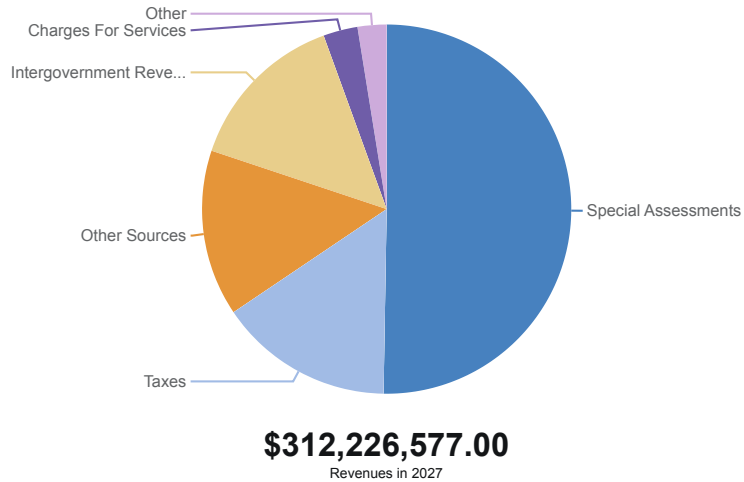
Local Option Sales Tax Fund

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Revenues				
Taxes	\$72,964,606	\$63,000,000	\$25,452,653	\$63,000,000
Intergovernment Revenue	\$2,241,462	\$0	\$1,350,776	\$0
Charges For Services	\$215,202	\$225,000	\$120,051	\$225,000
Miscellaneous Revenues	\$5,789,621	\$0	\$2,623,808	\$0
Other Sources	\$0	-\$1,883,750	\$0	-\$1,936,000
REVENUES TOTAL	\$81,210,891	\$61,341,250	\$29,547,288	\$61,289,000
Expenses	\$59,588,323	\$61,341,250	\$24,367,990	\$61,289,000
REVENUES LESS EXPENSES	\$21,622,568	\$0	\$5,179,298	\$0

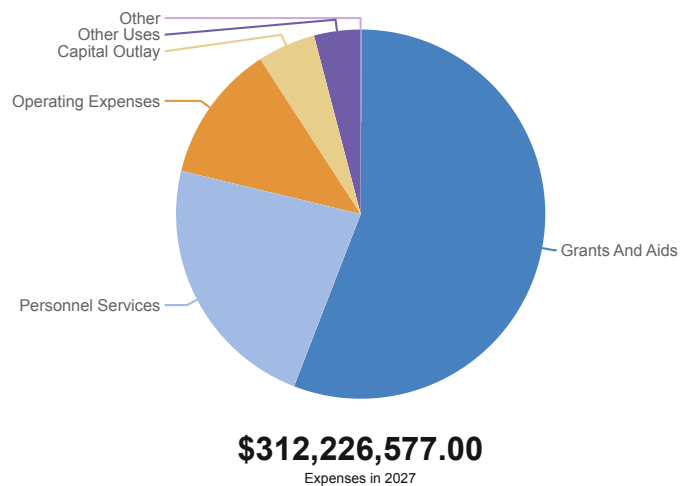
Budget Summary: The total budget for Local Option Sales Tax Funds decreased from \$61,341,250 in FY 2025-26 to \$61,289,000 in FY 2026-27, reflecting a decrease of \$52,250 or approximately 0.09%. Of the total amount, LOST IV had no change. LOST III had a decrease of \$52,250.

Special Revenue Funds - 101 - 181

**Special Revenue Funds
by Revenue Type**



**Special Revenue Funds
by Expense Type**



Special Revenue Funds

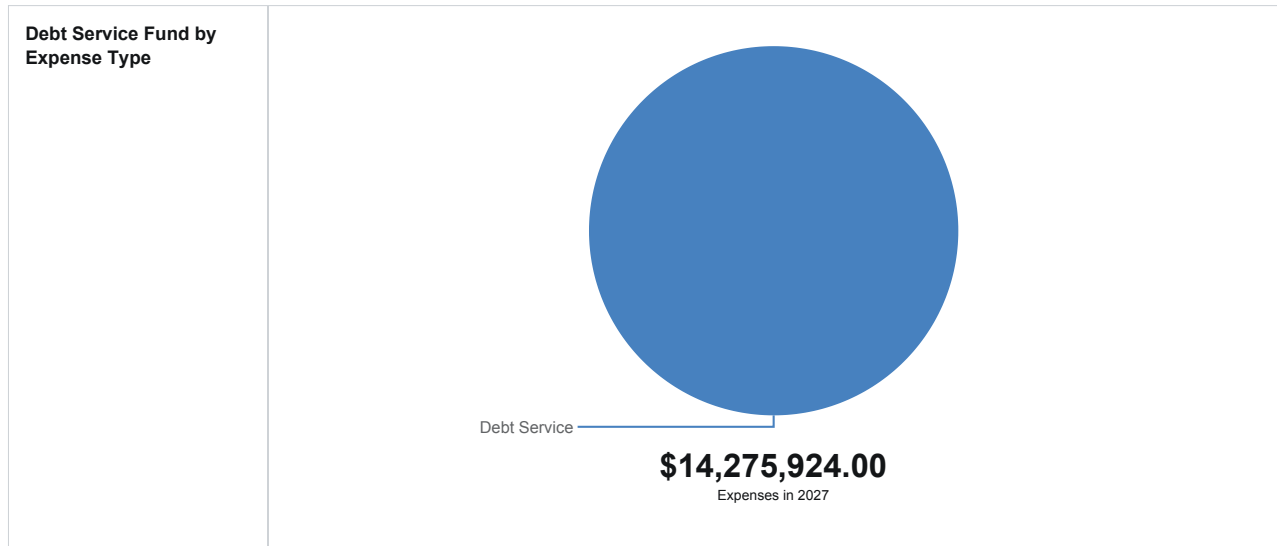
	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Revenues				
Taxes	\$55,442,638	\$47,414,974	\$29,791,958	\$47,762,289
Permit,Fees,Spec Asmts	\$563,712	\$541,150	\$164,555	\$513,150
Intergovernment Revenue	\$70,366,001	\$45,162,184	\$14,474,121	\$44,735,522
Charges For Services	\$10,608,366	\$11,717,108	\$4,378,616	\$9,407,283
Fines & Forfeitures	\$1,657,884	\$819,500	\$519,914	\$923,000

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Miscellaneous Revenues	\$15,020,403	\$6,802,338	\$5,358,754	\$4,237,609
Other Sources	\$20,757,027	\$39,731,547	\$6,254,473	\$45,451,957
Franchise Fees	\$2,340,121	\$2,200,000	\$807,369	\$2,250,000
Special Assessments	\$100,862,079	\$156,870,833	\$24,002,925	\$156,945,767
REVENUES TOTAL	\$277,618,232	\$311,259,634	\$85,752,687	\$312,226,577
Expenses				
Personnel Services				
(51201) Regular Salaries & Wages	\$32,803,111	\$39,435,476	\$15,392,932	\$41,815,076
(51901) Reimbursed Salaries/Wages	-\$51,582	\$0	\$12,155	\$0
(51304) Other Salaries - Terminal Pay	\$616,659	\$0	\$176,071	\$0
(51301) Other Salaries & Wages	\$97,628	\$447,000	\$74,985	\$118,950
(51302) Other Salaries&Wages-Vff	\$151,781	\$0	\$85,300	\$200,000
(51401) Overtime	\$3,528,420	\$2,631,221	\$1,710,169	\$3,037,242
(51501) Special Pay	\$831,676	\$1,035,498	\$404,651	\$1,247,796
(52101) FICA Taxes	\$2,797,753	\$3,325,304	\$1,306,245	\$3,551,224
(52102) FICA Pretax Savings	\$98,231	\$0	\$48,241	\$0
(52201) Retirement Contributions	\$7,929,730	\$9,749,491	\$4,340,440	\$10,589,909
(52203) 457 Retirement Contrib	\$28,066	\$0	\$13,625	\$0
(52301) Life & Health Insurance	\$8,273,913	\$7,975,880	\$4,151,724	\$9,227,985
(52401) Worker's Compensation	\$1,684,282	\$1,543,595	\$771,739	\$1,636,827
PERSONNEL SERVICES TOTAL	\$58,789,670	\$66,143,465	\$28,488,278	\$71,425,009
Operating Expenses				
(55403) SBITA Agreements	\$656,793	\$915,198	\$288,747	\$2,207,500
(53101) Professional Services	\$4,095,184	\$2,226,929	\$1,765,261	\$2,189,591
(53201) Accounting & Auditing	\$10,000	\$100,000	\$10,000	\$20,000
(53301) Court Reporter Services	\$0	\$500	\$0	\$500
(53401) Other Contractual Service	\$6,301,437	\$7,373,631	\$3,237,676	\$6,772,142
(53404) Fixed Route Bus Costs	\$5,018	\$138,133	\$0	\$5,000
(53405) Ada Paratransit Costs	\$1,878,948	\$1,450,560	\$338,205	\$0
(53416) Non-Ada Paratransit	\$1,822,696	\$1,119,060	\$238,826	\$0
(53501) Investigations	\$73,292	\$0	\$23,700	\$0
(54001) Travel & Per Diem	\$79,150	\$183,627	\$18,772	\$176,925
(54101) Communications	\$930,156	\$973,697	\$1,107,962	\$832,310
(54201) Postage & Freight	\$107,746	\$142,912	\$48,936	\$145,271
(54301) Utility Services	\$3,568,131	\$4,041,147	\$1,591,157	\$4,307,274
(54401) Rentals & Leases	\$231,001	\$113,016	\$185,721	\$93,970
(54503) Premium-Property/Building	\$223,039	\$241,811	\$214,173	\$221,574
(54504) Premium-Vehicle	\$1,001,109	\$1,180,341	\$972,335	\$1,128,358
(54501) Insurance/Surety Bonds	\$1,020,829	\$1,161,390	\$1,058,252	\$1,499,192
(54608) Vehicle Repair & Maintenance	\$1,152,974	\$1,842,683	\$562,751	\$1,797,060
(54601) Repair & Maintenance	\$17,996,667	\$4,441,230	\$16,241,215	\$3,712,583
(54606) Preventative Maint	\$456,277	\$659,023	\$250,891	\$710,000
(54607) Support Facility Repairs	\$77,452	\$63,500	\$19,476	\$75,000
(54701) Printing & Binding	\$155,995	\$87,846	\$20,852	\$81,550
(54801) Promotional Activities	\$129,200	\$249,299	\$15,484	\$237,000
(54934) Cost Alloc-Indirect	\$1,316,452	\$1,455,638	\$766,697	\$1,431,598
(54933) Cost Alloc-Administrative	\$707,135	\$780,000	\$315,000	\$824,976
(54901) Other Current Chgs & Obl.	\$554,648	\$1,624,182	\$224,210	\$1,441,217
(54905) Legal Advertising	\$2,442	\$5,000	\$229	\$5,000
(54931) Host Ordinance Items	\$30,616	\$36,401	\$24,923	\$41,017
(55101) Office Supplies	\$111,638	\$124,937	\$32,463	\$124,901
(55206) Capital Under \$5K	\$214,048	\$20,000	\$11,536	\$26,353
(55201) Operating Supplies	\$4,478,499	\$4,986,604	\$1,464,440	\$4,180,127
(55203) Computer Equip Under \$5K	\$0	\$25,000	\$0	\$25,000
(55204) Fuel	\$1,906,675	\$3,080,712	\$973,569	\$2,579,541
(55232) Operating-Tools	\$1,486	\$6,000	\$591	\$2,000
(55301) Road Materials & Supplies	\$261,330	\$350,000	\$140,391	\$350,000
(55401) Book/Publ/Subscript/Membership	\$1,029,549	\$746,430	\$66,080	\$127,507
(55501) Training/Registration	\$173,026	\$355,980	\$45,809	\$360,315
OPERATING EXPENSES TOTAL	\$52,760,637	\$42,302,417	\$32,276,327	\$37,732,352
Capital Outlay				
(56101) Land	\$5,565,562	\$45,000	\$1,630,571	\$0

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(56201) Buildings	\$1,954,052	\$850,402	\$684,989	\$836,726
(56301) Improv Other Than Buildgs	\$18,790,420	\$8,970,577	\$6,525,803	\$11,642,632
(56359) Iob- Yr End Accruals	\$883,523	\$0	\$0	\$0
(56813) Lease-Equip Right to Use	\$0	\$153,500	\$0	\$145,000
(56401) Machinery & Equipment	\$5,645,803	\$1,355,996	\$75,033	\$905,792
(56402) Vehicles	\$7,902,806	\$2,500	\$3,404,070	\$0
(56601) Books/Publicat/Libr. Matl	\$634,016	\$892,050	\$165,742	\$823,243
(56801) Intangible Assets	\$0	\$1,473,506	\$0	\$1,500,000
CAPITAL OUTLAY TOTAL	\$41,376,182	\$13,743,531	\$12,486,208	\$15,853,393
Debt Service	\$131,169	\$30,000	\$4,327	\$30,000
Grants And Aids				
(58216) VP DIRECT PROGRAMMING	\$8,054,995	\$0	\$3,074,899	\$0
(58217) VP OPERATIONS	\$361,649	\$0	\$103,097	\$0
(58246) PS DIRECT PROGRAMMING	\$794,996	\$0	\$724,823	\$0
(58247) PS OPERATIONS	\$79,862	\$0	\$22,208	\$0
(58245) PS PERSONNEL	\$476,857	\$0	\$185,361	\$0
(58101) Aids To Government Agency	\$510,587	\$295,000	\$271,549	\$285,000
(58235) Neighborhood Engage - Event	\$50,420	\$0	\$26,297	\$0
(58215) Visit Pensacola	\$1,495,502	\$14,392,921	\$468,849	\$14,842,829
(58112) LPP Encompass Health Rehab Hospital of Pensacola	\$751,386	\$283,039	\$0	\$283,039
(58210) ARPA - Aid	\$5,617,121	\$0	\$0	\$0
(58111) LPP BAPTIST HOSPITAL	\$19,457,969	\$32,055,705	\$0	\$32,055,705
(58108) LPP WEST FLORIDA HOSP	\$16,819,490	\$60,659,946	\$0	\$60,659,946
(58109) LPP ASCENSION SACRED HRT	\$41,175,886	\$31,391,531	\$0	\$31,391,531
(58110) LPP SELECT SPECILTY HOSP	\$1,395,453	\$2,768,071	\$0	\$2,768,071
(58255) ACE DIRECT PROGRAMMING	\$1,316,068	\$0	\$1,118,733	\$0
(58201) Aids To Private Organiz.	\$2,588,601	\$2,788,429	\$1,633,495	\$4,118,194
(58204) Human Relations Commissio	\$6,614	\$90,000	\$0	\$0
(58301) Other Grants & Aids	\$3,627,746	\$26,604,325	\$1,149,164	\$28,078,259
GRANTS AND AIDS TOTAL	\$104,581,202	\$171,328,967	\$8,778,474	\$174,482,574
Other Uses				
(59101) Transfers	\$8,108,619	\$6,541,028	\$4,825,514	\$6,018,987
(59108) Transfer To Fund 110	\$65,000	\$0	\$0	\$0
(59123) Transfer To 203	\$318,359	\$0	\$2,495,047	\$2,495,009
(59822) Reserve-Beach Renourish	\$0	\$1,000,000	\$0	\$0
(59801) Reserves	\$0	\$10,170,226	\$0	\$4,189,253
OTHER USES TOTAL	\$8,491,978	\$17,711,254	\$7,320,561	\$12,703,249
EXPENSES TOTAL	\$266,130,838	\$311,259,634	\$89,354,176	\$312,226,577
REVENUES LESS EXPENSES	\$11,487,394	\$0	-\$3,601,489	\$0

Budget Summary: The total budget for Special Revenue Funds increased from \$311,259,634 in FY 2025-26 to \$312,226,577 in FY 2026-27, reflecting an increase of \$966,943 or approximately 0.31%.

Debt Service Fund - 203



Debt Service Fund

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Revenues				
Miscellaneous Revenues	\$276,222	\$16,000	\$188,713	\$18,500
Other Sources				
Transfer From 312	\$80,800	\$0	\$0	\$0
Transfer From 001	\$5,287,799	\$5,285,824	\$2,642,912	\$5,283,465
Transfer From 108	\$318,359	\$0	\$2,495,047	\$2,495,009
Transfer From 167	\$1,315,500	\$1,313,500	\$656,750	\$1,304,250
Transfer From 352	\$983,000	\$977,500	\$488,750	\$975,250
Transfer From 353	\$4,197,700	\$4,199,450	\$2,099,725	\$4,199,450
OTHER SOURCES TOTAL	\$12,183,158	\$11,776,274	\$8,383,184	\$14,257,424
REVENUES TOTAL	\$12,459,380	\$11,792,274	\$8,571,897	\$14,275,924
Expenses	\$12,179,294	\$11,792,274	\$3,128,064	\$14,275,924
REVENUES LESS EXPENSES	\$280,085	\$0	\$5,443,833	\$0

Budget Summary: The total budget for Debt Service Fund increased from \$11,792,274 in FY 2025-26 to \$14,275,924 in FY 2026-27, reflecting an increase of \$2,483,650 or approximately 21.06%.

Enterprise Funds - 401 - 409

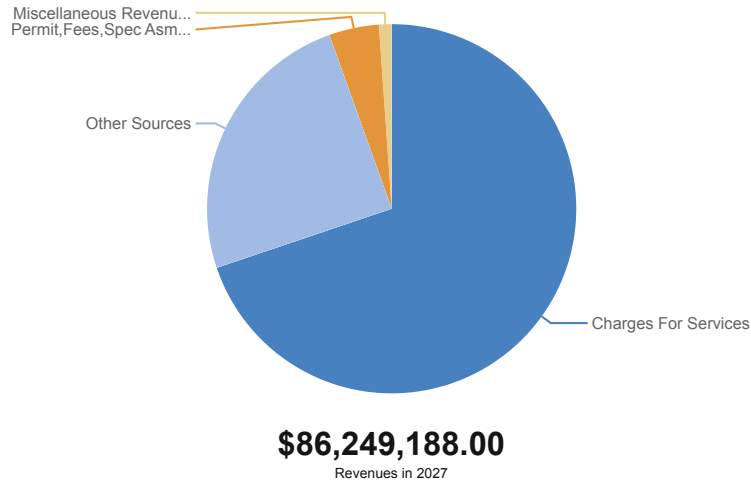
Includes funds supported by fees & charges -
Business-type activity:

Fund 401 - Waste Services

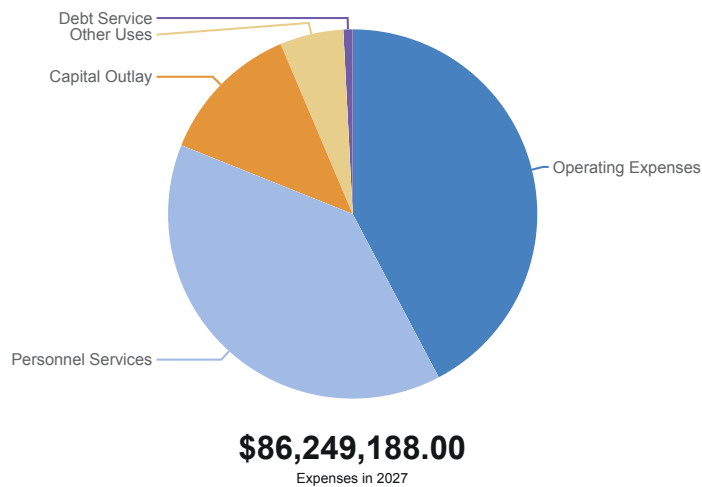
Fund 406 - Building Services

Fund 408 - Emergency Medical Service

**Enterprise Funds by
Revenue Type**



**Enterprise Funds by
Expense Type**



Enterprise Funds

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Revenues				
Permit, Fees, Spec Asmts	\$4,196,102	\$4,072,000	\$1,882,573	\$3,770,000
Charges For Services	\$59,450,973	\$55,726,500	\$23,261,442	\$60,218,750
Fines & Forfeitures	\$1,493	\$0	\$0	\$0
Miscellaneous Revenues	\$4,988,731	\$925,600	\$3,050,914	\$958,400
Other Sources	\$8,881,415	\$20,123,843	\$3,686,880	\$21,302,038

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
REVENUES TOTAL	\$77,518,714	\$80,847,943	\$31,881,809	\$86,249,188
Expenses				
Personnel Services				
(51201) Regular Salaries & Wages	\$13,784,363	\$17,150,245	\$7,216,504	\$18,406,231
(51304) Other Salaries - Terminal Pay	\$376,115	\$0	\$68,249	\$0
(51301) Other Salaries & Wages	\$1,031,871	\$700,000	\$476,874	\$700,000
(51401) Overtime	\$2,228,392	\$1,906,800	\$1,038,384	\$1,981,000
(51501) Special Pay	\$184,740	\$169,372	\$110,834	\$200,236
(52101) FICA Taxes	\$1,311,618	\$1,524,376	\$651,436	\$1,628,492
(52102) FICA Pretax Savings	\$35,974	\$0	\$20,677	\$0
(52201) Retirement Contributions	\$4,435,627	\$5,447,233	\$2,597,443	\$6,001,964
(52202) Pension Related-Frs/His	-\$1,894,486	\$0	\$0	\$0
(52301) Life & Health Insurance	\$2,873,180	\$3,496,680	\$1,641,035	\$3,904,290
(52401) Worker's Compensation	\$555,390	\$582,345	\$283,518	\$630,433
(52601) Opeb-Other Post Emp Bene	-\$158,844	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$24,763,940	\$30,977,051	\$14,104,954	\$33,452,646
Operating Expenses				
(55403) SBITA Agreements	\$366,480	\$188,828	\$313,137	\$460,128
(53101) Professional Services	\$295,856	\$770,400	\$171,938	\$560,228
(53301) Court Reporter Services	\$10,797	\$25,000	\$5,599	\$12,000
(53401) Other Contractual Service	\$13,334,962	\$10,258,057	\$3,949,608	\$9,966,063
(53499) Cash Subsidy	\$0	\$900,000	\$283,600	\$925,000
(54001) Travel & Per Diem	\$24,874	\$67,600	\$10,458	\$56,159
(54101) Communications	\$158,320	\$197,984	\$71,949	\$215,938
(54201) Postage & Freight	\$58,602	\$71,800	\$24,697	\$72,849
(54301) Utility Services	\$372,993	\$593,597	\$150,135	\$548,397
(54401) Rentals & Leases	\$22,065	\$121,640	\$56,461	\$228,900
(54503) Premium-Property/Building	\$386,627	\$373,755	\$373,755	\$364,749
(54504) Premium-Vehicle	\$571,467	\$660,085	\$660,085	\$745,236
(54501) Insurance/Surety Bonds	\$1,748	\$2,500	\$4,098	\$5,000
(54608) Vehicle Repair & Maintenance	\$1,279,967	\$1,992,050	\$656,466	\$1,643,800
(54601) Repair & Maintenance	\$1,904,836	\$2,317,135	\$850,023	\$2,617,435
(54701) Printing & Binding	\$27,177	\$62,700	\$4,881	\$45,150
(54801) Promotional Activities	\$9,068	\$27,000	\$1,981	\$15,000
(54934) Cost Alloc-Indirect	\$1,908,530	\$2,438,369	\$1,159,478	\$2,582,335
(54901) Other Current Chgs & Obl.	\$166,323	\$220,945	\$99,254	\$159,865
(54905) Legal Advertising	\$0	\$2,000	\$0	\$1,000
(54931) Host Ordinance Items	\$7,335	\$16,965	\$705	\$16,965
(54998) Provision-Closure&Lt Care	\$4,077,280	\$1,500,000	\$0	\$1,500,000
(54999) Cash Short	\$53	\$0	-\$70	\$0
(55101) Office Supplies	\$57,960	\$58,400	\$33,637	\$65,200
(55206) Capital Under \$5K	\$175,964	\$0	\$292,628	\$0
(55201) Operating Supplies	\$1,866,544	\$2,125,419	\$994,060	\$3,052,757
(55203) Computer Equip Under \$5K	\$22,431	\$0	\$2,764	\$8,000
(55204) Fuel	\$1,411,103	\$1,935,748	\$797,938	\$1,874,088
(55301) Road Materials & Supplies	\$196,864	\$200,000	\$0	\$200,000
(55401) Book/Publ/Subscript/Membership	\$40,292	\$87,256	\$12,638	\$64,531
(55501) Training/Registration	\$40,511	\$113,130	\$46,405	\$101,655
(55801) Bad Debt	\$0	\$1,000	\$0	\$0
(55901) Depreciation	\$4,753,988	\$5,930,473	\$5,472,331	\$6,760,000
(55902) Depreciation-Leases	\$1,569,651	\$1,402,000	\$0	\$1,600,000
OPERATING EXPENSES TOTAL	\$35,120,666	\$34,661,836	\$16,500,639	\$36,468,428
Capital Outlay				
(56201) Buildings	\$3,234,073	\$0	\$117,622	\$1,670,200
(56259) Bldg Yr End Accruals	\$3,387,923	\$0	\$0	\$0
(56299) Bldg Yr End Reclass	-\$6,621,996	\$0	\$0	\$0
(56301) Improv Other Than Builds	\$2,347,401	\$5,050,000	\$927,591	\$5,043,000
(56359) Iob- Yr End Accruals	\$157,692	\$0	\$0	\$0
(56399) Iob Yr End Reclass	-\$2,505,093	\$0	\$0	\$0
(56813) Lease-Equip Right to Use	\$0	\$1,918,868	\$0	\$1,918,868
(56401) Machinery & Equipment	\$5,487,723	\$3,867,200	\$1,652,746	\$1,601,000
(56402) Vehicles	\$1,080,484	\$490,000	\$806,051	\$589,000

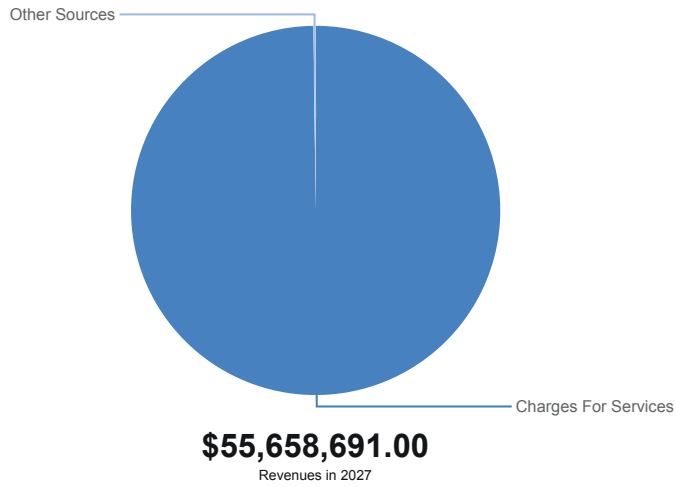
	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(56499) Equip Yr End Reclass	-\$6,568,207	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$11,326,068	\$3,504,009	\$10,822,068
Debt Service	\$344,290	\$350,000	\$0	\$700,000
Other Uses				
(59143) Transfer To 143	\$500,000	\$500,000	\$250,000	\$500,000
(59101) Transfers	\$1,839,924	\$1,862,719	\$931,360	\$1,868,006
(59801) Reserves	\$0	\$1,170,269	\$0	\$2,438,040
OTHER USES TOTAL	\$2,339,924	\$3,532,988	\$1,181,360	\$4,806,046
EXPENSES TOTAL	\$62,568,820	\$80,847,943	\$35,290,962	\$86,249,188
REVENUES LESS EXPENSES	\$14,949,894	\$0	-\$3,409,153	\$0

Budget Summary: The total budget for Enterprise Funds increased from \$80,847,943 in FY 2025-26 to \$86,249,188 in FY 2026-27, reflecting an increase of \$5,401,245 or approximately 6.68%.

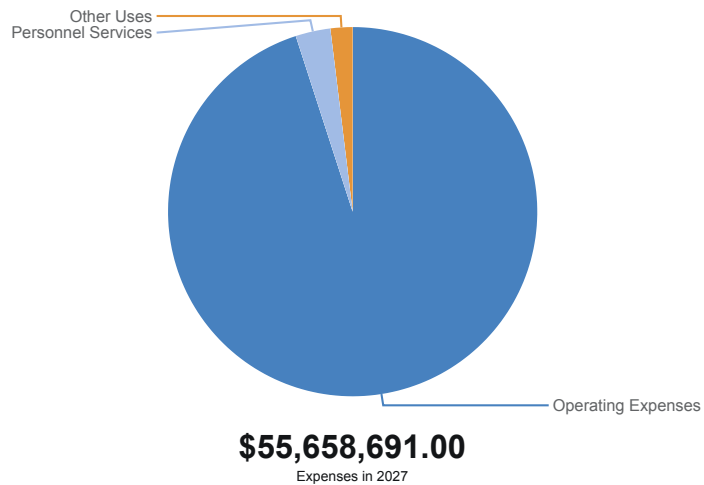
Internal Service Funds - 501

Accounts for goods/services provided by one government department to other government departments

**Internal Service Funds
by Revenue Type**



**Internal Service Fund by
Expense Type**

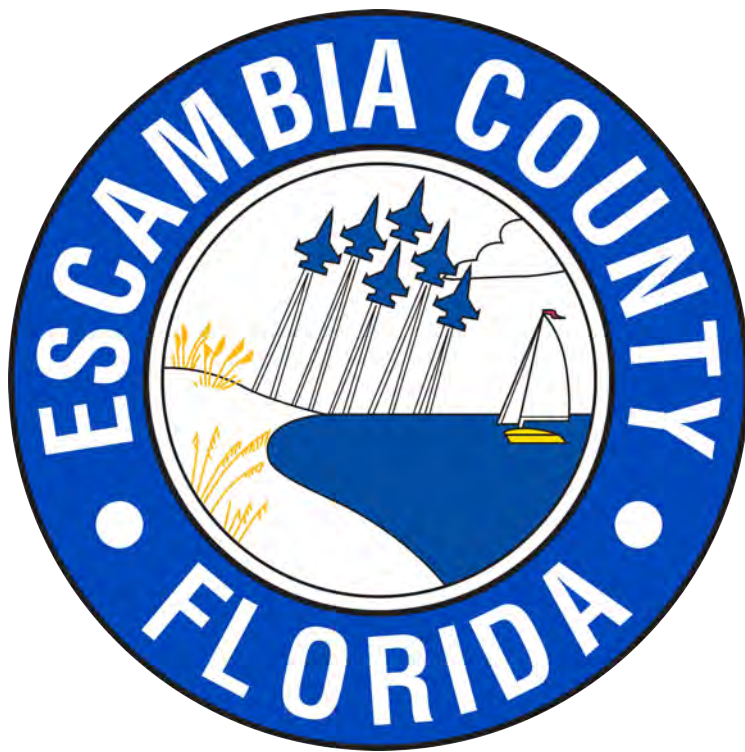


Internal Service Funds

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Revenues				
Charges For Services	\$50,727,644	\$54,162,699	\$30,118,079	\$55,558,691
Miscellaneous Revenues	\$1,037,141	\$100	\$454,632	\$0
Other Sources	\$0	\$80,000	\$0	\$100,000
REVENUES TOTAL	\$51,764,785	\$54,242,799	\$30,572,711	\$55,658,691
Expenses				
Personnel Services				
(51201) Regular Salaries & Wages	\$1,008,198	\$1,181,324	\$492,198	\$1,179,126
(51304) Other Salaries - Terminal Pay	\$551	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$2,573	\$0	-\$200	\$0

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(51401) Overtime	\$4,481	\$0	\$799	\$15,000
(51501) Special Pay	\$3,000	\$6,600	\$1,500	\$6,600
(52101) FICA Taxes	\$78,093	\$90,875	\$35,965	\$91,855
(52102) FICA Pretax Savings	\$3,171	\$0	\$1,499	\$0
(52201) Retirement Contributions	\$162,432	\$176,281	\$80,750	\$173,649
(52202) Pension Related-Frs/His	-\$69,376	\$0	\$0	\$0
(52301) Life & Health Insurance	\$250,627	\$192,500	\$124,135	\$217,375
(52401) Worker's Compensation	\$12,574	\$11,273	\$5,637	\$13,475
(52601) Opeb-Other Post Emp Bene	-\$21,738	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$1,434,585	\$1,658,853	\$742,283	\$1,697,080
Operating Expenses				
(55403) SBITA Agreements	\$452,720	\$522,104	\$406,330	\$528,840
(54515) Claims-Legal Insurance	\$0	\$5,000	\$4,660	\$5,000
(53101) Professional Services	\$2,533,385	\$2,759,053	\$1,268,164	\$3,171,545
(53401) Other Contractual Service	\$28,130,656	\$25,706,000	\$12,241,202	\$27,859,000
(54001) Travel & Per Diem	\$3,173	\$18,043	\$0	\$17,404
(54101) Communications	\$4,640	\$7,160	\$1,980	\$7,160
(54201) Postage & Freight	\$144	\$3,065	\$93	\$3,090
(54301) Utility Services	\$10,594	\$12,000	\$4,344	\$12,000
(54401) Rentals & Leases	\$1,520	\$10,000	\$2,119	\$10,000
(54514) Claims-General Liability	\$117,798	\$390,000	\$19,661	\$345,000
(54506) Claims-Building Liability	-\$435,941	\$250,000	\$6,202	\$250,000
(54504) Premium-Vehicle	\$1,029	\$1,054	\$1,054	\$1,075
(54507) Claims-Vehicle Liability	-\$454,677	\$265,000	\$82,157	\$350,000
(54508) Physical Damage - Vehicles	\$195,630	\$325,000	\$288,655	\$360,000
(54501) Insurance/Surety Bonds	\$12,170,753	\$13,027,842	\$5,184,980	\$13,171,834
(54510) Claims-Work Comp Liability	\$101,930	\$425,000	\$109,712	\$375,000
(54608) Vehicle Repair & Maintenance	\$5,113	\$7,000	\$115	\$7,000
(54601) Repair & Maintenance	\$159,032	\$76,669	\$66,875	\$76,127
(54701) Printing & Binding	\$371	\$4,090	\$2,449	\$4,090
(54901) Other Current Chgs & Obl.	\$24,422	\$26,980	\$1,072	\$41,049
(54931) Host Ordinance Items	\$8,164	\$6,200	\$92	\$6,200
(55101) Office Supplies	\$3,519	\$5,700	\$2,477	\$5,700
(55201) Operating Supplies	\$109,495	\$118,200	\$15,290	\$151,100
(55204) Fuel	\$4,741,993	\$7,002,550	\$2,288,302	\$6,002,520
(55401) Book/Publ/Subscript/Membership	\$2,375	\$5,960	\$1,776	\$5,268
(55501) Training/Registration	\$10,879	\$19,948	\$2,475	\$18,809
(55901) Depreciation	\$71,686	\$80,000	\$71,686	\$100,000
OPERATING EXPENSES TOTAL	\$47,970,402	\$51,079,618	\$22,073,922	\$52,884,811
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$165,724	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$165,724	\$0
Other Uses	\$0	\$1,504,328	\$0	\$1,076,800
EXPENSES TOTAL	\$49,404,988	\$54,242,799	\$22,981,928	\$55,658,691
REVENUES LESS EXPENSES	\$2,359,798	\$0	\$7,590,782	\$0

Budget Summary: The total budget for Internal Service Funds increased from \$54,242,799 in FY 2025-26 to \$55,658,691 in FY 2026-27, reflecting an increase of \$1,415,892 or approximately 2.61%.



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Fiscal Year 2026-2027

Elected Officials

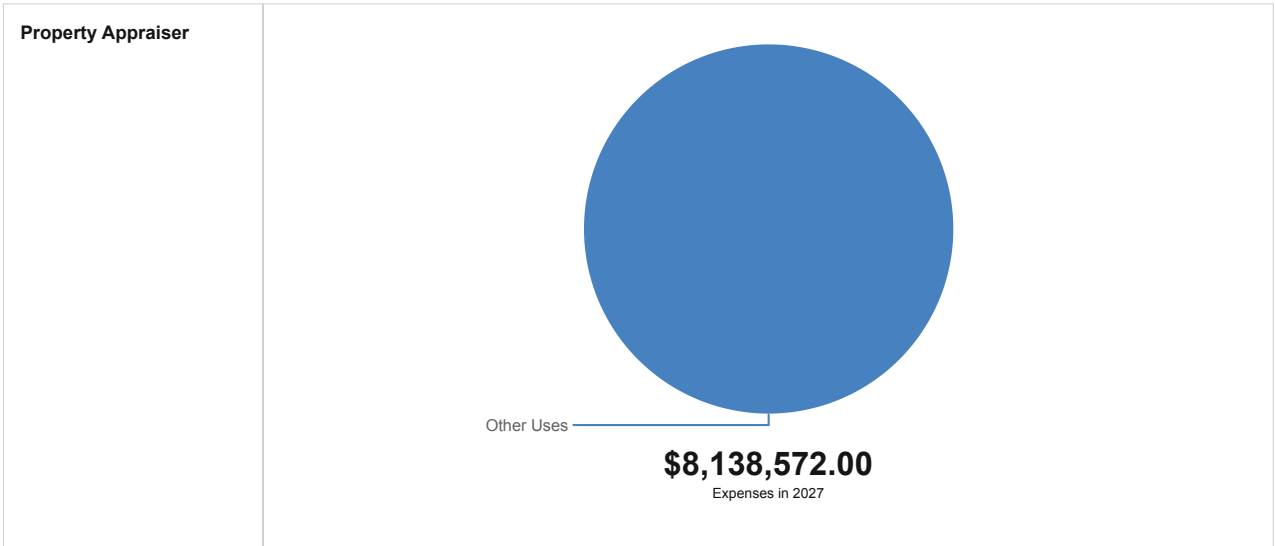


Property Appraiser

Fund 001



Placing the public first, while providing prompt, efficient service in a friendly, professional manner. The office of the Property Appraiser is responsible for placing values on the tax rolls and submitting them to the Department of Revenue for approval, as well as certifying the rolls to the Tax Collector for the collection of taxes. Additionally, the Property Appraiser assists all residents and qualified organizations with the establishment or renewal of homestead and other exemptions.



Property Appraiser

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Other Uses				
(59702) Constitutional Officers-Personal Services	\$7,794,216	\$7,990,942	\$5,989,343	\$8,138,572
OTHER USES TOTAL	\$7,794,216	\$7,990,942	\$5,989,343	\$8,138,572
TOTAL	\$7,794,216	\$7,990,942	\$5,989,343	\$8,138,572

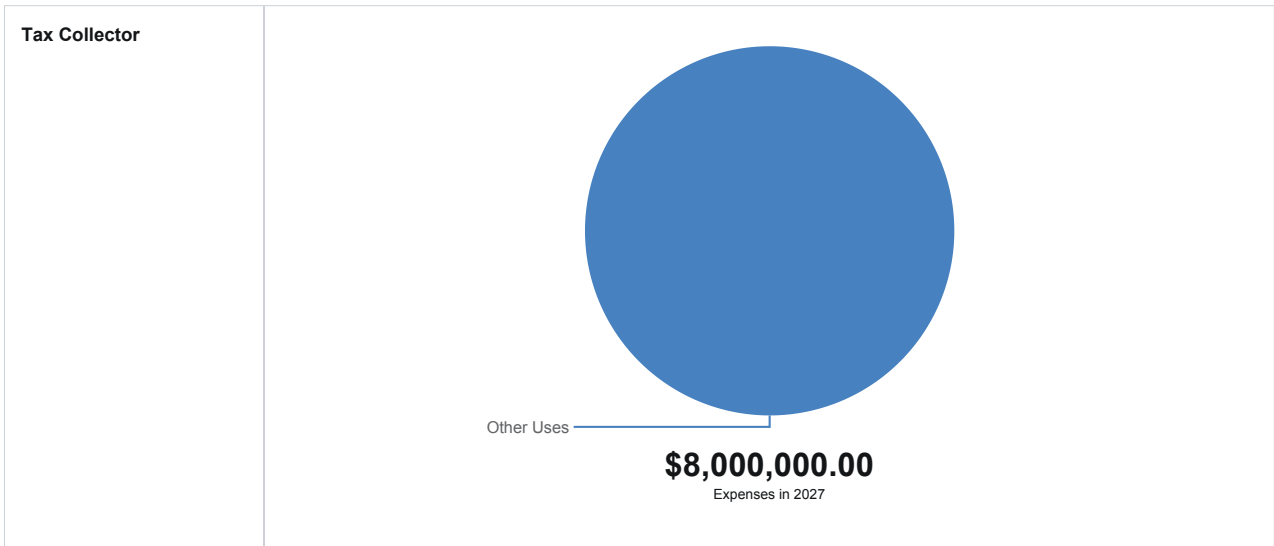
Budget Summary: The total budget for Property Appraiser increased from \$7,990,942 in FY 2025-26 to \$8,138,572 in FY 2026-27, reflecting an increase of \$147,630 or approximately 1.85%.

Tax Collector

Fund 001



Collects and distributes property tax receipts for all taxing authorities within Escambia County. The Tax Collector's Office also collects various required license fees assessed by the State of Florida for specific services. The Tax Collector serves as agent for registering and titling motor vehicles and vessels, and issues driver licenses, fishing and hunting licenses, local business tax receipts, processes concealed weapons license applications and renewals, and issues birth certificates. The proposed Tax Collector's budget is based on an estimate. The actual budget is received by the Board by August 1 of each year.



Tax Collector

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Other Uses				
(59705) Tax Collector-Commission & Fees	\$7,206,858	\$7,648,229	\$3,824,115	\$8,000,000
OTHER USES TOTAL	\$7,206,858	\$7,648,229	\$3,824,115	\$8,000,000
TOTAL	\$7,206,858	\$7,648,229	\$3,824,115	\$8,000,000

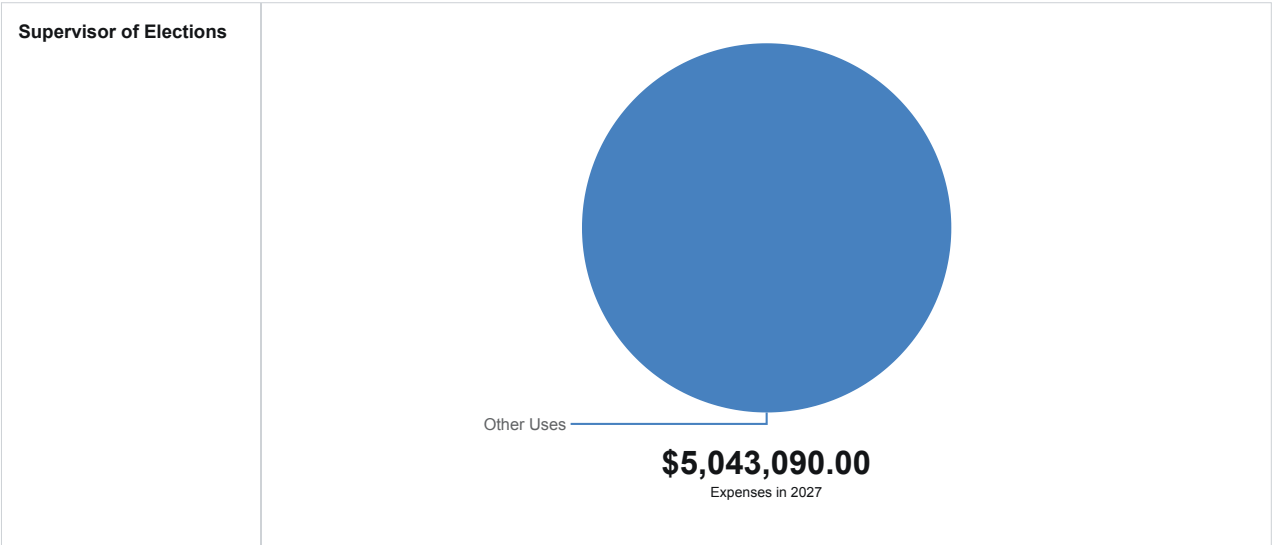
Budget Summary: The total budget for Tax Collector increased from \$7,648,229 in FY 2025-26 to \$8,000,000 in FY 2026-27, reflecting an increase of \$351,771 or approximately 4.60%.

Supervisor of Elections

Fund 001



Ensuring all qualified citizens are free to exercise their fundamental right to vote in open, impartial and secure elections.



Supervisor of Elections

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51101) Executive Salaries	\$177,567	\$181,120	\$42,208	\$0
(51201) Regular Salaries & Wages	\$863,623	\$1,221,532	\$162,871	\$0
(51304) Other Salaries - Terminal Pay	\$7,588	\$0	\$1,070	\$0
(51301) Other Salaries & Wages	\$477,221	\$329,269	\$0	\$0
(51401) Overtime	\$88,086	\$27,500	\$998	\$0
(52101) FICA Taxes	\$96,675	\$134,596	\$15,252	\$0
(52102) FICA Pretax Savings	\$1,726	\$0	\$438	\$0
(52201) Retirement Contributions	\$236,795	\$358,587	\$54,206	\$0
(52301) Life & Health Insurance	\$162,721	\$231,000	\$38,316	\$0
(52401) Worker's Compensation	\$3,924	\$2,129	\$2,129	\$0
PERSONNEL SERVICES TOTAL	\$2,115,927	\$2,485,733	\$317,490	\$0
Operating Expenses				
(55403) SBITA Agreements	\$29,836	\$0	\$0	\$0
(53101) Professional Services	\$27,190	\$20,450	\$406	\$0
(53401) Other Contractual Service	\$183,360	\$272,325	\$49,668	\$0
(54001) Travel & Per Diem	\$23,101	\$32,100	\$835	\$0
(54101) Communications	\$17,792	\$38,266	\$2,593	\$0
(54201) Postage & Freight	\$276,202	\$411,000	\$93	\$0
(54301) Utility Services	\$0	\$0	\$684	\$0
(54401) Rentals & Leases	\$21,468	\$30,600	\$1,204	\$0
(54501) Insurance/Surety Bonds	\$3,934	\$7,100	\$7,097	\$0
(54608) Vehicle Repair & Maintenance	\$37	\$0	\$0	\$0
(54601) Repair & Maintenance	\$184,604	\$182,136	\$68,948	\$0
(54701) Printing & Binding	\$211,642	\$298,200	\$3,879	\$0
(54801) Promotional Activities	\$68,016	\$60,900	\$3,567	\$0
(54901) Other Current Chgs & Obl.	\$371,960	\$412,496	\$75,533	\$0
(54931) Host Ordinance Items	\$6,477	\$7,500	\$2,166	\$0
(55101) Office Supplies	\$7,402	\$28,550	\$957	\$0
(55201) Operating Supplies	\$92,374	\$91,975	\$10,055	\$0
(55204) Fuel	\$5,035	\$3,500	\$318	\$0
(55401) Book/Publ/Subscript/Membership	\$8,541	\$5,440	\$597	\$0
(55501) Training/Registration	\$9,663	\$14,680	\$653	\$0
OPERATING EXPENSES TOTAL	\$1,548,634	\$1,917,218	\$229,254	\$0
Other Uses	\$0	\$0	\$2,481,352	\$5,043,090
TOTAL	\$3,664,560	\$4,402,951	\$3,028,096	\$5,043,090

Budget Summary: The total budget for Supervisor of Elections increased from \$4,402,951 in FY 2025-26 to \$5,043,090 in FY 2026-27, reflecting an increase of \$640,139 or approximately 14.54%.

Clerk of Circuit Court and Comptroller

Fund 001



Objectives / Priorities

The Florida Constitution established: "There shall be in each county a Clerk of the Circuit Court who shall be selected pursuant to the provisions of Article VIII, Section 1." Article V, Section 16, Florida Constitution, established at the county level a system of checks and balances that has served the public well. The Florida Clerk is not only Clerk of the Circuit Court, but also the County Treasurer, Recorder, Auditor, Finance Officer, and Ex-Officio Clerk of the Board of County Commissioners.

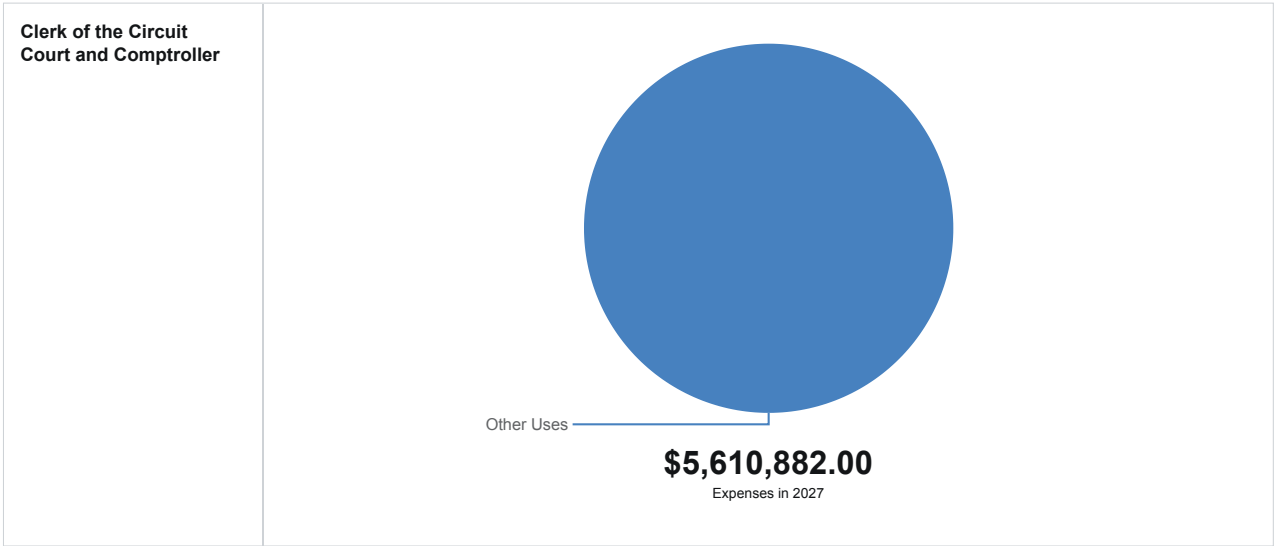
The Office of the Clerk & Comptroller performs a wide range of record keeping, information management, and financial management for the judicial system and county government. Because the Clerk & Comptroller's duties affect the rights and property of county citizens, the constitution and statutes require that the Clerk is governed by statutory authority in carrying out the duties and functions of the office. As auditor and custodian of county funds, the Clerk is subject to Florida Auditor General Rules and Regulations and, is subject to annual audits by independent firms.

The Joint Select Committee on Judicial Personnel of the Florida Legislature calculated that the Clerk & Comptroller's Office performs 926 different constitutional and statutory functions and duties. The number of tasks continue to grow with changes in legislation, regulations and reporting requirements.

AS CLERK TO THE BOARD OF COUNTY COMMISSIONERS: The Clerk attends meetings of the Board of County Commissioners and committees of the board, and produces, records, indexes and distributes the official minutes of these meetings. The Clerk maintain legal custody of the Official County Seal, maintains custody of all county resolutions, ordinances, and contracts. Process appeals for Value Adjustment Board, and Attestation.

AS ACCOUNTANT AND CUSTODIAN OF COUNTY FUNDS: The Clerk provides accounting services to all departments under the Board of County Commissioners. Provides an accounting system for all fiscal changes implemented by the Board. Handles investments of available County funds. Provides financial reporting to the Board and all federal and state agencies. Processes accounts payable and the County payroll.

AS COUNTY AUDITOR: The Clerk Pre-audits all County expenditures before payment and reviews contracts. Conducts internal post-audits to determine if financial controls are sufficient and prepares reports suggesting improvements to management.



Clerk of the Circuit Court and Comptroller

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Other Uses				
(59707) Fees-Clk Of Circuit Court	\$5,458,815	\$5,717,563	\$3,258,781	\$5,610,882
OTHER USES TOTAL	\$5,458,815	\$5,717,563	\$3,258,781	\$5,610,882
TOTAL	\$5,458,815	\$5,717,563	\$3,258,781	\$5,610,882

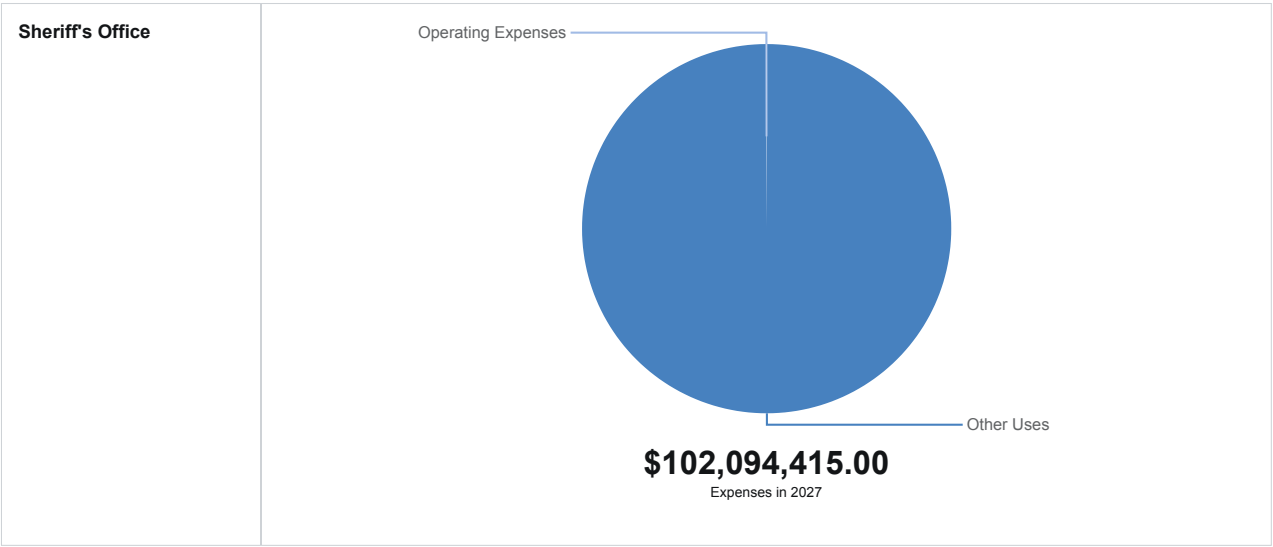
Budget Summary: The total budget for Clerk of the Circuit Court and Comptroller decreased from \$5,717,563 in FY 2025-26 to \$5,610,882 in FY 2026-27, reflecting a decrease of \$106,681 or approximately 1.87%.

Sheriff's Office

Fund 001/Fund 115/Fund 130



Improving the quality of life and protect the property of all individuals in Escambia County by providing responsible, effective and efficient law enforcement services to prevent crime and enforce the law with integrity and fairness.



Sheriff's Office

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53501) Investigations	\$73,292	\$0	\$23,700	\$0
(55201) Operating Supplies	\$0	\$9,500	\$2,000	\$9,500
(55501) Training/Registration	\$0	\$28,500	\$0	\$33,250
OPERATING EXPENSES TOTAL	\$73,292	\$38,000	\$25,700	\$42,750
Grants And Aids				
(58101) Aids To Government Agency	\$103,374	\$0	\$33,068	\$0
(58235) Neighborhood Engage - Event	\$50,420	\$0	\$26,297	\$0
(58201) Aids To Private Organiz.	\$169,000	\$0	\$145,750	\$0
GRANTS AND AIDS TOTAL	\$322,794	\$0	\$205,116	\$0
Other Uses				
(59702) Constitutional Officers-Personal Services	\$82,832,783	\$86,903,767	\$43,451,883	\$92,953,592
(59703) Constitutional Officers-Operating Expenditures	\$9,302,166	\$8,998,073	\$4,499,037	\$8,998,073
(59704) Constitutional Officers-Capital Outlay	\$100,000	\$100,000	\$50,000	\$100,000
OTHER USES TOTAL	\$92,234,949	\$96,001,840	\$48,000,920	\$102,051,665
TOTAL	\$92,631,034	\$96,039,840	\$48,231,736	\$102,094,415

Sheriff's Office - Fund 001

540101 Administration

540301 Court Security

Sheriff's Office - Admin & Court Security

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Other Uses				
(59702) Constitutional Officers-Personal Services	\$82,832,783	\$86,903,767	\$43,451,883	\$92,953,592
(59703) Constitutional Officers-Operating Expenditures	\$9,302,166	\$8,998,073	\$4,499,037	\$8,998,073
(59704) Constitutional Officers-Capital Outlay	\$100,000	\$100,000	\$50,000	\$100,000
OTHER USES TOTAL	\$92,234,949	\$96,001,840	\$48,000,920	\$102,051,665
TOTAL	\$92,234,949	\$96,001,840	\$48,000,920	\$102,051,665

Budget Summary: The total budget for Sheriff's Office - Fund 001 increased from \$96,001,840 in FY 2025-26 to \$102,051,665 in FY 2026-27, reflecting an increase of \$6,049,825 or approximately 6.30%.

Sheriff's Office Article V & Handicapped Parking Fines

115/540112 Deputy Training

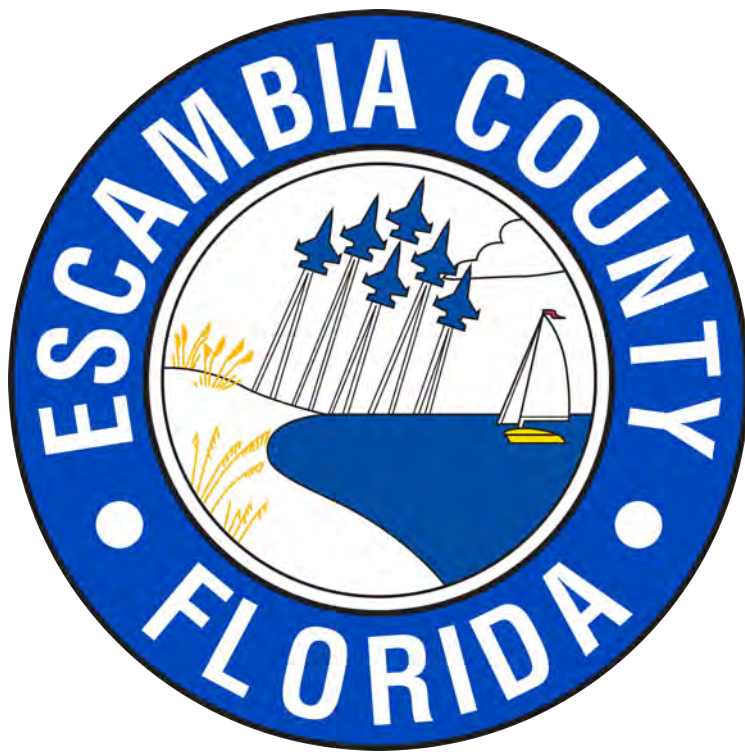
115/540103 Law Enforcement Trust

130/540104 Handicapped Parking Fines

Sheriff's Office - Article V & Handicapped Parking Fines

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53501) Investigations	\$73,292	\$0	\$23,700	\$0
(55201) Operating Supplies	\$0	\$9,500	\$2,000	\$9,500
(55501) Training/Registration	\$0	\$28,500	\$0	\$33,250
OPERATING EXPENSES TOTAL	\$73,292	\$38,000	\$25,700	\$42,750
Grants And Aids				
(58101) Aids To Government Agency	\$103,374	\$0	\$33,068	\$0
(58235) Neighborhood Engage - Event	\$50,420	\$0	\$26,297	\$0
(58201) Aids To Private Organiz.	\$169,000	\$0	\$145,750	\$0
GRANTS AND AIDS TOTAL	\$322,794	\$0	\$205,116	\$0
TOTAL	\$396,085	\$38,000	\$230,816	\$42,750

Budget Summary: The total budget for Sheriff's Office Article V and Handicapped Parking Fines increased from \$38,000 in FY 2025-26 to \$42,750 in FY 2026-27, reflecting an increase of \$4,750 or approximately 12.50%.



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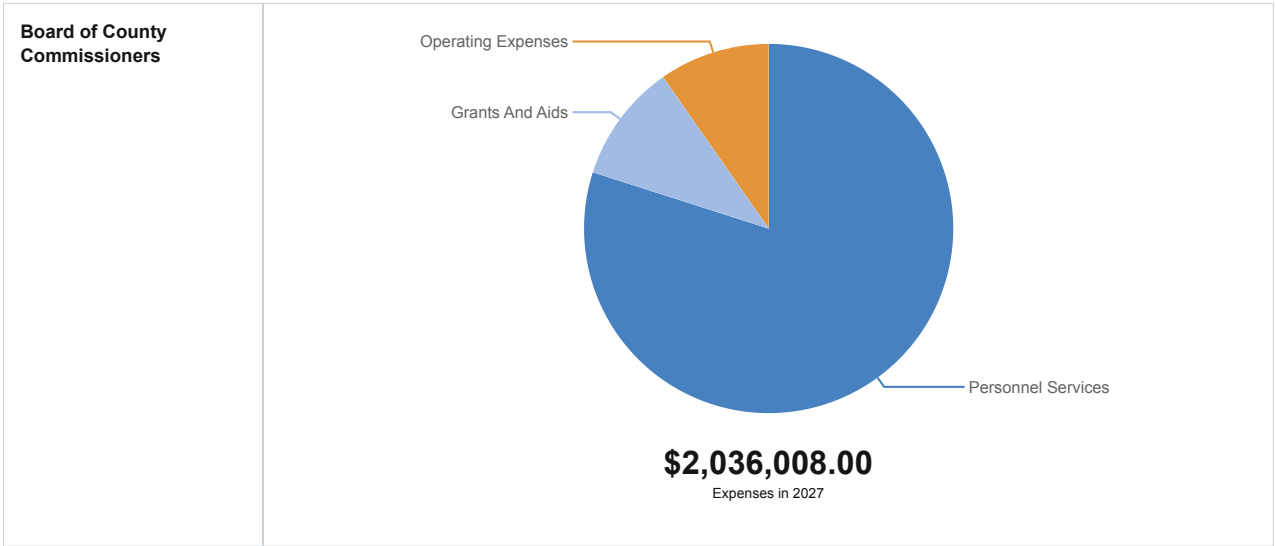
Fiscal Year 2026-2027

- **Board of County Commissioners**
- **County Attorney**
- **County Administrator**

Board of County Commissioners



Provides efficient, responsive services that enhance the quality of life, meet common needs, and promote a safe and healthy community.



Board of County Commissioners

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51101) Executive Salaries	\$511,124	\$519,110	\$262,355	\$535,600
(51201) Regular Salaries & Wages	\$402,249	\$485,573	\$213,557	\$489,154
(51304) Other Salaries - Terminal Pay	\$91,304	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$558	\$0	\$0	\$0
(51501) Special Pay	\$12,000	\$15,600	\$6,000	\$19,200
(52101) FICA Taxes	\$75,113	\$78,053	\$33,975	\$79,862
(52102) FICA Pretax Savings	\$2,639	\$0	\$1,276	\$0
(52201) Retirement Contributions	\$353,502	\$387,240	\$175,882	\$373,070
(52301) Life & Health Insurance	\$149,357	\$121,000	\$78,083	\$129,250
(52401) Worker's Compensation	\$1,529	\$1,234	\$617	\$1,263
PERSONNEL SERVICES TOTAL	\$1,599,376	\$1,607,810	\$771,745	\$1,627,399
Operating Expenses				
(53401) Other Contractual Service	\$100,507	\$111,480	\$37,712	\$110,000
(54001) Travel & Per Diem	\$41,969	\$42,000	\$15,087	\$42,000
(54101) Communications	\$9,536	\$12,000	\$3,919	\$12,000
(54201) Postage & Freight	\$219	\$1,250	\$0	\$1,250
(54601) Repair & Maintenance	\$0	\$1,000	\$0	\$1,000
(54701) Printing & Binding	\$527	\$1,400	\$146	\$1,400
(54801) Promotional Activities	\$3,782	\$3,000	\$3,068	\$2,500
(54931) Host Ordinance Items	\$39	\$1,250	\$65	\$1,800
(55101) Office Supplies	\$12,124	\$5,000	\$1,103	\$5,000
(55201) Operating Supplies	\$3,824	\$6,000	\$4,017	\$6,000
(55204) Fuel	\$224	\$2,000	\$88	\$1,000
(55401) Book/Publ/Subscript/Membership	\$384	\$1,950	\$0	\$1,000
(55501) Training/Registration	\$14,118	\$12,650	\$7,126	\$12,650
OPERATING EXPENSES TOTAL	\$187,251	\$200,980	\$72,330	\$197,600
Grants And Aids				
(58201) Aids To Private Organiz.	\$62,029	\$214,858	\$0	\$211,009
GRANTS AND AIDS TOTAL	\$62,029	\$214,858	\$0	\$211,009
TOTAL	\$1,848,656	\$2,023,648	\$844,074	\$2,036,008

BCC Administration & District 1-5 Operating Fund 001

BCC Administration & District's Operating - Fund 001

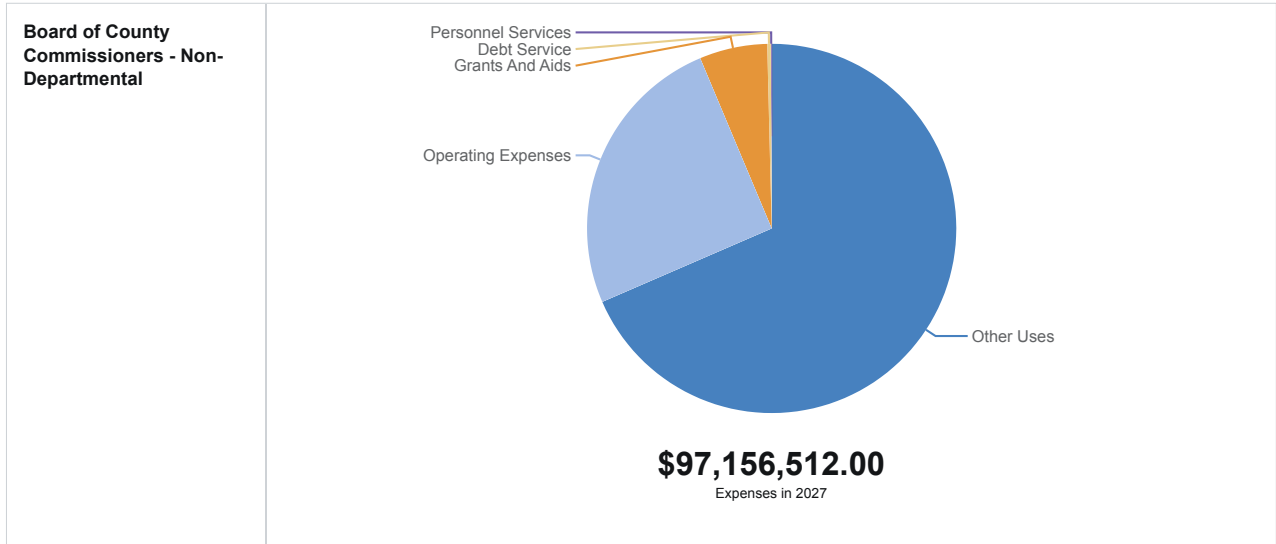
	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51101) Executive Salaries	\$511,124	\$519,110	\$262,355	\$535,600
(51201) Regular Salaries & Wages	\$402,249	\$485,573	\$213,557	\$489,154
(51304) Other Salaries - Terminal Pay	\$91,304	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$558	\$0	\$0	\$0
(51501) Special Pay	\$12,000	\$15,600	\$6,000	\$19,200
(52101) FICA Taxes	\$75,113	\$78,053	\$33,975	\$79,862
(52102) FICA Pretax Savings	\$2,639	\$0	\$1,276	\$0
(52201) Retirement Contributions	\$353,502	\$387,240	\$175,882	\$373,070
(52301) Life & Health Insurance	\$149,357	\$121,000	\$78,083	\$129,250
(52401) Worker's Compensation	\$1,529	\$1,234	\$617	\$1,263
PERSONNEL SERVICES TOTAL	\$1,599,376	\$1,607,810	\$771,745	\$1,627,399
Operating Expenses				
(53401) Other Contractual Service	\$100,507	\$111,480	\$37,712	\$110,000
(54001) Travel & Per Diem	\$41,969	\$42,000	\$15,087	\$42,000
(54101) Communications	\$9,536	\$12,000	\$3,919	\$12,000
(54201) Postage & Freight	\$219	\$1,250	\$0	\$1,250
(54601) Repair & Maintenance	\$0	\$1,000	\$0	\$1,000
(54701) Printing & Binding	\$527	\$1,400	\$146	\$1,400
(54801) Promotional Activities	\$3,782	\$3,000	\$3,068	\$2,500
(54931) Host Ordinance Items	\$39	\$1,250	\$65	\$1,800
(55101) Office Supplies	\$12,124	\$5,000	\$1,103	\$5,000
(55201) Operating Supplies	\$3,824	\$6,000	\$4,017	\$6,000
(55204) Fuel	\$224	\$2,000	\$88	\$1,000
(55401) Book/Publ/Subscript/Membership	\$384	\$1,950	\$0	\$1,000
(55501) Training/Registration	\$14,118	\$12,650	\$7,126	\$12,650
OPERATING EXPENSES TOTAL	\$187,251	\$200,980	\$72,330	\$197,600
Grants And Aids				
(58201) Aids To Private Organiz.	\$62,029	\$214,858	\$0	\$211,009
GRANTS AND AIDS TOTAL	\$62,029	\$214,858	\$0	\$211,009
TOTAL	\$1,848,656	\$2,023,648	\$844,074	\$2,036,008

Budget Summary: The total budget for BCC Administration & District 1-5 Operating increased from \$2,023,648 in FY 2025-26 to \$2,036,008 in FY 2026-27, reflecting an increase of \$12,360 or approximately 0.61%.

Non-Departmental

001/110201 Non-Departmental Admin

101/110215 Non-Departmental Transfers



Board of County Commissioners - Non-Departmental

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(52501) Unemployment Compensation	\$4,310	\$75,000	\$30,033	\$75,000
PERSONNEL SERVICES TOTAL	\$4,310	\$75,000	\$30,033	\$75,000
Operating Expenses				
(55403) SBITA Agreements	\$46,067	\$12,500	\$0	\$21,000
(53101) Professional Services	\$185,379	\$255,000	\$29,410	\$304,515
(53401) Other Contractual Service	\$227,140	\$230,000	\$126,945	\$285,760
(54001) Travel & Per Diem	\$340,657	\$375,000	\$120,212	\$375,000
(54102) Postage-Trim	\$295,945	\$273,500	\$0	\$325,000
(54201) Postage & Freight	\$4,886	\$5,000	\$1,088	\$5,000
(54503) Premium-Property/Building	\$6,238,634	\$5,755,672	\$5,755,672	\$5,620,740
(54504) Premium-Vehicle	\$164,301	\$207,698	\$207,698	\$223,930
(54601) Repair & Maintenance	\$7,853	\$10,000	\$5,425	\$10,000
(54901) Other Current Chgs & Obl.	\$35,722	\$65,750	\$45,395	\$75,000
(54903) Medical Assistance For Ne	\$6,076,623	\$6,849,760	\$3,995,693	\$7,087,832
(54905) Legal Advertising	\$25,651	\$15,000	\$10,668	\$22,500
(54908) Municipal Code	\$0	\$6,500	\$0	\$2,500
(54909) FI Dor Cse Service	\$44,580	\$45,000	\$24,810	\$45,000
(54910) Tax Increm Fin City Of Pe	\$8,506,848	\$9,278,265	\$9,255,127	\$9,876,680
(54922) Military Discharges	\$350	\$0	\$0	\$0
(54930) Tax Increm Fin Century	\$54,835	\$62,283	\$0	\$61,135
(54931) Host Ordinance Items	\$26,605	\$15,000	\$9,239	\$18,500
(55101) Office Supplies	\$3,942	\$2,500	\$104	\$2,500
(55201) Operating Supplies	\$1,162	\$4,000	\$745	\$4,000
(55204) Fuel	\$0	\$200	\$0	\$200
(55401) Book/Publ/Subscript/Membership	\$95,492	\$52,000	\$94,212	\$95,000
OPERATING EXPENSES TOTAL	\$22,382,673	\$23,520,628	\$19,682,441	\$24,461,792
Capital Outlay				
(56401) Machinery & Equipment	\$10,540	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$10,540	\$0	\$0	\$0

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Debt Service	\$0	\$700,000	\$0	\$300,000
Grants And Aids				
(58106) Dept Juv Justice Costs	\$3,070,761	\$3,604,450	\$1,802,225	\$4,400,000
(58201) Aids To Private Organiz.	\$470,969	\$535,000	\$54,311	\$547,500
(58204) Human Relations Commissio	\$125,000	\$31,250	\$0	\$0
(58205) W FI Regional Planning	\$0	\$45,232	\$0	\$45,232
(58209) Estuary Program	\$126,350	\$126,350	\$126,350	\$126,350
(58226) Escambia Community Clinic	\$447,664	\$447,664	\$0	\$447,644
(58231) Wildlife Sanctuary	\$33,250	\$33,250	\$26,563	\$33,250
(58234) Nwfl Comp Svcs For Childr	\$181,500	\$150,000	\$68,100	\$175,000
GRANTS AND AIDS TOTAL	\$4,455,495	\$4,973,196	\$2,077,549	\$5,774,976
Other Uses				
(59143) Transfer To 143	\$10,747,706	\$0	\$0	\$0
(59102) Transfer To 175	\$6,219,845	\$7,977,623	\$3,988,812	\$6,948,161
(59106) Transfer To 203	\$5,287,799	\$5,285,824	\$2,642,912	\$5,283,465
(59111) Transfer To 114	\$678,501	\$752,527	\$376,264	\$1,018,398
(59115) Tif Transfer	\$0	\$9,422,749	\$0	\$9,944,720
(59127) Transfer To 115 - Art V	\$43,938	\$43,938	\$21,969	\$0
(59801) Reserves	\$0	\$1,150,000	\$0	\$1,100,000
(59802) Reserve For Contingency	\$0	\$36,500,000	\$0	\$39,000,000
(59803) Reserve For Sheriff	\$0	\$0	\$0	\$1,250,000
(59805) Reserve For Operating	\$0	\$3,917,839	\$0	\$2,000,000
OTHER USES TOTAL	\$22,977,789	\$65,050,500	\$7,029,956	\$66,544,744
TOTAL	\$49,830,807	\$94,319,324	\$28,819,979	\$97,156,512

Budget Summary: The total budget for Non-Departmental increased from \$94,319,324 in FY 2025-26 to \$97,156,512 in FY 2026-27, reflecting an increase of \$2,837,188 or approximately 3.01%.

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2026/2027 ALLOCATIONS TO COMMUNITY PARTNERS

	Description	FY2026 Adopted	FY2027 Requested	FY2027 Proposed
General Fund				
	211 (First Call for Help)/United Way	18,884	25,000	16,995
	Be Ready Alliance Coordinating for Emergencies (BRACE)	50,000	100,000	50,000
L	Community Health Northwest Florida	447,664	450,000	447,664
L	Council on Aging	40,500	45,000	36,450
	EComfort, Inc.	4,500	15,000	4,050
NEW	Family Promise of Escambia County	0	50,000	0
	Gulf Coast Veterans Advocacy Council, Inc.	10,688	30,000	9,619
	Harvest Community Outreach, Inc	0	5,000	0
	Health and Hope Clinic	25,650	30,000	23,085
L	Lakeview Center, Inc.	397,265	397,824	397,824
	Pensacola Caring Hearts	11,115	42,000	10,004
	United Way (Community Investment)	0	0	0
	Wildlife Sanctuary	33,250	43,250	33,250
		\$1,039,516	\$1,233,074	\$1,028,941
First Three Cents Tourist Development Tax				
	Visit Pensacola (VP)	10,686,744	10,869,331	10,869,331
	Pensacon Pensacola, LLC.	161,000	0	0
NEW	Foiling Event US, Inc. (Foiling Event)	0	375,000	375,000
		\$10,847,744	\$11,244,331	\$11,244,331
Fourth Cent Tourist Development Tax				
	African-American Heritage Society	75,000	95,000	75,000
	Pensacola Area Chamber Foundation (4th of July Fireworks)	96,000	118,000	118,000
	Juneteenth Fireworks Celebration	50,000	50,000	50,000
	Perdido Key Beach	0	0	0
	Pensacola Beach Chamber of Commerce (Fireworks)	93,500	160,075	107,575
1	General Chappie James Museum Foundation (Statue)	0	0	0
	General Chappie James Museum - A Visit with Chappie James	0	0	0
NEW	Mike Hall Promotions-6th Gulf Coast Blues Festival	0	115,000	0
	Pensacola Mardi Gras Foundation Inc	250,000	250,000	250,000
	Pensacola Yacht Club	180,000	0	0
	Naval Aviation Museum - Flight Academy	0	0	0
	Art Culture & Entertainment (ACE)	2,122,956	2,159,227	2,159,227
	Pensacola Sports Association (PSA)	1,783,221	1,610,271	1,814,271
NEW	SRIA- Pensacola Beach Air Show	0	300,000	300,000
	West FL Historic Preserve. Board, Inc. (cemeteries)	265,000	290,000	290,000
NEW	Winterfest of Pensacola, Inc.	0	95,132	95,132
	William Banks Enterprises	200,000	275,000	200,000
		\$5,115,677	\$5,517,705	\$5,459,205
Fifth Cent Tourist Development Tax				
	Visit Pensacola (VP/ACE)	\$0	\$0	\$0
		\$0	\$0	\$0
Local Option Sales Tax Fund				
	Center for Independent Living of Northwest FL	30,000	60,000	30,000
	Gulf Coast Minority Chamber of Commerce, Inc.	75,000	75,000	75,000
ILA	Pensacola Escambia Development Corp (PEDC)	600,000	600,000	600,000
	Northwest Florida Defense Partners	100,000	100,000	100,000
	Town of Century (Economic Development Initiative)	55,000	0	55,000
		\$860,000	\$835,000	\$860,000
Solid Waste Management Fund				
	Keep Pensacola Beautiful, Inc.	182,403	153,310	153,310
		\$182,403	\$153,310	\$153,310

1 Funds to be released after funding commitments are secured from other entities for Gen. Chappie James Statue.

Visit Pcola/ACE/PSA Unified Budget Total =	\$14,842,829	Proposed Total:	\$18,745,787
Total TDT Promotion	\$16,703,536		

M=mandate

ILA=interlocal agreement

L=leverages funds from other sources/our funds let them get more from others

Opioid Abatement

122/110193

Board of County Commissioners - Opioid Abatement

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$160,339	\$293,374	\$120,057	\$299,242
(51301) Other Salaries & Wages	\$1,440	\$4,860	\$0	\$0
(51401) Overtime	\$17,217	\$0	\$8,297	\$0
(51501) Special Pay	\$0	\$0	\$2,948	\$4,860
(52101) FICA Taxes	\$13,362	\$22,815	\$9,746	\$23,264
(52201) Retirement Contributions	\$23,601	\$38,170	\$19,383	\$41,327
(52301) Life & Health Insurance	\$20,376	\$35,640	\$21,430	\$38,070
(52401) Worker's Compensation	\$6,108	\$9,285	\$4,643	\$4,820
PERSONNEL SERVICES TOTAL	\$242,443	\$404,144	\$186,504	\$411,583
Operating Expenses				
(54933) Cost Alloc-Administrative	\$88,057	\$0	\$0	\$0
(55201) Operating Supplies	\$2,475	\$3,281	\$0	\$0
(55204) Fuel	\$3,816	\$9,815	\$1,527	\$0
OPERATING EXPENSES TOTAL	\$94,348	\$13,096	\$1,527	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$249,994	\$0	\$831,884	\$0
GRANTS AND AIDS TOTAL	\$249,994	\$0	\$831,884	\$0
TOTAL	\$586,785	\$417,240	\$1,019,915	\$411,583

Budget Summary: The total budget for Opioid Abatement decreased from \$417,240 in FY 2025-26 to \$411,583 in FY 2026-27, reflecting a decrease of \$5,657 or approximately 1.36%.

Bob Sikes Toll Plaza

Fund 167

Board of County Commissioners - Bob Sikes Toll Plaza

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$91,332	\$134,950	\$60,601	\$143,104
(52101) FICA Taxes	\$6,796	\$10,324	\$4,543	\$10,947
(52102) FICA Pretax Savings	\$160	\$0	\$87	\$0
(52201) Retirement Contributions	\$12,434	\$18,933	\$9,144	\$19,448
(52301) Life & Health Insurance	\$21,576	\$35,200	\$10,899	\$37,600
(52401) Worker's Compensation	\$216	\$163	\$82	\$173
PERSONNEL SERVICES TOTAL	\$132,515	\$199,570	\$85,356	\$211,272
Operating Expenses				
(53101) Professional Services	\$67,998	\$50,000	\$70,134	\$50,000
(53401) Other Contractual Service	\$17,582	\$0	\$413	\$0
(54101) Communications	\$479	\$506	\$225	\$492
(54201) Postage & Freight	\$0	\$50	\$0	\$0
(54301) Utility Services	\$14,635	\$23,736	\$5,847	\$23,736
(54401) Rentals & Leases	\$23	\$0	\$0	\$0
(54503) Premium-Property/Building	\$82,100	\$82,100	\$82,100	\$85,000
(54501) Insurance/Surety Bonds	\$2,773	\$0	\$3,219	\$0
(54601) Repair & Maintenance	\$241,839	\$328,125	\$94,505	\$335,567
(54701) Printing & Binding	\$40	\$0	\$0	\$50
(54934) Cost Alloc-Indirect	\$135,000	\$154,500	\$77,250	\$154,750
(54901) Other Current Chgs & Obl.	\$414,585	\$422,016	\$150,848	\$425,000
(55101) Office Supplies	\$1,270	\$1,000	\$0	\$1,000
(55201) Operating Supplies	\$5,357	\$1,528	\$245	\$1,136
OPERATING EXPENSES TOTAL	\$983,681	\$1,063,561	\$484,786	\$1,076,731
Capital Outlay				
(56301) Improv Other Than Buildgs	\$164,678	\$0	\$239,254	\$0
CAPITAL OUTLAY TOTAL	\$164,678	\$0	\$239,254	\$0
Grants And Aids				
(58101) Aids To Government Agency	\$16,524	\$50,000	\$4,874	\$35,000
GRANTS AND AIDS TOTAL	\$16,524	\$50,000	\$4,874	\$35,000
Other Uses				
(59101) Transfers	\$1,315,500	\$1,313,500	\$656,750	\$1,304,250
(59801) Reserves	\$0	\$308,869	\$0	\$312,997
OTHER USES TOTAL	\$1,315,500	\$1,622,369	\$656,750	\$1,617,247
TOTAL	\$2,612,898	\$2,935,500	\$1,471,020	\$2,940,250

Budget Summary: The total budget for Bob Sikes Toll increased from \$2,935,500 in FY 2025-26 to \$2,940,250 in FY 2026-27, reflecting an increase of \$4,750 or approximately 0.16%.

Tourist Promotion

Fund 108

Board of County Commissioners - Tourist Promotion

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$127,100	\$126,000	\$24,800	\$126,000
(54933) Cost Alloc-Administrative	\$419,078	\$630,000	\$315,000	\$630,000
OPERATING EXPENSES TOTAL	\$546,178	\$756,000	\$339,800	\$756,000
Grants And Aids				
(58216) VP DIRECT PROGRAMMING	\$8,054,995	\$0	\$3,074,899	\$0
(58217) VP OPERATIONS	\$361,649	\$0	\$103,097	\$0
(58246) PS DIRECT PROGRAMMING	\$794,996	\$0	\$724,823	\$0
(58247) PS OPERATIONS	\$79,862	\$0	\$22,208	\$0
(58245) PS PERSONNEL	\$476,857	\$0	\$185,361	\$0
(58215) Visit Pensacola	\$1,495,502	\$14,392,921	\$468,849	\$14,842,829
(58255) ACE DIRECT PROGRAMMING	\$1,316,068	\$0	\$1,118,733	\$0
(58201) Aids To Private Organiz.	\$1,894,695	\$1,228,000	\$577,906	\$1,860,707
GRANTS AND AIDS TOTAL	\$14,474,624	\$15,620,921	\$6,275,875	\$16,703,536
Other Uses				
(59101) Transfers	\$4,992,506	\$3,810,000	\$3,460,000	\$3,270,200
(59123) Transfer To 203	\$318,359	\$0	\$2,495,047	\$2,495,009
(59822) Reserve-Beach Renourish	\$0	\$1,000,000	\$0	\$0
(59801) Reserves	\$0	\$4,114,000	\$0	\$1,368,991
OTHER USES TOTAL	\$5,310,865	\$8,924,000	\$5,955,047	\$7,134,200
TOTAL	\$20,331,667	\$25,300,921	\$12,570,722	\$24,593,736

Budget Summary: The total budget for Tourist Promotion decreased from \$25,300,921 in FY 2025-26 to \$24,593,736 in FY 2026-27, reflecting a decrease of \$707,185 or approximately 2.80%.

Tourist Development Tax (TDC Recommended)

	Adopted 2025 - 2026	Requested 2026 - 2027	Proposed 2026 - 2027
Tourist Development Tax 1-3 Cent	\$12,600,000.00	\$12,600,000.00	\$12,600,000.00
Tourist Development Tax 4th Cent	\$4,200,000.00	\$4,200,000.00	\$4,200,000.00
Tourist Development Tax 5th Cent	\$4,200,000.00	\$4,200,000.00	\$4,200,000.00
Total TDT Collections	\$21,000,000.00	\$21,000,000.00	\$21,000,000.00
Reserves/Fund Balance	\$0.00	\$0.00	\$0.00
Statutory Holdback at 5%	(\$1,050,000.00)	(\$1,050,000.00)	(\$1,050,000.00)
Federal ARPA	\$0.00	\$0.00	\$0.00
Debt Service	0.00	(2,495,009.00)	(2,495,009.00)
Total Budget	\$19,950,000.00	\$17,454,991.00	\$17,454,991.00
BOCC 5th Cent Reserved			
5th Cent	\$3,790,000.00	\$1,368,991.00	\$1,368,991.00
Total 5th Cent Reserved	\$3,790,000.00	\$1,368,991.00	\$1,368,991.00
Available For Funding	\$16,160,000.00	\$16,086,000.00	\$16,086,000.00
BOCC/County Administration			
1-3 Cent - BCC - Bay Center Operations	\$1,500,000.00	\$1,600,000.00	\$1,600,000.00
1-3 Cent BCC - Bch Mow/Bob Sikes	\$126,000.00	\$126,000.00	\$126,000.00
1-3 Cent BCC - Perdido Beautification	\$0.00	\$13,500.00	\$13,500.00
1-5 BCC - Projects	\$0.00	\$0.00	\$0.00
4-5 Cent - BCC - Marine Resources	\$0.00	\$0.00	\$0.00
County Administrative Costs (3%)	\$630,000.00	\$630,000.00	\$630,000.00
Beach Renourishment	\$1,000,000.00	\$0.00	\$0.00
BOCC Total of TDT	\$3,256,000.00	\$2,369,500.00	\$2,369,500.00
BOCC/Outside Agencies Allocations			
4th - African American Heritage	\$75,000.00	\$95,000.00	\$75,000.00
4th - Naval Aviation Museum	\$0.00	\$0.00	
4th - Fireworks/PNS Chamber	\$96,000.00	\$118,000.00	\$118,000.00
Summer Fest	\$200,000.00	\$275,000.00	\$200,000.00
Winter Fest (new)	\$0.00	\$95,132.00	\$95,132.00
Mike Hall Promotions-Blues Festival (new)	\$0.00	\$115,000.00	\$0.00
Pensacon	\$161,000.00	\$0.00	\$0.00
Pensacola Beach Chamber	\$93,500.00	\$160,075.00	\$107,575.00
Mardi Gras Pensacola	\$250,000.00	\$250,000.00	\$250,000.00
Juneteenth	\$50,000.00	\$50,000.00	\$50,000.00
Sail Pensacola	\$0.00	\$0.00	\$0.00
SRIA Pensacola Beach Air Show (new)	\$0.00	\$300,000.00	\$300,000.00
Foiling Event US, Inc. (Foiling Event)	\$0.00	\$375,000.00	\$375,000.00
Pensacola Yacht Club	\$180,000.00	\$0.00	\$0.00
4th - UWF Historic Preservation	\$265,000.00	\$290,000.00	\$290,000.00
Outside Agency Total of TDT	\$1,370,500.00	\$2,123,207.00	\$1,860,707.00
VP Unified Budget			
ACE - Cultural Marketing	\$2,122,956.00	\$2,159,227.00	\$2,159,227.00
PS - Sports Marketing	\$1,783,221.00	\$1,610,271.00	\$1,814,271.00
Visit Pensacola	\$10,686,744.00	\$10,869,331.00	\$10,869,331.00
Unified TDT Allocations	\$14,592,921.00	\$14,638,829.00	\$14,842,829.00
Total Unified Appropriation	\$14,592,921.00	\$14,638,829.00	\$14,842,829.00
Total Proposed Expenditures	\$19,219,421.00	\$19,131,536.00	\$19,073,036.00
Over/Under	(\$3,059,421.00)	(\$3,045,536.00)	(\$2,987,036.00)
County Approved /Adopted FY26	15,963,421.00		
County Proposed FY27	16,703,536.00		

**FISCAL YEAR 2026-2027 PROPOSED TDT BUDGET
TOURIST DEVELOPMENT TAX FUNDING MATRIX**

TDT PENNY USED	FLORIDA STATUTE	BEACH				DEBT SERVICE	FUNDING ACTIVITY
		TOURISM PROMOTION	PUBLIC FACILITIES	RENOURISHMENT/ MAINTENANCE	COST OF ADMINISTRATION		
1-5 Cent TDT	125.0104(10)(b)(5)				630,000.00		CLERK COST OF ADMINISTRATION
1-2 Cent TDT	125.0104(5)5			126,000.00			PENSACOLA BEACH MOWING
1-2 Cent TDT	125.0104(3)(c),125.0104(5)(a)3,4	7,206,000.00					Unified (VP, ACE, PSA) & COMMUNITY PARTNERS
1-2 Cent TDT	125.0104(5)(a)3, 125.0104(5)1a,b		1,600,000.00				BAY CENTER OPERATIONS
3 Cent TDT	125.0104(3)(d), 125.0104(5)(b)						MARINE RESOURCES
3 Cent TDT	125.0104(3)(c),125.0104(5)(a)3,4	4,633,536.00					Unified (VP, ACE, PSA) & COMMUNITY PARTNERS
3 Cent TDT	125.0104(3)(d), 125.0104(5)5						BEACH RENOURISHMENT RESERVE
3 Cent TDT	125.0104(3)(d), 125.0104(5)6	0.00					TOURISM PROJECTS RESERVE
4 Cent TDT	125.0104(3)(c),125.0104(5)(a)3,4	4,864,000.00					Unified (VP, ACE, PSA) & COMMUNITY PARTNERS
5 Cent TDT	125.0104(3)(c), 125.0104(5)1a,b,6		1,670,200.00				YR-4 Bay Center Capital Plan *
6 Cent TDT	125.0104(5)(a)3, 125.0104(5)1a,b					2,495,009.00	Transfer Debt Service/John R Jones Turfing
5 Cent TDT	125.0104(3)(n), 125.0104(5)6		1,368,991.00				PUBLIC FACILITY RESERVE
TOTAL:		\$16,703,536.00	\$4,639,191.00	\$126,000.00	\$630,000.00	\$2,495,009.00	\$24,593,736.00

TOURISM CATEGORY AND PERCENTAGE

TOURISM PROMOTION	67.92%
PUBLIC FACILITIES	18.86%
BEACH RENOURISHMENT/MAINTENANCE	0.51%
NATURE CENTER	0.00%
COST OF ADMINISTRATION	2.56%
DEBT SERVICE	10.14%
TOTAL:	100.00%

* Increase in Bay Center transfer is YR-4 of the Board approved \$9,991,200 Capital Investment Plan, (\$1,670,200).

(1) The proposed tourism budget represented in the matrix above does include the TDC funding recommendations for the FY2027 Proposed County Budget.

(2) At least 40 percent of all tourist development tax revenues collected in the county are spent to promote and advertise tourism per Section 125.0104 (5)(a)6d.

COUNTY AND CITY TIF ALLOCATIONS:						Community Redevelopment Agency (CRA) Budgets & Information			
YEAR	JUNE VALUATION		JULY	JULY	JULY	TOTAL:			
COUNTY TIF	PROJECTION	2027	2026	2025	2024	2023	ACTUAL		
Warrington		\$2,107,215.00	\$1,965,975.00	\$1,715,147.00	\$1,509,550.00	\$1,273,253.00	\$8,571,140.00		
Brownsville		\$880,950.00	\$840,666.00	\$757,134.00	\$688,542.00	\$554,410.00	\$3,721,702.00		
Englewood		\$543,867.00	\$515,572.00	\$457,199.00	\$385,602.00	\$328,729.00	\$2,230,969.00		
Palafox		\$1,232,925.00	\$1,163,036.00	\$1,052,255.00	\$856,473.00	\$728,109.00	\$5,032,798.00		
Cantonment		\$568,850.00	\$568,718.00	\$441,266.00	\$401,911.00	\$361,107.00	\$2,341,852.00		
Barrancas		\$706,965.00	\$646,883.00	\$583,221.00	\$521,284.00	\$417,376.00	\$2,875,729.00		
Ensley		\$1,712,433.00	\$1,644,509.00	\$1,397,766.00	\$1,208,535.00	\$994,396.00	\$6,957,639.00		
Oakfield		\$1,381,824.00	\$1,294,338.00	\$1,158,605.00	\$775,494.00	\$553,829.00	\$5,164,090.00		
Myrtle Grove		\$96,530.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,530.00		
Atwood		\$809,691.00	\$759,552.00	\$540,814.00	\$372,801.00	\$286,776.00	\$2,769,634.00		
TOTAL:		\$10,041,250.00	\$9,399,249.00	\$8,103,407.00	\$6,720,192.00	\$5,497,985.00	\$39,762,083.00		
YOY INCREASE:		\$642,001.00	\$1,295,842.00	\$1,383,215.00	\$1,222,207.00	\$1,842,066.00			
CITY TIF									
Original City TIF		\$7,727,039.00	\$7,290,019.00	\$6,734,195.00	\$5,883,312.00	\$5,215,499.00	\$32,850,064.00		
Eastside TIF		\$410,043.00	\$383,118.00	\$339,647.00	\$284,027.00	\$228,723.00	\$1,645,558.00		
Westside TIF		\$1,739,598.00	\$1,581,990.00	\$1,433,007.00	\$1,337,083.00	\$972,536.00	\$7,064,214.00		
TOTAL:		\$9,876,680.00	\$9,255,127.00	\$8,506,849.00	\$7,504,422.00	\$6,416,758.00	\$41,559,836.00		
YOY INCREASE:		\$621,553.00	\$748,278.00	\$1,002,427.00	\$1,087,664.00	\$1,492,572.00			

(1) YOY=Year Over Year

(2) County CRA TIF Districts are funded at the 75% revenue increment value (Set by the BCC annually)

(3) City CRA TIF Districts are funded at the 95% revenue increment value (Set by the City and is the max as allowed by Statute, Chapter 129.01(c))

(4) CRA TIF funds are generated from the designated TIF Area base value and the ensuing annual growth in property value within each

CRA TIF. These funds are redirected annually from the County's General Fund to each respective CRA TIF District including the City of Pensacola.

Bay Center

Fund 409/360401 Bay Center Admin

Fund 409/360402 Bay Center Capital

Board of County Commissioners - Bay Center

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$49,010	\$0	\$0	\$0
(53401) Other Contractual Service	\$9,914,489	\$6,536,305	\$2,798,641	\$7,694,714
(53499) Cash Subsidy	\$0	\$900,000	\$283,600	\$925,000
(54503) Premium-Property/Building	\$200,000	\$200,000	\$200,000	\$200,000
(54504) Premium-Vehicle	\$971	\$995	\$995	\$86
(54501) Insurance/Surety Bonds	\$1,748	\$2,500	\$4,098	\$5,000
(54901) Other Current Chgs & Obl.	\$0	\$5,000	\$0	\$0
(55901) Depreciation	\$366,756	\$1,310,000	\$1,081,722	\$1,310,000
OPERATING EXPENSES TOTAL	\$10,532,974	\$8,954,800	\$4,369,056	\$10,134,800
Capital Outlay				
(56201) Buildings	\$2,254,809	\$0	\$93,683	\$1,670,200
(56259) Bldg Yr End Accruals	\$3,387,923	\$0	\$0	\$0
(56299) Bldg Yr End Reclass	-\$5,642,731	\$0	\$0	\$0
(56301) Improv Other Than Builds	\$94,771	\$0	\$91,766	\$0
(56399) Iob Yr End Reclass	-\$94,771	\$0	\$0	\$0
(56401) Machinery & Equipment	\$0	\$2,510,200	\$0	\$200,000
CAPITAL OUTLAY TOTAL	\$0	\$2,510,200	\$185,449	\$1,870,200
TOTAL	\$10,532,974	\$11,465,000	\$4,554,505	\$12,005,000

Budget Summary: The total budget for Bay Center increased from \$11,465,000 in FY 2025-26 to \$12,005,000 in FY 2026-27, reflecting an increase of \$540,000 or approximately 4.71%.

Health Department

001/360301

Board of County Commissioners - Health Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Grants And Aids				
(58101) Aids To Government Agency	\$337,649	\$337,649	\$140,687	\$337,649
GRANTS AND AIDS TOTAL	\$337,649	\$337,649	\$140,687	\$337,649
TOTAL	\$337,649	\$337,649	\$140,687	\$337,649

Budget Summary: The total budget for Health Department remained unchanged for both FY 2025-26 and FY 2026-27.

Medical Examiner

001/410201

Board of County Commissioners - Medical Examiner

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Grants And Aids				
(58101) Aids To Government Agency	\$2,813,667	\$3,163,769	\$2,372,827	\$3,444,804
GRANTS AND AIDS TOTAL	\$2,813,667	\$3,163,769	\$2,372,827	\$3,444,804
TOTAL	\$2,813,667	\$3,163,769	\$2,372,827	\$3,444,804

Budget Summary: The total budget for Medical Examiner increased from \$3,163,769 in FY 2025-26 to \$3,444,804 in FY 2026-27, reflecting an increase of \$281,035 or approximately 8.88%.

ARPA and CARES Reimbursed

001/110190

119/110192

119/110194

Board of County Commissioners - ARPA and CARES

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$292,345	\$0	\$47,236	\$0
(54601) Repair & Maintenance	\$249,332	\$0	\$17,637	\$0
(55206) Capital Under \$5K	\$85,026	\$0	\$0	\$0
(55201) Operating Supplies	\$40,345	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$667,048	\$0	\$64,874	\$0
Capital Outlay				
(56201) Buildings	\$1,668,391	\$0	\$0	\$0
(56301) Improv Other Than Buidgs	\$10,909,774	\$0	\$2,581,825	\$0
(56359) Iob- Yr End Accruals	\$388,498	\$0	\$0	\$0
(56401) Machinery & Equipment	\$3,738,599	\$0	\$7,000	\$0
(56402) Vehicles	\$4,537,546	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$21,242,807	\$0	\$2,588,825	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$1,446,895	\$0	\$2,811,169	\$0
GRANTS AND AIDS TOTAL	\$1,446,895	\$0	\$2,811,169	\$0
TOTAL	\$23,356,750	\$0	\$5,464,867	\$0

Economic Development

102/360704

Board of County Commissioners - Economic Development Fund

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$8,200	\$0	\$28,390	\$30,000
OPERATING EXPENSES TOTAL	\$8,200	\$0	\$28,390	\$30,000
Other Uses				
(59801) Reserves	\$0	\$50,000	\$0	\$20,000
OTHER USES TOTAL	\$0	\$50,000	\$0	\$20,000
TOTAL	\$8,200	\$50,000	\$28,390	\$50,000

Budget Summary: The total budget for Economic Development remained unchanged for both FY 2025-26 and FY 2026-27.

Local Option Sales Tax III

Fund 352

Local Option Sales Tax III - Fund 352

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$26,713	\$0	\$0	\$0
(53401) Other Contractual Service	\$50,556	\$300,000	\$22,246	\$250,000
(54701) Printing & Binding	\$100	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$77,369	\$300,000	\$22,246	\$250,000
Capital Outlay				
(56101) Land	\$1,998	\$0	\$0	\$0
(56201) Buildings	\$569,734	\$0	\$295,830	\$0
(56301) Improv Other Than Buildgs	\$2,144,122	\$0	\$1,476,416	\$0
(56359) Iob- Yr End Accruals	\$19,208	\$0	\$0	\$0
(56401) Machinery & Equipment	\$30,326	\$0	\$0	\$0
(56402) Vehicles	\$316,190	\$0	\$172,850	\$0
CAPITAL OUTLAY TOTAL	\$3,081,578	\$0	\$1,945,096	\$0
Other Uses				
(59123) Transfer To 203	\$983,000	\$977,500	\$488,750	\$975,250
OTHER USES TOTAL	\$983,000	\$977,500	\$488,750	\$975,250
TOTAL	\$4,141,947	\$1,277,500	\$2,456,093	\$1,225,250

Budget Summary: The total budget for Local Option Sales Tax III - Fund 352 decreased from \$1,277,500 in FY 2025-26 to \$1,225,250 in FY 2026-27, reflecting a decrease of \$52,250 or approximately 4.09%.

Local Option Sales Tax IV

Fund 353

Local Option Sales Tax IV - Fund 353

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services	\$2,598,183	\$3,436,651	\$1,279,456	\$3,391,192
Operating Expenses				
(53401) Other Contractual Service	\$1,188,237	\$1,198,675	\$308,564	\$1,250,194
(54101) Communications	\$0	\$1,440	\$0	\$0
(54301) Utility Services	\$318,232	\$329,193	\$127,418	\$328,961
(54401) Rentals & Leases	\$15,565	\$22,500	\$0	\$15,000
(54504) Premium-Vehicle	\$25,155	\$36,069	\$36,069	\$41,008
(54608) Vehicle Repair & Maintenance	\$7,297	\$12,300	\$3,207	\$11,101
(54601) Repair & Maintenance	\$592,726	\$332,441	\$244,666	\$332,290
(54701) Printing & Binding	\$0	\$11,000	\$0	\$0
(54901) Other Current Chgs & Obl.	\$488	\$300	\$0	\$488
(55206) Capital Under \$5K	\$4,959	\$0	\$0	\$0
(55201) Operating Supplies	\$128,225	\$98,484	\$33,262	\$84,472
OPERATING EXPENSES TOTAL	\$2,280,883	\$2,042,402	\$753,187	\$2,063,514
Capital Outlay				
(56101) Land	\$7,400	\$0	\$370,726	\$0
(56201) Buildings	\$1,573,014	\$888,167	\$157,998	\$888,167
(56301) Improv Other Than Buildgs	\$30,893,426	\$40,342,222	\$12,356,190	\$40,007,362
(56359) Iob- Yr End Accruals	\$773,028	\$0	\$0	\$0
(56401) Machinery & Equipment	\$5,778,164	\$4,000,000	\$1,620,429	\$4,000,000
(56402) Vehicles	\$3,808,133	\$560,000	\$907,570	\$610,000
CAPITAL OUTLAY TOTAL	\$42,833,165	\$45,790,389	\$15,412,912	\$45,505,529
Grants And Aids	\$812,296	\$1,360,000	\$749,188	\$1,360,000
Other Uses				
(59101) Transfers	\$6,921,849	\$7,434,308	\$3,717,154	\$7,743,515
OTHER USES TOTAL	\$6,921,849	\$7,434,308	\$3,717,154	\$7,743,515
TOTAL	\$55,446,376	\$60,063,750	\$21,911,897	\$60,063,750

Budget Summary: The total budget for Local Option Sales Tax IV - Fund 353 remained unchanged for both FY 2025-26 and FY 2026-27.

**Escambia County LOST IV
FUND 353**

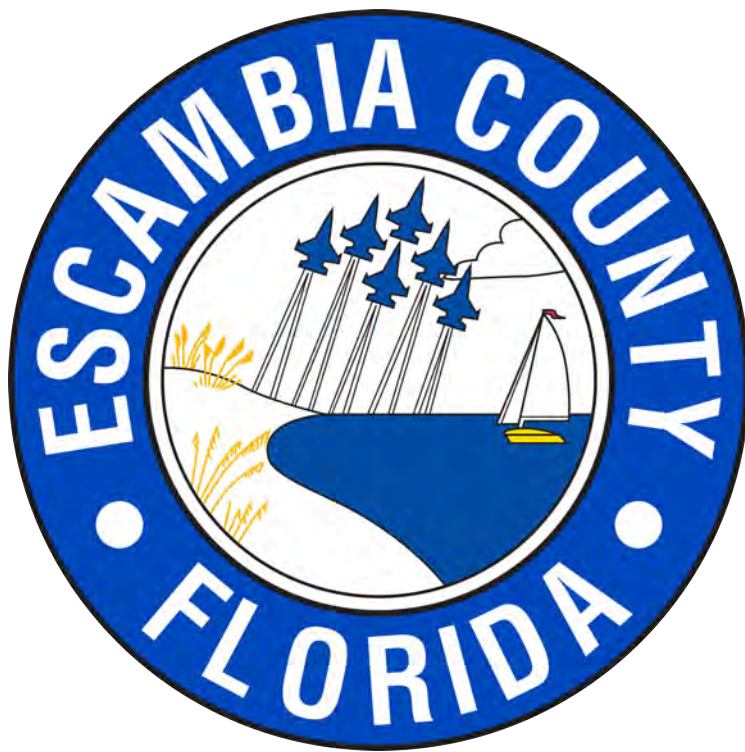
COST CTR	PROJ #	District #	DEPARTMENT/ PROJECT TITLE	FUTURE FY2027 BUDGET
LOST PROJECTS INCLUDED IN THE FY2027 BUDGET				
DISCRETIONARY				
353-110102			No Discretionary Projects	0.00
			TOTAL DISCRETIONARY PROJECTS	0.00
DRAINAGE (ENGINEERING)				
353-210106	19EN0681	1	Muldoon-Saufley Field-Cerney-Velma-Fresno Area Drainage	500,000.00
353-210106	19EN0775	5	Godwin Lane/Chicago Ave area of Lone Pines, Southern Pines, and Bellview Pines Subdi	91,109.00
353-210106	New Proj. #	5	Helms Rd & Woods Lane	170,000.00
353-210106	26EN2941	5	Saddlebrook S/D and Wymart Road (Belguim Circle)	250,000.00
353-210106	New Proj. #	2	Myrtle Grove System A (remaining portion)	300,000.00
353-210106	New Proj. #	2	Perdido Bay Country Club Estates Unit 8	170,000.00
353-210106	21EN1613	3	Oakfield Area Drainage (Palafox Street @ Oakfield/Kenmore/Pacific/Majors/Pinestead)	200,000.00
353-210106	New Proj. #	3	Ranch Lands- Sagebrush Trail Flood Plain Restoration	500,000.00
353-210106	New Proj. #	5	Pin Oak Lane Drainage (Phase 1) HMGP, and Flood Plain Restoration Project (Phase 2)	200,000.00
353-210106	22EN1765	5	Regional Pond Construction in 11-Mile Creek Basin	300,000.00
353-210106	20EN1109	9	Kingfisher, Bush Street, and Interstate Circle Drainage	1,132,703.00
			TOTAL DRAINAGE (ENGINEERING) PROJECTS	3,813,812.00
TRANSPORTATION (ENGINEERING)				
353-210106	New Proj. #	3	Muldoon Road/Sidewalks	650,000.00
353-210106	New Proj. #	9	Jackson Street/Sidewalks	627,778.00
353-210106	20EN1003	3	Pinestead	1,000,000.00
353-210106	19EN0749	9	Bridge Replacement Program	1,277,778.00
353-210106	19EN0629	9	Bridge Rehab Program	1,277,778.00
353-210106	19EN0679	9	Countywide Traffic Calming	50,000.00
			TOTAL TRANSPORTATION (ENGINEERING) PROJECTS	4,883,334.00
DIRT ROAD PAVING (ENGINEERING)				
353-210106	New Proj. #	5	N. Pineville Road	375,000.00
353-210106	New Proj. #	5	S. Pineville Road	720,000.00
353-210106	New Proj. #	5	Spence Road Ph I	691,560.00
353-210106	New Proj. #	5	Koehn Road	413,440.00
			TOTAL DIRT ROAD PAVING (ENGINEERING) PROJECTS	2,200,000.00
RESURFACING (ENGINEERING)				
353-210106	New Proj. #	9	District 1-5 2025 Resurfacing	3,434,572.00
353-210106	20EN0918	9	Road Evaluations	0.00
			TOTAL RESURFACING (ENGINEERING) PROJECTS	3,434,572.00
SHERIFF				
353-540113	19SH0709	9	Sheriff Facilities	888,167.00
353-540113	19SH0659	9	Firing Range	0.00
353-540113	19SH0649	9	Vehicle/Equipment Replacement	4,000,000.00
			TOTAL SHERIFF PROJECTS	4,888,167.00

**Escambia County LOST IV
FUND 353**

COST	PROJ	District	DEPARTMENT/ PROJECT TITLE	FUTURE FY2027 BUDGET
CTR	#	#		
LOST PROJECTS INCLUDED IN THE FY2027 BUDGET				
PUBLIC SAFETY/FIRE				
353-330434	20PS1278	9	Emergency Communications Radio System Upgrades	0.00
353-330434	19PS0729	9	EMS Ambulances/ Staff Vehicles	550,000.00
353-330434	20PS1294	9	Water Safety Vehicles	60,000.00
353-330434	19FS0429	9	Fire Apparatus/ Staff Vehicles	0.00
TOTAL PUBLIC SAFETY/FIRE PROJECTS				610,000.00
PARKS & RECREATION				
353-350222	18PR0321	1	Equestrian Center Development & Maintenance	210,000.00
353-350221	19PR0409	9	Countywide Park Maintenance	600,000.00
353-350221	19PR0369	9	County Park Development and Enhancements	1,296,891.00
353-350221	19PR819	9	County Operated Event Facilities Management	600,000.00
353-350221	19PR829	9	County Park ADA requirements and Special Needs Projects	200,000.00
TOTAL PARKS & RECREATION PROJECTS				2,906,891.00
NEIGHBORHOOD AND HUMAN SERVICES				
353-370107	19NH0389	9	Afterschool Programs	19,000.00
353-370107	19NH0389	9	Youth Summer Camps	50,200.00
353-370107	19NH0389	9	Operating Supplies (Both Programs)	10,500.00
353-370107	19NH0389	9	Project Coordinator 2 PT Community Center Workers	311,098.00
353-370107	New Proj. #	9	Community Center District 3	0.00
TOTAL NEIGHBORHOOD AND HUMAN SERVICES				390,798.00
PUBLIC WORKS				
353-260351	21PW1439	9	Public Works Equipment	0.00
353-260351	21PW1449	9	Fleet Maintenance Repair Facility	0.00
TOTAL PUBLIC WORKS PROJECTS				0.00
NATURAL RESOURCES				
353-220104	20NR1199	9	Southwest Greenway/Trail/Boardwalk Rehabilitation	25,000.00
353-220104	22NR1759	9	Replace Equipment As Required	50,000.00
353-220104	19NR0859	9	Southwest Greenway/ADA Accessible Trails/Boardwalks-Matching Funds	0.00
353-220104	23NR2049	9	Stream/Floodplain Restoration	0.00
353-220104	21NR1359	9	Water Quality Improvement	0.00
TOTAL NATURAL RESOURCES PROJECTS				75,000.00
JUDICIAL				
353-410147	New Proj. #	9	Facility Bollards	0.00
353-410147		9	Court Function Operations (Transfers)	3,544,065.00
353-410147	21JS1429	9	Courtroom Video Enhancements & Audio Replacement	0.00
TOTAL JUDICIAL PROJECTS				3,544,065.00

**Escambia County LOST IV
FUND 353**

COST	PROJ	District	DEPARTMENT/ PROJECT	FUTURE FY2027
CTR	#	#	TITLE	BUDGET
LOST PROJECTS INCLUDED IN THE FY2027 BUDGET				
SUPERVISOR OF ELECTIONS (PUBLIC FACILITIES)				
353-110276	19PF0889	9	Supv. Of Elections Equipment	0.00
353-110276	24PF2269	9	Voting Tabulation System	0.00
TOTAL SUPERVISOR OF ELECTIONS (PUBLIC FACILITIES)				0.00
TAX COLLECTOR (PUBLIC FACILITIES)				
353-110276	19PF0899	9	Tax Collector Buildings/ Land Acquisition	0.00
TOTAL TAX COLLECTOR (PUBLIC FACILITIES)				0.00
ECONOMIC DEVELOPMENT				
353-110277	19ED0551	1	Navy Federal	500,000.00
353-110277	19ED0569	9	PEDC/ Foundations for the Future	600,000.00
353-110277	19ED0579	9	GCMCOC/ Gulf Coast Minority Chamber	75,000.00
353-110277	19ED0585	5	Century Chamber of Commerce	55,000.00
353-110277	19ED0399	9	Escambia County Summer Work Program	450,000.00
353-110277	21ED1329	9	Center for Independent Living	30,000.00
353-110277	24ED2399	9	Northwest FL Defense Coalition, Inc.	100,000.00
353-110277	23ED2039	9	ST Aerospace	0.00
TOTAL ECONOMIC DEVELOPMENT PROJECTS				1,810,000.00
TOTAL EXPENDITURES				28,556,639.00
DEBT SERVICE				
353-110276			Interest - New Jail	3,464,450.00
353-110276			Principal - New Jail	735,000.00
TOTAL DEBT SERVICE EXPENDITURES				4,199,450.00
RESERVES				
353-110280			LOST IV Reserve	27,307,661.00
TOTAL RESERVES				27,307,661.00
TOTAL FY2027 LOCAL OPTION SALES TAX IV PLAN				60,063,750.00
LOST IV REVENUE				60,063,750.00



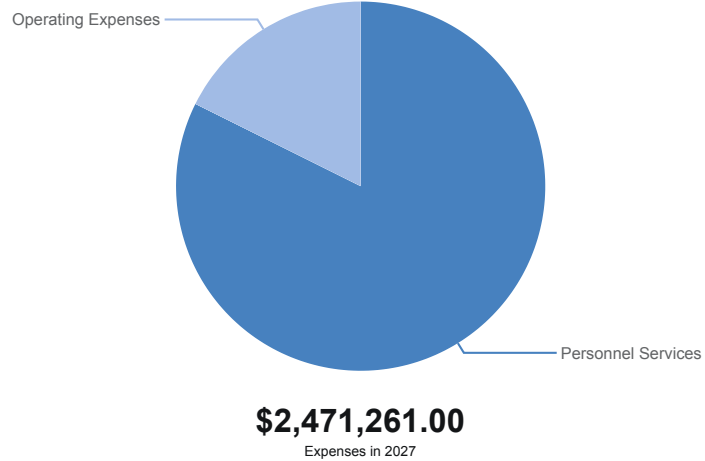
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County Attorney

001/110601

Provides quality legal services to the Board of County Commissioners and to the County Administration in a timely, professional, and cost-effective manner.

Board of County
Commissioners -
County Attorney



Board of County Commissioners - County Attorney

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51101) Executive Salaries	\$0	\$215,696	\$0	\$0
(51201) Regular Salaries & Wages	\$1,223,018	\$1,054,490	\$557,895	\$1,414,556
(51304) Other Salaries - Terminal Pay	\$92,752	\$0	\$80,703	\$0
(51501) Special Pay	\$6,000	\$13,200	\$3,000	\$9,600
(52101) FICA Taxes	\$96,303	\$98,180	\$42,616	\$108,948
(52102) FICA Pretax Savings	\$2,132	\$0	\$794	\$0
(52201) Retirement Contributions	\$286,450	\$334,682	\$121,819	\$359,875
(52301) Life & Health Insurance	\$166,963	\$132,000	\$73,518	\$141,000
(52401) Worker's Compensation	\$1,669	\$1,129	\$565	\$1,111
PERSONNEL SERVICES TOTAL	\$1,875,287	\$1,849,377	\$880,909	\$2,035,090
Operating Expenses				
(55403) SBITA Agreements	\$23,118	\$25,000	\$10,181	\$26,011
(53101) Professional Services	\$0	\$50,000	\$0	\$50,000
(53301) Court Reporter Services	\$0	\$500	\$0	\$500
(54001) Travel & Per Diem	\$5,408	\$12,000	\$2,524	\$12,000
(54101) Communications	\$1,384	\$1,432	\$690	\$1,432
(54201) Postage & Freight	\$1,569	\$1,500	\$32	\$1,500
(54401) Rentals & Leases	\$597	\$765	\$298	\$765
(54514) Claims-General Liability	\$1,074,993	\$300,000	\$317,455	\$300,000
(54601) Repair & Maintenance	\$5,546	\$5,846	\$0	\$5,963
(54901) Other Current Chgs & Obl.	\$1,159	\$8,500	\$350	\$8,500
(55101) Office Supplies	\$4,377	\$6,000	\$678	\$6,000
(55201) Operating Supplies	\$6,133	\$4,500	\$1,555	\$4,500
(55401) Book/Publ/Subscript/Membership	\$10,914	\$13,000	\$5,630	\$13,000
(55501) Training/Registration	\$6,810	\$6,000	\$1,745	\$6,000
OPERATING EXPENSES TOTAL	\$1,142,008	\$435,043	\$341,138	\$436,171
Capital Outlay				
(56401) Machinery & Equipment	\$8,141	\$15,000	\$0	\$0
CAPITAL OUTLAY TOTAL	\$8,141	\$15,000	\$0	\$0
TOTAL	\$3,025,436	\$2,299,420	\$1,222,047	\$2,471,261

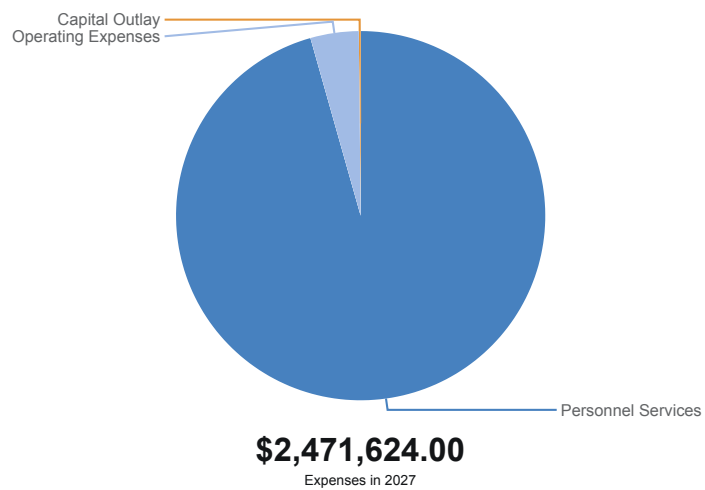
Budget Summary: The total budget for County Attorney increased from \$2,299,420 in FY 2025-26 to \$2,471,261 in FY 2026-27, reflecting an increase of \$171,841 or approximately 7.47%.

County Administration



Escambia County is committed to continuously improving the level of services provided to citizens in the most cost-efficient manner possible.

County Administration Department



County Administration Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51101) Executive Salaries	\$0	\$211,141	\$0	\$0
(51201) Regular Salaries & Wages	\$1,438,722	\$1,362,623	\$689,105	\$1,647,387
(51304) Other Salaries - Terminal Pay	\$2,594	\$0	\$30,409	\$0
(51301) Other Salaries & Wages	\$336	\$0	\$1,107	\$0
(51501) Special Pay	\$28,200	\$28,200	\$12,900	\$30,600
(52101) FICA Taxes	\$107,678	\$122,550	\$52,558	\$128,365
(52102) FICA Pretax Savings	\$2,121	\$0	\$1,117	\$0
(52201) Retirement Contributions	\$257,132	\$334,099	\$136,289	\$343,338
(52301) Life & Health Insurance	\$192,822	\$198,000	\$108,741	\$211,500
(52401) Worker's Compensation	\$2,462	\$1,939	\$970	\$2,030
PERSONNEL SERVICES TOTAL	\$2,032,067	\$2,258,552	\$1,033,195	\$2,363,220
Operating Expenses				
(55403) SBITA Agreements	\$898	\$0	\$0	\$0
(53101) Professional Services	\$419	\$6,500	\$195	\$4,500
(53401) Other Contractual Service	\$1,638	\$3,000	\$0	\$1,000
(54001) Travel & Per Diem	\$8,526	\$12,450	\$1,112	\$13,950
(54101) Communications	\$7,582	\$10,145	\$2,986	\$8,602
(54201) Postage & Freight	\$226	\$2,600	\$88	\$1,809
(54401) Rentals & Leases	\$0	\$1,200	\$0	\$1,000
(54501) Insurance/Surety Bonds	\$0	\$1,237	\$0	\$1,237
(54601) Repair & Maintenance	\$85	\$5,420	\$109	\$3,920
(54701) Printing & Binding	\$108	\$5,900	\$289	\$4,100
(54801) Promotional Activities	\$17,396	\$20,200	\$6,183	\$20,200
(54931) Host Ordinance Items	\$1,075	\$7,500	\$655	\$6,800
(55101) Office Supplies	\$10,367	\$9,326	\$1,092	\$8,826
(55206) Capital Under \$5K	\$2,280	\$0	\$0	\$0
(55201) Operating Supplies	\$5,866	\$8,665	\$2,781	\$6,750
(55203) Computer Equip Under \$5K	\$20,254	\$0	\$0	\$0
(55204) Fuel	\$282	\$2,500	\$78	\$1,200
(55401) Book/Publ/Subscript/Membership	\$12,315	\$13,095	\$3,191	\$15,285
(55501) Training/Registration	\$3,675	\$5,225	\$635	\$5,225
OPERATING EXPENSES TOTAL	\$92,991	\$114,963	\$19,394	\$104,404
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$5,000	\$0	\$4,000
CAPITAL OUTLAY TOTAL	\$0	\$5,000	\$0	\$4,000
TOTAL	\$2,125,058	\$2,378,515	\$1,052,589	\$2,471,624

County Administrator

001/110302

County Admin - County Administrator - 001/110302

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51101) Executive Salaries	\$0	\$211,141	\$0	\$0
(51201) Regular Salaries & Wages	\$526,474	\$342,455	\$237,885	\$552,104
(51304) Other Salaries - Terminal Pay	\$467	\$0	\$514	\$0
(51501) Special Pay	\$10,800	\$10,800	\$5,000	\$6,000
(52101) FICA Taxes	\$37,625	\$43,176	\$15,694	\$42,695
(52102) FICA Pretax Savings	\$887	\$0	\$456	\$0
(52201) Retirement Contributions	\$87,193	\$125,355	\$43,958	\$119,158
(52301) Life & Health Insurance	\$81,851	\$66,000	\$47,702	\$70,500
(52401) Worker's Compensation	\$812	\$683	\$342	\$675
PERSONNEL SERVICES TOTAL	\$746,110	\$799,610	\$351,550	\$791,132
Operating Expenses				
(53401) Other Contractual Service	\$1,638	\$3,000	\$0	\$1,000
(54001) Travel & Per Diem	\$1,213	\$750	\$0	\$750
(54101) Communications	\$2,325	\$1,500	\$953	\$1,000
(54201) Postage & Freight	\$74	\$500	\$0	\$200
(54601) Repair & Maintenance	\$0	\$1,920	\$0	\$1,920
(54701) Printing & Binding	\$26	\$300	\$0	\$300
(54931) Host Ordinance Items	\$331	\$4,000	\$27	\$4,000
(55101) Office Supplies	\$8,813	\$6,026	\$810	\$6,026
(55206) Capital Under \$5K	\$2,280	\$0	\$0	\$0
(55201) Operating Supplies	\$915	\$3,165	\$0	\$2,000
(55401) Book/Publ/Subscript/Membership	\$543	\$500	\$353	\$500
(55501) Training/Registration	\$650	\$1,000	\$420	\$1,000
OPERATING EXPENSES TOTAL	\$18,808	\$22,661	\$2,563	\$18,696
TOTAL	\$764,918	\$822,271	\$354,113	\$809,828

Budget Summary: The total budget for County Administrator decreased from \$822,271 in FY 2025-26 to \$809,828 in FY 2026-27, reflecting a decrease of \$12,443 or approximately 1.51%.

Assistant County Administrators

001/120101

001/130101

County Admin - Assistant County Administrators

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$605,351	\$652,875	\$302,125	\$700,899
(51501) Special Pay	\$12,600	\$12,600	\$6,300	\$19,800
(52101) FICA Taxes	\$46,675	\$50,909	\$23,468	\$55,133
(52102) FICA Pretax Savings	\$660	\$0	\$209	\$0
(52201) Retirement Contributions	\$129,416	\$130,407	\$68,787	\$142,997
(52301) Life & Health Insurance	\$47,308	\$77,000	\$16,383	\$82,250
(52401) Worker's Compensation	\$1,080	\$805	\$403	\$872
PERSONNEL SERVICES TOTAL	\$843,090	\$924,596	\$417,675	\$1,001,951
Operating Expenses				
(55403) SBITA Agreements	\$898	\$0	\$0	\$0
(54001) Travel & Per Diem	\$3,479	\$7,700	\$1,112	\$7,700
(54101) Communications	\$2,259	\$2,600	\$802	\$2,257
(54201) Postage & Freight	\$152	\$600	\$88	\$609
(54701) Printing & Binding	\$82	\$600	\$161	\$300
(54801) Promotional Activities	\$0	\$200	\$0	\$200
(54931) Host Ordinance Items	\$713	\$2,500	\$628	\$2,000
(55101) Office Supplies	\$1,355	\$1,800	\$213	\$1,650
(55401) Book/Publ/Subscript/Membership	\$527	\$2,595	\$1,728	\$2,550
(55501) Training/Registration	\$1,230	\$1,725	\$75	\$1,725
OPERATING EXPENSES TOTAL	\$10,695	\$20,320	\$4,807	\$18,991
TOTAL	\$853,784	\$944,916	\$422,482	\$1,020,942

Budget Summary: The total budget for Assistant County Administrator increased from \$944,916 in FY 2025-26 to \$1,020,942 in FY 2026-27, reflecting an increase of \$76,026 or approximately 8.05%.

Office of Compliance and Ethics

001/110304

County Admin - Compliance and Ethics - 001/110304

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$59,801	\$63,179	\$28,683	\$64,433
(51301) Other Salaries & Wages	\$336	\$0	\$0	\$0
(52101) FICA Taxes	\$4,144	\$4,833	\$1,990	\$4,929
(52102) FICA Pretax Savings	\$271	\$0	\$141	\$0
(52201) Retirement Contributions	\$4,089	\$8,864	\$2,165	\$8,756
(52301) Life & Health Insurance	\$27,306	\$11,000	\$13,653	\$11,750
(52401) Worker's Compensation	\$94	\$76	\$38	\$78
PERSONNEL SERVICES TOTAL	\$96,041	\$87,952	\$46,671	\$89,946
Operating Expenses				
(54001) Travel & Per Diem	\$2,534	\$2,000	\$0	\$2,500
(54101) Communications	\$529	\$545	\$225	\$545
(55101) Office Supplies	\$0	\$500	\$0	\$250
(55201) Operating Supplies	\$0	\$500	\$0	\$250
(55401) Book/Publ/Subscript/Membership	\$345	\$0	\$0	\$235
(55501) Training/Registration	\$475	\$500	\$0	\$500
OPERATING EXPENSES TOTAL	\$3,883	\$4,045	\$225	\$4,280
TOTAL	\$99,925	\$91,997	\$46,896	\$94,226

Budget Summary: The total budget for Office of Compliance and Ethics increased from \$91,997 in FY 2025-26 to \$94,226 in FY 2026-27, reflecting an increase of \$2,229 or approximately 2.42%.



Fiscal Year 2026-2027

Department Budgets

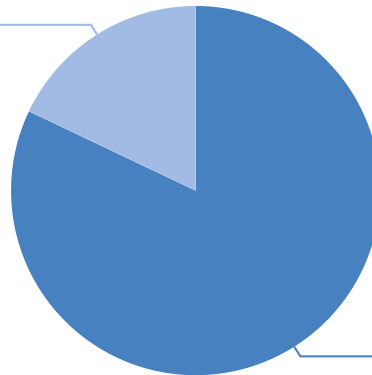
Animal Welfare



Provides services to the citizens of Escambia County to keep their pets through humane education and assistance programs and works hard to reunite animals with their owners.

Animal Welfare Department

Operating Expenses



Personnel Services

\$3,396,782.00

Expenses in 2027

Animal Welfare Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,455,439	\$1,803,813	\$693,439	\$1,836,181
(51304) Other Salaries - Terminal Pay	\$23,606	\$0	\$4,477	\$0
(51301) Other Salaries & Wages	\$494	\$2,000	\$310	\$2,000
(51401) Overtime	\$37,949	\$24,000	\$16,252	\$24,000
(51501) Special Pay	\$4,816	\$8,400	\$2,431	\$12,000
(52101) FICA Taxes	\$114,677	\$140,624	\$52,926	\$143,375
(52102) FICA Pretax Savings	\$2,720	\$0	\$1,663	\$0
(52201) Retirement Contributions	\$210,564	\$284,539	\$111,218	\$279,683
(52301) Life & Health Insurance	\$275,958	\$440,000	\$160,141	\$470,000
(52401) Worker's Compensation	\$21,976	\$21,714	\$10,857	\$20,453
PERSONNEL SERVICES TOTAL	\$2,148,200	\$2,725,090	\$1,053,714	\$2,787,692
Operating Expenses				
(55403) SBITA Agreements	\$29,370	\$29,100	\$29,532	\$29,540
(53101) Professional Services	\$13,567	\$20,000	\$7,426	\$16,000
(53401) Other Contractual Service	\$55,575	\$50,000	\$15,580	\$50,800
(54001) Travel & Per Diem	\$14,711	\$15,700	\$8,127	\$8,200
(54101) Communications	\$17,846	\$21,430	\$8,678	\$20,500
(54201) Postage & Freight	\$1,483	\$1,000	\$577	\$1,100
(54301) Utility Services	\$1,777	\$1,500	\$741	\$1,500
(54401) Rentals & Leases	\$1,373	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$34,472	\$19,000	\$4,135	\$15,000
(54601) Repair & Maintenance	\$8,029	\$5,000	\$883	\$5,000
(54701) Printing & Binding	\$1,749	\$2,200	\$339	\$2,500
(54801) Promotional Activities	\$671	\$2,000	\$954	\$2,000
(54901) Other Current Chgs & Obl.	\$15,713	\$14,750	\$5,470	\$14,750
(55101) Office Supplies	\$3,944	\$7,500	\$2,129	\$5,000
(55206) Capital Under \$5K	\$29,343	\$0	\$0	\$0
(55201) Operating Supplies	\$375,821	\$365,750	\$167,130	\$388,500
(55204) Fuel	\$36,116	\$46,000	\$16,867	\$43,450
(55401) Book/Publ/Subscript/Membership	\$926	\$2,502	\$953	\$1,250
(55501) Training/Registration	\$10,803	\$7,690	\$2,920	\$4,000
OPERATING EXPENSES TOTAL	\$653,286	\$611,122	\$272,441	\$609,090
Capital Outlay				
(56301) Improv Other Than Buildgs	\$18,432	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$18,432	\$0	\$0	\$0
TOTAL	\$2,819,917	\$3,336,212	\$1,326,155	\$3,396,782

Animal Welfare & Adoption Center

001/250202 Animal Welfare Admin

001/250205 Low Income Spay & Neuter

Animal Welfare & Adoption Center - Fund 001

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$934,602	\$1,160,232	\$452,445	\$1,165,808
(51304) Other Salaries - Terminal Pay	\$14,733	\$0	\$2,909	\$0
(51401) Overtime	\$26,497	\$18,000	\$8,090	\$18,000
(51501) Special Pay	\$4,816	\$8,400	\$2,431	\$8,400
(52101) FICA Taxes	\$73,659	\$90,778	\$34,387	\$91,204
(52102) FICA Pretax Savings	\$1,997	\$0	\$1,259	\$0
(52201) Retirement Contributions	\$136,785	\$193,122	\$73,592	\$187,003
(52301) Life & Health Insurance	\$181,679	\$264,000	\$115,592	\$282,000
(52401) Worker's Compensation	\$12,838	\$13,256	\$6,628	\$11,676
PERSONNEL SERVICES TOTAL	\$1,387,607	\$1,747,788	\$697,332	\$1,764,091
Operating Expenses				
(55403) SBITA Agreements	\$12,330	\$12,060	\$12,192	\$12,200
(53101) Professional Services	\$2,599	\$14,000	\$2,702	\$10,000
(53401) Other Contractual Service	\$801	\$0	\$0	\$800
(54001) Travel & Per Diem	\$5,347	\$6,200	\$4,640	\$4,000
(54101) Communications	\$7,409	\$6,000	\$3,467	\$7,500
(54201) Postage & Freight	\$1,003	\$500	\$284	\$600
(54301) Utility Services	\$1,777	\$1,500	\$741	\$1,500
(54608) Vehicle Repair & Maintenance	\$74	\$1,000	\$0	\$0
(54601) Repair & Maintenance	\$8,029	\$5,000	\$883	\$5,000
(54701) Printing & Binding	\$1,200	\$200	\$20	\$500
(54801) Promotional Activities	\$442	\$1,500	\$954	\$1,500
(54901) Other Current Chgs & Obl.	\$2,398	\$2,750	\$1,098	\$2,750
(55101) Office Supplies	\$3,077	\$5,500	\$1,688	\$3,500
(55206) Capital Under \$5K	\$11,313	\$0	\$0	\$0
(55201) Operating Supplies	\$351,968	\$299,000	\$156,878	\$330,000
(55204) Fuel	\$1,388	\$1,000	\$0	\$0
(55401) Book/Publ/Subscript/Membership	\$189	\$810	\$120	\$250
(55501) Training/Registration	\$7,867	\$3,870	\$1,460	\$2,000
OPERATING EXPENSES TOTAL	\$419,209	\$360,890	\$187,125	\$382,100
TOTAL	\$1,806,816	\$2,108,678	\$884,457	\$2,146,191

Budget Summary: The total budget for Animal Welfare & Adoption Center increased from \$2,108,678 in FY 2025-26 to \$2,146,191 in FY 2026-27, reflecting an increase of \$37,513 or approximately 1.78%.

Kennel Sponsorship

101/250204

Animal Services - Kennel Sponsorship - 101/250204

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$9,875	\$0	\$0	\$0
(54401) Rentals & Leases	\$1,373	\$0	\$0	\$0
(55206) Capital Under \$5K	\$4,620	\$0	\$0	\$0
(55201) Operating Supplies	\$462	\$23,750	\$1,661	\$28,500
(55501) Training/Registration	\$40	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$16,370	\$23,750	\$1,661	\$28,500
Capital Outlay	\$18,432	\$0	\$0	\$0
TOTAL	\$34,802	\$23,750	\$1,661	\$28,500

Budget Summary: The total budget for Kennel Sponsorship increased from \$23,750 in FY 2025-26 to \$28,500 in FY 2026-27, reflecting an increase of \$4,750 or approximately 20.00%.

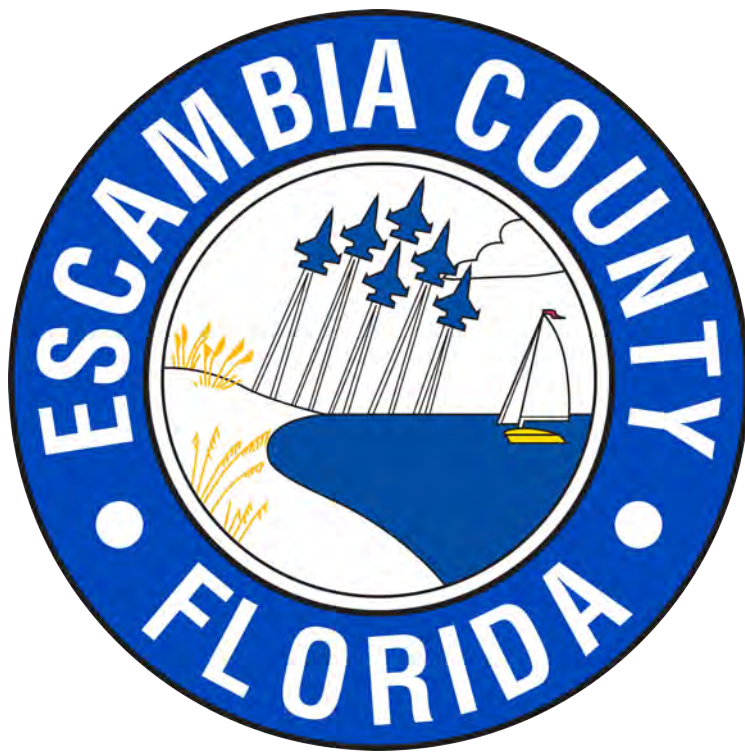
Animal Welfare and Enforcement

001/250207

Animal Welfare and Enforcement - 001/250207

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$520,836	\$643,581	\$240,994	\$670,373
(51304) Other Salaries - Terminal Pay	\$8,873	\$0	\$1,568	\$0
(51301) Other Salaries & Wages	\$494	\$2,000	\$310	\$2,000
(51401) Overtime	\$11,452	\$6,000	\$8,162	\$6,000
(51501) Special Pay	\$0	\$0	\$0	\$3,600
(52101) FICA Taxes	\$41,018	\$49,846	\$18,539	\$52,171
(52102) FICA Pretax Savings	\$723	\$0	\$404	\$0
(52201) Retirement Contributions	\$73,780	\$91,417	\$37,627	\$92,680
(52301) Life & Health Insurance	\$94,279	\$176,000	\$44,549	\$188,000
(52401) Worker's Compensation	\$9,138	\$8,458	\$4,229	\$8,777
PERSONNEL SERVICES TOTAL	\$760,593	\$977,302	\$356,382	\$1,023,601
Operating Expenses				
(55403) SBITA Agreements	\$17,040	\$17,040	\$17,340	\$17,340
(53101) Professional Services	\$1,093	\$6,000	\$4,724	\$6,000
(53401) Other Contractual Service	\$54,774	\$50,000	\$15,580	\$50,000
(54001) Travel & Per Diem	\$9,364	\$9,500	\$3,487	\$4,200
(54101) Communications	\$10,437	\$15,430	\$5,211	\$13,000
(54201) Postage & Freight	\$480	\$500	\$294	\$500
(54608) Vehicle Repair & Maintenance	\$34,397	\$18,000	\$4,135	\$15,000
(54701) Printing & Binding	\$549	\$2,000	\$319	\$2,000
(54801) Promotional Activities	\$229	\$500	\$0	\$500
(54901) Other Current Chgs & Obl.	\$13,315	\$12,000	\$4,372	\$12,000
(55101) Office Supplies	\$867	\$2,000	\$441	\$1,500
(55206) Capital Under \$5K	\$13,410	\$0	\$0	\$0
(55201) Operating Supplies	\$23,391	\$43,000	\$8,591	\$30,000
(55204) Fuel	\$34,728	\$45,000	\$16,867	\$43,450
(55401) Book/Publ/Subscript/Membership	\$737	\$1,692	\$833	\$1,000
(55501) Training/Registration	\$2,896	\$3,820	\$1,460	\$2,000
OPERATING EXPENSES TOTAL	\$217,707	\$226,482	\$83,654	\$198,490
TOTAL	\$978,299	\$1,203,784	\$440,036	\$1,222,091

Budget Summary: The total budget for Enforcement Division increased from \$1,203,784 in FY 2025-26 to \$1,222,091 in FY 2026-27, reflecting an increase of \$18,307 or approximately 1.52%.

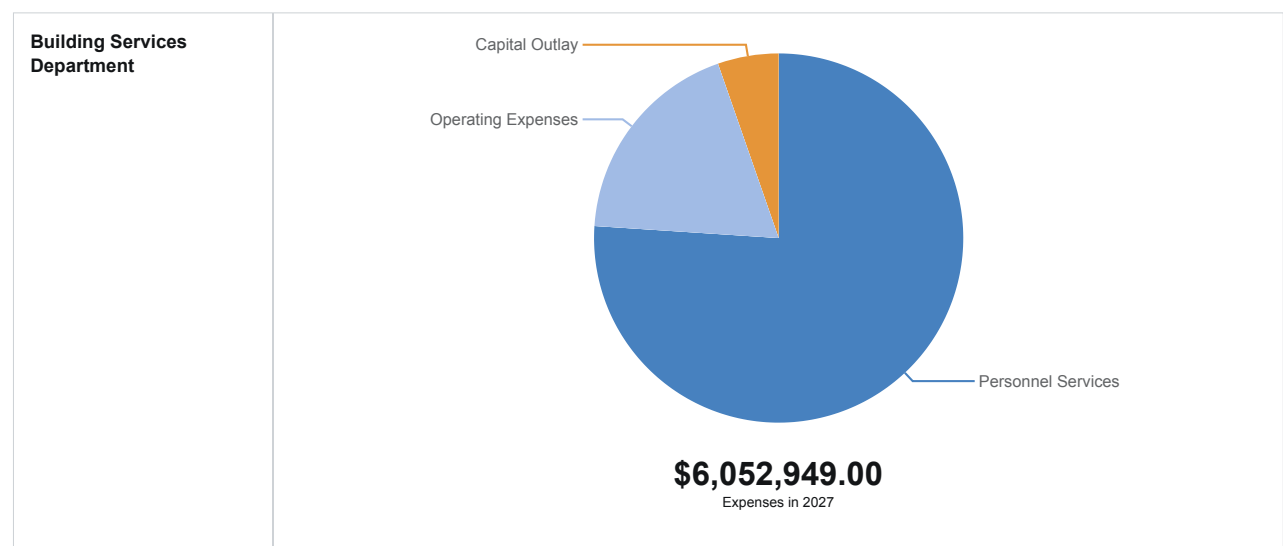


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Building Services



Provides high level of knowledge and experience regarding the integrity of buildings and facilities according to local codes in an effort to preserve a high degree of safety and soundness throughout the community. The office of Building Services is responsible for the inspections of structures, review and approval of construction plans prior to permit issuance, and investigative services related to complaints of unpermitted work, unlicensed contracting practices or general contractor complaints. Additionally, Building Services engages the community by hosting outreach events focused toward educating citizens on various Do-It-Yourself "How-To" workshops, tutorials and videos.



Building Services Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$2,420,664	\$2,822,616	\$1,186,977	\$2,946,191
(51304) Other Salaries - Terminal Pay	\$148,629	\$0	\$19,019	\$0
(51401) Overtime	\$29,618	\$171,000	\$15,745	\$171,000
(51501) Special Pay	\$4,800	\$12,000	\$2,400	\$15,600
(52101) FICA Taxes	\$189,476	\$229,931	\$89,676	\$239,659
(52102) FICA Pretax Savings	\$6,818	\$0	\$3,690	\$0
(52201) Retirement Contributions	\$376,768	\$550,139	\$206,908	\$568,948
(52202) Pension Related-Frs/His	-\$160,919	\$0	\$0	\$0
(52301) Life & Health Insurance	\$532,273	\$572,000	\$287,814	\$611,000
(52401) Worker's Compensation	\$51,492	\$45,930	\$22,965	\$50,193
(52601) Opeb-Other Post Emp Bene	\$3,105	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$3,602,724	\$4,403,616	\$1,835,194	\$4,602,591
Operating Expenses				
(55403) SBITA Agreements	\$98,988	\$104,200	\$78,427	\$108,000
(53101) Professional Services	\$3,850	\$5,400	\$1,950	\$5,400
(53301) Court Reporter Services	\$10,797	\$25,000	\$5,599	\$12,000
(53401) Other Contractual Service	\$165,125	\$211,500	\$48,942	\$220,000
(54001) Travel & Per Diem	\$2,147	\$48,100	\$2,410	\$28,600
(54101) Communications	\$32,801	\$57,736	\$13,800	\$43,900
(54201) Postage & Freight	\$680	\$6,700	\$556	\$4,850
(54401) Rentals & Leases	\$645	\$900	\$328	\$700
(54504) Premium-Vehicle	\$15,409	\$22,380	\$22,380	\$27,723
(54608) Vehicle Repair & Maintenance	\$2,886	\$20,000	\$3,075	\$20,000
(54601) Repair & Maintenance	\$11,606	\$14,700	\$5,008	\$13,850
(54701) Printing & Binding	\$6,366	\$28,600	\$599	\$13,250
(54801) Promotional Activities	\$0	\$8,000	\$0	\$5,000
(54934) Cost Alloc-Indirect	\$255,780	\$268,569	\$110,953	\$205,385
(54901) Other Current Chgs & Obl.	\$73,705	\$151,000	\$34,677	\$86,500
(54905) Legal Advertising	\$0	\$2,000	\$0	\$1,000
(54931) Host Ordinance Items	\$495	\$5,500	\$274	\$5,500
(54999) Cash Short	\$53	\$0	-\$70	\$0
(55101) Office Supplies	\$17,793	\$23,500	\$6,767	\$20,800
(55201) Operating Supplies	\$24,809	\$59,450	\$4,326	\$34,300
(55203) Computer Equip Under \$5K	\$22,431	\$0	\$2,764	\$8,000
(55204) Fuel	\$51,963	\$83,972	\$28,522	\$71,000
(55401) Book/Publ/Subscript/Membership	\$10,320	\$38,010	\$5,953	\$23,000
(55501) Training/Registration	\$4,522	\$29,550	\$3,286	\$18,600
(55801) Bad Debt	\$0	\$1,000	\$0	\$0
(55901) Depreciation	\$138,079	\$100,473	\$138,079	\$150,000
OPERATING EXPENSES TOTAL	\$951,250	\$1,316,240	\$518,604	\$1,127,358
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$48,000	\$0	\$48,000
(56402) Vehicles	\$161,366	\$200,000	\$282,964	\$275,000
(56499) Equip Yr End Reclass	-\$161,366	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$248,000	\$282,964	\$323,000
TOTAL	\$4,553,974	\$5,967,856	\$2,636,762	\$6,052,949

Building Services Administration

406/250111

Building Services Administration - 406/250111

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$352,541	\$452,843	\$166,196	\$524,635
(51304) Other Salaries - Terminal Pay	\$27,152	\$0	\$15,734	\$0
(51401) Overtime	\$395	\$48,000	\$40	\$48,000
(51501) Special Pay	\$4,800	\$4,800	\$2,400	\$4,800
(52101) FICA Taxes	\$28,105	\$38,682	\$13,513	\$44,174
(52102) FICA Pretax Savings	\$752	\$0	\$284	\$0
(52201) Retirement Contributions	\$65,196	\$101,979	\$34,594	\$116,148
(52301) Life & Health Insurance	\$69,388	\$66,000	\$32,848	\$82,250
(52401) Worker's Compensation	\$751	\$612	\$306	\$1,801
PERSONNEL SERVICES TOTAL	\$549,080	\$712,916	\$265,915	\$821,808
Operating Expenses				
(55403) SBITA Agreements	\$98,988	\$104,200	\$78,427	\$108,000
(53401) Other Contractual Service	\$100,852	\$151,000	\$22,854	\$150,000
(54001) Travel & Per Diem	\$1,752	\$7,500	\$2,410	\$7,500
(54101) Communications	\$26,285	\$41,000	\$10,517	\$35,000
(54201) Postage & Freight	\$149	\$3,000	\$0	\$3,000
(54401) Rentals & Leases	\$645	\$900	\$328	\$700
(54504) Premium-Vehicle	\$15,409	\$22,380	\$22,380	\$27,723
(54608) Vehicle Repair & Maintenance	\$2,886	\$20,000	\$3,075	\$20,000
(54601) Repair & Maintenance	\$3,269	\$10,000	\$3,452	\$10,000
(54701) Printing & Binding	\$6,338	\$10,000	\$599	\$7,000
(54801) Promotional Activities	\$0	\$8,000	\$0	\$5,000
(54934) Cost Alloc-Indirect	\$0	\$0	\$0	\$205,385
(54901) Other Current Chgs & Obl.	\$421	\$1,000	\$0	\$1,000
(54905) Legal Advertising	\$0	\$2,000	\$0	\$1,000
(54931) Host Ordinance Items	\$495	\$5,500	\$274	\$5,500
(54999) Cash Short	\$53	\$0	-\$70	\$0
(55101) Office Supplies	\$8,724	\$15,000	\$409	\$10,000
(55201) Operating Supplies	\$15,433	\$20,300	\$1,911	\$17,000
(55203) Computer Equip Under \$5K	\$22,431	\$0	\$2,764	\$8,000
(55204) Fuel	\$17,575	\$15,000	\$13,699	\$20,000
(55401) Book/Publ/Subscript/Membership	\$3,558	\$8,200	\$961	\$5,000
(55501) Training/Registration	\$1,460	\$6,000	\$813	\$6,000
(55801) Bad Debt	\$0	\$1,000	\$0	\$0
(55901) Depreciation	\$130,719	\$95,500	\$130,719	\$150,000
OPERATING EXPENSES TOTAL	\$457,444	\$547,480	\$295,523	\$802,808
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$48,000	\$0	\$48,000
(56402) Vehicles	\$161,366	\$200,000	\$282,964	\$275,000
(56499) Equip Yr End Reclass	-\$161,366	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$248,000	\$282,964	\$323,000
TOTAL	\$1,006,523	\$1,508,396	\$844,401	\$1,947,616

Budget Summary: The total budget for Building Services Administration increased from \$1,508,396 in FY 2025-26 to \$1,947,616 in FY 2026-27, reflecting an increase of \$439,220 or approximately 29.12%.

Permitting

406/250101

Building Services - Permitting Division - 406/250101

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$488,685	\$559,703	\$231,414	\$618,598
(51304) Other Salaries - Terminal Pay	\$23,974	\$0	\$2,916	\$0
(51401) Overtime	\$17,728	\$120,000	\$12,510	\$120,000
(52101) FICA Taxes	\$37,192	\$51,997	\$17,942	\$56,503
(52102) FICA Pretax Savings	\$1,478	\$0	\$844	\$0
(52201) Retirement Contributions	\$62,118	\$95,362	\$38,218	\$100,375
(52301) Life & Health Insurance	\$133,346	\$154,000	\$65,907	\$164,500
(52401) Worker's Compensation	\$1,094	\$822	\$411	\$894
PERSONNEL SERVICES TOTAL	\$765,614	\$981,884	\$370,161	\$1,060,870
Operating Expenses				
(54001) Travel & Per Diem	\$0	\$8,000	\$0	\$4,000
(54101) Communications	\$271	\$1,236	\$135	\$600
(54201) Postage & Freight	\$502	\$2,000	\$556	\$1,000
(54601) Repair & Maintenance	\$8,337	\$1,500	\$0	\$1,500
(54701) Printing & Binding	\$0	\$500	\$0	\$250
(54934) Cost Alloc-Indirect	\$255,780	\$268,569	\$110,953	\$0
(54901) Other Current Chgs & Obl.	\$73,283	\$135,000	\$34,677	\$80,000
(55101) Office Supplies	\$4,539	\$5,000	\$4,473	\$5,000
(55201) Operating Supplies	\$484	\$15,000	\$410	\$5,000
(55401) Book/Publ/Subscript/Membership	\$260	\$1,600	\$293	\$500
(55501) Training/Registration	\$1,245	\$1,200	\$1,381	\$1,500
(55901) Depreciation	\$1,658	\$1,658	\$1,658	\$0
OPERATING EXPENSES TOTAL	\$346,359	\$441,263	\$154,535	\$99,350
TOTAL	\$1,111,973	\$1,423,147	\$524,696	\$1,160,220

Budget Summary: The total budget for Permitting decreased from \$1,423,147 in FY 2025-26 to \$1,160,220 in FY 2026-27, reflecting a decrease of \$262,927 or approximately 18.48%.

Inspections

406/250106 Fire Safety Inspections

406/250107 Plumbing Gas Mechanical Inspections

406/250108 Electrical Inspections

406/250109 Building Inspections

406/250119 Combination Inspections

Building Services - Inspections Division - Fund 406

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,392,383	\$1,553,111	\$685,874	\$1,576,463
(51304) Other Salaries - Terminal Pay	\$64,767	\$0	\$369	\$0
(51401) Overtime	\$7,193	\$3,000	\$1,503	\$3,000
(51501) Special Pay	\$0	\$7,200	\$0	\$10,800
(52101) FICA Taxes	\$107,764	\$119,594	\$50,563	\$121,655
(52102) FICA Pretax Savings	\$4,118	\$0	\$2,343	\$0
(52201) Retirement Contributions	\$220,110	\$316,747	\$117,913	\$321,644
(52202) Pension Related-Frs/His	-\$160,919	\$0	\$0	\$0
(52301) Life & Health Insurance	\$270,270	\$297,000	\$156,470	\$317,250
(52401) Worker's Compensation	\$47,657	\$42,708	\$21,354	\$45,712
(52601) Opeb-Other Post Emp Bene	\$3,105	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$1,956,446	\$2,339,360	\$1,036,388	\$2,396,524
Operating Expenses				
(53401) Other Contractual Service	\$64,272	\$60,500	\$26,088	\$70,000
(54001) Travel & Per Diem	\$225	\$24,000	\$0	\$11,500
(54101) Communications	\$5,725	\$14,800	\$2,877	\$7,600
(54201) Postage & Freight	\$28	\$200	\$0	\$150
(54601) Repair & Maintenance	\$0	\$2,100	\$1,556	\$1,550
(54701) Printing & Binding	\$28	\$17,700	\$0	\$5,700
(54901) Other Current Chgs & Obl.	\$0	\$15,000	\$0	\$5,500
(55101) Office Supplies	\$1,366	\$1,400	\$0	\$2,000
(55201) Operating Supplies	\$6,486	\$20,850	\$765	\$9,500
(55204) Fuel	\$34,388	\$66,972	\$14,683	\$49,000
(55401) Book/Publ/Subscript/Membership	\$6,127	\$25,210	\$4,309	\$16,500
(55501) Training/Registration	\$1,817	\$18,500	\$767	\$8,750
(55901) Depreciation	\$2,841	\$1,408	\$2,841	\$0
OPERATING EXPENSES TOTAL	\$123,304	\$268,640	\$53,886	\$187,750
TOTAL	\$2,079,750	\$2,608,000	\$1,090,275	\$2,584,274

Budget Summary: The total budget for Inspections decreased from \$2,608,000 in FY 2025-26 to \$2,584,274 in FY 2026-27, reflecting a decrease of \$23,726 or approximately 0.91%.

Plans Review

406/250115

Building Services - Plans Review - 406/250115

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$120,343	\$188,467	\$72,395	\$156,638
(51304) Other Salaries - Terminal Pay	\$32,736	\$0	\$0	\$0
(51401) Overtime	\$4,001	\$0	\$1,682	\$0
(52101) FICA Taxes	\$11,723	\$14,418	\$5,486	\$11,983
(52102) FICA Pretax Savings	\$313	\$0	\$152	\$0
(52201) Retirement Contributions	\$20,179	\$26,442	\$11,386	\$21,287
(52301) Life & Health Insurance	\$35,192	\$44,000	\$22,326	\$35,250
(52401) Worker's Compensation	\$254	\$228	\$114	\$190
PERSONNEL SERVICES TOTAL	\$224,741	\$273,555	\$113,541	\$225,348
Operating Expenses				
(54001) Travel & Per Diem	\$171	\$8,000	\$0	\$5,000
(54101) Communications	\$249	\$400	\$135	\$400
(54601) Repair & Maintenance	\$0	\$500	\$0	\$500
(54701) Printing & Binding	\$0	\$100	\$0	\$100
(55101) Office Supplies	\$2,838	\$1,000	\$1,885	\$3,000
(55201) Operating Supplies	\$2,405	\$3,150	\$1,240	\$2,700
(55204) Fuel	\$0	\$0	\$140	\$0
(55401) Book/Publ/Subscript/Membership	\$375	\$3,000	\$390	\$1,000
(55501) Training/Registration	\$0	\$3,000	\$325	\$1,500
(55901) Depreciation	\$1,907	\$1,907	\$1,907	\$0
OPERATING EXPENSES TOTAL	\$7,945	\$21,057	\$6,022	\$14,200
TOTAL	\$232,686	\$294,612	\$119,563	\$239,548

Budget Summary: The total budget for Plans Review decreased from \$294,612 in FY 2025-26 to \$239,548 in FY 2026-27, reflecting a decrease of \$55,064 or approximately 18.69%.

Unlicensed / Unpermitted Investigation

406/250118

Building Services - Unlicensed/Unpermitted Investigation

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$66,713	\$68,492	\$31,098	\$69,857
(51401) Overtime	\$302	\$0	\$9	\$0
(52101) FICA Taxes	\$4,692	\$5,240	\$2,173	\$5,344
(52102) FICA Pretax Savings	\$157	\$0	\$68	\$0
(52201) Retirement Contributions	\$9,166	\$9,609	\$4,797	\$9,494
(52301) Life & Health Insurance	\$24,076	\$11,000	\$10,264	\$11,750
(52401) Worker's Compensation	\$1,736	\$1,560	\$780	\$1,596
PERSONNEL SERVICES TOTAL	\$106,842	\$95,901	\$49,189	\$98,041
Operating Expenses				
(54001) Travel & Per Diem	\$0	\$600	\$0	\$600
(54101) Communications	\$271	\$300	\$135	\$300
(54201) Postage & Freight	\$0	\$1,000	\$0	\$500
(54601) Repair & Maintenance	\$0	\$300	\$0	\$100
(54701) Printing & Binding	\$0	\$200	\$0	\$100
(55101) Office Supplies	\$50	\$600	\$0	\$300
(55201) Operating Supplies	\$0	\$150	\$0	\$100
(55204) Fuel	\$0	\$2,000	\$0	\$2,000
(55501) Training/Registration	\$0	\$600	\$0	\$600
(55901) Depreciation	\$954	\$0	\$954	\$0
OPERATING EXPENSES TOTAL	\$1,275	\$5,750	\$1,089	\$4,600
TOTAL	\$108,117	\$101,651	\$50,278	\$102,641

Budget Summary: The total budget for Unlicensed/Unpermitted Investigation increased from \$101,651 in FY 2025-26 to \$102,641 in FY 2026-27, reflecting an increase of \$990 or approximately 0.97%.

Contractor Licensing

406/250120

Building Services - Contractor Licensing Div - 406/250120

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$3,850	\$5,400	\$1,950	\$5,400
(53301) Court Reporter Services	\$10,797	\$25,000	\$5,599	\$12,000
(54201) Postage & Freight	\$0	\$500	\$0	\$200
(54601) Repair & Maintenance	\$0	\$300	\$0	\$200
(54701) Printing & Binding	\$0	\$100	\$0	\$100
(55101) Office Supplies	\$277	\$500	\$0	\$500
(55501) Training/Registration	\$0	\$250	\$0	\$250
OPERATING EXPENSES TOTAL	\$14,924	\$32,050	\$7,549	\$18,650
TOTAL	\$14,924	\$32,050	\$7,549	\$18,650

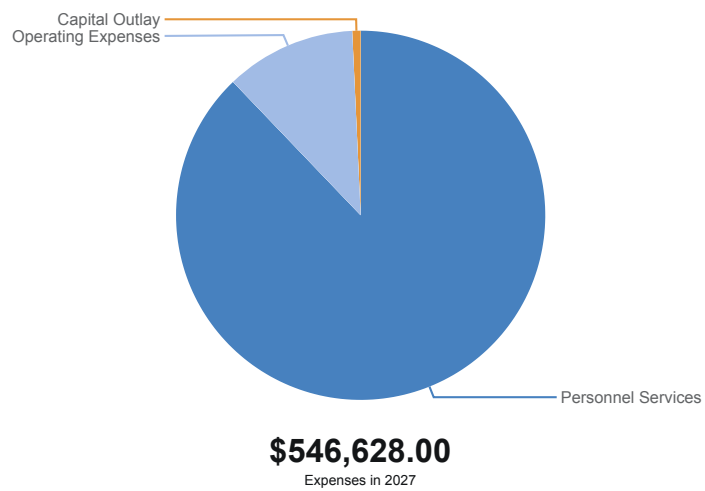
Budget Summary: The total budget for Contractor Licensing decreased from \$32,050 in FY 2025-26 to \$18,650 in FY 2026-27, reflecting a decrease of \$13,400 or approximately 41.81%.

Communications and Public Information

001/380201



Communications and Public Information Department



Communications and Public Information Department

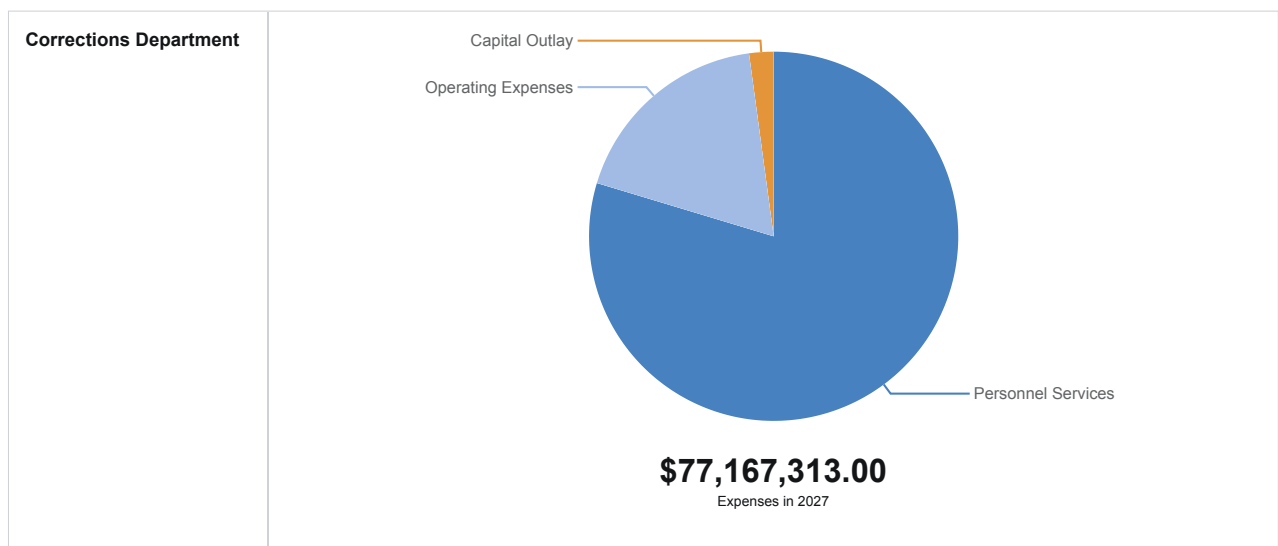
	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$247,097	\$304,114	\$120,412	\$329,951
(51304) Other Salaries - Terminal Pay	\$2,127	\$0	\$29,895	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$1,107	\$0
(51501) Special Pay	\$4,800	\$4,800	\$1,600	\$4,800
(52101) FICA Taxes	\$19,234	\$23,632	\$11,405	\$25,608
(52102) FICA Pretax Savings	\$303	\$0	\$311	\$0
(52201) Retirement Contributions	\$36,434	\$69,473	\$21,379	\$72,427
(52301) Life & Health Insurance	\$36,357	\$44,000	\$31,003	\$47,000
(52401) Worker's Compensation	\$476	\$375	\$188	\$405
PERSONNEL SERVICES TOTAL	\$346,826	\$446,394	\$217,299	\$480,191
Operating Expenses				
(53101) Professional Services	\$419	\$6,500	\$195	\$4,500
(54001) Travel & Per Diem	\$1,300	\$2,000	\$0	\$3,000
(54101) Communications	\$2,469	\$5,500	\$1,007	\$4,800
(54201) Postage & Freight	\$0	\$1,500	\$0	\$1,000
(54401) Rentals & Leases	\$0	\$1,200	\$0	\$1,000
(54501) Insurance/Surety Bonds	\$0	\$1,237	\$0	\$1,237
(54601) Repair & Maintenance	\$85	\$3,500	\$109	\$2,000
(54701) Printing & Binding	\$0	\$5,000	\$128	\$3,500
(54801) Promotional Activities	\$17,396	\$20,000	\$6,183	\$20,000
(54931) Host Ordinance Items	\$31	\$1,000	\$0	\$800
(55101) Office Supplies	\$199	\$1,000	\$69	\$900
(55201) Operating Supplies	\$4,950	\$5,000	\$2,781	\$4,500
(55203) Computer Equip Under \$5K	\$20,254	\$0	\$0	\$0
(55204) Fuel	\$282	\$2,500	\$78	\$1,200
(55401) Book/Publ/Subscript/Membership	\$10,901	\$10,000	\$1,110	\$12,000
(55501) Training/Registration	\$1,320	\$2,000	\$140	\$2,000
OPERATING EXPENSES TOTAL	\$59,605	\$67,937	\$11,800	\$62,437
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$5,000	\$0	\$4,000
CAPITAL OUTLAY TOTAL	\$0	\$5,000	\$0	\$4,000
TOTAL	\$406,431	\$519,331	\$229,099	\$546,628

Budget Summary: The total budget for Communications and Public Information increased from \$519,331 in FY 2025-26 to \$546,628 in FY 2026-27, reflecting an increase of \$27,297 or approximately 5.26%.

Corrections



Devoted to serving the public by maintaining a balanced, safe, and secure correctional system of institutional and community corrections programs. Collectively, we provide a healthy environment for criminal offenders to maximize opportunities through accountability for actions, treatment, education, and positive reinforcement within a safe, secure, and fair Corrections Department.



Corrections Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$30,443,446	\$34,897,091	\$14,459,581	\$34,637,614
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$843	\$0
(51304) Other Salaries - Terminal Pay	\$759,755	\$0	\$192,756	\$0
(51301) Other Salaries & Wages	\$36,065	\$723,569	\$138,707	\$547,569
(51401) Overtime	\$4,523,183	\$3,480,000	\$1,781,048	\$3,480,000
(51501) Special Pay	\$229,760	\$453,096	\$106,723	\$433,344
(52101) FICA Taxes	\$2,658,782	\$3,023,872	\$1,181,430	\$2,991,038
(52102) FICA Pretax Savings	\$89,781	\$0	\$45,160	\$0
(52201) Retirement Contributions	\$9,826,173	\$10,703,404	\$5,088,110	\$10,645,587
(52301) Life & Health Insurance	\$6,952,919	\$7,150,000	\$3,465,908	\$7,602,251
(52401) Worker's Compensation	\$1,259,080	\$1,206,468	\$603,234	\$1,132,866
PERSONNEL SERVICES TOTAL	\$56,778,944	\$61,637,500	\$27,063,500	\$61,470,269
Operating Expenses				
(55403) SBITA Agreements	\$123,601	\$271,670	\$87,620	\$511,110
(53101) Professional Services	\$4,899,714	\$4,782,466	\$1,793,737	\$4,745,816
(53401) Other Contractual Service	\$1,805,616	\$2,229,327	\$813,653	\$2,400,089
(54001) Travel & Per Diem	\$118,401	\$111,826	\$18,111	\$199,114
(54101) Communications	\$88,946	\$91,698	\$45,184	\$104,212
(54201) Postage & Freight	\$3,638	\$5,396	\$1,780	\$4,855
(54301) Utility Services	\$6,636	\$9,100	\$2,952	\$9,500
(54401) Rentals & Leases	\$198,114	\$79,619	\$169,103	\$4,386
(54514) Claims-General Liability	\$171,640	\$0	\$0	\$0
(54503) Premium-Property/Building	\$42,700	\$41,894	\$41,894	\$38,295
(54501) Insurance/Surety Bonds	\$520	\$640	\$0	\$640
(54608) Vehicle Repair & Maintenance	\$17,538	\$24,000	\$7,624	\$31,100
(54601) Repair & Maintenance	\$291,162	\$162,315	\$83,106	\$337,580
(54701) Printing & Binding	\$19,535	\$23,790	\$4,815	\$17,367
(54801) Promotional Activities	\$8,507	\$5,456	-\$2,455	\$12,456
(54901) Other Current Chgs & Obl.	\$13,854	\$24,579	\$11,270	\$17,196
(54931) Host Ordinance Items	\$13,457	\$25,930	\$0	\$31,125
(55101) Office Supplies	\$114,406	\$133,598	\$51,222	\$142,366
(55206) Capital Under \$5K	\$77,056	\$10,000	\$48,894	\$54,600
(55201) Operating Supplies	\$4,104,710	\$4,432,910	\$1,777,233	\$5,059,382
(55204) Fuel	\$37,982	\$50,250	\$15,523	\$38,700
(55301) Road Materials & Supplies	\$23,317	\$0	\$36,503	\$0
(55401) Book/Publ/Subscript/Membership	\$7,837	\$8,978	\$850	\$8,615
(55501) Training/Registration	\$156,125	\$271,229	\$33,808	\$277,540
OPERATING EXPENSES TOTAL	\$12,345,012	\$12,796,671	\$5,042,428	\$14,046,044
Capital Outlay				
(56401) Machinery & Equipment	\$817,863	\$56,200	\$9,366	\$51,000
(56402) Vehicles	\$554,961	\$0	\$5,704	\$0
(56801) Intangible Assets	\$0	\$1,473,506	\$0	\$1,600,000
CAPITAL OUTLAY TOTAL	\$1,372,824	\$1,529,706	\$15,070	\$1,651,000
Other Uses				
(59108) Transfer To Fund 110	\$65,000	\$0	\$0	\$0
OTHER USES TOTAL	\$65,000	\$0	\$0	\$0
TOTAL	\$70,561,779	\$75,963,877	\$32,120,998	\$77,167,313

Detention

001/290401

Corrections - Detention - 001/290401

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$19,602,132	\$21,860,220	\$9,104,150	\$21,573,523
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$843	\$0
(51304) Other Salaries - Terminal Pay	\$602,945	\$0	\$163,602	\$0
(51301) Other Salaries & Wages	\$25,257	\$575,000	\$122,931	\$425,000
(51401) Overtime	\$4,010,960	\$3,000,000	\$1,523,455	\$3,000,000
(51501) Special Pay	\$187,730	\$302,208	\$86,613	\$281,964
(52101) FICA Taxes	\$1,810,394	\$1,968,913	\$771,138	\$1,933,957
(52102) FICA Pretax Savings	\$59,510	\$0	\$29,509	\$0
(52201) Retirement Contributions	\$6,985,986	\$7,211,472	\$3,525,346	\$7,183,829
(52301) Life & Health Insurance	\$4,628,191	\$4,951,980	\$2,263,987	\$5,316,875
(52401) Worker's Compensation	\$854,627	\$792,538	\$396,269	\$733,579
PERSONNEL SERVICES TOTAL	\$38,767,733	\$40,662,331	\$17,987,844	\$40,448,727
Operating Expenses				
(55403) SBITA Agreements	\$25,854	\$43,000	\$25,034	\$49,000
(53101) Professional Services	\$1,979	\$5,700	\$2,197	\$20,300
(53401) Other Contractual Service	\$1,603,247	\$1,992,075	\$721,918	\$2,161,575
(54001) Travel & Per Diem	\$65,547	\$60,000	\$15,827	\$129,628
(54101) Communications	\$44,117	\$46,158	\$21,595	\$53,920
(54201) Postage & Freight	\$1,531	\$1,620	\$500	\$1,620
(54301) Utility Services	\$416	\$400	\$0	\$500
(54401) Rentals & Leases	\$25,816	\$4,140	\$2,755	\$0
(54608) Vehicle Repair & Maintenance	\$15,593	\$16,200	\$4,464	\$23,000
(54601) Repair & Maintenance	\$91,200	\$111,500	\$27,864	\$166,190
(54701) Printing & Binding	\$5,611	\$8,965	\$2,167	\$15,965
(54801) Promotional Activities	\$6,905	\$5,000	-\$2,455	\$9,000
(54901) Other Current Chgs & Obl.	\$113	\$2,504	\$94	\$1,094
(54931) Host Ordinance Items	\$9,876	\$15,415	\$0	\$20,780
(55101) Office Supplies	\$82,114	\$100,000	\$38,341	\$100,000
(55206) Capital Under \$5K	\$70,344	\$10,000	\$35,164	\$45,000
(55201) Operating Supplies	\$478,137	\$820,962	\$132,042	\$1,468,967
(55204) Fuel	\$33,561	\$43,800	\$14,367	\$34,200
(55401) Book/Publ/Subscript/Membership	\$2,564	\$3,503	\$503	\$3,915
(55501) Training/Registration	\$71,667	\$141,174	\$11,397	\$119,305
OPERATING EXPENSES TOTAL	\$2,636,194	\$3,432,116	\$1,053,774	\$4,423,959
Capital Outlay				
(56401) Machinery & Equipment	\$51,474	\$0	\$9,366	\$0
(56402) Vehicles	\$227,291	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$278,765	\$0	\$9,366	\$0
TOTAL	\$41,682,692	\$44,094,447	\$19,050,984	\$44,872,686

Budget Summary: The total budget for Detention increased from \$44,094,447 in FY 2025-26 to \$44,872,686 in FY 2026-27, reflecting an increase of \$778,239 or approximately 1.76%.

Inmate Medical

001/290402

Corrections Inmate Medical - 001/290402

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$2,802,293	\$4,374,189	\$1,529,053	\$4,408,742
(51304) Other Salaries - Terminal Pay	\$28,295	\$0	\$22,318	\$0
(51301) Other Salaries & Wages	\$2,808	\$45,000	\$1,750	\$45,000
(51401) Overtime	\$344,331	\$300,000	\$163,870	\$300,000
(51501) Special Pay	\$0	\$36,264	\$0	\$37,140
(52101) FICA Taxes	\$231,602	\$363,792	\$126,091	\$366,503
(52102) FICA Pretax Savings	\$8,595	\$0	\$4,764	\$0
(52201) Retirement Contributions	\$582,290	\$832,935	\$346,852	\$803,736
(52301) Life & Health Insurance	\$558,673	\$704,000	\$311,135	\$728,500
(52401) Worker's Compensation	\$139,807	\$141,107	\$70,554	\$141,714
PERSONNEL SERVICES TOTAL	\$4,698,694	\$6,797,287	\$2,576,385	\$6,831,335
Operating Expenses				
(55403) SBITA Agreements	\$27,578	\$29,450	\$19,285	\$29,650
(53101) Professional Services	\$4,228,857	\$3,996,966	\$1,556,529	\$3,795,600
(53401) Other Contractual Service	\$34,167	\$41,800	\$13,948	\$44,360
(54001) Travel & Per Diem	\$36,716	\$10,000	\$1,773	\$12,985
(54101) Communications	\$4,101	\$6,048	\$2,170	\$5,472
(54401) Rentals & Leases	\$875	\$70,000	\$750	\$3,000
(54601) Repair & Maintenance	\$2,082	\$2,000	\$0	\$122,500
(54701) Printing & Binding	\$93	\$225	\$0	\$300
(54801) Promotional Activities	\$1,602	\$456	\$0	\$3,456
(54901) Other Current Chgs & Obl.	\$10,564	\$18,521	\$10,067	\$12,270
(54931) Host Ordinance Items	\$1,319	\$4,190	\$0	\$4,200
(55101) Office Supplies	\$7,542	\$6,000	\$5,219	\$12,000
(55201) Operating Supplies	\$2,430,710	\$1,888,870	\$992,367	\$2,621,865
(55204) Fuel	\$1,138	\$450	\$0	\$1,500
(55401) Book/Publ/Subscript/Membership	\$3,410	\$1,000	\$0	\$2,300
(55501) Training/Registration	\$400	\$14,950	\$95	\$14,950
OPERATING EXPENSES TOTAL	\$6,791,154	\$6,090,926	\$2,602,203	\$6,686,408
Capital Outlay				
(56801) Intangible Assets	\$0	\$0	\$0	\$100,000
CAPITAL OUTLAY TOTAL	\$0	\$0	\$0	\$100,000
TOTAL	\$11,489,849	\$12,888,213	\$5,178,588	\$13,617,743

Budget Summary: The total budget for Inmate Medical increased from \$12,888,213 in FY 2025-26 to \$13,617,743 in FY 2026-27, reflecting an increase of \$729,530 or approximately 5.66%.

Work Annex

001/290415

Corrections Work Annex - 001/290415

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$5,931,116	\$6,108,995	\$2,790,537	\$6,199,207
(51304) Other Salaries - Terminal Pay	\$88,031	\$0	\$2,158	\$0
(51301) Other Salaries & Wages	\$7,999	\$77,569	\$14,026	\$77,569
(51401) Overtime	\$143,759	\$125,000	\$82,906	\$125,000
(51501) Special Pay	\$41,695	\$90,102	\$19,930	\$94,536
(52101) FICA Taxes	\$457,160	\$489,728	\$206,785	\$496,968
(52102) FICA Pretax Savings	\$15,992	\$0	\$8,060	\$0
(52201) Retirement Contributions	\$1,904,295	\$2,217,631	\$1,021,550	\$2,240,037
(52301) Life & Health Insurance	\$1,241,852	\$936,760	\$623,030	\$1,003,450
(52401) Worker's Compensation	\$210,170	\$196,033	\$98,017	\$189,591
PERSONNEL SERVICES TOTAL	\$10,042,069	\$10,241,818	\$4,866,999	\$10,426,358
Operating Expenses				
(53101) Professional Services	\$1,437	\$2,700	\$1,285	\$1,800
(53401) Other Contractual Service	\$58	\$80	\$19	\$60
(54001) Travel & Per Diem	\$7,454	\$23,450	\$510	\$32,042
(54101) Communications	\$11,437	\$11,736	\$5,303	\$10,800
(54201) Postage & Freight	\$65	\$55	\$0	\$55
(54401) Rentals & Leases	\$2,327	\$2,772	\$1,381	\$1,386
(54608) Vehicle Repair & Maintenance	\$1,945	\$7,800	\$3,160	\$8,100
(54601) Repair & Maintenance	\$60,792	\$20,640	\$42,331	\$39,730
(54701) Printing & Binding	\$0	\$0	\$135	\$1,052
(54901) Other Current Chgs & Obl.	\$47	\$457	\$572	\$572
(54931) Host Ordinance Items	\$1,692	\$4,840	\$0	\$4,840
(55101) Office Supplies	\$7,656	\$5,400	\$3,081	\$8,400
(55206) Capital Under \$5K	\$3,215	\$0	\$0	\$3,600
(55201) Operating Supplies	\$438,398	\$574,343	\$220,711	\$677,180
(55204) Fuel	\$3,133	\$6,000	\$1,156	\$3,000
(55401) Book/Publ/Subscript/Membership	\$1,229	\$400	\$50	\$600
(55501) Training/Registration	\$10,143	\$27,670	\$4,257	\$25,300
OPERATING EXPENSES TOTAL	\$551,029	\$688,343	\$283,950	\$818,517
Capital Outlay	\$0	\$51,000	\$0	\$51,000
TOTAL	\$10,593,098	\$10,981,161	\$5,150,949	\$11,295,875

Budget Summary: The total budget for Work Annex increased from \$10,981,161 in FY 2025-26 to \$11,295,875 in FY 2026-27, reflecting an increase of \$314,714 or approximately 2.87%.

Community Corrections

001/290307 Pre-Trial Release

Community Corrections - 001/290307

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$395,994	\$439,045	\$193,330	\$466,926
(51304) Other Salaries - Terminal Pay	\$0	\$0	\$287	\$0
(51401) Overtime	\$701	\$0	\$520	\$0
(51501) Special Pay	\$0	\$3,600	\$0	\$3,600
(52101) FICA Taxes	\$29,688	\$33,862	\$14,528	\$35,995
(52102) FICA Pretax Savings	\$1,072	\$0	\$569	\$0
(52201) Retirement Contributions	\$61,172	\$73,708	\$33,912	\$78,900
(52301) Life & Health Insurance	\$77,452	\$93,500	\$43,413	\$99,875
(52401) Worker's Compensation	\$13,095	\$12,324	\$6,162	\$11,738
PERSONNEL SERVICES TOTAL	\$579,174	\$656,039	\$292,721	\$697,034
Operating Expenses				
(55403) SBITA Agreements	\$52,080	\$59,520	\$21,204	\$59,520
(53101) Professional Services	\$21,993	\$28,705	\$13,233	\$32,965
(53401) Other Contractual Service	\$114,800	\$124,435	\$52,934	\$132,575
(54001) Travel & Per Diem	\$3,885	\$1,036	\$0	\$5,919
(54101) Communications	\$1,450	\$1,500	\$927	\$1,920
(54201) Postage & Freight	\$9	\$225	\$211	\$225
(54401) Rentals & Leases	\$894	\$900	\$149	\$0
(54601) Repair & Maintenance	\$412	\$600	\$110	\$600
(54701) Printing & Binding	\$0	\$200	\$0	\$50
(54931) Host Ordinance Items	\$170	\$450	\$0	\$405
(55101) Office Supplies	\$4,348	\$6,362	\$847	\$5,862
(55206) Capital Under \$5K	\$0	\$0	\$2,195	\$3,000
(55201) Operating Supplies	\$1,813	\$2,304	\$966	\$2,184
(55401) Book/Publ/Subscript/Membership	\$0	\$1,475	\$99	\$500
(55501) Training/Registration	\$2,660	\$6,335	\$840	\$4,520
OPERATING EXPENSES TOTAL	\$204,514	\$234,047	\$93,715	\$250,245
TOTAL	\$783,688	\$890,086	\$386,436	\$947,279

Budget Summary: The total budget for Community Corrections - Fund 001/290307 increased from \$890,086 in FY 2025-26 to \$947,279 in FY 2026-27, reflecting an increase of \$57,193 or approximately 6.43%.

Community Corrections - Fund 114

290301 Misdemeanor Probation

290302 Check Restitution

290304 Community Service Work

290306 Pre-Trial Diversion

Community Corrections - Fund 114

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$986,439	\$1,090,848	\$442,768	\$1,107,845
(51304) Other Salaries - Terminal Pay	\$269	\$0	\$3,957	\$0
(51301) Other Salaries & Wages	\$0	\$26,000	\$0	\$0
(51401) Overtime	\$1,034	\$0	\$896	\$0
(51501) Special Pay	\$0	\$0	\$0	\$192
(52101) FICA Taxes	\$70,927	\$83,450	\$32,346	\$84,765
(52102) FICA Pretax Savings	\$3,287	\$0	\$1,512	\$0
(52201) Retirement Contributions	\$160,145	\$197,104	\$85,202	\$196,337
(52301) Life & Health Insurance	\$307,095	\$232,760	\$142,358	\$236,176
(52401) Worker's Compensation	\$13,226	\$30,232	\$15,116	\$28,941
PERSONNEL SERVICES TOTAL	\$1,542,422	\$1,660,394	\$724,154	\$1,654,256
Operating Expenses				
(53101) Professional Services	\$14,856	\$15,528	\$7,890	\$20,121
(53401) Other Contractual Service	\$46,005	\$63,737	\$22,836	\$61,519
(54001) Travel & Per Diem	\$2,955	\$3,590	\$0	\$4,690
(54101) Communications	\$1,538	\$1,260	\$944	\$1,944
(54201) Postage & Freight	\$32	\$1,096	\$257	\$555
(54401) Rentals & Leases	\$1,801	\$1,807	\$603	\$0
(54503) Premium-Property/Building	\$42,700	\$41,894	\$41,894	\$38,295
(54501) Insurance/Surety Bonds	\$520	\$640	\$0	\$640
(54601) Repair & Maintenance	\$868	\$920	\$264	\$960
(54901) Other Current Chgs & Obl.	\$1,150	\$587	\$197	\$1,150
(54931) Host Ordinance Items	\$400	\$1,035	\$0	\$900
(55101) Office Supplies	\$7,345	\$7,436	\$3,105	\$8,404
(55206) Capital Under \$5K	\$0	\$0	\$6,586	\$3,000
(55201) Operating Supplies	\$4,142	\$8,396	\$1,466	\$6,496
(55401) Book/Publ/Subscript/Membership	\$140	\$600	\$0	\$300
(55501) Training/Registration	\$1,475	\$950	\$0	\$1,050
OPERATING EXPENSES TOTAL	\$125,927	\$149,476	\$86,040	\$150,024
Capital Outlay	\$31,028	\$5,200	\$0	\$0
TOTAL	\$1,699,376	\$1,815,070	\$810,195	\$1,804,280

Budget Summary: The total budget for Community Corrections Fund 114 decreased from \$1,815,070 in FY 2025-26 to \$1,804,280 in FY 2026-27, reflecting a decrease of \$10,790 or approximately 0.59%.

Commissary

111/290406

Corrections Commissary - 111/290406

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$725,472	\$1,023,794	\$399,743	\$881,371
(51304) Other Salaries - Terminal Pay	\$40,215	\$0	\$433	\$0
(51401) Overtime	\$22,397	\$55,000	\$9,402	\$55,000
(51501) Special Pay	\$335	\$20,922	\$180	\$15,912
(52101) FICA Taxes	\$59,011	\$84,127	\$30,541	\$72,850
(52102) FICA Pretax Savings	\$1,325	\$0	\$747	\$0
(52201) Retirement Contributions	\$132,285	\$170,554	\$75,248	\$142,748
(52301) Life & Health Insurance	\$139,656	\$231,000	\$81,985	\$217,375
(52401) Worker's Compensation	\$28,155	\$34,234	\$17,117	\$27,303
PERSONNEL SERVICES TOTAL	\$1,148,851	\$1,619,631	\$615,396	\$1,412,559
Operating Expenses				
(55403) SBITA Agreements	\$18,089	\$139,700	\$22,097	\$372,940
(53101) Professional Services	\$630,592	\$732,867	\$212,604	\$875,030
(53401) Other Contractual Service	\$7,339	\$7,200	\$1,999	\$0
(54001) Travel & Per Diem	\$1,844	\$13,750	\$0	\$13,850
(54101) Communications	\$26,303	\$24,996	\$14,245	\$30,156
(54201) Postage & Freight	\$2,000	\$2,400	\$812	\$2,400
(54301) Utility Services	\$6,220	\$8,700	\$2,952	\$9,000
(54401) Rentals & Leases	\$166,402	\$0	\$163,465	\$0
(54601) Repair & Maintenance	\$135,807	\$26,655	\$12,538	\$7,600
(54701) Printing & Binding	\$13,830	\$14,400	\$2,513	\$0
(54901) Other Current Chgs & Obl.	\$1,980	\$2,510	\$340	\$2,110
(55101) Office Supplies	\$5,401	\$8,400	\$629	\$7,700
(55206) Capital Under \$5K	\$3,496	\$0	\$4,950	\$0
(55201) Operating Supplies	\$743,597	\$1,128,135	\$429,867	\$273,665
(55204) Fuel	\$150	\$0	\$0	\$0
(55301) Road Materials & Supplies	\$23,317	\$0	\$36,503	\$0
(55401) Book/Publ/Subscript/Membership	\$495	\$2,000	\$198	\$1,000
(55501) Training/Registration	\$4,011	\$5,150	\$1,080	\$12,415
OPERATING EXPENSES TOTAL	\$1,790,872	\$2,116,863	\$906,793	\$1,607,866
Capital Outlay				
(56401) Machinery & Equipment	\$636,089	\$0	\$0	\$0
(56402) Vehicles	\$327,669	\$0	\$5,704	\$0
(56801) Intangible Assets	\$0	\$1,473,506	\$0	\$1,500,000
CAPITAL OUTLAY TOTAL	\$963,758	\$1,473,506	\$5,704	\$1,500,000
TOTAL	\$3,903,482	\$5,210,000	\$1,527,893	\$4,520,425

Budget Summary: The total budget for Commissary decreased from \$5,210,000 in FY 2025-26 to \$4,520,425 in FY 2026-27, reflecting a decrease of \$689,575 or approximately 13.24%.

Professional Training

115/290206

Corrections Professional Training Div - 115/290206

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(55201) Operating Supplies	\$0	\$0	-\$186	\$0
(55501) Training/Registration	\$65,768	\$75,000	\$16,138	\$100,000
OPERATING EXPENSES TOTAL	\$65,768	\$75,000	\$15,952	\$100,000
TOTAL	\$65,768	\$75,000	\$15,952	\$100,000

Budget Summary: The total budget for Professional Training increased from \$75,000 in FY 2025-26 to \$100,000 in FY 2026-27, reflecting an increase of \$25,000 or approximately 33.33%.

Corrections - Other Funds

101/290208 - Road Prison Reimbursements

311/290408 - County Jail Facility

Corrections - Other Funds

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54514) Claims-General Liability	\$171,640	\$0	\$0	\$0
(55201) Operating Supplies	\$7,913	\$9,900	\$0	\$9,025
OPERATING EXPENSES TOTAL	\$179,553	\$9,900	\$0	\$9,025
TOTAL	\$179,553	\$9,900	\$0	\$9,025

Budget Summary: The total budget for Corrections - Other Funds decreased from \$9,900 in FY 2025-26 to \$9,025 in FY 2026-27, reflecting a decrease of \$875 or approximately 8.84%.

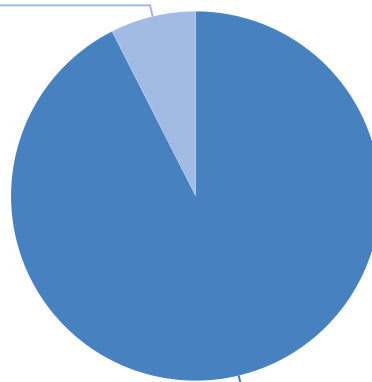
Development Services



Provides knowledge and helpful services to Escambia County citizens concerning the planning and zoning of land development to help foster economic growth throughout the county. The Development Services Department oversees the Development Review Division, Planning & Zoning Division and Geographical Information Systems Division.

Development Services Department

Operating Expenses



Personnel Services

\$3,109,308.00

Expenses in 2027

Development Services Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,674,816	\$2,058,168	\$796,877	\$2,011,605
(51304) Other Salaries - Terminal Pay	\$45,047	\$0	\$14,073	\$0
(51501) Special Pay	\$4,800	\$10,200	\$2,400	\$6,600
(52101) FICA Taxes	\$125,432	\$158,230	\$58,986	\$154,392
(52102) FICA Pretax Savings	\$5,123	\$0	\$2,597	\$0
(52201) Retirement Contributions	\$269,177	\$346,220	\$140,850	\$322,099
(52301) Life & Health Insurance	\$399,362	\$352,000	\$212,193	\$376,000
(52401) Worker's Compensation	\$6,228	\$4,968	\$2,484	\$5,944
PERSONNEL SERVICES TOTAL	\$2,529,987	\$2,929,786	\$1,230,460	\$2,876,640
Operating Expenses				
(53101) Professional Services	\$316,188	\$9,100	\$127,896	\$59,100
(53301) Court Reporter Services	\$12,130	\$16,000	\$4,924	\$16,000
(53401) Other Contractual Service	\$57,762	\$77,628	\$28,806	\$73,000
(54001) Travel & Per Diem	\$0	\$2,500	\$0	\$0
(54101) Communications	\$8,685	\$11,102	\$3,697	\$6,874
(54201) Postage & Freight	\$5,587	\$5,037	\$1,415	\$5,609
(54401) Rentals & Leases	\$88	\$2,281	\$1,796	\$2,281
(54504) Premium-Vehicle	\$2,716	\$3,109	\$3,109	\$3,173
(54601) Repair & Maintenance	\$2,741	\$14,804	\$305	\$12,813
(54701) Printing & Binding	\$150	\$3,146	\$308	\$1,500
(54901) Other Current Chgs & Obl.	\$14,677	\$18,150	\$5,202	\$18,150
(54931) Host Ordinance Items	\$760	\$2,500	\$301	\$2,500
(55101) Office Supplies	\$2,746	\$4,400	\$356	\$4,400
(55201) Operating Supplies	\$10,183	\$16,310	\$6,777	\$14,170
(55204) Fuel	\$6,377	\$10,877	\$2,823	\$10,000
(55401) Book/Publ/Subscript/Membership	\$679	\$2,500	\$0	\$1,648
(55501) Training/Registration	\$315	\$2,268	\$0	\$1,450
OPERATING EXPENSES TOTAL	\$441,784	\$201,712	\$187,716	\$232,668
Other Uses				
(59101) Transfers	\$100,000	\$0	\$0	\$0
OTHER USES TOTAL	\$100,000	\$0	\$0	\$0
TOTAL	\$3,071,770	\$3,131,498	\$1,418,176	\$3,109,308

Planning and Zoning

001/240201

Planning & Zoning Div - 001/240201

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$961,588	\$1,058,333	\$417,176	\$980,180
(51304) Other Salaries - Terminal Pay	\$42,555	\$0	\$14,073	\$0
(51501) Special Pay	\$4,800	\$8,400	\$2,400	\$4,800
(52101) FICA Taxes	\$72,656	\$81,605	\$30,931	\$75,351
(52102) FICA Pretax Savings	\$3,377	\$0	\$1,631	\$0
(52201) Retirement Contributions	\$158,732	\$189,595	\$75,892	\$166,684
(52301) Life & Health Insurance	\$225,882	\$174,900	\$114,257	\$186,825
(52401) Worker's Compensation	\$1,695	\$1,291	\$646	\$2,242
PERSONNEL SERVICES TOTAL	\$1,471,285	\$1,514,124	\$657,005	\$1,416,082
Operating Expenses				
(53101) Professional Services	\$4,150	\$9,100	\$2,250	\$9,100
(53301) Court Reporter Services	\$12,130	\$16,000	\$4,924	\$16,000
(53401) Other Contractual Service	\$26,892	\$30,779	\$12,153	\$30,000
(54001) Travel & Per Diem	\$0	\$1,000	\$0	\$0
(54101) Communications	\$3,360	\$4,000	\$1,573	\$3,146
(54201) Postage & Freight	\$5,509	\$4,937	\$1,415	\$5,509
(54401) Rentals & Leases	\$88	\$2,281	\$1,796	\$2,281
(54601) Repair & Maintenance	\$648	\$1,629	\$305	\$1,638
(54701) Printing & Binding	\$150	\$2,000	\$308	\$1,000
(54901) Other Current Chgs & Obl.	\$13,732	\$18,000	\$5,202	\$18,000
(54931) Host Ordinance Items	\$760	\$2,500	\$301	\$0
(55101) Office Supplies	\$2,634	\$2,000	\$356	\$2,000
(55201) Operating Supplies	\$5,934	\$9,770	\$5,652	\$8,770
(55204) Fuel	\$0	\$600	\$0	\$0
(55401) Book/Publ/Subscript/Membership	\$679	\$2,500	\$0	\$1,648
(55501) Training/Registration	\$0	\$1,000	\$0	\$750
OPERATING EXPENSES TOTAL	\$76,664	\$108,096	\$36,235	\$99,842
TOTAL	\$1,547,949	\$1,622,220	\$693,240	\$1,515,924

Budget Summary: The total budget for Planning and Zoning decreased from \$1,622,220 in FY 2025-26 to \$1,515,924 in FY 2026-27, reflecting a decrease of \$106,296 or approximately 6.55%.

Development Review

116/240302

Development Review Div - 116/240302

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$433,518	\$674,340	\$231,494	\$699,458
(51304) Other Salaries - Terminal Pay	\$2,492	\$0	\$0	\$0
(51501) Special Pay	\$0	\$1,800	\$0	\$1,800
(52101) FICA Taxes	\$32,484	\$51,725	\$17,239	\$53,646
(52102) FICA Pretax Savings	\$768	\$0	\$460	\$0
(52201) Retirement Contributions	\$66,259	\$104,445	\$39,108	\$103,208
(52301) Life & Health Insurance	\$86,235	\$122,100	\$54,264	\$130,425
(52401) Worker's Compensation	\$4,092	\$3,283	\$1,642	\$3,300
PERSONNEL SERVICES TOTAL	\$625,849	\$957,693	\$344,207	\$991,837
Operating Expenses				
(53101) Professional Services	\$312,038	\$0	\$125,646	\$50,000
(53401) Other Contractual Service	\$26,371	\$29,249	\$12,153	\$30,000
(54101) Communications	\$4,302	\$5,354	\$1,780	\$3,038
(54504) Premium-Vehicle	\$2,716	\$3,109	\$3,109	\$3,173
(54601) Repair & Maintenance	\$936	\$10,675	\$0	\$8,675
(54701) Printing & Binding	\$0	\$1,146	\$0	\$500
(54901) Other Current Chgs & Obl.	\$945	\$150	\$0	\$150
(54931) Host Ordinance Items	\$0	\$0	\$0	\$2,500
(55101) Office Supplies	\$0	\$1,000	\$0	\$1,000
(55201) Operating Supplies	\$4,062	\$5,340	\$1,037	\$4,200
(55204) Fuel	\$6,377	\$10,277	\$2,823	\$10,000
(55501) Training/Registration	\$315	\$868	\$0	\$300
OPERATING EXPENSES TOTAL	\$358,062	\$67,168	\$146,548	\$113,536
Other Uses				
(59101) Transfers	\$100,000	\$0	\$0	\$0
OTHER USES TOTAL	\$100,000	\$0	\$0	\$0
TOTAL	\$1,083,910	\$1,024,861	\$490,755	\$1,105,373

Budget Summary: The total budget for Development Review increased from \$1,024,861 in FY 2025-26 to \$1,105,373 in FY 2026-27, reflecting an increase of \$80,512 or approximately 7.86%.

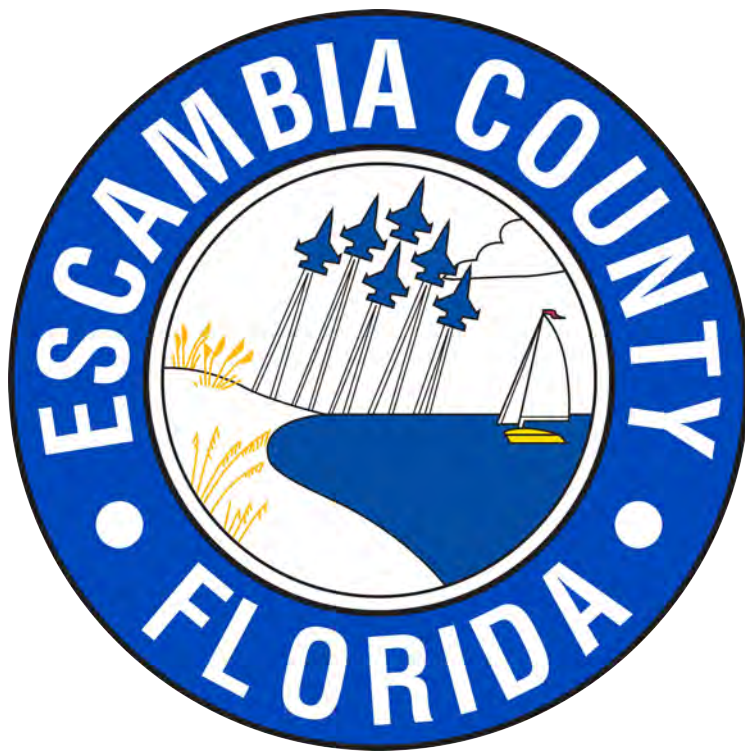
Geographical Information Systems

001/240401

Geographic Information Systems - 001/240401

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$279,710	\$325,495	\$148,207	\$331,967
(52101) FICA Taxes	\$20,293	\$24,900	\$10,816	\$25,395
(52102) FICA Pretax Savings	\$978	\$0	\$506	\$0
(52201) Retirement Contributions	\$44,186	\$52,180	\$25,849	\$52,207
(52301) Life & Health Insurance	\$87,245	\$55,000	\$43,672	\$58,750
(52401) Worker's Compensation	\$441	\$394	\$197	\$402
PERSONNEL SERVICES TOTAL	\$432,852	\$457,969	\$229,248	\$468,721
Operating Expenses				
(53401) Other Contractual Service	\$4,500	\$17,600	\$4,500	\$13,000
(54001) Travel & Per Diem	\$0	\$1,500	\$0	\$0
(54101) Communications	\$1,023	\$1,748	\$345	\$690
(54201) Postage & Freight	\$78	\$100	\$0	\$100
(54601) Repair & Maintenance	\$1,158	\$2,500	\$0	\$2,500
(55101) Office Supplies	\$112	\$1,400	\$0	\$1,400
(55201) Operating Supplies	\$187	\$1,200	\$88	\$1,200
(55501) Training/Registration	\$0	\$400	\$0	\$400
OPERATING EXPENSES TOTAL	\$7,058	\$26,448	\$4,933	\$19,290
TOTAL	\$439,911	\$484,417	\$234,181	\$488,011

Budget Summary: The total budget for Geographical Information Systems increased from \$484,417 in FY 2025-26 to \$488,011 in FY 2026-27, reflecting an increase of \$3,594 or approximately 0.74%.



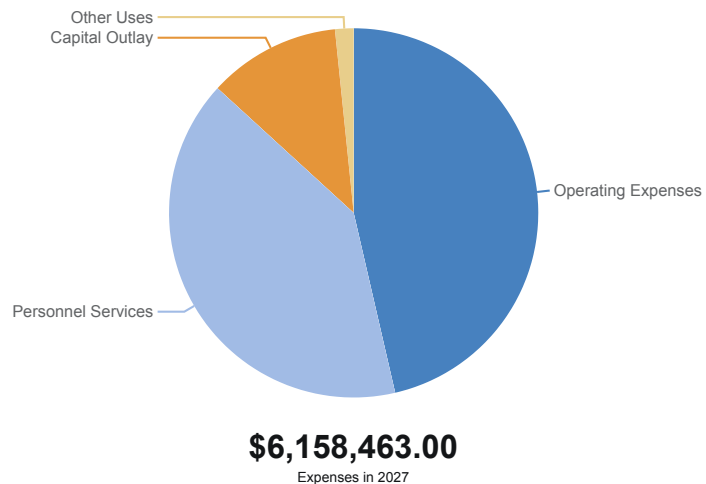
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Engineering



Provides high quality, exceptional engineering services that are needed to maintain, enhance, and grow the infrastructure system in a manner that continues to promote economic growth and improve the quality of life for all. The department of Engineering is responsible for the design and construction of civil site projects, transportation and drainage infrastructure which includes projects such as building and improving roadways, ponds, drainage systems, pedestrian paths, boat ramps and bridges. The Engineering department also oversees the Transportation and Traffic Operations which is responsible for monitoring the safety and efficiency of the transportation network and working with the Florida Department of Transportation on various projects.

Engineering Department



Engineering Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,387,469	\$1,704,464	\$625,301	\$1,759,633
(51304) Other Salaries - Terminal Pay	\$73,225	\$0	\$16,057	\$0
(51301) Other Salaries & Wages	\$306	\$0	\$1,216	\$0
(51401) Overtime	\$14,182	\$0	\$12,551	\$0
(51501) Special Pay	\$6,300	\$6,000	\$3,400	\$7,800
(52101) FICA Taxes	\$106,978	\$130,849	\$48,081	\$135,209
(52102) FICA Pretax Savings	\$4,768	\$0	\$1,797	\$0
(52201) Retirement Contributions	\$247,529	\$260,717	\$121,543	\$256,174
(52301) Life & Health Insurance	\$333,752	\$300,300	\$133,909	\$320,776
(52401) Worker's Compensation	\$7,018	\$5,847	\$2,924	\$8,889
PERSONNEL SERVICES TOTAL	\$2,181,527	\$2,408,177	\$966,777	\$2,488,481
Operating Expenses				
(55403) SBITA Agreements	\$38,438	\$99,981	\$81,367	\$145,000
(53101) Professional Services	\$744,694	\$115,000	\$248,238	\$115,000
(53401) Other Contractual Service	\$93,130	\$75,783	\$36,623	\$142,889
(54001) Travel & Per Diem	\$7,143	\$10,000	\$1,878	\$10,000
(54101) Communications	\$24,490	\$30,348	\$11,217	\$22,331
(54201) Postage & Freight	\$955	\$2,175	\$778	\$2,050
(54301) Utility Services	\$381,429	\$350,000	\$162,653	\$392,872
(54401) Rentals & Leases	\$3,182	\$8,007	\$3,288	\$8,316
(54503) Premium-Property/Building	\$65,000	\$86,281	\$60,000	\$70,000
(54504) Premium-Vehicle	\$22,257	\$27,005	\$27,005	\$22,330
(54608) Vehicle Repair & Maintenance	\$10,191	\$16,000	\$7,324	\$8,000
(54601) Repair & Maintenance	\$812,894	\$1,492,591	\$181,693	\$929,748
(54701) Printing & Binding	\$0	\$500	\$0	\$0
(54934) Cost Alloc-Indirect	\$8,255	\$7,391	\$7,391	\$7,270
(54901) Other Current Chgs & Obl.	\$55,085	\$59,130	\$42,203	\$60,716
(54931) Host Ordinance Items	\$306	\$600	\$0	\$0
(55101) Office Supplies	\$10,915	\$12,720	\$4,369	\$8,416
(55201) Operating Supplies	\$1,062,200	\$798,882	\$58,720	\$865,117
(55204) Fuel	\$29,193	\$39,360	\$16,383	\$28,116
(55401) Book/Publ/Subscript/Membership	\$3,202	\$7,740	\$1,287	\$4,200
(55501) Training/Registration	\$6,374	\$18,000	\$1,075	\$14,500
OPERATING EXPENSES TOTAL	\$3,379,333	\$3,257,494	\$953,491	\$2,856,871
Capital Outlay				
(56101) Land	\$5,548,112	\$45,000	\$1,062,242	\$0
(56301) Improv Other Than Builds	\$1,016,446	\$438,970	\$352,715	\$713,111
(56359) Iob- Yr End Accruals	\$686	\$0	\$0	\$0
(56402) Vehicles	\$463,508	\$0	\$459,944	\$0
CAPITAL OUTLAY TOTAL	\$7,028,752	\$483,970	\$1,874,901	\$713,111
Other Uses				
(59801) Reserves	\$0	\$100,000	\$0	\$100,000
OTHER USES TOTAL	\$0	\$100,000	\$0	\$100,000
TOTAL	\$12,589,612	\$6,249,641	\$3,795,170	\$6,158,463

Engineering Administration

175/211101

Engineering Administration Div - 175/211101

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$455,038	\$462,699	\$185,509	\$554,317
(51304) Other Salaries - Terminal Pay	\$1,618	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$306	\$0	\$0	\$0
(51501) Special Pay	\$4,800	\$3,600	\$2,400	\$3,600
(52101) FICA Taxes	\$33,909	\$35,672	\$13,740	\$42,681
(52102) FICA Pretax Savings	\$893	\$0	\$392	\$0
(52201) Retirement Contributions	\$106,133	\$73,752	\$47,907	\$85,735
(52301) Life & Health Insurance	\$84,852	\$61,050	\$24,807	\$65,213
(52401) Worker's Compensation	\$768	\$564	\$282	\$675
PERSONNEL SERVICES TOTAL	\$688,317	\$637,337	\$275,036	\$752,221
Operating Expenses				
(53401) Other Contractual Service	\$1,667	\$2,783	\$826	\$2,667
(54101) Communications	\$2,342	\$2,287	\$821	\$1,391
(54201) Postage & Freight	\$25	\$100	\$0	\$150
(54401) Rentals & Leases	\$88	\$0	\$65	\$0
(54601) Repair & Maintenance	\$1,274	\$1,423	\$700	\$1,412
(54901) Other Current Chgs & Obl.	\$1,164	\$5,000	\$2,000	\$5,000
(54931) Host Ordinance Items	\$306	\$600	\$0	\$0
(55101) Office Supplies	\$8,857	\$9,720	\$4,217	\$5,500
(55201) Operating Supplies	\$5,197	\$10,203	\$3,093	\$8,119
(55401) Book/Publ/Subscript/Membership	\$0	\$2,010	\$403	\$1,000
(55501) Training/Registration	\$73	\$0	\$0	\$500
OPERATING EXPENSES TOTAL	\$20,992	\$34,126	\$12,125	\$25,739
Capital Outlay				
(56301) Improv Other Than Buildgs	\$0	\$0	\$190,219	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$190,219	\$0
Other Uses	\$0	\$100,000	\$0	\$100,000
TOTAL	\$709,309	\$771,463	\$477,380	\$877,960

Budget Summary: The total budget for Engineering Administration increased from \$771,463 in FY 2025-26 to \$877,960 in FY 2026-27, reflecting an increase of \$106,497 or approximately 13.80%.

Transportation and Traffic Operations

175/211201

ransportation & Traffic Operations - 175/211201

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$489,160	\$733,120	\$265,466	\$741,201
(51304) Other Salaries - Terminal Pay	\$59,691	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$1,216	\$0
(51401) Overtime	\$14,182	\$0	\$12,551	\$0
(51501) Special Pay	\$1,500	\$1,500	\$1,000	\$3,300
(52101) FICA Taxes	\$40,919	\$56,197	\$20,734	\$56,954
(52102) FICA Pretax Savings	\$2,059	\$0	\$687	\$0
(52201) Retirement Contributions	\$72,746	\$103,068	\$40,817	\$101,178
(52301) Life & Health Insurance	\$129,423	\$143,000	\$57,304	\$152,750
(52401) Worker's Compensation	\$2,720	\$2,238	\$1,119	\$2,211
PERSONNEL SERVICES TOTAL	\$812,401	\$1,039,123	\$400,893	\$1,057,594
Operating Expenses				
(55403) SBITA Agreements	\$5,133	\$0	\$51,367	\$0
(53101) Professional Services	\$124,247	\$0	\$1,941	\$0
(53401) Other Contractual Service	\$74,898	\$58,000	\$26,499	\$125,222
(54001) Travel & Per Diem	\$0	\$6,000	\$0	\$6,000
(54101) Communications	\$8,937	\$12,780	\$4,574	\$6,749
(54201) Postage & Freight	\$930	\$1,400	\$766	\$1,400
(54301) Utility Services	\$381,429	\$350,000	\$162,653	\$392,872
(54401) Rentals & Leases	\$88	\$5,000	\$65	\$5,000
(54503) Premium-Property/Building	\$65,000	\$86,281	\$60,000	\$70,000
(54504) Premium-Vehicle	\$7,027	\$11,404	\$11,404	\$12,260
(54608) Vehicle Repair & Maintenance	\$7,523	\$16,000	\$3,701	\$8,000
(54601) Repair & Maintenance	\$805,594	\$1,481,348	\$180,544	\$921,336
(54701) Printing & Binding	\$0	\$500	\$0	\$0
(54901) Other Current Chgs & Obl.	\$43,696	\$42,580	\$3,294	\$44,716
(55101) Office Supplies	\$2,058	\$2,500	\$152	\$2,916
(55201) Operating Supplies	\$1,026,628	\$742,628	\$32,531	\$827,000
(55204) Fuel	\$12,261	\$17,760	\$7,386	\$12,000
(55401) Book/Publ/Subscript/Membership	\$1,403	\$2,490	\$270	\$1,400
(55501) Training/Registration	\$800	\$8,000	\$0	\$4,000
OPERATING EXPENSES TOTAL	\$2,567,651	\$2,844,671	\$547,148	\$2,440,871
Capital Outlay				
(56301) Improv Other Than Buildgs	\$607,716	\$350,000	\$109,849	\$575,000
(56402) Vehicles	\$0	\$0	\$88,696	\$0
CAPITAL OUTLAY TOTAL	\$607,716	\$350,000	\$198,545	\$575,000
TOTAL	\$3,987,767	\$4,233,794	\$1,146,586	\$4,073,465

Budget Summary: The total budget for Transportation and Traffic Operations decreased from \$4,233,794 in FY 2025-26 to \$4,073,465 in FY 2026-27, reflecting a decrease of \$160,329 or approximately 3.79%.

Master Drainage Basins

Fund 181

Master Drainage Basins - Fund 181

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$500	\$0	\$0	\$0
(54934) Cost Alloc-Indirect	\$8,255	\$7,391	\$7,391	\$7,270
(55201) Operating Supplies	\$20,591	\$20,999	\$20,591	\$20,998
OPERATING EXPENSES TOTAL	\$29,346	\$28,390	\$27,982	\$28,268
Capital Outlay				
(56101) Land	\$3,165	\$45,000	\$0	\$0
(56301) Improv Other Than Buildgs	\$408,730	\$88,970	\$53,495	\$138,111
(56359) Iob- Yr End Accruals	\$686	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$412,582	\$133,970	\$53,495	\$138,111
TOTAL	\$441,928	\$162,360	\$81,477	\$166,379

Budget Summary: The total budget for Master Drainage Basins increased from \$162,360 in FY 2025-26 to \$166,379 in FY 2026-27, reflecting an increase of \$4,019 or approximately 2.48%.

Engineering Infrastructure

175/211602

Engineering Construction Management Div - 175/211602

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$443,271	\$508,645	\$174,325	\$464,115
(51304) Other Salaries - Terminal Pay	\$11,916	\$0	\$16,057	\$0
(51501) Special Pay	\$0	\$900	\$0	\$900
(52101) FICA Taxes	\$32,150	\$38,980	\$13,607	\$35,574
(52102) FICA Pretax Savings	\$1,816	\$0	\$718	\$0
(52201) Retirement Contributions	\$68,649	\$83,897	\$32,820	\$69,261
(52301) Life & Health Insurance	\$119,477	\$96,250	\$51,798	\$102,813
(52401) Worker's Compensation	\$3,530	\$3,045	\$1,523	\$6,003
PERSONNEL SERVICES TOTAL	\$680,809	\$731,717	\$290,848	\$678,666
Operating Expenses				
(55403) SBITA Agreements	\$33,305	\$99,981	\$30,000	\$145,000
(53101) Professional Services	\$619,947	\$115,000	\$246,297	\$115,000
(53401) Other Contractual Service	\$16,566	\$15,000	\$9,298	\$15,000
(54001) Travel & Per Diem	\$7,143	\$4,000	\$1,878	\$4,000
(54101) Communications	\$13,212	\$15,281	\$5,822	\$14,191
(54201) Postage & Freight	\$0	\$675	\$12	\$500
(54401) Rentals & Leases	\$3,007	\$3,007	\$3,157	\$3,316
(54504) Premium-Vehicle	\$15,230	\$15,601	\$15,601	\$10,070
(54608) Vehicle Repair & Maintenance	\$2,668	\$0	\$3,623	\$0
(54601) Repair & Maintenance	\$6,026	\$9,820	\$449	\$7,000
(54901) Other Current Chgs & Obl.	\$10,226	\$11,550	\$36,909	\$11,000
(55101) Office Supplies	\$0	\$500	\$0	\$0
(55201) Operating Supplies	\$9,784	\$25,052	\$2,505	\$9,000
(55204) Fuel	\$16,931	\$21,600	\$8,997	\$16,116
(55401) Book/Publ/Subscript/Membership	\$1,799	\$3,240	\$614	\$1,800
(55501) Training/Registration	\$5,501	\$10,000	\$1,075	\$10,000
OPERATING EXPENSES TOTAL	\$761,345	\$350,307	\$366,237	\$361,993
Capital Outlay				
(56101) Land	\$5,544,947	\$0	\$1,062,242	\$0
(56301) Improv Other Than Buildgs	\$0	\$0	-\$848	\$0
CAPITAL OUTLAY TOTAL	\$5,544,947	\$0	\$1,061,395	\$0
TOTAL	\$6,987,101	\$1,082,024	\$1,718,479	\$1,040,659

Budget Summary: The total budget for Engineering Infrastructure decreased from \$1,082,024 in FY 2025-26 to \$1,040,659 in FY 2026-27, reflecting a decrease of \$41,365 or approximately 3.82%.

Extension Services

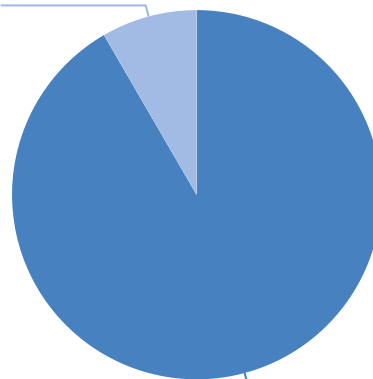
001/221201



Provides efficient, responsive services that enhance the quality of life, meet common needs and promote a safe and healthy community. The Escambia County Department of Extension Services will continue to serve as a platform for youth development through participation in the National 4-H program, as well as providing continual volunteer training and services to all parts of Escambia County.

Extension Services & 4-H Department

Operating Expenses



Personnel Services

\$965,539.00

Expenses in 2027

Extension Services & 4-H Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$625,420	\$638,649	\$273,204	\$653,792
(51304) Other Salaries - Terminal Pay	\$85,686	\$0	-\$16,586	\$0
(51301) Other Salaries & Wages	\$2,216	\$0	\$114	\$0
(52101) FICA Taxes	\$58,291	\$48,858	\$13,946	\$50,015
(52102) FICA Pretax Savings	\$1,261	\$0	\$525	\$0
(52201) Retirement Contributions	\$87,246	\$93,236	\$41,590	\$92,808
(52301) Life & Health Insurance	\$112,738	\$77,000	\$48,809	\$82,250
(52401) Worker's Compensation	\$5,267	\$4,295	\$2,148	\$5,851
PERSONNEL SERVICES TOTAL	\$978,125	\$862,038	\$363,750	\$884,716
Operating Expenses				
(54001) Travel & Per Diem	\$5,667	\$5,000	\$0	\$5,000
(54101) Communications	\$3,884	\$4,910	\$1,825	\$4,400
(54201) Postage & Freight	\$71	\$50	\$0	\$50
(54301) Utility Services	\$5,502	\$6,500	\$2,368	\$7,400
(54401) Rentals & Leases	\$1,400	\$0	\$0	\$0
(54504) Premium-Vehicle	\$0	\$3,809	\$0	\$4,723
(54608) Vehicle Repair & Maintenance	\$517	\$3,500	\$0	\$3,500
(54601) Repair & Maintenance	\$6,938	\$13,000	\$3,763	\$20,000
(54701) Printing & Binding	\$0	\$0	\$107	\$0
(54801) Promotional Activities	\$912	\$1,000	\$0	\$1,000
(54931) Host Ordinance Items	\$490	\$1,750	\$473	\$1,750
(55101) Office Supplies	\$2,132	\$4,500	\$272	\$4,500
(55201) Operating Supplies	\$3,356	\$12,000	\$6,465	\$12,000
(55203) Computer Equip Under \$5K	\$1,055	\$0	\$0	\$0
(55204) Fuel	\$7,558	\$13,000	\$2,979	\$12,000
(55401) Book/Publ/Subscript/Membership	\$742	\$2,000	\$688	\$2,000
(55501) Training/Registration	\$0	\$2,500	\$1,044	\$2,500
OPERATING EXPENSES TOTAL	\$40,222	\$73,519	\$19,986	\$80,823
Capital Outlay				
(56201) Buildings	\$10,452	\$0	\$0	\$0
(56401) Machinery & Equipment	\$10,817	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$21,269	\$0	\$0	\$0
Grants And Aids	\$29,697	\$33,116	\$12,030	\$0
TOTAL	\$1,069,313	\$968,673	\$395,766	\$965,539

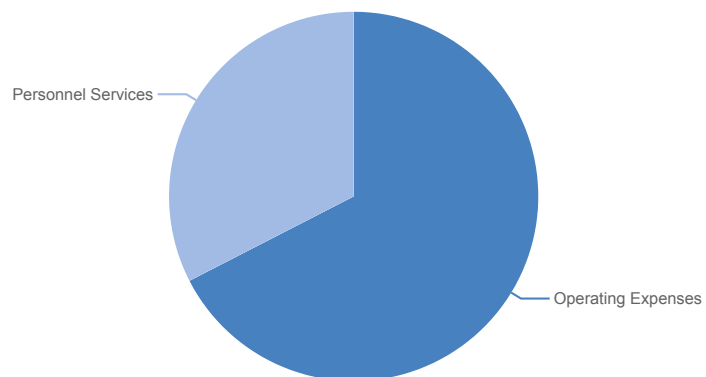
Budget Summary: The total budget for Extension Services decreased from \$968,673 in FY 2025-26 to \$965,539 in FY 2026-27, reflecting a decrease of \$3,134 or approximately 0.32%.

Facilities Management



Provides safe, clean, and comfortable facilities for county departments, agencies, and the citizens who frequent them. The department is responsible for the maintenance, repair, and security of county-owned and leased buildings, real estate lease management, space needs planning and the oversight of Capital Improvement and renovation projects.

Facilities Management Department



\$18,018,801.00
Expenses in 2027

Facilities Management Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$3,169,855	\$3,901,432	\$1,513,424	\$3,903,817
(51304) Other Salaries - Terminal Pay	\$75,436	\$0	\$50,719	\$0
(51301) Other Salaries & Wages	\$2,399	\$25,000	\$2,354	\$25,000
(51401) Overtime	\$36,703	\$30,000	\$15,777	\$20,000
(51501) Special Pay	\$7,800	\$11,400	\$3,900	\$11,400
(52101) FICA Taxes	\$243,274	\$303,539	\$114,676	\$302,956
(52102) FICA Pretax Savings	\$9,930	\$0	\$4,814	\$0
(52201) Retirement Contributions	\$471,289	\$609,818	\$250,365	\$592,291
(52301) Life & Health Insurance	\$797,672	\$858,000	\$388,018	\$916,500
(52401) Worker's Compensation	\$103,435	\$91,837	\$45,919	\$93,501
PERSONNEL SERVICES TOTAL	\$4,917,792	\$5,831,026	\$2,389,966	\$5,865,465
Operating Expenses				
(55403) SBITA Agreements	\$7,529	\$7,875	\$10,912	\$14,000
(53101) Professional Services	\$173,621	\$12,000	\$29,121	\$108,000
(53401) Other Contractual Service	\$1,765,926	\$1,797,780	\$661,060	\$1,960,000
(54001) Travel & Per Diem	\$3,190	\$3,000	\$1,401	\$5,000
(54101) Communications	\$42,514	\$63,066	\$19,484	\$41,500
(54201) Postage & Freight	\$388	\$450	\$153	\$475
(54301) Utility Services	\$5,279,778	\$6,511,167	\$2,291,997	\$6,811,885
(54401) Rentals & Leases	\$0	\$3,000	\$0	\$25,000
(54504) Premium-Vehicle	\$0	\$28,523	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$16,900	\$32,400	\$1,282	\$500
(54601) Repair & Maintenance	\$2,854,450	\$3,704,791	\$1,418,586	\$2,755,476
(54701) Printing & Binding	\$97	\$1,000	\$21	\$900
(54901) Other Current Chgs & Obl.	\$6,748	\$7,500	\$5,240	\$10,000
(54931) Host Ordinance Items	\$558	\$2,500	\$87	\$2,500
(55101) Office Supplies	\$315	\$6,000	\$142	\$3,000
(55201) Operating Supplies	\$150,112	\$228,458	\$87,946	\$252,000
(55204) Fuel	\$87,129	\$154,000	\$28,895	\$154,000
(55401) Book/Publ/Subscript/Membership	\$253	\$0	\$112	\$100
(55501) Training/Registration	\$11,839	\$11,998	\$5,124	\$9,000
OPERATING EXPENSES TOTAL	\$10,401,347	\$12,575,508	\$4,561,561	\$12,153,336
Capital Outlay				
(56201) Buildings	\$127	\$0	\$717,887	\$0
(56401) Machinery & Equipment	\$99,218	\$0	\$14,598	\$0
(56402) Vehicles	\$0	\$0	\$170,366	\$0
CAPITAL OUTLAY TOTAL	\$99,346	\$0	\$902,851	\$0
TOTAL	\$15,418,485	\$18,406,534	\$7,854,378	\$18,018,801

Facilities Management Administration

001/310101 Administration

001/310105 Property

001/141002 McDonald Property Leases

Facilities Management Administration

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$401,903	\$424,575	\$183,716	\$407,856
(51304) Other Salaries - Terminal Pay	\$4,006	\$0	\$30,187	\$0
(51501) Special Pay	\$7,800	\$11,400	\$3,900	\$11,400
(52101) FICA Taxes	\$30,266	\$33,352	\$15,850	\$32,073
(52102) FICA Pretax Savings	\$1,564	\$0	\$846	\$0
(52201) Retirement Contributions	\$58,432	\$90,469	\$30,941	\$84,460
(52301) Life & Health Insurance	\$91,620	\$55,000	\$49,769	\$58,750
(52401) Worker's Compensation	\$666	\$528	\$264	\$1,538
PERSONNEL SERVICES TOTAL	\$596,256	\$615,324	\$315,472	\$596,077
Operating Expenses				
(55403) SBITA Agreements	\$1,654	\$2,000	\$0	\$2,000
(53101) Professional Services	\$6,377	\$4,000	\$4,817	\$4,000
(54001) Travel & Per Diem	\$3,190	\$3,000	\$1,401	\$3,000
(54101) Communications	\$3,843	\$5,520	\$1,158	\$2,500
(54201) Postage & Freight	\$506	\$300	\$144	\$375
(54301) Utility Services	\$0	\$3,990	\$0	\$3,990
(54701) Printing & Binding	\$68	\$1,000	\$0	\$800
(54901) Other Current Chgs & Obl.	\$6,315	\$7,500	\$0	\$5,000
(54931) Host Ordinance Items	\$558	\$2,500	\$87	\$2,500
(55101) Office Supplies	\$315	\$6,000	\$142	\$3,000
(55201) Operating Supplies	\$10,574	\$12,932	\$7,676	\$12,000
(55401) Book/Publ/Subscript/Membership	\$253	\$0	\$112	\$100
(55501) Training/Registration	\$0	\$5,998	\$1,620	\$3,500
OPERATING EXPENSES TOTAL	\$33,653	\$54,740	\$17,158	\$42,765
TOTAL	\$629,909	\$670,064	\$332,630	\$638,842

Budget Summary: The total budget for Facilities Management Administration decreased from \$670,064 in FY 2025-26 to \$638,842 in FY 2026-27, reflecting a decrease of \$31,222 or approximately 4.66%.

Facilities Maintenance

001/310203

Facilities Maintenance - 001/310203

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$2,069,481	\$2,504,131	\$963,142	\$2,495,591
(51304) Other Salaries - Terminal Pay	\$40,986	\$0	\$12,089	\$0
(51301) Other Salaries & Wages	\$455	\$25,000	\$2,320	\$25,000
(51401) Overtime	\$27,701	\$25,000	\$12,153	\$15,000
(52101) FICA Taxes	\$156,499	\$195,391	\$70,892	\$193,973
(52102) FICA Pretax Savings	\$6,766	\$0	\$3,187	\$0
(52201) Retirement Contributions	\$294,124	\$362,343	\$153,368	\$354,650
(52301) Life & Health Insurance	\$568,990	\$572,000	\$272,462	\$606,300
(52401) Worker's Compensation	\$79,635	\$73,815	\$36,908	\$71,095
PERSONNEL SERVICES TOTAL	\$3,244,636	\$3,757,680	\$1,526,521	\$3,761,609
Operating Expenses				
(55403) SBITA Agreements	\$5,875	\$5,875	\$10,912	\$12,000
(53101) Professional Services	\$0	\$5,000	\$0	\$3,000
(53401) Other Contractual Service	\$390,710	\$597,780	\$126,156	\$560,000
(54001) Travel & Per Diem	\$0	\$0	\$0	\$2,000
(54101) Communications	\$32,632	\$49,698	\$15,560	\$33,000
(54201) Postage & Freight	-\$119	\$150	\$9	\$100
(54301) Utility Services	\$500	\$0	\$0	\$0
(54401) Rentals & Leases	\$0	\$3,000	\$0	\$25,000
(54504) Premium-Vehicle	\$0	\$28,523	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$16,900	\$31,900	\$1,282	\$0
(54601) Repair & Maintenance	\$1,782,492	\$1,535,000	\$784,141	\$1,500,000
(54701) Printing & Binding	\$29	\$0	\$21	\$100
(54901) Other Current Chgs & Obl.	\$433	\$0	\$5,240	\$5,000
(55201) Operating Supplies	\$62,743	\$110,000	\$42,260	\$120,000
(55204) Fuel	\$87,129	\$154,000	\$28,895	\$154,000
(55501) Training/Registration	\$11,839	\$6,000	\$3,504	\$5,500
OPERATING EXPENSES TOTAL	\$2,391,164	\$2,526,926	\$1,017,978	\$2,419,700
Capital Outlay	\$127	\$0	\$170,366	\$0
TOTAL	\$5,635,927	\$6,284,606	\$2,714,864	\$6,181,309

Budget Summary: The total budget for Facilities Maintenance decreased from \$6,284,606 in FY 2025-26 to \$6,181,309 in FY 2026-27, reflecting a decrease of \$103,297 or approximately 1.64%.

Facilities Management - Juvenile Justice

001/210612 DJJ Assessment Building

001/210607 Juvenile Justice

Facilities Juvenile Justice Div

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54601) Repair & Maintenance	\$0	\$366,791	\$0	\$345,476
OPERATING EXPENSES TOTAL	\$0	\$366,791	\$0	\$345,476
TOTAL	\$0	\$366,791	\$0	\$345,476

Budget Summary: The total budget for Facilities Management - Juvenile Justice decreased from \$366,791 in FY 2025-26 to \$345,476 in FY 2026-27, reflecting a decrease of \$21,315 or approximately 5.81%.

Facilities Management - Priority One

001/310204

Facilities Priority One - 001/310204

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$167,244	\$0	\$24,304	\$90,000
(54301) Utility Services	-\$67	\$0	\$0	\$0
(54601) Repair & Maintenance	\$1,071,207	\$1,800,000	\$634,445	\$910,000
(55201) Operating Supplies	\$11,337	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$1,249,721	\$1,800,000	\$658,749	\$1,000,000
Capital Outlay				
(56201) Buildings	\$0	\$0	\$717,887	\$0
(56401) Machinery & Equipment	\$99,218	\$0	\$14,598	\$0
CAPITAL OUTLAY TOTAL	\$99,218	\$0	\$732,485	\$0
TOTAL	\$1,348,939	\$1,800,000	\$1,391,234	\$1,000,000

Budget Summary: The total budget for Facilities Management - Priority One decreased from \$1,800,000 in FY 2025-26 to \$1,000,000 in FY 2026-27, reflecting a decrease of \$800,000 or approximately 44.44%.

Custodial

001/310202

Custodial Division - 001/310202

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$485,703	\$634,488	\$239,623	\$684,612
(51304) Other Salaries - Terminal Pay	\$30,444	\$0	\$8,443	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$34	\$0
(51401) Overtime	\$8,397	\$5,000	\$3,448	\$5,000
(52101) FICA Taxes	\$38,696	\$48,921	\$18,578	\$52,755
(52102) FICA Pretax Savings	\$1,228	\$0	\$494	\$0
(52201) Retirement Contributions	\$84,083	\$109,551	\$46,470	\$110,270
(52301) Life & Health Insurance	\$108,236	\$187,000	\$46,519	\$204,450
(52401) Worker's Compensation	\$22,566	\$16,475	\$8,238	\$17,144
PERSONNEL SERVICES TOTAL	\$779,351	\$1,001,435	\$371,844	\$1,074,231
Operating Expenses				
(53101) Professional Services	\$0	\$3,000	\$0	\$1,000
(53401) Other Contractual Service	\$1,375,216	\$1,200,000	\$534,903	\$1,400,000
(54101) Communications	\$6,039	\$7,848	\$2,766	\$6,000
(54608) Vehicle Repair & Maintenance	\$0	\$500	\$0	\$500
(54601) Repair & Maintenance	\$751	\$3,000	\$0	\$0
(55201) Operating Supplies	\$65,458	\$105,526	\$38,010	\$95,000
OPERATING EXPENSES TOTAL	\$1,447,464	\$1,319,874	\$575,680	\$1,502,500
TOTAL	\$2,226,815	\$2,321,309	\$947,524	\$2,576,731

Budget Summary: The total budget for Custodial increased from \$2,321,309 in FY 2025-26 to \$2,579,731 in FY 2026-27, reflecting an increase of \$258,422 or approximately 11.13%.

Utilities

001/310207

Facilities Utilities Div - 001/310207

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54301) Utility Services	\$5,279,345	\$6,507,177	\$2,291,997	\$6,807,895
OPERATING EXPENSES TOTAL	\$5,279,345	\$6,507,177	\$2,291,997	\$6,807,895
TOTAL	\$5,279,345	\$6,507,177	\$2,291,997	\$6,807,895

Budget Summary: The total budget for Utilities increased from \$6,507,177 in FY 2025-26 to \$6,807,895 in FY 2026-27, reflecting an increase of \$300,718 or approximately 4.62%.

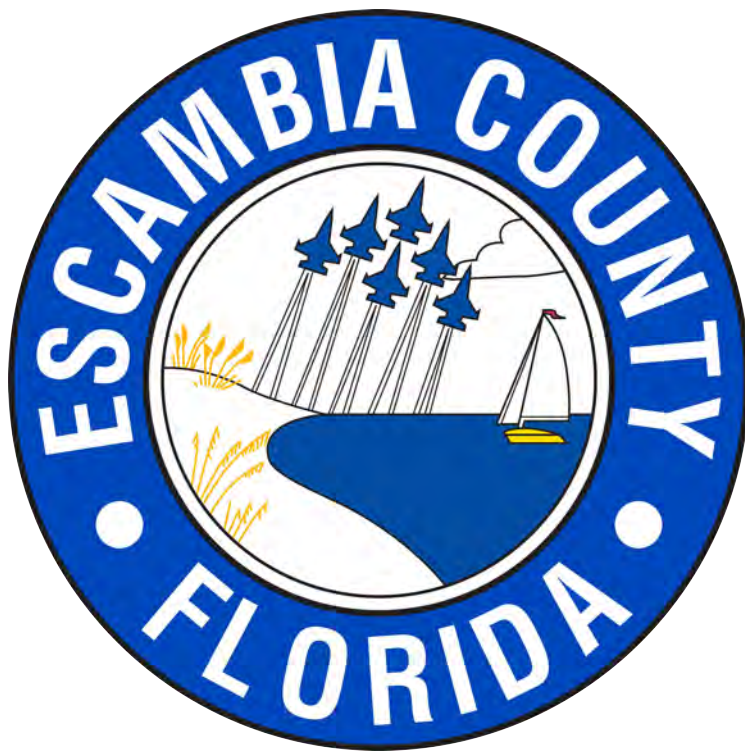
DCAT Construction

501/310205

Facilities DCAT Construction - 501/310205

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$212,769	\$338,238	\$126,944	\$315,758
(51301) Other Salaries & Wages	\$1,945	\$0	\$0	\$0
(51401) Overtime	\$605	\$0	\$176	\$0
(52101) FICA Taxes	\$17,814	\$25,875	\$9,356	\$24,155
(52102) FICA Pretax Savings	\$373	\$0	\$288	\$0
(52201) Retirement Contributions	\$34,649	\$47,455	\$19,587	\$42,911
(52301) Life & Health Insurance	\$28,826	\$44,000	\$19,268	\$47,000
(52401) Worker's Compensation	\$568	\$1,019	\$510	\$3,724
PERSONNEL SERVICES TOTAL	\$297,549	\$456,587	\$176,129	\$433,548
Operating Expenses	\$0	\$0	\$0	\$35,000
TOTAL	\$297,549	\$456,587	\$176,129	\$468,548

Budget Summary: The total budget for Facilities DCAT Construction increased from \$456,587 in FY 2025-26 to \$468,548 in FY 2026-27, reflecting an increase of \$11,961 or approximately 2.62%.

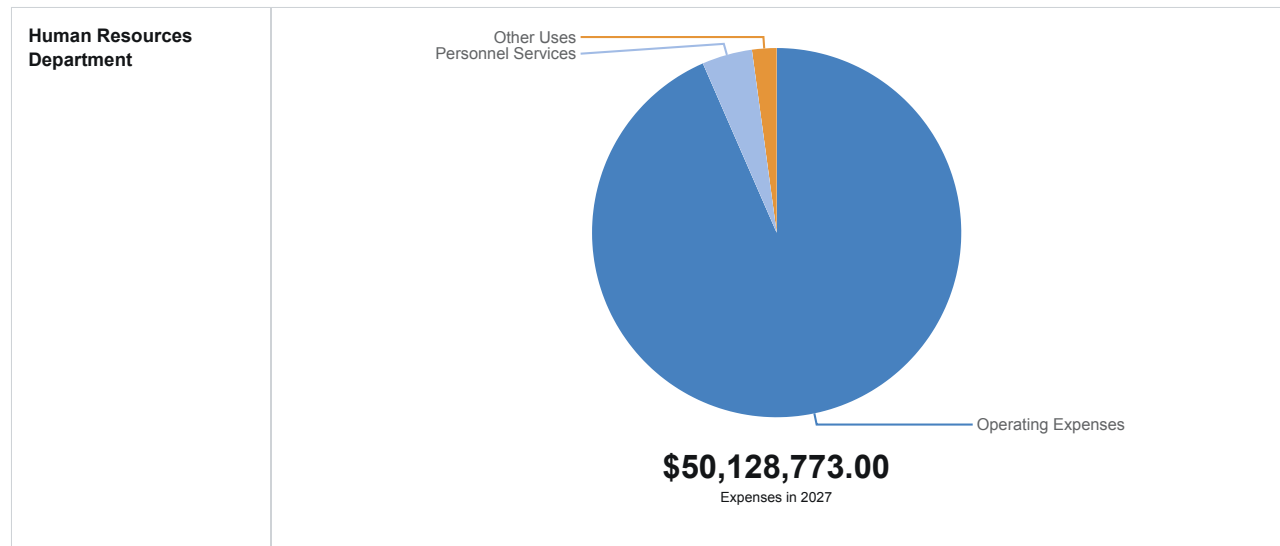


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Human Resources



In support of Escambia County's mission, principles, values, and vision, it is the mission of the Human Resources Department to provide support to the internal departments and external citizens to aid in reaching the goals of the County through its most valuable asset which are the employees.



Human Resources Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,422,490	\$1,498,103	\$662,468	\$1,531,481
(51304) Other Salaries - Terminal Pay	\$720	\$0	\$10,414	\$0
(51301) Other Salaries & Wages	\$7,233	\$5,000	\$2,643	\$5,000
(51401) Overtime	\$5,885	\$0	-\$946	\$15,000
(51501) Special Pay	\$10,650	\$16,200	\$6,300	\$16,200
(52101) FICA Taxes	\$107,686	\$116,244	\$50,147	\$120,146
(52102) FICA Pretax Savings	\$3,339	\$0	\$1,513	\$0
(52201) Retirement Contributions	\$232,936	\$245,562	\$122,563	\$253,956

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52202) Pension Related-Frs/His	-\$69,376	\$0	\$0	\$0
(52301) Life & Health Insurance	\$306,934	\$231,000	\$145,241	\$258,500
(52401) Worker's Compensation	\$2,518	\$2,022	\$1,011	\$2,053
(52601) Opeb-Other Post Emp Bene	-\$21,738	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$2,009,278	\$2,114,131	\$1,001,353	\$2,202,336
Operating Expenses				
(55403) SBITA Agreements	\$452,720	\$522,104	\$406,330	\$528,840
(54515) Claims-Legal Insurance	\$0	\$5,000	\$4,660	\$5,000
(53101) Professional Services	\$2,582,783	\$2,833,461	\$1,289,949	\$3,191,645
(53401) Other Contractual Service	\$28,151,993	\$25,745,500	\$12,260,849	\$27,877,500
(54001) Travel & Per Diem	\$4,378	\$22,543	\$1,243	\$22,404
(54101) Communications	\$7,450	\$10,256	\$3,352	\$10,276
(54201) Postage & Freight	\$153	\$2,565	\$93	\$2,590
(54301) Utility Services	\$10,594	\$12,000	\$4,344	\$12,000
(54401) Rentals & Leases	\$1,520	\$10,000	\$2,119	\$10,000
(54514) Claims-General Liability	\$117,798	\$390,000	\$19,661	\$345,000
(54506) Claims-Building Liability	-\$435,941	\$250,000	\$6,202	\$250,000
(54504) Premium-Vehicle	\$1,029	\$1,054	\$1,054	\$1,075
(54507) Claims-Vehicle Liability	-\$454,677	\$265,000	\$82,157	\$350,000
(54508) Physical Damage - Vehicles	\$195,630	\$325,000	\$288,655	\$360,000
(54501) Insurance/Surety Bonds	\$12,158,140	\$13,012,842	\$5,184,980	\$13,156,834
(54510) Claims-Work Comp Liability	\$101,930	\$425,000	\$109,712	\$375,000
(54608) Vehicle Repair & Maintenance	\$5,113	\$7,000	\$115	\$7,000
(54601) Repair & Maintenance	\$155,220	\$15,149	\$67,483	\$14,407
(54701) Printing & Binding	\$397	\$4,090	\$2,449	\$4,090
(54801) Promotional Activities	\$1,039	\$1,050	\$391	\$1,050
(54901) Other Current Chgs & Obl.	\$34,043	\$37,130	\$5,120	\$39,449
(54931) Host Ordinance Items	\$27,586	\$24,700	\$18,770	\$26,220
(55101) Office Supplies	\$6,396	\$9,200	\$3,250	\$9,200
(55201) Operating Supplies	\$35,890	\$70,760	\$7,221	\$70,260
(55204) Fuel	\$1,601	\$2,550	\$823	\$2,520
(55401) Book/Publ/Subscript/Membership	\$2,865	\$6,620	\$1,876	\$6,578
(55501) Training/Registration	\$59,945	\$72,083	\$26,824	\$70,699
(55901) Depreciation	\$71,686	\$80,000	\$71,686	\$100,000
OPERATING EXPENSES TOTAL	\$43,297,282	\$44,162,657	\$19,871,367	\$46,849,637
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$165,724	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$165,724	\$0
Other Uses	\$0	\$1,504,328	\$0	\$1,076,800
TOTAL	\$45,306,560	\$47,781,116	\$21,038,444	\$50,128,773

Human Resources Administration

001/150101

Human Resources - Administration - 001/150101

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$815,317	\$847,683	\$384,897	\$864,637
(51304) Other Salaries - Terminal Pay	\$169	\$0	\$10,414	\$0
(51301) Other Salaries & Wages	\$1,825	\$0	\$0	\$0
(51401) Overtime	\$5,843	\$0	-\$946	\$0
(51501) Special Pay	\$7,650	\$13,200	\$4,800	\$13,200
(52101) FICA Taxes	\$62,136	\$65,858	\$29,952	\$67,155
(52102) FICA Pretax Savings	\$1,213	\$0	\$591	\$0
(52201) Retirement Contributions	\$137,786	\$148,194	\$76,975	\$154,686
(52301) Life & Health Insurance	\$138,900	\$126,500	\$64,507	\$135,125
(52401) Worker's Compensation	\$1,358	\$1,042	\$521	\$1,062
PERSONNEL SERVICES TOTAL	\$1,172,197	\$1,202,477	\$571,712	\$1,235,865
Operating Expenses				
(53101) Professional Services	\$42,619	\$44,408	\$19,160	\$100
(53401) Other Contractual Service	\$21,337	\$53,500	\$19,647	\$32,500
(54001) Travel & Per Diem	\$1,205	\$4,500	\$1,243	\$5,000
(54101) Communications	\$965	\$1,396	\$449	\$1,316
(54201) Postage & Freight	\$10	\$0	\$0	\$0
(54601) Repair & Maintenance	\$1,514	\$3,480	\$608	\$3,280
(54701) Printing & Binding	\$26	\$0	\$0	\$0
(54801) Promotional Activities	\$1,039	\$1,050	\$391	\$1,050
(54901) Other Current Chgs & Obl.	\$7,660	\$11,750	\$3,939	\$0
(54931) Host Ordinance Items	\$1,997	\$2,800	\$1,086	\$2,720
(55101) Office Supplies	\$2,877	\$4,000	\$772	\$4,000
(55201) Operating Supplies	\$9,096	\$12,560	\$4,627	\$4,160
(55401) Book/Publ/Subscript/Membership	\$490	\$660	\$100	\$1,310
(55501) Training/Registration	\$785	\$3,060	\$4,373	\$2,815
OPERATING EXPENSES TOTAL	\$91,619	\$143,164	\$56,396	\$58,251
TOTAL	\$1,263,815	\$1,345,641	\$628,108	\$1,294,116

Budget Summary: The total budget for Human Resources Administration decreased from \$1,345,641 in FY 2025-26 to \$1,294,116 in FY 2026-27, reflecting a decrease of \$51,525 or approximately 3.83%.

Risk Management

Fund 501

Risk Management Div - Fund 501

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$333,112	\$345,553	\$149,102	\$358,530
(51401) Overtime	\$42	\$0	\$0	\$0
(51501) Special Pay	\$3,000	\$3,000	\$1,500	\$3,000
(52101) FICA Taxes	\$25,422	\$26,664	\$10,690	\$27,657
(52102) FICA Pretax Savings	\$1,260	\$0	\$640	\$0
(52201) Retirement Contributions	\$49,775	\$48,902	\$23,091	\$49,132
(52202) Pension Related-Frs/His	-\$69,376	\$0	\$0	\$0
(52301) Life & Health Insurance	\$98,990	\$55,000	\$49,785	\$58,750
(52401) Worker's Compensation	\$733	\$611	\$306	\$600
(52601) Opeb-Other Post Emp Bene	-\$21,738	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$421,220	\$479,730	\$235,114	\$497,669
Operating Expenses				
(55403) SBITA Agreements	\$49,622	\$52,104	\$0	\$53,840
(54515) Claims-Legal Insurance	\$0	\$5,000	\$4,660	\$5,000
(53101) Professional Services	\$45,643	\$30,053	\$11,332	\$84,545
(53401) Other Contractual Service	\$77,189	\$300,000	\$15,004	\$290,000
(54001) Travel & Per Diem	\$2,629	\$16,843	\$0	\$16,204
(54101) Communications	\$3,317	\$4,080	\$1,305	\$4,080
(54201) Postage & Freight	\$101	\$565	\$93	\$590
(54401) Rentals & Leases	\$1,520	\$10,000	\$2,119	\$10,000
(54514) Claims-General Liability	\$117,798	\$390,000	\$19,661	\$345,000
(54506) Claims-Building Liability	-\$435,941	\$250,000	\$6,202	\$250,000
(54504) Premium-Vehicle	\$1,029	\$1,054	\$1,054	\$1,075
(54507) Claims-Vehicle Liability	-\$454,677	\$265,000	\$82,157	\$350,000
(54508) Physical Damage - Vehicles	\$195,630	\$325,000	\$288,655	\$360,000
(54501) Insurance/Surety Bonds	\$8,912,417	\$8,648,342	\$3,251,645	\$9,021,834
(54510) Claims-Work Comp Liability	\$101,930	\$425,000	\$109,712	\$375,000
(54608) Vehicle Repair & Maintenance	\$5,113	\$7,000	\$115	\$7,000
(54601) Repair & Maintenance	\$151,980	\$1,669	\$66,875	\$1,127
(54701) Printing & Binding	\$0	\$3,490	\$1,956	\$3,490
(54901) Other Current Chgs & Obl.	\$14,935	\$16,380	\$1,072	\$29,749
(54931) Host Ordinance Items	\$76	\$200	\$92	\$200
(55101) Office Supplies	\$3,519	\$4,000	\$2,477	\$4,000
(55201) Operating Supplies	\$3,970	\$4,700	\$2,198	\$12,600
(55204) Fuel	\$1,601	\$2,550	\$823	\$2,520
(55401) Book/Publ/Subscript/Membership	\$2,075	\$5,660	\$1,476	\$4,968
(55501) Training/Registration	\$9,209	\$15,523	\$1,275	\$14,384
(55901) Depreciation	\$71,686	\$80,000	\$71,686	\$100,000
OPERATING EXPENSES TOTAL	\$8,882,371	\$10,864,213	\$3,943,643	\$11,347,206
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$165,724	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$165,724	\$0
Other Uses	\$0	\$612,914	\$0	\$285,552
TOTAL	\$9,303,591	\$11,956,857	\$4,344,481	\$12,130,427

Budget Summary: The total budget for Risk Management increased from \$11,956,857 in FY 2025-26 to \$12,130,427 in FY 2026-27, reflecting an increase of \$173,570 or approximately 1.45%.

Tuition Reimbursement

001/150103

Tuition Reimbursement - 001/150103

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(55501) Training/Registration	\$48,432	\$50,000	\$19,976	\$50,000
OPERATING EXPENSES TOTAL	\$48,432	\$50,000	\$19,976	\$50,000
TOTAL	\$48,432	\$50,000	\$19,976	\$50,000

The total budget for Tuition Reimbursement remained unchanged at \$50,000 for both FY 2025-26 and FY 2026-27.

Employee Morale & Welfare

101/150105

Employee Moral & Welfare - 101/150105

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51301) Other Salaries & Wages	\$4,975	\$5,000	\$2,843	\$5,000
(52101) FICA Taxes	\$381	\$400	\$218	\$600
PERSONNEL SERVICES TOTAL	\$5,356	\$5,400	\$3,060	\$5,600
Operating Expenses				
(54101) Communications	\$1,845	\$1,700	\$923	\$1,800
(54931) Host Ordinance Items	\$17,425	\$15,700	\$17,591	\$17,300
OPERATING EXPENSES TOTAL	\$19,271	\$17,400	\$18,514	\$19,100
TOTAL	\$24,626	\$22,800	\$21,575	\$24,700

Budget Summary: The total budget for Employee Morale and Welfare increased from \$22,800 in FY 2025-26 to \$24,700 in FY 2026-27, reflecting an increase of \$1,900 or approximately 8.33%.

Human Resources ADA

130/150102

ADA - 130/150102

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$6,780	\$30,000	\$2,625	\$30,000
(54901) Other Current Chgs & Obl.	\$1,962	\$0	\$110	\$0
OPERATING EXPENSES TOTAL	\$8,742	\$30,000	\$2,735	\$30,000
TOTAL	\$8,742	\$30,000	\$2,735	\$30,000

The total budget for Human Resources ADA remained unchanged at \$30,000 for both FY 2025-26 and FY 2026-27.

Benefits

Fund 501

Benefits - Fund 501

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$274,060	\$304,867	\$128,469	\$308,314
(51304) Other Salaries - Terminal Pay	\$551	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$433	\$0	-\$200	\$0
(51401) Overtime	\$0	\$0	\$0	\$15,000
(52101) FICA Taxes	\$19,748	\$23,322	\$9,287	\$24,734
(52102) FICA Pretax Savings	\$866	\$0	\$281	\$0
(52201) Retirement Contributions	\$45,376	\$48,466	\$22,496	\$50,138
(52301) Life & Health Insurance	\$69,044	\$49,500	\$30,949	\$64,625
(52401) Worker's Compensation	\$427	\$369	\$185	\$391
PERSONNEL SERVICES TOTAL	\$410,505	\$426,524	\$191,467	\$463,202
Operating Expenses				
(55403) SBITA Agreements	\$403,098	\$470,000	\$406,330	\$475,000
(53101) Professional Services	\$2,487,742	\$2,729,000	\$1,256,832	\$3,077,000
(53401) Other Contractual Service	\$28,053,467	\$25,392,000	\$12,226,198	\$27,555,000
(54001) Travel & Per Diem	\$544	\$1,200	\$0	\$1,200
(54101) Communications	\$1,323	\$3,080	\$675	\$3,080
(54201) Postage & Freight	\$43	\$2,000	\$0	\$2,000
(54301) Utility Services	\$10,594	\$12,000	\$4,344	\$12,000
(54501) Insurance/Surety Bonds	\$3,245,723	\$4,364,500	\$1,933,335	\$4,135,000
(54601) Repair & Maintenance	\$1,726	\$10,000	\$0	\$10,000
(54701) Printing & Binding	\$371	\$600	\$494	\$600
(54901) Other Current Chgs & Obl.	\$9,487	\$9,000	\$0	\$9,700
(54931) Host Ordinance Items	\$8,088	\$6,000	\$0	\$6,000
(55101) Office Supplies	\$0	\$1,200	\$0	\$1,200
(55201) Operating Supplies	\$22,824	\$53,500	\$396	\$53,500
(55401) Book/Publ/Subscript/Membership	\$300	\$300	\$300	\$300
(55501) Training/Registration	\$1,520	\$3,500	\$1,200	\$3,500
OPERATING EXPENSES TOTAL	\$34,246,849	\$33,057,880	\$15,830,103	\$35,345,080
Other Uses				
(59801) Reserves	\$0	\$891,414	\$0	\$791,248
OTHER USES TOTAL	\$0	\$891,414	\$0	\$791,248
TOTAL	\$34,657,354	\$34,375,818	\$16,021,570	\$36,599,530

Budget Summary: The total budget for Benefits increased from \$34,375,818 in FY 2025-26 to \$36,599,530 in FY 2026-27, reflecting an increase of \$2,223,712 or approximately 6.47%.

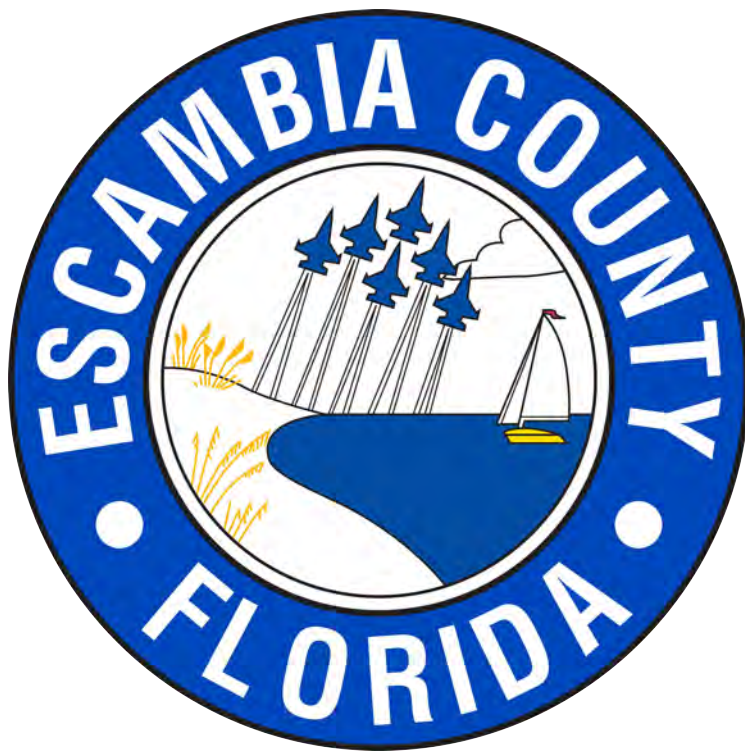
Merit System Protection Board

001/150104

Merit System Protection Board - 001/150104

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$52,800	\$52,800	\$26,400	\$52,800
OPERATING EXPENSES TOTAL	\$52,800	\$52,800	\$26,400	\$52,800
TOTAL	\$52,800	\$52,800	\$26,400	\$52,800

The total budget for Merit System Protection Board remained unchanged at \$52,800 for both FY 2025-26 and FY 2026-27.



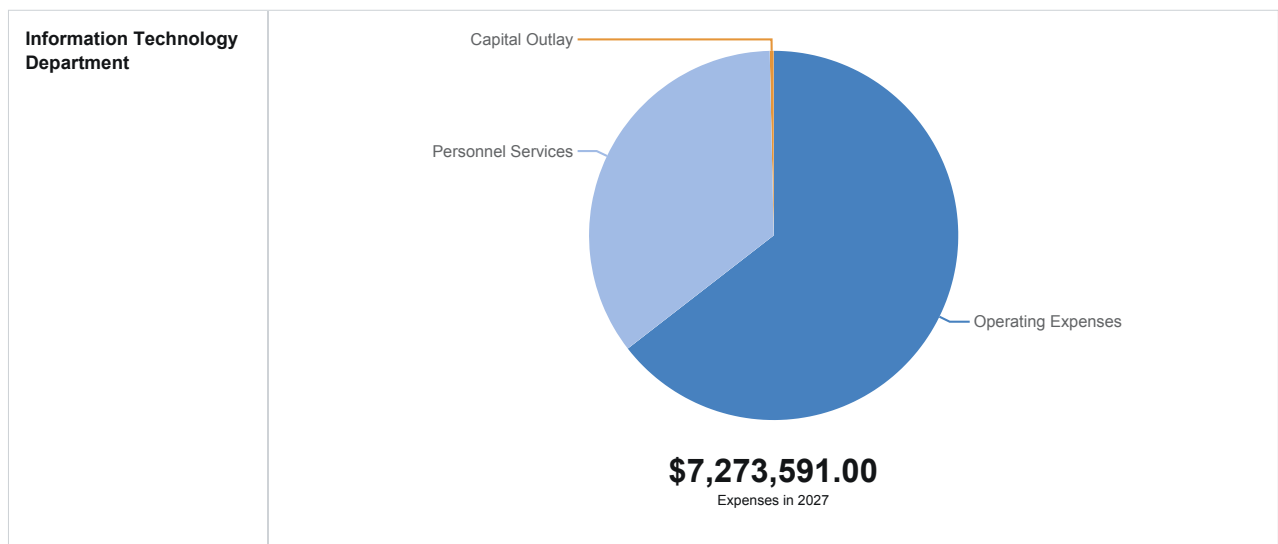
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Information Technology

001/270102



Provides comprehensive technological data infrastructure, service, security and support for the Board of County Commissioners, various constitutional officers, and Article V agencies that enables them to further provide excellent service to the citizens of Escambia County.



Information Technology Department

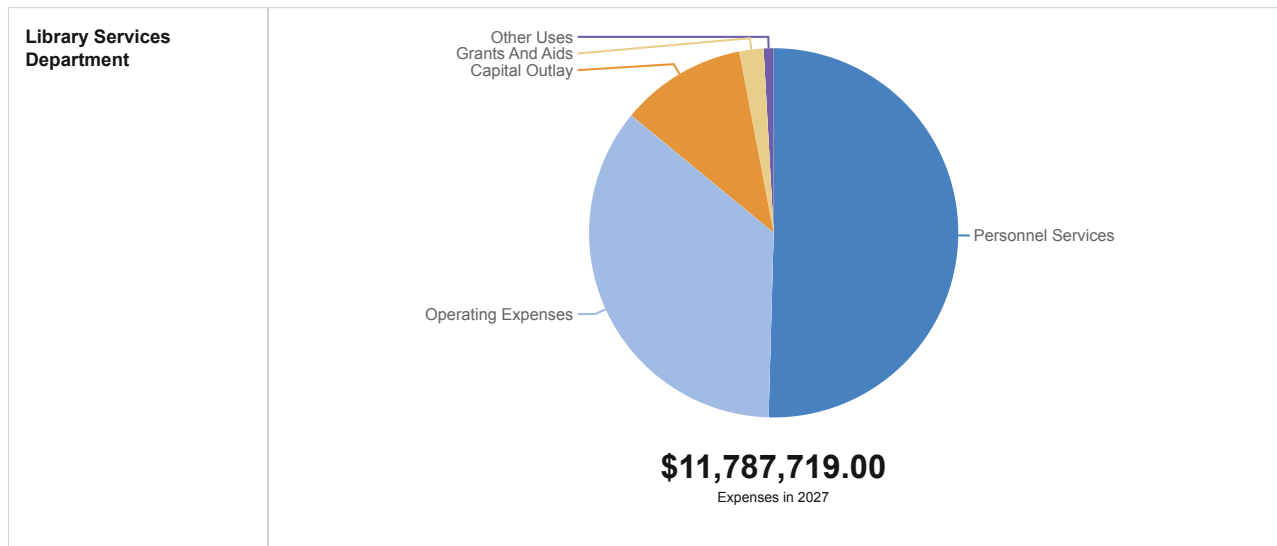
	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,266,826	\$1,675,872	\$700,255	\$1,824,225
(51304) Other Salaries - Terminal Pay	\$53,716	\$0	\$0	\$0
(51301) Other Salaries & Wages	-\$335	\$0	\$0	\$0
(51401) Overtime	\$331	\$0	\$2,203	\$0
(51501) Special Pay	\$6,200	\$12,000	\$2,400	\$19,920
(52101) FICA Taxes	\$99,709	\$129,122	\$52,827	\$141,077
(52102) FICA Pretax Savings	\$2,163	\$0	\$1,348	\$0
(52201) Retirement Contributions	\$190,196	\$268,443	\$121,578	\$280,292
(52301) Life & Health Insurance	\$212,414	\$257,400	\$128,513	\$289,050
(52401) Worker's Compensation	\$2,317	\$2,042	\$1,021	\$2,231
PERSONNEL SERVICES TOTAL	\$1,833,537	\$2,344,879	\$1,010,143	\$2,556,795
Operating Expenses				
(55403) SBITA Agreements	\$1,997,528	\$2,833,502	\$1,709,290	\$3,128,396
(53101) Professional Services	\$133,670	\$160,000	\$73,298	\$180,000
(53401) Other Contractual Service	\$7,840	\$39,000	\$7,509	\$34,000
(54001) Travel & Per Diem	\$3,977	\$4,800	\$927	\$4,350
(54101) Communications	\$646,930	\$858,857	\$498,649	\$837,310
(54201) Postage & Freight	\$39	\$200	\$0	\$200
(54401) Rentals & Leases	\$1,284	\$1,350	\$527	\$1,280
(54504) Premium-Vehicle	\$0	\$2,359	\$0	\$0
(54501) Insurance/Surety Bonds	\$0	\$0	\$0	\$2,360
(54608) Vehicle Repair & Maintenance	\$911	\$2,500	\$0	\$1,250
(54601) Repair & Maintenance	-\$13,302	\$284,200	\$190	\$17,200
(54701) Printing & Binding	\$29	\$290	\$0	\$0
(54931) Host Ordinance Items	\$1,054	\$500	\$47	\$0
(55101) Office Supplies	\$1,275	\$2,500	\$158	\$1,500
(55206) Capital Under \$5K	\$4,090	\$0	\$0	\$0
(55201) Operating Supplies	\$40,012	\$20,118	\$64,318	\$100,000
(55203) Computer Equip Under \$5K	\$329,217	\$350,000	\$98,915	\$350,000
(55204) Fuel	\$1,904	\$2,000	\$759	\$2,000
(55401) Book/Publ/Subscript/Membership	\$13,553	\$20,005	\$769	\$16,600
(55501) Training/Registration	\$7,124	\$14,925	\$0	\$15,350
OPERATING EXPENSES TOTAL	\$3,177,135	\$4,597,106	\$2,455,355	\$4,691,796
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$0	\$19,451	\$25,000
CAPITAL OUTLAY TOTAL	\$0	\$0	\$19,451	\$25,000
TOTAL	\$5,010,672	\$6,941,985	\$3,484,950	\$7,273,591

Budget Summary: The total budget for Information Technology increased from \$6,941,985 in FY 2025-26 to \$7,273,591 in FY 2026-27, reflecting an increase of \$331,606 or approximately 4.78%.

Library Services



Enriches the lives of the community by providing citizens with informational resources, community programs, equipment and other services that encourages their opportunity for personal, educational and professional development.



Library Services Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$3,624,329	\$3,996,467	\$1,638,129	\$3,989,631
(51304) Other Salaries - Terminal Pay	\$29,419	\$0	\$58,750	\$0
(51401) Overtime	\$2,220	\$13,000	\$704	\$13,000
(51501) Special Pay	\$7,800	\$22,200	\$2,300	\$35,880
(52101) FICA Taxes	\$273,821	\$308,423	\$126,530	\$308,946
(52102) FICA Pretax Savings	\$6,927	\$0	\$3,526	\$0
(52201) Retirement Contributions	\$523,939	\$596,433	\$272,026	\$578,586

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52301) Life & Health Insurance	\$712,746	\$952,600	\$360,355	\$1,011,675
(52401) Worker's Compensation	\$9,572	\$7,626	\$3,813	\$7,691
PERSONNEL SERVICES TOTAL	\$5,190,773	\$5,896,749	\$2,466,133	\$5,945,409
Operating Expenses				
(55403) SBITA Agreements	\$29,397	\$143,000	\$101,395	\$968,578
(53101) Professional Services	\$280	\$2,500	\$0	\$300
(53401) Other Contractual Service	\$955,361	\$1,198,200	\$442,261	\$1,293,542
(54001) Travel & Per Diem	\$7,980	\$7,850	\$904	\$5,960
(54101) Communications	\$85,296	\$90,550	\$47,478	\$90,550
(54201) Postage & Freight	\$2,010	\$3,200	\$5,383	\$12,000
(54301) Utility Services	\$185,094	\$272,000	\$86,388	\$299,200
(54504) Premium-Vehicle	\$3,296	\$3,314	\$3,313	\$3,382
(54608) Vehicle Repair & Maintenance	\$2,766	\$6,000	\$0	\$6,000
(54601) Repair & Maintenance	\$143,365	\$297,000	\$22,246	\$348,822
(54701) Printing & Binding	\$2,632	\$7,200	\$3,479	\$7,200
(54801) Promotional Activities	\$27,793	\$35,000	\$5,243	\$31,000
(54934) Cost Alloc-Indirect	\$555,232	\$582,422	\$298,912	\$607,816
(54901) Other Current Chgs & Obl.	\$10,976	\$11,050	\$6,386	\$19,451
(54931) Host Ordinance Items	\$266	\$1,200	\$0	\$2,030
(55101) Office Supplies	\$51,329	\$42,000	\$8,643	\$42,500
(55206) Capital Under \$5K	\$5,849	\$20,000	\$0	\$0
(55201) Operating Supplies	\$421,749	\$386,300	\$80,674	\$382,010
(55203) Computer Equip Under \$5K	\$0	\$0	\$0	\$10,000
(55204) Fuel	\$4,181	\$11,500	\$1,951	\$12,000
(55401) Book/Publ/Subscript/Membership	\$971,994	\$650,000	\$48,527	\$41,230
(55501) Training/Registration	\$1,204	\$9,500	\$457	\$4,720
OPERATING EXPENSES TOTAL	\$3,468,049	\$3,779,786	\$1,163,641	\$4,188,291
Capital Outlay				
(56401) Machinery & Equipment	\$207,442	\$955,400	\$19,660	\$478,000
(56601) Books/Publicat/Libr. Matl	\$634,016	\$892,050	\$165,742	\$823,243
CAPITAL OUTLAY TOTAL	\$841,457	\$1,847,450	\$185,402	\$1,301,243
Grants And Aids				
(58101) Aids To Government Agency	\$218,653	\$245,000	\$233,607	\$250,000
GRANTS AND AIDS TOTAL	\$218,653	\$245,000	\$233,607	\$250,000
Other Uses				
(59801) Reserves	\$0	\$555,355	\$0	\$102,776
OTHER USES TOTAL	\$0	\$555,355	\$0	\$102,776
TOTAL	\$9,718,932	\$12,324,340	\$4,048,783	\$11,787,719

Library Services Operations

113/110501

Library Services - Operations 113/110501

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$3,455,977	\$3,735,752	\$1,544,645	\$3,755,355
(51304) Other Salaries - Terminal Pay	\$26,813	\$0	\$58,750	\$0
(51401) Overtime	\$162	\$12,000	\$282	\$12,000
(51501) Special Pay	\$7,800	\$22,200	\$2,300	\$33,000
(52101) FICA Taxes	\$260,973	\$288,402	\$119,547	\$290,727
(52102) FICA Pretax Savings	\$6,536	\$0	\$3,326	\$0
(52201) Retirement Contributions	\$500,314	\$559,715	\$257,685	\$546,221
(52301) Life & Health Insurance	\$677,384	\$891,000	\$338,743	\$951,750
(52401) Worker's Compensation	\$5,893	\$4,562	\$2,281	\$4,598
PERSONNEL SERVICES TOTAL	\$4,941,851	\$5,513,631	\$2,327,559	\$5,593,651
Operating Expenses				
(55403) SBITA Agreements	\$0	\$85,000	\$44,695	\$862,950
(53101) Professional Services	\$280	\$2,500	\$0	\$300
(53401) Other Contractual Service	\$724,494	\$878,200	\$324,287	\$974,142
(54001) Travel & Per Diem	\$7,980	\$6,350	\$904	\$5,210
(54201) Postage & Freight	\$2,010	\$3,200	\$5,383	\$12,000
(54504) Premium-Vehicle	\$3,296	\$3,314	\$3,313	\$3,382
(54608) Vehicle Repair & Maintenance	\$2,766	\$5,000	\$0	\$5,000
(54601) Repair & Maintenance	\$6,598	\$20,000	\$0	\$10,000
(54701) Printing & Binding	\$2,632	\$7,200	\$3,479	\$7,200
(54801) Promotional Activities	\$27,793	\$35,000	\$5,243	\$31,000
(54934) Cost Alloc-Indirect	\$555,232	\$582,422	\$298,912	\$607,816
(54901) Other Current Chgs & Obl.	\$10,976	\$10,800	\$6,386	\$19,101
(54931) Host Ordinance Items	\$266	\$1,200	\$0	\$2,030
(55101) Office Supplies	\$51,329	\$42,000	\$8,643	\$42,500
(55206) Capital Under \$5K	\$0	\$20,000	\$0	\$0
(55201) Operating Supplies	\$303,776	\$267,500	\$75,032	\$282,210
(55204) Fuel	\$4,181	\$8,000	\$1,951	\$8,000
(55401) Book/Publ/Subscript/Membership	\$946,005	\$650,000	\$48,527	\$36,230
(55501) Training/Registration	\$1,204	\$6,000	\$457	\$4,220
OPERATING EXPENSES TOTAL	\$2,650,817	\$2,633,686	\$827,212	\$2,913,291
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$35,000	\$12,570	\$50,000
(56601) Books/Publicat/Libr. Matl	\$634,016	\$892,050	\$165,742	\$823,243
CAPITAL OUTLAY TOTAL	\$634,016	\$927,050	\$178,312	\$873,243
Grants And Aids				
(58101) Aids To Government Agency	\$218,653	\$245,000	\$233,607	\$250,000
GRANTS AND AIDS TOTAL	\$218,653	\$245,000	\$233,607	\$250,000
Other Uses				
(59801) Reserves	\$0	\$555,355	\$0	\$102,776
OTHER USES TOTAL	\$0	\$555,355	\$0	\$102,776
TOTAL	\$8,445,338	\$9,874,722	\$3,566,691	\$9,732,961

Budget Summary: The total budget for Library Services Operations decreased from \$9,874,722 in FY 2025-26 to \$9,732,961 in FY 2026-27, reflecting a decrease of \$141,761 or approximately 1.44%.

Library Information Systems

113/110503

Library Services Department - Information Systems Div

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$73,040	\$164,534	\$49,369	\$136,196
(51304) Other Salaries - Terminal Pay	\$2,239	\$0	\$0	\$0
(51401) Overtime	\$50	\$0	\$92	\$0
(51501) Special Pay	\$0	\$0	\$0	\$2,880
(52101) FICA Taxes	\$5,602	\$12,587	\$3,774	\$10,639
(52102) FICA Pretax Savings	\$140	\$0	\$53	\$0
(52201) Retirement Contributions	\$10,251	\$23,084	\$7,501	\$18,900
(52301) Life & Health Insurance	\$8,536	\$28,600	\$6,981	\$24,675
(52401) Worker's Compensation	\$111	\$199	\$100	\$168
PERSONNEL SERVICES TOTAL	\$99,969	\$229,004	\$67,870	\$193,458
Operating Expenses				
(55403) SBITA Agreements	\$29,397	\$58,000	\$56,700	\$105,628
(54001) Travel & Per Diem	\$0	\$1,500	\$0	\$750
(54101) Communications	\$83,859	\$88,000	\$46,826	\$88,000
(54601) Repair & Maintenance	\$26,878	\$152,000	\$4,859	\$152,000
(55206) Capital Under \$5K	\$2,916	\$0	\$0	\$0
(55201) Operating Supplies	\$94,324	\$80,000	\$5,324	\$80,000
(55203) Computer Equip Under \$5K	\$0	\$0	\$0	\$10,000
(55401) Book/Publ/Subscript/Membership	\$25,989	\$0	\$0	\$0
(55501) Training/Registration	\$0	\$3,500	\$0	\$500
OPERATING EXPENSES TOTAL	\$263,364	\$383,000	\$113,709	\$436,878
Capital Outlay				
(56401) Machinery & Equipment	\$207,442	\$832,400	\$7,090	\$188,000
CAPITAL OUTLAY TOTAL	\$207,442	\$832,400	\$7,090	\$188,000
TOTAL	\$570,774	\$1,444,404	\$188,670	\$818,336

Budget Summary: The total budget for Library Information Systems decreased from \$1,444,404 in FY 2025-26 to \$818,336 in FY 2026-27, reflecting a decrease of \$626,068 or approximately 43.34%.

Library Donations & Special Needs

113/110504 Library Donations

113/110509 Friends of the Library

113/110550 Special Needs for Library

Library Donations and Special Needs - Fund 113

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$9,675	\$20,000	\$0	\$20,850
(55201) Operating Supplies	\$18,480	\$35,000	\$30	\$16,000
(55401) Book/Publ/Subscript/Membership	\$0	\$0	\$0	\$5,000
OPERATING EXPENSES TOTAL	\$28,155	\$55,000	\$30	\$41,850
TOTAL	\$28,155	\$55,000	\$30	\$41,850

Budget Summary: The total budget for Library Donations and Special Needs decreased from \$55,000 in FY 2025-26 to \$41,850 in FY 2026-27, reflecting a decrease of \$13,150 or approximately 23.91%.

Library Maintenance

113/110502

Library Maintenance - 113/110502

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$95,312	\$96,181	\$44,115	\$98,080
(51304) Other Salaries - Terminal Pay	\$367	\$0	\$0	\$0
(51401) Overtime	\$2,008	\$1,000	\$329	\$1,000
(52101) FICA Taxes	\$7,247	\$7,434	\$3,210	\$7,580
(52102) FICA Pretax Savings	\$251	\$0	\$146	\$0
(52201) Retirement Contributions	\$13,373	\$13,634	\$6,840	\$13,465
(52301) Life & Health Insurance	\$26,826	\$33,000	\$14,630	\$35,250
(52401) Worker's Compensation	\$3,568	\$2,865	\$1,433	\$2,925
PERSONNEL SERVICES TOTAL	\$148,952	\$154,114	\$70,703	\$158,300
Operating Expenses				
(53401) Other Contractual Service	\$221,192	\$300,000	\$117,974	\$298,550
(54101) Communications	\$1,436	\$2,550	\$652	\$2,550
(54301) Utility Services	\$185,094	\$272,000	\$86,388	\$299,200
(54608) Vehicle Repair & Maintenance	\$0	\$1,000	\$0	\$1,000
(54601) Repair & Maintenance	\$109,889	\$125,000	\$17,387	\$186,822
(54901) Other Current Chgs & Obl.	\$0	\$250	\$0	\$350
(55206) Capital Under \$5K	\$2,933	\$0	\$0	\$0
(55201) Operating Supplies	\$5,168	\$3,800	\$288	\$3,800
(55204) Fuel	\$0	\$3,500	\$0	\$4,000
OPERATING EXPENSES TOTAL	\$525,713	\$708,100	\$222,688	\$796,272
Capital Outlay	\$0	\$88,000	\$0	\$240,000
TOTAL	\$674,665	\$950,214	\$293,392	\$1,194,572

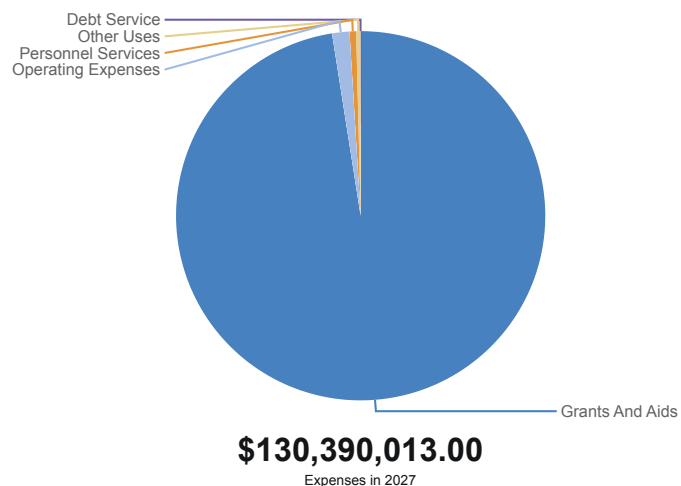
Budget Summary: The total budget for Library Maintenance increased from \$950,214 in FY 2025-26 to \$1,194,572 in FY 2026-27, reflecting an increase of \$244,358 or approximately 25.72%.

Management and Budget



Oversees the implementation of the Board of County Commissioner's strategic vision and is responsible for all aspects of the budgetary system, including budget preparation and execution, expenditure and revenue forecasting, monitoring and reporting. The office supports the policy and program initiatives of the Escambia County Board of County Commissioners and County Administrator by providing professional municipal finance and budget analysis assistance to functions under the board. The office provides assistance to all county departments so that those departments can perform their tasks and services in an effective and efficient manner to better serve the citizens of Escambia County.

Management and Budget Department



Management and Budget Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$489,784	\$546,226	\$213,896	\$526,539
(51304) Other Salaries - Terminal Pay	\$24,926	\$0	\$0	\$0
(51501) Special Pay	\$5,000	\$4,800	\$2,400	\$4,800
(52101) FICA Taxes	\$37,959	\$42,154	\$15,838	\$40,647
(52102) FICA Pretax Savings	\$1,105	\$0	\$511	\$0
(52201) Retirement Contributions	\$105,480	\$117,927	\$47,945	\$103,600
(52301) Life & Health Insurance	\$107,675	\$66,000	\$46,226	\$70,500
(52401) Worker's Compensation	\$878	\$667	\$334	\$643
PERSONNEL SERVICES TOTAL	\$772,808	\$777,774	\$327,150	\$746,729
Operating Expenses				
(55403) SBITA Agreements	\$86,604	\$80,490	\$80,490	\$95,455
(53101) Professional Services	\$225,362	\$235,780	\$171,283	\$238,228
(53401) Other Contractual Service	\$14,459	\$17,300	\$8,752	\$17,300
(54001) Travel & Per Diem	\$1,736	\$2,460	\$0	\$0
(54101) Communications	\$479	\$492	\$225	\$500
(54201) Postage & Freight	\$65	\$300	\$32	\$300
(54301) Utility Services	\$1,186,493	\$1,227,659	\$490,379	\$1,307,253
(54601) Repair & Maintenance	\$648	\$1,000	\$0	\$3,000
(54701) Printing & Binding	\$1,514	\$1,100	\$0	\$2,250
(54934) Cost Alloc-Indirect	\$120,436	\$124,618	\$124,618	\$132,755
(54933) Cost Alloc-Administrative	\$200,000	\$150,000	\$0	\$150,000
(54901) Other Current Chgs & Obl.	\$8,207	\$10,000	\$774	\$14,000
(55101) Office Supplies	\$2,006	\$3,000	\$971	\$3,000
(55201) Operating Supplies	\$3,628	\$2,400	\$1,179	\$3,500
(55401) Book/Publ/Subscript/Membership	\$1,308	\$3,675	\$765	\$1,500
(55501) Training/Registration	\$0	\$1,800	\$0	\$750
OPERATING EXPENSES TOTAL	\$1,852,945	\$1,862,074	\$879,469	\$1,969,791
Capital Outlay	\$109,181	\$0	\$352,340	\$0
Debt Service	\$131,169	\$30,000	\$4,327	\$30,000
Grants And Aids	\$79,600,184	\$127,158,292	\$0	\$127,158,292
Other Uses	\$0	\$381,121	\$0	\$485,201
TOTAL	\$82,466,288	\$130,209,261	\$1,563,285	\$130,390,013

Management and Budget Administration

001/140201

Management and Budget - Admin - 001/140201

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$489,784	\$546,226	\$213,896	\$526,539
(51304) Other Salaries - Terminal Pay	\$24,926	\$0	\$0	\$0
(51501) Special Pay	\$5,000	\$4,800	\$2,400	\$4,800
(52101) FICA Taxes	\$37,959	\$42,154	\$15,838	\$40,647
(52102) FICA Pretax Savings	\$1,105	\$0	\$511	\$0
(52201) Retirement Contributions	\$105,480	\$117,927	\$47,945	\$103,600
(52301) Life & Health Insurance	\$107,675	\$66,000	\$46,226	\$70,500
(52401) Worker's Compensation	\$878	\$667	\$334	\$643
PERSONNEL SERVICES TOTAL	\$772,808	\$777,774	\$327,150	\$746,729
Operating Expenses				
(55403) SBITA Agreements	\$86,604	\$80,490	\$80,490	\$95,455
(53101) Professional Services	\$225,362	\$235,780	\$171,283	\$238,228
(53401) Other Contractual Service	\$499	\$0	\$222	\$0
(54001) Travel & Per Diem	\$1,736	\$2,460	\$0	\$0
(54101) Communications	\$479	\$492	\$225	\$500
(54201) Postage & Freight	\$65	\$300	\$32	\$300
(54701) Printing & Binding	\$1,514	\$1,100	\$0	\$750
(54901) Other Current Chgs & Obl.	\$8,207	\$10,000	\$774	\$8,000
(55101) Office Supplies	\$2,006	\$3,000	\$971	\$3,000
(55201) Operating Supplies	\$3,628	\$2,400	\$1,179	\$3,500
(55401) Book/Publ/Subscript/Membership	\$1,308	\$3,675	\$765	\$1,500
(55501) Training/Registration	\$0	\$1,800	\$0	\$750
OPERATING EXPENSES TOTAL	\$331,409	\$341,497	\$255,942	\$351,983
TOTAL	\$1,104,217	\$1,119,271	\$583,091	\$1,098,712

Budget Summary: The total budget for Management and Budget Administration decreased from \$1,119,271 in FY 2025-26 to \$1,098,712 in FY 2026-27, reflecting a decrease of \$20,559 or approximately 1.84%.

MSBU Assessment Program

Fund 177

MSBU Assessment Program - Fund 177

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$13,960	\$17,300	\$8,530	\$17,300
(54301) Utility Services	\$1,186,493	\$1,227,659	\$490,379	\$1,307,253
(54601) Repair & Maintenance	\$648	\$1,000	\$0	\$3,000
(54701) Printing & Binding	\$0	\$0	\$0	\$1,500
(54934) Cost Alloc-Indirect	\$120,436	\$124,618	\$124,618	\$132,755
(54901) Other Current Chgs & Obl.	\$0	\$0	\$0	\$6,000
OPERATING EXPENSES TOTAL	\$1,321,536	\$1,370,577	\$623,527	\$1,467,808
Capital Outlay				
(56301) Improv Other Than Buildgs	\$109,181	\$0	\$352,340	\$0
CAPITAL OUTLAY TOTAL	\$109,181	\$0	\$352,340	\$0
Debt Service				
(57101) Debt Service Principal	\$0	\$15,000	\$0	\$15,000
(57201) Debt Service Interest	\$131,169	\$15,000	\$4,327	\$15,000
DEBT SERVICE TOTAL	\$131,169	\$30,000	\$4,327	\$30,000
Other Uses				
(59801) Reserves	\$0	\$381,121	\$0	\$485,201
OTHER USES TOTAL	\$0	\$381,121	\$0	\$485,201
TOTAL	\$1,561,886	\$1,781,698	\$980,194	\$1,983,009

Budget Summary: The total budget for MSBU Assessment Program increased from \$1,781,698 in FY 2025-26 to \$1,983,009 in FY 2026-27, reflecting an increase of \$201,311 or approximately 11.30%.

Local Provider Participation

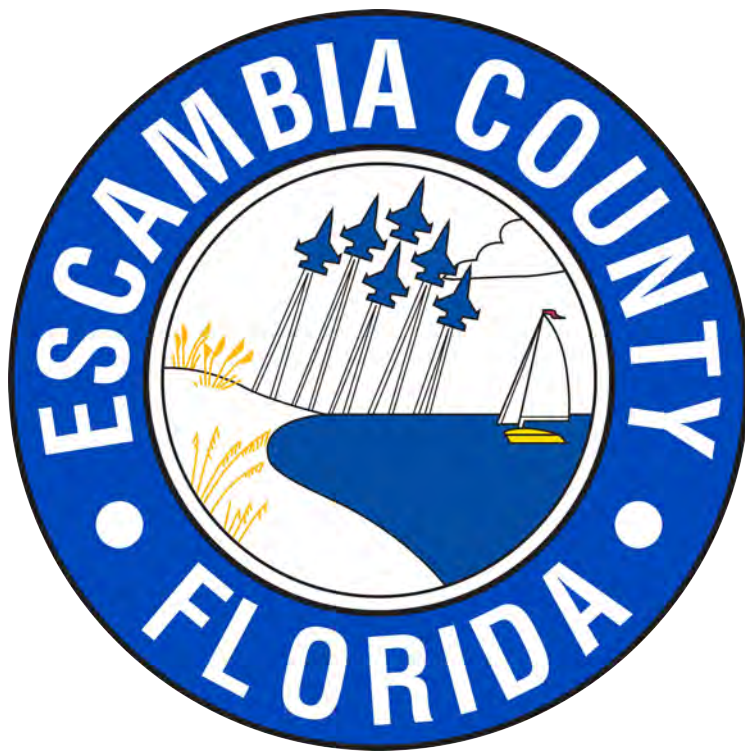
Fund 107

The Local Provider Participation Fund is a non-ad valorem special assessment that allows nonpublic hospitals within the jurisdiction to access available federal dollars.

Local Provider Participation - Fund 107

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54933) Cost Alloc-Administrative	\$200,000	\$150,000	\$0	\$150,000
OPERATING EXPENSES TOTAL	\$200,000	\$150,000	\$0	\$150,000
Grants And Aids	\$79,600,184	\$127,158,292	\$0	\$127,158,292
TOTAL	\$79,800,184	\$127,308,292	\$0	\$127,308,292

The total budget for the Local Provider Participation Fund remained unchanged at \$127,308,292 for both FY 2025-26 and FY 2026-27.

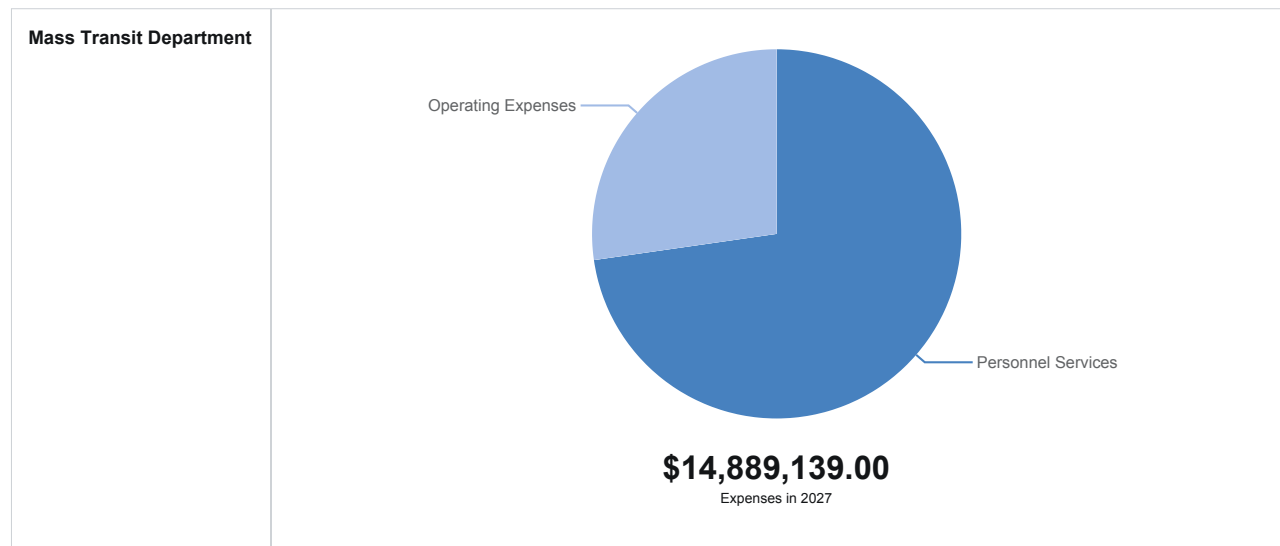


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Mass Transit



Provides a safe, affordable and reliable transportation system that effectively and efficiently accommodates existing / future mobility needs, stimulates economic development and strengthens communities as identified through on-going outreach to Escambia County's residents, visitors and businesses.



Mass Transit Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$4,294,092	\$5,044,640	\$1,850,728	\$6,577,557
(51304) Other Salaries - Terminal Pay	\$104,242	\$0	\$43,805	\$0
(51301) Other Salaries & Wages	-\$2,352	\$10,000	\$928	\$10,000
(51401) Overtime	\$793,070	\$607,421	\$445,036	\$607,421
(51501) Special Pay	\$12,466	\$64,176	\$4,802	\$56,052
(52101) FICA Taxes	\$383,002	\$434,441	\$173,409	\$554,703

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52102) FICA Pretax Savings	\$13,117	\$0	\$6,156	\$0
(52201) Retirement Contributions	\$617,370	\$821,023	\$315,293	\$1,014,447
(52203) 457 Retirement Contrib	\$28,066	\$0	\$13,625	\$0
(52301) Life & Health Insurance	\$875,717	\$1,188,000	\$446,200	\$1,739,002
(52401) Worker's Compensation	\$212,442	\$184,878	\$92,439	\$270,265
PERSONNEL SERVICES TOTAL	\$7,331,233	\$8,354,579	\$3,392,420	\$10,829,447
Operating Expenses				
(55403) SBITA Agreements	\$258,743	\$180,667	\$13,757	\$194,500
(53101) Professional Services	\$0	\$0	\$95	\$0
(53401) Other Contractual Service	\$820,951	\$1,561,247	\$876,569	\$629,585
(53404) Fixed Route Bus Costs	\$5,018	\$138,133	\$0	\$5,000
(53405) Ada Paratransit Costs	\$1,878,948	\$1,450,560	\$338,205	\$0
(53416) Non-Ada Paratransit	\$1,822,696	\$1,119,060	\$238,826	\$0
(54001) Travel & Per Diem	\$1,377	\$35,000	\$98	\$35,000
(54101) Communications	\$34,102	\$52,660	\$19,326	\$50,600
(54201) Postage & Freight	\$306	\$9,900	\$12	\$2,500
(54301) Utility Services	\$80,376	\$111,000	\$42,321	\$110,800
(54503) Premium-Property/Building	\$12,774	\$12,774	\$11,417	\$11,000
(54504) Premium-Vehicle	\$265,446	\$435,149	\$377,238	\$439,046
(54501) Insurance/Surety Bonds	\$81,065	\$25,000	\$8,377	\$25,000
(54608) Vehicle Repair & Maintenance	\$135,590	\$201,183	\$19,176	\$139,061
(54601) Repair & Maintenance	\$4,629	\$23,000	\$20,307	\$7,000
(54606) Preventative Maint	\$456,277	\$659,023	\$250,891	\$710,000
(54607) Support Facility Repairs	\$94,241	\$63,500	\$19,476	\$75,000
(54701) Printing & Binding	\$8,450	\$16,500	\$4,047	\$20,000
(54801) Promotional Activities	\$82,864	\$180,000	\$7,159	\$150,000
(54901) Other Current Chgs & Obl.	\$3,856	\$39,900	\$1,942	\$15,400
(54905) Legal Advertising	\$1,005	\$5,000	\$0	\$5,000
(54931) Host Ordinance Items	\$0	\$0	\$78	\$0
(55101) Office Supplies	\$253	\$0	\$93	\$500
(55206) Capital Under \$5K	\$77,779	\$0	\$0	\$0
(55201) Operating Supplies	\$62,469	\$178,100	\$69,240	\$186,100
(55203) Computer Equip Under \$5K	\$27,170	\$25,000	\$0	\$15,000
(55204) Fuel	\$887,728	\$1,038,760	\$464,586	\$1,201,600
(55232) Operating-Tools	\$1,486	\$6,000	\$591	\$2,000
(55401) Book/Publ/Subscript/Membership	\$11,999	\$20,000	\$5,891	\$13,000
(55501) Training/Registration	\$7,336	\$20,000	\$0	\$17,000
OPERATING EXPENSES TOTAL	\$7,124,936	\$7,607,116	\$2,789,718	\$4,059,692
Capital Outlay				
(56402) Vehicles	\$1,327,228	\$0	\$170,003	\$0
CAPITAL OUTLAY TOTAL	\$1,327,228	\$0	\$170,003	\$0
Grants And Aids	\$169,977	\$0	\$0	\$0
Other Uses				
(59801) Reserves	\$0	\$48,106	\$0	\$0
OTHER USES TOTAL	\$0	\$48,106	\$0	\$0
TOTAL	\$15,953,374	\$16,009,801	\$6,352,141	\$14,889,139

Bus Route Operations

104/320401

Mass Transit - Bus Route Ops - 104/320401

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$2,390,755	\$2,968,890	\$1,192,811	\$3,004,196
(51304) Other Salaries - Terminal Pay	\$22,852	\$0	\$17,342	\$0
(51301) Other Salaries & Wages	-\$6,702	\$0	\$112	\$0
(51401) Overtime	\$662,080	\$400,000	\$360,043	\$400,000
(51501) Special Pay	\$0	\$7,200	\$0	\$3,600
(52101) FICA Taxes	\$239,987	\$256,488	\$115,997	\$260,696
(52102) FICA Pretax Savings	\$8,114	\$0	\$4,176	\$0
(52201) Retirement Contributions	\$374,202	\$473,618	\$204,818	\$463,119
(52203) 457 Retirement Contrib	\$21,354	\$0	\$9,658	\$0
(52301) Life & Health Insurance	\$531,914	\$660,000	\$283,209	\$705,000
(52401) Worker's Compensation	\$160,875	\$145,467	\$72,734	\$152,874
PERSONNEL SERVICES TOTAL	\$4,405,431	\$4,911,663	\$2,260,901	\$4,989,485
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$0	\$0
(53101) Professional Services	\$0	\$0	\$95	\$0
(53401) Other Contractual Service	\$215,369	\$105,000	\$113,122	\$262,348
(53404) Fixed Route Bus Costs	\$5,018	\$138,133	\$0	\$5,000
(54001) Travel & Per Diem	\$206	\$15,000	\$0	\$15,000
(54101) Communications	\$22,992	\$23,600	\$12,605	\$25,600
(54301) Utility Services	\$69,623	\$102,000	\$38,643	\$100,000
(54503) Premium-Property/Building	\$12,774	\$12,774	\$11,417	\$11,000
(54504) Premium-Vehicle	-\$150	\$194,249	\$224,046	\$224,046
(54501) Insurance/Surety Bonds	\$81,065	\$25,000	\$8,377	\$25,000
(54601) Repair & Maintenance	\$2,737	\$10,000	\$0	\$5,000
(54701) Printing & Binding	\$3,986	\$15,000	\$3,986	\$15,000
(54901) Other Current Chgs & Obl.	\$105	\$23,900	\$992	\$2,400
(55201) Operating Supplies	\$12,774	\$71,000	\$9,244	\$52,100
(55203) Computer Equip Under \$5K	\$0	\$15,000	\$0	\$5,000
(55204) Fuel	\$417,611	\$490,000	\$301,714	\$610,600
(55501) Training/Registration	\$135	\$3,000	\$0	\$3,000
OPERATING EXPENSES TOTAL	\$844,245	\$1,243,656	\$724,241	\$1,361,094
Other Uses	\$0	\$48,106	\$0	\$0
TOTAL	\$5,249,675	\$6,203,425	\$2,985,142	\$6,350,579

Budget Summary: The total budget for Bus Route Operations increased from \$6,203,425 in FY 2025-26 to \$6,350,579 in FY 2026-27, reflecting an increase of \$147,154 or approximately 2.37%.

Fleet Maintenance

104/320407 Mass Transit Fleet Maintenance

104/320404 County Fleet Maintenance

Mass Transit Department - Mass Transit Maintenance Div

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$966,289	\$1,235,007	\$380,458	\$1,147,345
(51304) Other Salaries - Terminal Pay	\$11,100	\$0	\$24,561	\$0
(51301) Other Salaries & Wages	\$4,253	\$10,000	\$815	\$10,000
(51401) Overtime	\$75,197	\$118,063	\$53,687	\$118,063
(51501) Special Pay	\$6,966	\$46,860	\$2,402	\$45,936
(52101) FICA Taxes	\$78,385	\$106,539	\$34,182	\$101,083
(52102) FICA Pretax Savings	\$3,221	\$0	\$1,460	\$0
(52201) Retirement Contributions	\$123,734	\$195,392	\$56,189	\$179,571
(52203) 457 Retirement Contrib	\$6,618	\$0	\$3,908	\$0
(52301) Life & Health Insurance	\$217,810	\$306,350	\$100,208	\$315,488
(52401) Worker's Compensation	\$38,346	\$25,224	\$12,612	\$25,440
PERSONNEL SERVICES TOTAL	\$1,531,920	\$2,043,435	\$670,482	\$1,942,926
Operating Expenses				
(53401) Other Contractual Service	\$26,038	\$118,267	-\$1,368	\$26,900
(54001) Travel & Per Diem	\$1,234	\$5,000	\$0	\$5,000
(54101) Communications	\$0	\$1,000	\$0	\$0
(54201) Postage & Freight	\$84	\$500	\$0	\$500
(54301) Utility Services	\$10,753	\$9,000	\$3,678	\$10,800
(54504) Premium-Vehicle	\$5,851	\$12,500	\$6,216	\$6,500
(54608) Vehicle Repair & Maintenance	\$2,088	\$20,000	\$98	\$15,000
(54601) Repair & Maintenance	\$1,892	\$13,000	\$102	\$2,000
(54606) Preventative Maint	\$453,570	\$659,023	\$240,870	\$660,000
(54607) Support Facility Repairs	\$77,452	\$63,500	\$19,476	\$75,000
(54701) Printing & Binding	\$4,317	\$1,000	\$0	\$4,500
(55201) Operating Supplies	\$21,101	\$45,000	\$16,142	\$25,000
(55204) Fuel	\$53,136	\$81,760	\$3,608	\$54,600
(55232) Operating-Tools	\$1,486	\$6,000	\$591	\$2,000
(55401) Book/Publ/Subscript/Membership	\$2,880	\$5,000	\$0	\$3,000
(55501) Training/Registration	-\$459	\$5,000	\$0	\$5,000
OPERATING EXPENSES TOTAL	\$661,420	\$1,045,550	\$289,412	\$895,800
TOTAL	\$2,193,340	\$3,088,985	\$959,894	\$2,838,726

Budget Summary: The total budget for Fleet Maintenance decreased from \$3,088,985 in FY 2025-26 to \$2,838,726 in FY 2026-27, reflecting a decrease of \$250,259 or approximately 8.10%.

Micro Transit

104/320431

Mass Transit Department - Micro Transit - 104/320431

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$0	\$0	\$0	\$1,549,023
(52101) FICA Taxes	\$0	\$0	\$0	\$118,500
(52201) Retirement Contributions	\$0	\$0	\$0	\$210,512
(52301) Life & Health Insurance	\$0	\$0	\$0	\$481,750
(52401) Worker's Compensation	\$0	\$0	\$0	\$68,594
PERSONNEL SERVICES TOTAL	\$0	\$0	\$0	\$2,428,379
Operating Expenses				
(55403) SBITA Agreements	\$8,516	\$180,667	\$0	\$190,000
(53401) Other Contractual Service	\$510,663	\$1,201,372	\$751,045	\$204,229
(54101) Communications	\$0	\$12,000	\$1,043	\$9,000
(54201) Postage & Freight	\$0	\$4,700	\$0	\$1,000
(54504) Premium-Vehicle	\$38,047	\$112,500	\$111,866	\$120,000
(54608) Vehicle Repair & Maintenance	\$11,107	\$0	\$414	\$50,000
(54601) Repair & Maintenance	\$0	\$0	\$20,206	\$0
(54606) Preventative Maint	\$2,708	\$0	\$164	\$0
(54801) Promotional Activities	\$8,100	\$70,000	\$0	\$70,000
(54901) Other Current Chgs & Obl.	\$0	\$8,000	\$393	\$8,000
(54905) Legal Advertising	\$0	\$2,000	\$0	\$2,000
(55201) Operating Supplies	\$827	\$30,000	\$35,273	\$75,000
(55203) Computer Equip Under \$5K	\$0	\$10,000	\$0	\$10,000
(55204) Fuel	\$80,874	\$250,000	\$143,347	\$406,000
(55501) Training/Registration	\$7,015	\$7,000	\$0	\$7,000
OPERATING EXPENSES TOTAL	\$667,857	\$1,888,239	\$1,063,751	\$1,152,229
TOTAL	\$667,857	\$1,888,239	\$1,063,751	\$3,580,608

Budget Summary: The total budget for Micro Transit increased from \$1,888,239 in FY 2025-26 to \$3,580,608 in FY 2026-27, reflecting an increase of \$1,692,369 or approximately 89.63%.

Paratransit

104/320406

Mass Transit Department - Paratransit Division - 104/320406

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$88,870	\$93,410	\$42,455	\$95,099
(51301) Other Salaries & Wages	-\$108	\$0	\$0	\$0
(51401) Overtime	\$2,188	\$0	\$726	\$0
(52101) FICA Taxes	\$6,698	\$7,074	\$3,119	\$7,275
(52102) FICA Pretax Savings	\$245	\$0	\$178	\$0
(52201) Retirement Contributions	\$12,404	\$12,974	\$6,633	\$12,924
(52301) Life & Health Insurance	\$28,751	\$22,550	\$17,445	\$24,088
(52401) Worker's Compensation	\$145	\$170	\$85	\$2,483
PERSONNEL SERVICES TOTAL	\$139,192	\$136,178	\$70,641	\$141,869
Operating Expenses				
(53405) Ada Paratransit Costs	\$1,878,948	\$1,450,560	\$338,205	\$0
(53416) Non-Ada Paratransit	\$1,822,696	\$1,119,060	\$238,826	\$0
(54504) Premium-Vehicle	\$4,992	\$84,000	\$5,064	\$40,000
(54608) Vehicle Repair & Maintenance	\$109,689	\$107,061	\$17,826	\$0
(54606) Preventative Maint	\$0	\$0	\$9,856	\$50,000
(55201) Operating Supplies	\$175	\$2,100	\$3	\$4,000
(55204) Fuel	\$133,043	\$150,000	\$398	\$50,000
OPERATING EXPENSES TOTAL	\$3,949,543	\$2,912,781	\$610,178	\$144,000
Capital Outlay	\$92,755	\$0	\$41,250	\$0
TOTAL	\$4,181,490	\$3,048,959	\$722,069	\$285,869

Budget Summary: The total budget for Paratransit decreased from \$3,048,959 in FY 2025-26 to \$285,869 in FY 2026-27, reflecting a decrease of \$2,763,090 or approximately 90.62%.

Mass Transit Administration

104/320408

Mass Transit Department - Mass Transit Administration Div

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$438,389	\$527,920	\$162,176	\$560,154
(51304) Other Salaries - Terminal Pay	\$67,130	\$0	\$1,448	\$0
(51301) Other Salaries & Wages	\$243	\$0	\$0	\$0
(51401) Overtime	\$23,425	\$6,800	\$7,075	\$6,800
(51501) Special Pay	\$5,500	\$8,400	\$2,400	\$4,800
(52101) FICA Taxes	\$39,120	\$41,549	\$12,985	\$43,739
(52102) FICA Pretax Savings	\$1,232	\$0	\$121	\$0
(52201) Retirement Contributions	\$82,425	\$97,242	\$32,606	\$106,733
(52301) Life & Health Insurance	\$70,097	\$88,000	\$23,095	\$94,000
(52401) Worker's Compensation	\$930	\$657	\$329	\$7,358
PERSONNEL SERVICES TOTAL	\$728,491	\$770,568	\$242,234	\$823,584
Operating Expenses				
(55403) SBITA Agreements	\$4,500	\$0	\$0	\$4,500
(53401) Other Contractual Service	\$18,851	\$20,500	\$13,770	\$20,000
(54001) Travel & Per Diem	-\$63	\$15,000	\$98	\$15,000
(54101) Communications	\$11,110	\$16,060	\$5,679	\$16,000
(54201) Postage & Freight	\$222	\$4,700	\$12	\$1,000
(54504) Premium-Vehicle	\$1,702	\$1,200	\$1,801	\$2,000
(54701) Printing & Binding	\$148	\$500	\$62	\$500
(54801) Promotional Activities	\$74,764	\$110,000	\$7,159	\$80,000
(54901) Other Current Chgs & Obl.	\$3,751	\$8,000	\$557	\$5,000
(54905) Legal Advertising	\$1,005	\$3,000	\$0	\$3,000
(54931) Host Ordinance Items	\$0	\$0	\$78	\$0
(55101) Office Supplies	\$253	\$0	\$93	\$500
(55201) Operating Supplies	\$25,165	\$30,000	\$8,578	\$30,000
(55401) Book/Publ/Subscript/Membership	\$9,119	\$15,000	\$5,891	\$10,000
(55501) Training/Registration	\$645	\$5,000	\$0	\$2,000
OPERATING EXPENSES TOTAL	\$151,172	\$228,960	\$43,778	\$189,500
TOTAL	\$879,663	\$999,528	\$286,012	\$1,013,084

Budget Summary: The total budget for Mass Transit Administration increased from \$999,528 in FY 2025-26 to \$1,013,084 in FY 2026-27, reflecting an increase of \$13,556 or approximately 1.36%.

UWF Trolley

104/320403

UWF Trolley - 104/320403

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$216,835	\$214,559	\$71,034	\$217,196
(51304) Other Salaries - Terminal Pay	\$3,161	\$0	\$454	\$0
(51301) Other Salaries & Wages	-\$37	\$0	\$0	\$0
(51401) Overtime	\$31,455	\$61,505	\$23,085	\$61,505
(51501) Special Pay	\$0	\$686	\$0	\$686
(52101) FICA Taxes	\$18,828	\$20,802	\$6,963	\$21,373
(52102) FICA Pretax Savings	\$306	\$0	\$222	\$0
(52201) Retirement Contributions	\$24,342	\$38,150	\$14,769	\$37,969
(52203) 457 Retirement Contrib	\$94	\$0	\$44	\$0
(52301) Life & Health Insurance	\$27,115	\$88,550	\$21,662	\$94,588
(52401) Worker's Compensation	\$12,146	\$12,266	\$6,133	\$12,427
PERSONNEL SERVICES TOTAL	\$334,244	\$436,518	\$144,366	\$445,744
Operating Expenses				
(53401) Other Contractual Service	\$0	\$16,108	\$0	\$16,108
(54504) Premium-Vehicle	\$8,708	\$17,500	\$0	\$17,500
(54608) Vehicle Repair & Maintenance	\$7,344	\$39,061	\$119	\$39,061
(55204) Fuel	\$20,305	\$43,000	\$15,451	\$51,600
OPERATING EXPENSES TOTAL	\$36,357	\$115,669	\$15,570	\$124,269
TOTAL	\$370,601	\$552,187	\$159,936	\$570,013

Budget Summary: The total budget for UWF Trolley increased from \$552,187 in FY 2025-26 to \$570,013 in FY 2026-27, reflecting an increase of \$17,826 or approximately 3.23%.

Pensacola Beach Trolley

104/320402

Pensacola Beach Trolley - 104/320402

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,078	\$4,854	\$1,795	\$4,544
(51401) Overtime	-\$1,276	\$21,053	\$419	\$21,053
(51501) Special Pay	\$0	\$1,030	\$0	\$1,030
(52101) FICA Taxes	-\$16	\$1,989	\$163	\$2,037
(52201) Retirement Contributions	\$263	\$3,647	\$278	\$3,619
(52203) 457 Retirement Contrib	\$0	\$0	\$14	\$0
(52301) Life & Health Insurance	\$31	\$22,550	\$581	\$24,088
(52401) Worker's Compensation	\$0	\$1,094	\$547	\$1,089
PERSONNEL SERVICES TOTAL	\$80	\$56,217	\$3,796	\$57,460
Operating Expenses				
(53401) Other Contractual Service	\$0	\$100,000	\$0	\$100,000
(54504) Premium-Vehicle	\$21,593	\$13,200	\$28,245	\$29,000
(54608) Vehicle Repair & Maintenance	\$5,361	\$35,061	\$720	\$35,000
(55201) Operating Supplies	\$2,427	\$0	\$0	\$0
(55204) Fuel	\$16,537	\$24,000	\$67	\$28,800
OPERATING EXPENSES TOTAL	\$45,919	\$172,261	\$29,032	\$192,800
TOTAL	\$45,999	\$228,478	\$32,828	\$250,260

Budget Summary: The total budget for Pensacola Beach Trolley increased from \$228,478 in FY 2025-26 to \$250,260 in FY 2026-27, reflecting an increase of \$21,782 or approximately 9.53%.

FTA Capital

Fund 320

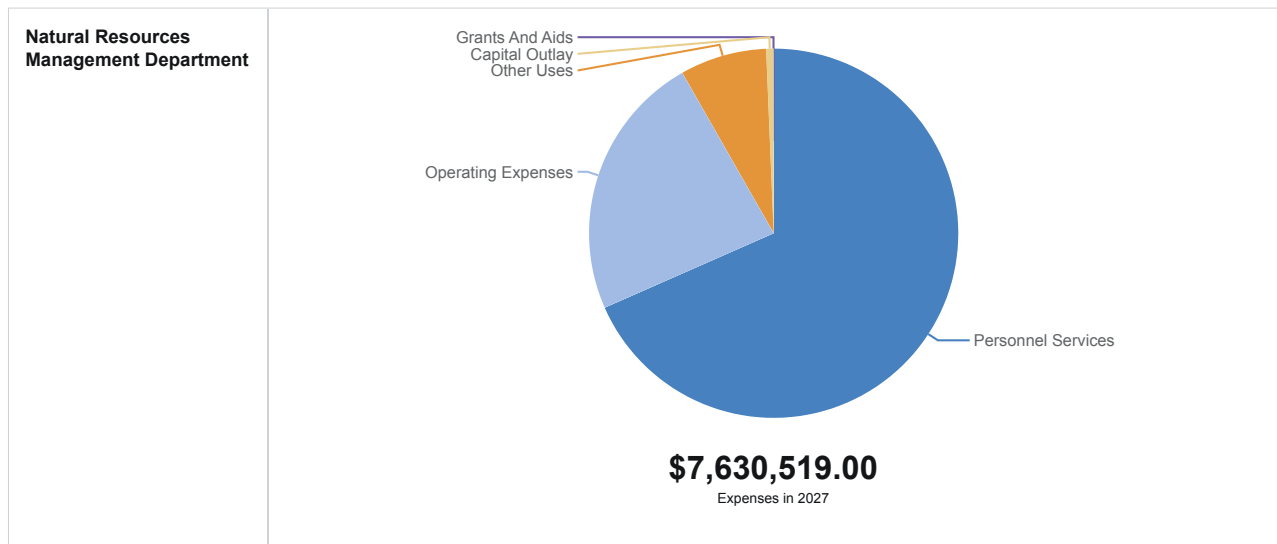
Mass Transit Department - FTA Capital Division - Fund 320

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(55403) SBITA Agreements	\$42,149	\$0	\$13,757	\$0
(53401) Other Contractual Service	\$8,907	\$0	\$0	\$0
(54607) Support Facility Repairs	\$16,790	\$0	\$0	\$0
(55206) Capital Under \$5K	\$77,779	\$0	\$0	\$0
(55203) Computer Equip Under \$5K	\$27,170	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$172,795	\$0	\$13,757	\$0
Capital Outlay				
(56402) Vehicles	\$1,234,473	\$0	\$128,753	\$0
CAPITAL OUTLAY TOTAL	\$1,234,473	\$0	\$128,753	\$0
Grants And Aids	\$169,977	\$0	\$0	\$0
TOTAL	\$1,577,245	\$0	\$142,510	\$0

Natural Resources Management



The Natural Resources Management Department provides a diverse array of vital environmental and natural resources programs. The Department's responsive services enhance the quality of life for citizens and visitors while promoting a safe and healthy community.



Natural Resources Management Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$3,084,001	\$3,503,505	\$1,399,511	\$3,564,681
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$119,829	\$0	\$14,881	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$35	\$0
(51401) Overtime	\$7,418	\$5,800	\$3,686	\$10,000
(51501) Special Pay	\$5,948	\$20,340	\$2,919	\$20,340
(52101) FICA Taxes	\$231,359	\$270,053	\$102,188	\$275,080
(52102) FICA Pretax Savings	\$11,562	\$0	\$5,351	\$0

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52201) Retirement Contributions	\$477,531	\$557,383	\$247,346	\$557,111
(52301) Life & Health Insurance	\$851,341	\$679,800	\$397,283	\$726,150
(52401) Worker's Compensation	\$66,715	\$63,989	\$31,995	\$65,531
PERSONNEL SERVICES TOTAL	\$4,855,705	\$5,100,870	\$2,205,195	\$5,218,893
Operating Expenses				
(55403) SBITA Agreements	\$10,375	\$50,000	\$10,912	\$42,457
(53101) Professional Services	\$1,138,295	\$149,475	\$658,421	\$154,100
(53301) Court Reporter Services	\$0	\$500	\$0	\$500
(53401) Other Contractual Service	\$1,197,788	\$649,317	\$466,212	\$647,457
(54001) Travel & Per Diem	\$12,842	\$17,992	\$6,917	\$19,677
(54101) Communications	\$36,533	\$43,499	\$17,176	\$40,067
(54201) Postage & Freight	\$79,447	\$83,973	\$30,763	\$85,568
(54301) Utility Services	\$76,298	\$43,620	\$20,408	\$49,348
(54401) Rentals & Leases	\$15,108	\$13,558	\$5,421	\$13,615
(54504) Premium-Vehicle	\$13,398	\$14,215	\$14,215	\$15,509
(54608) Vehicle Repair & Maintenance	\$36,989	\$45,790	\$9,879	\$46,640
(54601) Repair & Maintenance	\$14,546,830	\$173,139	\$9,425,143	\$180,568
(54701) Printing & Binding	\$16,193	\$16,760	\$2,827	\$16,660
(54801) Promotional Activities	\$209	\$1,500	\$0	\$1,850
(54934) Cost Alloc-Indirect	\$10,989	\$0	\$10,251	\$0
(54901) Other Current Chgs & Obl.	\$62,294	\$49,491	\$23,652	\$60,655
(54931) Host Ordinance Items	\$1,011	\$2,262	\$0	\$480
(55101) Office Supplies	\$17,054	\$20,830	\$4,688	\$20,250
(55206) Capital Under \$5K	\$10,909	\$0	\$4,004	\$23,353
(55201) Operating Supplies	\$246,126	\$232,430	\$91,830	\$218,594
(55204) Fuel	\$68,873	\$100,325	\$18,749	\$97,540
(55401) Book/Publ/Subscript/Membership	\$15,945	\$15,625	\$11,925	\$15,419
(55501) Training/Registration	\$26,206	\$30,294	\$10,569	\$32,079
OPERATING EXPENSES TOTAL	\$17,639,711	\$1,754,595	\$10,843,962	\$1,782,386
Capital Outlay				
(56101) Land	\$10,975	\$0	\$250	\$0
(56201) Buildings	\$61,538	\$0	\$324	\$0
(56301) Improv Other Than Buildgs	\$3,061,538	\$100,000	\$1,112,952	\$48,000
(56359) Iob- Yr End Accruals	\$481,776	\$0	\$0	\$0
(56401) Machinery & Equipment	\$32,658	\$89,950	\$0	\$0
(56402) Vehicles	\$46,370	\$2,500	\$0	\$0
CAPITAL OUTLAY TOTAL	\$3,694,855	\$192,450	\$1,113,526	\$48,000
Grants And Aids				
(58101) Aids To Government Agency	\$30,245	\$2,000	\$60	\$2,000
(58301) Other Grants & Aids	\$7,900	\$0	\$29,728	\$0
GRANTS AND AIDS TOTAL	\$38,145	\$2,000	\$29,788	\$2,000
Other Uses				
(59101) Transfers	\$350,000	\$0	\$0	\$0
(59801) Reserves	\$0	\$423,449	\$0	\$579,240
OTHER USES TOTAL	\$350,000	\$423,449	\$0	\$579,240
TOTAL	\$26,578,416	\$7,473,364	\$14,192,470	\$7,630,519

Natural Resources Management Administration

001/220100

Natural Resources Admin - 001/220100

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$462,190	\$587,578	\$232,280	\$613,997
(51901) Reimbursed Salaries/Wages	\$0	\$0	-\$3,026	\$0
(51304) Other Salaries - Terminal Pay	\$16,785	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$571	\$0
(51401) Overtime	\$0	\$0	\$7	\$0
(51501) Special Pay	\$4,800	\$6,240	\$2,400	\$6,240
(52101) FICA Taxes	\$34,849	\$45,427	\$16,837	\$47,448
(52102) FICA Pretax Savings	\$1,109	\$0	\$842	\$0
(52201) Retirement Contributions	\$98,710	\$127,402	\$55,249	\$130,810
(52301) Life & Health Insurance	\$96,883	\$77,000	\$55,598	\$82,250
(52401) Worker's Compensation	\$4,112	\$3,253	\$1,627	\$3,554
PERSONNEL SERVICES TOTAL	\$719,439	\$846,900	\$362,385	\$884,299
Operating Expenses				
(55403) SBITA Agreements	\$4,500	\$18,500	\$0	\$6,000
(53101) Professional Services	\$49,014	\$5,000	\$15,594	\$12,000
(53401) Other Contractual Service	\$16,139	\$0	\$0	\$0
(54001) Travel & Per Diem	\$1,706	\$1,861	\$0	\$2,956
(54101) Communications	\$3,553	\$4,440	\$1,693	\$4,080
(54201) Postage & Freight	\$148	\$183	\$0	\$183
(54401) Rentals & Leases	\$1,220	\$1,332	\$666	\$1,332
(54608) Vehicle Repair & Maintenance	\$125	\$770	\$457	\$1,220
(54601) Repair & Maintenance	\$0	\$15,750	\$0	\$0
(54701) Printing & Binding	\$0	\$40	\$0	\$40
(54901) Other Current Chgs & Obl.	\$164	\$140	\$0	\$260
(54931) Host Ordinance Items	\$822	\$785	\$0	\$0
(55101) Office Supplies	\$413	\$1,600	\$245	\$1,100
(55201) Operating Supplies	\$2,718	\$5,215	\$1,098	\$5,907
(55204) Fuel	\$1,952	\$1,800	\$819	\$2,400
(55401) Book/Publ/Subscript/Membership	\$7,424	\$8,775	\$5,477	\$8,209
(55501) Training/Registration	\$602	\$5,069	\$0	\$3,069
OPERATING EXPENSES TOTAL	\$90,499	\$71,260	\$26,048	\$48,756
TOTAL	\$809,938	\$918,160	\$388,433	\$933,055

Budget Summary: The total budget for Natural Resources Management Administration increased from \$918,160 in FY 2025-26 to \$933,055 in FY 2026-27, reflecting an increase of \$14,895 or approximately 1.62%.

NRM Restricted Fund

101/220334 Tree Mitigation Fees

101/220310 Tree Fund Ordinance Fees

101/220336 Wetland Mitigation Fees

Natural Resources - NRM Restricted - Fund 101

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$7,589	\$11,434	\$3,535	\$10,097
(52101) FICA Taxes	\$544	\$875	\$254	\$772
(52201) Retirement Contributions	\$1,037	\$1,604	\$545	\$1,372
(52301) Life & Health Insurance	\$1,064	\$1,100	\$493	\$1,175
(52401) Worker's Compensation	\$127	\$136	\$68	\$110
PERSONNEL SERVICES TOTAL	\$10,360	\$15,149	\$4,895	\$13,526
Operating Expenses				
(53401) Other Contractual Service	\$14,699	\$71,011	\$21,339	\$70,304
(54001) Travel & Per Diem	\$0	\$892	\$0	\$892
(54101) Communications	\$0	\$480	\$0	\$480
(54504) Premium-Vehicle	\$0	\$674	\$674	\$688
(54601) Repair & Maintenance	\$34	\$2,500	\$0	\$2,500
(54801) Promotional Activities	\$0	\$1,000	\$0	\$1,000
(55201) Operating Supplies	\$3,168	\$9,083	\$9,944	\$14,089
(55401) Book/Publ/Subscript/Membership	\$720	\$290	\$0	\$290
(55501) Training/Registration	\$0	\$385	\$0	\$985
OPERATING EXPENSES TOTAL	\$18,621	\$86,315	\$31,956	\$91,228
Other Uses				
(59801) Reserves	\$0	\$56,020	\$0	\$146,000
OTHER USES TOTAL	\$0	\$56,020	\$0	\$146,000
TOTAL	\$28,982	\$157,484	\$36,851	\$250,754

Budget Summary: The total budget for Tree and Wetland Funds increased from \$157,484 in FY 2025-26 to \$250,754 in FY 2026-27, reflecting an increase of \$93,270 or approximately 59.23%.

Water Quality

001/221001 Land Management Section

101/221018 National Pollutant Discharge System

101/221027 Water Quality Lab

Natural Resources Management Department - Water Quality Div

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$573,468	\$712,313	\$272,300	\$717,744
(51901) Reimbursed Salaries/Wages	-\$703	\$0	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$26,695	\$0	\$285	\$0
(51401) Overtime	\$34	\$0	\$0	\$0
(51501) Special Pay	\$0	\$3,600	\$0	\$3,600
(52101) FICA Taxes	\$43,969	\$54,767	\$19,951	\$55,183
(52102) FICA Pretax Savings	\$1,804	\$0	\$980	\$0
(52201) Retirement Contributions	\$81,256	\$100,443	\$41,566	\$98,031
(52301) Life & Health Insurance	\$129,712	\$130,900	\$66,232	\$139,825
(52401) Worker's Compensation	\$12,277	\$12,235	\$6,118	\$12,019
PERSONNEL SERVICES TOTAL	\$868,512	\$1,014,258	\$407,432	\$1,026,402
Operating Expenses				
(55403) SBITA Agreements	\$5,875	\$6,500	\$10,912	\$11,457
(53101) Professional Services	\$0	\$0	\$0	\$10,000
(53401) Other Contractual Service	\$12,851	\$21,754	\$327	\$18,023
(54001) Travel & Per Diem	\$99	\$0	\$0	\$0
(54101) Communications	\$4,267	\$6,720	\$2,026	\$5,400
(54201) Postage & Freight	\$1,140	\$1,840	\$352	\$1,360
(54301) Utility Services	\$641	\$1,220	\$325	\$720
(54401) Rentals & Leases	\$1,164	\$1,275	\$635	\$1,272
(54608) Vehicle Repair & Maintenance	\$5,109	\$10,900	\$3,820	\$9,800
(54601) Repair & Maintenance	\$52,180	\$44,976	\$15,049	\$29,964
(54701) Printing & Binding	\$0	\$100	\$0	\$0
(54901) Other Current Chgs & Obl.	\$8,230	\$8,746	\$3,650	\$7,690
(55101) Office Supplies	\$136	\$1,030	\$270	\$950
(55201) Operating Supplies	\$68,835	\$75,004	\$37,895	\$80,221
(55204) Fuel	\$4,831	\$12,485	\$2,070	\$11,460
(55401) Book/Publ/Subscript/Membership	\$2,190	\$2,745	\$2,140	\$2,815
(55501) Training/Registration	\$1,025	\$3,305	\$34	\$4,290
OPERATING EXPENSES TOTAL	\$168,575	\$198,600	\$79,504	\$195,422
Capital Outlay				
(56301) Improv Other Than Builds	\$405,287	\$0	\$51,928	\$0
(56359) Job- Yr End Accruals	\$11,232	\$0	\$0	\$0
(56401) Machinery & Equipment	\$0	\$9,950	\$0	\$0
CAPITAL OUTLAY TOTAL	\$416,519	\$9,950	\$51,928	\$0
TOTAL	\$1,453,606	\$1,222,808	\$538,864	\$1,221,824

Budget Summary: The total budget for Water Quality decreased from \$1,222,808 in FY 2025-26 to \$1,221,824 in FY 2026-27, reflecting a decrease of \$984 or approximately 0.08%.

Perdido Key Beach Mouse

117/220335

Natural Resources - Perdido Key Beach Mouse 117/220335

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$94,684	\$97,098	\$32,527	\$94,763
(51304) Other Salaries - Terminal Pay	\$0	\$0	\$8,281	\$0
(51501) Special Pay	\$0	\$2,160	\$0	\$2,160
(52101) FICA Taxes	\$7,105	\$7,593	\$3,092	\$7,415
(52102) FICA Pretax Savings	\$122	\$0	\$30	\$0
(52201) Retirement Contributions	\$12,663	\$13,926	\$6,196	\$13,172
(52301) Life & Health Insurance	\$10,395	\$19,800	\$2,990	\$21,150
(52401) Worker's Compensation	\$2,058	\$1,611	\$806	\$2,048
PERSONNEL SERVICES TOTAL	\$127,027	\$142,188	\$53,921	\$140,708
Operating Expenses				
(53101) Professional Services	\$7,100	\$10,000	\$0	\$10,000
(53401) Other Contractual Service	\$0	\$15,000	\$1,788	\$15,000
(54001) Travel & Per Diem	\$4,926	\$4,307	\$2,349	\$4,307
(54101) Communications	\$1,507	\$2,064	\$861	\$2,064
(54201) Postage & Freight	\$52	\$0	\$0	\$75
(54504) Premium-Vehicle	\$587	\$601	\$601	\$1,613
(54608) Vehicle Repair & Maintenance	\$1,316	\$2,500	\$1,411	\$2,500
(54601) Repair & Maintenance	\$197	\$0	\$0	\$0
(54701) Printing & Binding	\$0	\$1,000	\$0	\$1,000
(54801) Promotional Activities	\$209	\$0	\$0	\$0
(54931) Host Ordinance Items	\$0	\$225	\$0	\$0
(55101) Office Supplies	\$0	\$350	\$311	\$350
(55201) Operating Supplies	\$4,364	\$6,500	\$1,305	\$7,525
(55204) Fuel	\$718	\$1,200	\$35	\$1,200
(55401) Book/Publ/Subscript/Membership	\$1,000	\$1,000	\$1,000	\$1,000
(55501) Training/Registration	\$10,291	\$3,250	\$1,320	\$3,250
OPERATING EXPENSES TOTAL	\$32,266	\$47,997	\$10,980	\$49,884
Capital Outlay				
(56402) Vehicles	\$46,370	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$46,370	\$0	\$0	\$0
Other Uses				
(59801) Reserves	\$0	\$41,615	\$0	\$43,269
OTHER USES TOTAL	\$0	\$41,615	\$0	\$43,269
TOTAL	\$205,662	\$231,800	\$64,901	\$233,861

Budget Summary: The total budget for Perdido Key Beach Mouse increased from \$231,800 in FY 2025-26 to \$233,861 in FY 2026-27, reflecting an increase of \$2,061 or approximately 0.89%.

RESTORE

Fund 118/Multiple (excluding Innerarity Park)

001/220105

Natural Resources - RESTORE

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$202,150	\$236,800	\$93,474	\$238,808
(51901) Reimbursed Salaries/Wages	\$703	\$0	\$3,026	\$0
(51304) Other Salaries - Terminal Pay	\$36,488	\$0	\$0	\$0
(52101) FICA Taxes	\$17,056	\$18,116	\$6,408	\$18,269
(52102) FICA Pretax Savings	\$848	\$0	\$458	\$0
(52201) Retirement Contributions	\$30,264	\$33,223	\$14,606	\$32,453
(52301) Life & Health Insurance	\$53,892	\$44,000	\$30,928	\$47,000
(52401) Worker's Compensation	\$3,914	\$3,141	\$1,571	\$3,121
PERSONNEL SERVICES TOTAL	\$345,315	\$335,280	\$150,471	\$339,651
Operating Expenses				
(53101) Professional Services	\$862,383	\$0	\$455,306	\$0
(53401) Other Contractual Service	\$100,326	\$0	\$3,119	\$0
(54301) Utility Services	\$48,379	\$0	\$7,447	\$0
(54601) Repair & Maintenance	\$11,713,602	\$0	\$6,142,627	\$0
(54934) Cost Alloc-Indirect	\$7,887	\$0	\$9,001	\$0
(55201) Operating Supplies	\$24,920	\$0	\$14,696	\$0
OPERATING EXPENSES TOTAL	\$12,757,498	\$0	\$6,632,196	\$0
Capital Outlay				
(56201) Buildings	\$61,538	\$0	\$324	\$0
(56301) Improv Other Than Builds	\$2,566,623	\$0	\$1,061,024	\$0
(56359) Iob- Yr End Accruals	\$470,544	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$3,098,705	\$0	\$1,061,348	\$0
Grants And Aids	\$37,896	\$0	\$29,728	\$0
TOTAL	\$16,239,414	\$335,280	\$7,873,742	\$339,651

Budget Summary: The total budget for RESTORE increased from \$335,280 in FY 2025-26 to \$339,651 in FY 2026-27, reflecting an increase of \$4,371 or approximately 1.30%.

Environmental Code Enforcement

103/220110

Natural Resources - Environmental Code Enforcement 103/220110

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,033,679	\$1,085,854	\$430,226	\$1,115,456
(51304) Other Salaries - Terminal Pay	\$11,108	\$0	\$6,315	\$0
(51401) Overtime	\$2,892	\$0	\$3,300	\$0
(51501) Special Pay	\$0	\$3,600	\$0	\$3,600
(52101) FICA Taxes	\$74,771	\$83,343	\$31,830	\$85,608
(52102) FICA Pretax Savings	\$4,344	\$0	\$1,320	\$0
(52201) Retirement Contributions	\$147,363	\$161,829	\$73,131	\$164,135
(52301) Life & Health Insurance	\$346,628	\$253,000	\$127,158	\$270,250
(52401) Worker's Compensation	\$22,909	\$22,064	\$11,032	\$22,951
PERSONNEL SERVICES TOTAL	\$1,643,693	\$1,609,690	\$684,311	\$1,662,000
Operating Expenses				
(55403) SBITA Agreements	\$0	\$25,000	\$0	\$25,000
(53101) Professional Services	\$39,128	\$83,975	\$15,294	\$86,600
(53301) Court Reporter Services	\$0	\$500	\$0	\$500
(53401) Other Contractual Service	\$916,270	\$442,002	\$207,001	\$445,280
(54001) Travel & Per Diem	\$44	\$1,725	\$0	\$1,725
(54101) Communications	\$18,783	\$19,115	\$8,486	\$19,115
(54201) Postage & Freight	\$78,108	\$81,400	\$30,411	\$81,400
(54301) Utility Services	\$12,341	\$23,800	\$7,917	\$23,800
(54401) Rentals & Leases	\$3,928	\$5,191	\$1,730	\$5,191
(54504) Premium-Vehicle	\$10,426	\$12,940	\$12,940	\$13,208
(54608) Vehicle Repair & Maintenance	\$18,089	\$18,000	\$2,593	\$18,000
(54601) Repair & Maintenance	\$2,614	\$3,484	\$1,142	\$3,484
(54701) Printing & Binding	\$13,863	\$15,200	\$2,827	\$15,200
(54901) Other Current Chgs & Obl.	\$53,800	\$40,000	\$20,000	\$52,000
(54931) Host Ordinance Items	\$154	\$580	\$0	\$480
(55101) Office Supplies	\$14,254	\$15,500	\$3,096	\$15,500
(55206) Capital Under \$5K	\$9,209	\$0	\$0	\$23,353
(55201) Operating Supplies	\$22,847	\$47,513	\$9,345	\$26,514
(55204) Fuel	\$43,149	\$49,200	\$9,028	\$49,200
(55401) Book/Publ/Subscript/Membership	\$1,915	\$1,535	\$2,138	\$1,810
(55501) Training/Registration	\$9,500	\$12,650	\$6,072	\$12,900
OPERATING EXPENSES TOTAL	\$1,268,421	\$899,310	\$340,022	\$920,260
Other Uses				
(59101) Transfers	\$350,000	\$0	\$0	\$0
(59801) Reserves	\$0	\$318,200	\$0	\$381,740
OTHER USES TOTAL	\$350,000	\$318,200	\$0	\$381,740
TOTAL	\$3,262,114	\$2,827,200	\$1,024,333	\$2,964,000

Budget Summary: The total budget for Environmental Code Enforcement increased from \$2,827,200 in FY 2025-26 to \$2,964,000 in FY 2026-27, reflecting an increase of \$136,800 or approximately 4.84%.

Natural Resources Conservation

001/220901

Natural Resources - Conservation 001/220901

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$170,343	\$174,762	\$79,356	\$178,262
(52101) FICA Taxes	\$11,685	\$13,369	\$5,430	\$13,637
(52102) FICA Pretax Savings	\$1,308	\$0	\$693	\$0
(52201) Retirement Contributions	\$23,283	\$24,519	\$12,232	\$24,226
(52301) Life & Health Insurance	\$69,556	\$33,000	\$35,551	\$35,250
(52401) Worker's Compensation	\$3,553	\$4,631	\$2,316	\$4,734
PERSONNEL SERVICES TOTAL	\$279,728	\$250,281	\$135,579	\$256,109
Operating Expenses				
(53401) Other Contractual Service	\$3,700	\$5,000	\$0	\$5,000
(54001) Travel & Per Diem	\$0	\$507	\$0	\$507
(54101) Communications	\$1,438	\$1,512	\$674	\$1,512
(54201) Postage & Freight	\$0	\$100	\$0	\$100
(54301) Utility Services	\$21	\$0	\$0	\$0
(54401) Rentals & Leases	\$3,923	\$720	\$360	\$780
(54608) Vehicle Repair & Maintenance	\$2,353	\$2,900	\$162	\$3,400
(54601) Repair & Maintenance	\$45	\$520	\$0	\$570
(54701) Printing & Binding	\$227	\$0	\$0	\$0
(54801) Promotional Activities	\$0	\$100	\$0	\$200
(55101) Office Supplies	\$545	\$800	\$160	\$800
(55206) Capital Under \$5K	\$0	\$0	\$4,004	\$0
(55201) Operating Supplies	\$1,923	\$6,438	\$126	\$2,288
(55204) Fuel	\$1,926	\$1,740	\$401	\$1,840
(55401) Book/Publ/Subscript/Membership	\$1,297	\$35	\$0	\$35
(55501) Training/Registration	\$135	\$535	\$205	\$535
OPERATING EXPENSES TOTAL	\$17,532	\$20,907	\$6,092	\$17,567
Grants And Aids	\$249	\$2,000	\$60	\$2,000
TOTAL	\$297,509	\$273,188	\$141,731	\$275,676

Budget Summary: The total budget for Natural Resources Conservation increased from \$273,188 in FY 2025-26 to \$275,676 in FY 2026-27, reflecting an increase of \$2,488 or approximately 0.91%.

Marine Resources

001/220800

Natural Resources - Marine Resources 001/220800

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$164,249	\$179,405	\$77,385	\$182,988
(51304) Other Salaries - Terminal Pay	\$5,658	\$0	\$0	\$0
(52101) FICA Taxes	\$12,287	\$13,724	\$5,611	\$13,999
(52102) FICA Pretax Savings	\$525	\$0	\$248	\$0
(52201) Retirement Contributions	\$30,859	\$34,255	\$16,517	\$34,760
(52301) Life & Health Insurance	\$28,661	\$22,000	\$18,252	\$23,500
(52401) Worker's Compensation	\$4,119	\$4,085	\$2,043	\$4,181
PERSONNEL SERVICES TOTAL	\$246,358	\$253,469	\$120,055	\$259,428
Operating Expenses				
(53101) Professional Services	\$0	\$50,500	\$0	\$35,500
(53401) Other Contractual Service	\$26,656	\$16,900	\$12,366	\$13,000
(54001) Travel & Per Diem	\$118	\$2,200	\$834	\$1,450
(54101) Communications	\$957	\$1,104	\$467	\$1,032
(54201) Postage & Freight	\$0	\$350	\$0	\$350
(54301) Utility Services	\$0	\$0	\$12	\$0
(54401) Rentals & Leases	\$4,872	\$5,040	\$2,030	\$5,040
(54504) Premium-Vehicle	\$2,385	\$0	\$0	\$0
(54608) Vehicle Repair & Maintenance	\$6,730	\$3,720	\$197	\$4,720
(54601) Repair & Maintenance	\$57,131	\$75,850	\$3,270	\$75,850
(54701) Printing & Binding	\$1,687	\$0	\$0	\$0
(54801) Promotional Activities	\$0	\$400	\$0	\$650
(54901) Other Current Chgs & Obl.	\$0	\$605	\$2	\$205
(54931) Host Ordinance Items	\$35	\$672	\$0	\$0
(55101) Office Supplies	\$763	\$750	\$547	\$750
(55201) Operating Supplies	\$16,762	\$11,400	\$5,765	\$12,580
(55204) Fuel	\$6,343	\$11,500	\$2,615	\$11,440
(55401) Book/Publ/Subscript/Membership	\$400	\$245	\$170	\$260
(55501) Training/Registration	\$2,444	\$1,600	\$1,260	\$2,900
OPERATING EXPENSES TOTAL	\$127,283	\$182,836	\$29,535	\$165,727
TOTAL	\$373,641	\$436,305	\$149,590	\$425,155

Budget Summary: The total budget for Marine Resources decreased from \$436,305 in FY 2025-26 to \$425,155 in FY 2026-27, reflecting a decrease of \$11,150 or approximately 2.56%.

Marine Resources

110/220807 Vessel Registration

Natural Resources - Marine Resources - Vessel Registration

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$830	\$0	\$0	\$0
(53401) Other Contractual Service	\$10,762	\$17,650	\$10,516	\$13,850
(54301) Utility Services	\$14,916	\$18,600	\$4,707	\$24,828
(54601) Repair & Maintenance	\$19,928	\$21,600	\$25,382	\$11,000
(54901) Other Current Chgs & Obl.	\$100	\$0	\$0	\$0
(55201) Operating Supplies	\$14,175	\$15,300	\$3,906	\$23,472
OPERATING EXPENSES TOTAL	\$60,710	\$73,150	\$44,511	\$73,150
Capital Outlay				
(56301) Improv Other Than Buildgs	\$35,783	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$35,783	\$0	\$0	\$0
TOTAL	\$96,494	\$73,150	\$44,511	\$73,150

The total budget for Vessel Registration remained unchanged at \$73,150 for both FY 2025-26 and FY 2026-27.

Marine Resources

110/220814 Vessel Local Ordinance

Natural Resources - Vessel Local Ord 220814

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$0	\$60,000	\$0	\$67,000
(54601) Repair & Maintenance	\$6,017	\$0	\$0	\$43,000
(55201) Operating Supplies	\$0	\$0	\$0	\$2,000
OPERATING EXPENSES TOTAL	\$6,017	\$60,000	\$0	\$112,000
Capital Outlay				
(56301) Improv Other Than Builds	\$0	\$100,000	\$0	\$48,000
CAPITAL OUTLAY TOTAL	\$0	\$100,000	\$0	\$48,000
TOTAL	\$6,017	\$160,000	\$0	\$160,000

The total budget for Vessel Local Ordinance remained unchanged at \$160,000 for both FY 2025-26 and FY 2026-27.

Mosquito Control

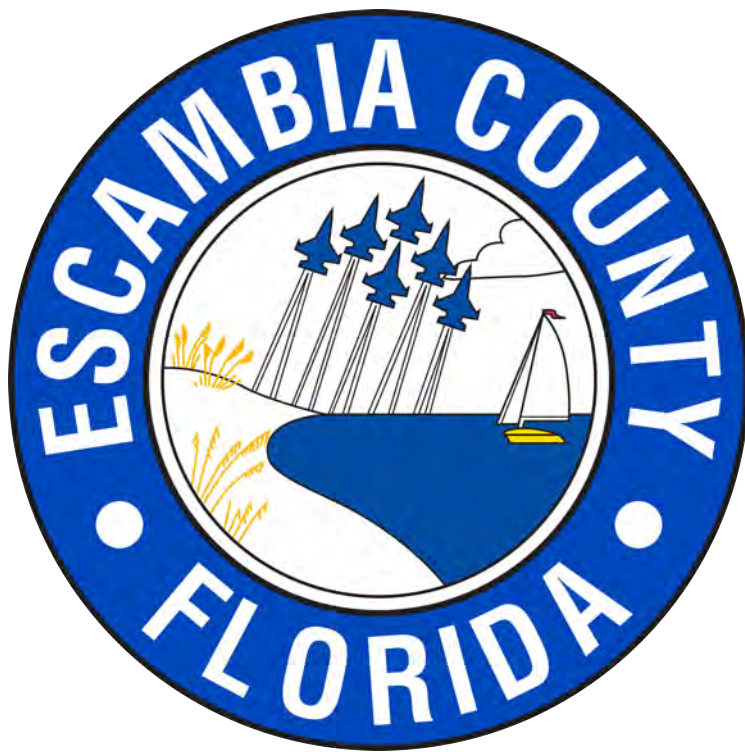
001/220701 Mosquito & Arthropod

106/220703 M&A State 1 Funds

Natural Resources Management Department - Mosquito Control

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$375,649	\$418,261	\$178,428	\$412,566
(51304) Other Salaries - Terminal Pay	\$23,097	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$0	-\$536	\$0
(51401) Overtime	\$4,493	\$5,800	\$379	\$10,000
(51501) Special Pay	\$1,148	\$4,740	\$519	\$4,740
(52101) FICA Taxes	\$29,093	\$32,839	\$12,776	\$32,749
(52102) FICA Pretax Savings	\$1,501	\$0	\$779	\$0
(52201) Retirement Contributions	\$52,096	\$60,182	\$27,304	\$58,152
(52301) Life & Health Insurance	\$114,550	\$99,000	\$60,081	\$105,750
(52401) Worker's Compensation	\$13,646	\$12,833	\$6,417	\$12,813
PERSONNEL SERVICES TOTAL	\$615,272	\$633,655	\$286,147	\$636,770
Operating Expenses				
(54001) Travel & Per Diem	\$5,949	\$6,500	\$3,733	\$7,840
(54101) Communications	\$6,028	\$8,064	\$2,968	\$6,384
(54201) Postage & Freight	\$0	\$100	\$0	\$2,100
(54608) Vehicle Repair & Maintenance	\$3,268	\$7,000	\$1,238	\$7,000
(54601) Repair & Maintenance	\$6,346	\$8,459	\$6,454	\$14,200
(54701) Printing & Binding	\$416	\$420	\$0	\$420
(54901) Other Current Chgs & Obl.	\$0	\$0	\$0	\$500
(55101) Office Supplies	\$943	\$800	\$60	\$800
(55206) Capital Under \$5K	\$1,700	\$0	\$0	\$0
(55201) Operating Supplies	\$66,186	\$55,977	\$2,244	\$43,998
(55204) Fuel	\$9,955	\$22,400	\$3,782	\$20,000
(55401) Book/Publ/Subscript/Membership	\$1,000	\$1,000	\$1,000	\$1,000
(55501) Training/Registration	\$2,210	\$3,500	\$1,678	\$4,150
OPERATING EXPENSES TOTAL	\$104,000	\$114,220	\$23,158	\$108,392
Capital Outlay				
(56401) Machinery & Equipment	\$32,658	\$80,000	\$0	\$0
(56402) Vehicles	\$0	\$2,500	\$0	\$0
CAPITAL OUTLAY TOTAL	\$32,658	\$82,500	\$0	\$0
Other Uses				
(59801) Reserves	\$0	\$7,614	\$0	\$8,231
OTHER USES TOTAL	\$0	\$7,614	\$0	\$8,231
TOTAL	\$751,930	\$837,989	\$309,305	\$753,393

Budget Summary: The total budget for Mosquito Control decreased from \$837,989 in FY 2025-26 to \$753,393 in FY 2026-27, reflecting a decrease of \$84,596 or approximately 10.10%.



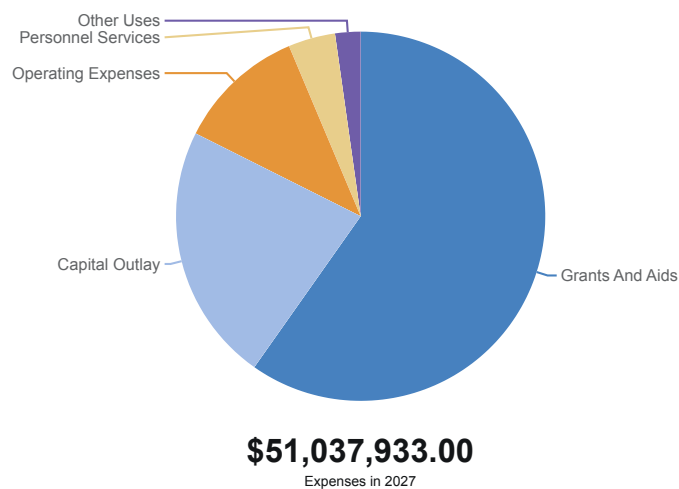
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Neighborhood and Human Services



Provides the citizens of Escambia County with quality, efficient, programs and services while promoting educational awareness within a wholesome environment. The department of Neighborhood & Human Services works to revitalize and promote economic development throughout the communities of Escambia County, as well as directly connecting to citizens through social service programs designed to improve their quality of life.

Neighborhood & Human Services Department



Neighborhood & Human Services Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,201,144	\$1,506,375	\$517,352	\$1,469,992
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$25,965	\$0	\$1,844	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$210	\$0
(51501) Special Pay	\$4,800	\$15,600	\$2,400	\$12,000

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52101) FICA Taxes	\$94,905	\$116,432	\$38,046	\$113,372
(52102) FICA Pretax Savings	\$2,330	\$0	\$965	\$0
(52201) Retirement Contributions	\$169,765	\$243,980	\$81,481	\$229,962
(52301) Life & Health Insurance	\$209,047	\$247,500	\$88,738	\$258,500
(52401) Worker's Compensation	\$4,313	\$18,894	\$9,447	\$18,065
PERSONNEL SERVICES TOTAL	\$1,712,269	\$2,148,781	\$740,482	\$2,101,891
Operating Expenses				
(55403) SBITA Agreements	\$4,500	\$0	\$0	\$0
(53101) Professional Services	\$485,071	\$746,948	\$73,450	\$687,800
(53201) Accounting & Auditing	\$10,000	\$100,000	\$10,000	\$20,000
(53401) Other Contractual Service	\$661,642	\$1,235,736	\$202,728	\$1,235,506
(54001) Travel & Per Diem	\$1,809	\$20,500	\$3,720	\$21,538
(54101) Communications	\$20,745	\$36,620	\$10,419	\$41,200
(54201) Postage & Freight	\$21,906	\$40,000	\$7,366	\$39,600
(54301) Utility Services	\$1,176,102	\$1,444,262	\$571,920	\$1,546,773
(54401) Rentals & Leases	\$5,459	\$240	\$0	\$0
(54504) Premium-Vehicle	\$1,445	\$2,055	\$1,481	\$2,073
(54608) Vehicle Repair & Maintenance	\$133	\$3,000	\$0	\$12,499
(54601) Repair & Maintenance	\$112,994	\$139,200	\$35,596	\$134,500
(54701) Printing & Binding	\$13,040	\$29,500	\$5,720	\$33,100
(54801) Promotional Activities	\$7,583	\$15,799	\$160	\$20,000
(54934) Cost Alloc-Indirect	\$447,540	\$545,205	\$248,275	\$529,007
(54933) Cost Alloc-Administrative	\$0	\$0	\$0	\$44,976
(54901) Other Current Chgs & Obl.	\$280,776	\$1,440,069	\$152,367	\$1,251,070
(54931) Host Ordinance Items	\$1,111	\$1,000	\$0	\$1,000
(55101) Office Supplies	\$7,626	\$23,700	\$4,191	\$22,000
(55201) Operating Supplies	\$58,076	\$70,348	\$13,108	\$67,819
(55204) Fuel	\$1,968	\$7,400	\$848	\$13,000
(55401) Book/Publ/Subscript/Membership	\$4,561	\$9,000	\$559	\$11,000
(55501) Training/Registration	\$2,462	\$14,877	\$0	\$9,000
OPERATING EXPENSES TOTAL	\$3,326,550	\$5,925,459	\$1,341,907	\$5,743,461
Capital Outlay				
(56101) Land	\$6,475	\$0	\$0	\$0
(56201) Buildings	\$0	\$808,402	\$0	\$666,726
(56301) Improv Other Than Builds	\$3,582,648	\$8,431,607	\$1,429,038	\$10,881,521
(56359) Iob- Yr End Accruals	\$14,784	\$0	\$0	\$0
(56402) Vehicles	\$690,581	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$4,294,488	\$9,240,009	\$1,429,038	\$11,548,247
Grants And Aids				
(58101) Aids To Government Agency	\$387,335	\$0	\$0	\$0
(58201) Aids To Private Organiz.	\$95,829	\$1,735,741	\$7,480	\$2,132,799
(58204) Human Relations Commissio	\$6,614	\$90,000	\$0	\$0
(58301) Other Grants & Aids	\$3,756,168	\$26,599,665	\$1,307,621	\$28,373,599
GRANTS AND AIDS TOTAL	\$4,245,946	\$28,425,406	\$1,315,101	\$30,506,398
Other Uses				
(59101) Transfers	\$17,500	\$0	\$0	\$0
(59801) Reserves	\$0	\$2,104,945	\$0	\$1,137,936
OTHER USES TOTAL	\$17,500	\$2,104,945	\$0	\$1,137,936
TOTAL	\$13,596,753	\$47,844,600	\$4,826,528	\$51,037,933

NHS Administration

001/370101

Neighborhood & Human Services - Admin

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$396,509	\$446,648	\$204,128	\$455,592
(51501) Special Pay	\$4,800	\$4,800	\$2,400	\$4,800
(52101) FICA Taxes	\$29,972	\$34,536	\$15,496	\$35,220
(52102) FICA Pretax Savings	\$649	\$0	\$241	\$0
(52201) Retirement Contributions	\$56,634	\$93,786	\$32,664	\$91,127
(52301) Life & Health Insurance	\$47,715	\$55,000	\$23,394	\$58,750
(52401) Worker's Compensation	\$662	\$546	\$273	\$2,079
PERSONNEL SERVICES TOTAL	\$536,940	\$635,316	\$278,597	\$647,568
Operating Expenses				
(55403) SBITA Agreements	\$4,500	\$0	\$0	\$0
(53401) Other Contractual Service	\$0	\$0	\$68	\$0
(54001) Travel & Per Diem	\$1,482	\$3,500	\$1,360	\$2,000
(54101) Communications	\$4,032	\$3,500	\$2,028	\$3,500
(54201) Postage & Freight	\$102	\$400	\$0	\$400
(54601) Repair & Maintenance	\$34,216	\$7,500	\$0	\$7,500
(54701) Printing & Binding	\$158	\$1,000	\$0	\$1,000
(54801) Promotional Activities	\$5,935	\$3,000	\$0	\$3,000
(54931) Host Ordinance Items	\$1,111	\$1,000	\$0	\$1,000
(55101) Office Supplies	\$225	\$13,000	\$0	\$7,000
(55201) Operating Supplies	\$23,917	\$39,000	\$4,017	\$30,000
(55501) Training/Registration	\$928	\$2,000	\$0	\$2,000
OPERATING EXPENSES TOTAL	\$76,607	\$73,900	\$7,472	\$57,400
TOTAL	\$613,547	\$709,216	\$286,069	\$704,968

Budget Summary: The total budget for NHS Administration decreased from \$709,216 in FY 2025-26 to \$704,968 in FY 2026-27, reflecting a decrease of \$4,248 or approximately 0.60%.

NHS Public Social Services

001/370102

Neighborhood & Human Svcs - Public Social Svcs

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$572,462	\$500,000	\$174,007	\$500,000
(54301) Utility Services	-\$393	\$0	\$0	\$0
(54901) Other Current Chgs & Obl.	\$276,956	\$400,000	\$152,174	\$400,000
(55101) Office Supplies	\$0	\$1,000	\$0	\$1,000
(55201) Operating Supplies	\$0	\$1,000	\$0	\$0
OPERATING EXPENSES TOTAL	\$849,026	\$902,000	\$326,181	\$901,000
Grants And Aids				
(58201) Aids To Private Organiz.	\$0	\$300,000	\$0	\$0
(58301) Other Grants & Aids	\$136,393	\$0	\$213,186	\$300,000
GRANTS AND AIDS TOTAL	\$136,393	\$300,000	\$213,186	\$300,000
TOTAL	\$985,419	\$1,202,000	\$539,367	\$1,201,000

Budget Summary: The total budget for NHS Public Social Services remained unchanged at \$1,202,000 for both FY 2025-26 and FY 2026-27.

CRA Administration

151/370110

CRA Administration 151/370110

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$307,574	\$404,614	\$123,174	\$390,459
(51304) Other Salaries - Terminal Pay	\$12,476	\$0	\$0	\$0
(52101) FICA Taxes	\$24,577	\$30,953	\$7,904	\$29,870
(52102) FICA Pretax Savings	\$716	\$0	\$278	\$0
(52201) Retirement Contributions	\$44,263	\$56,767	\$19,038	\$53,063
(52301) Life & Health Insurance	\$69,429	\$66,000	\$27,737	\$70,500
(52401) Worker's Compensation	\$613	\$8,124	\$4,062	\$7,872
PERSONNEL SERVICES TOTAL	\$459,647	\$566,458	\$182,193	\$551,764
Operating Expenses				
(53201) Accounting & Auditing	\$10,000	\$100,000	\$10,000	\$20,000
(54001) Travel & Per Diem	\$327	\$0	\$2,360	\$2,500
(54101) Communications	\$2,088	\$2,500	\$1,121	\$5,000
(54201) Postage & Freight	\$0	\$500	\$0	\$200
(54401) Rentals & Leases	\$209	\$120	\$0	\$0
(54504) Premium-Vehicle	\$499	\$511	\$511	\$523
(54608) Vehicle Repair & Maintenance	\$133	\$0	\$0	\$8,000
(54601) Repair & Maintenance	\$2,801	\$7,600	\$1,505	\$0
(54701) Printing & Binding	\$289	\$300	\$109	\$500
(54901) Other Current Chgs & Obl.	\$956	\$0	\$0	\$0
(55101) Office Supplies	\$5,518	\$4,000	\$3,748	\$7,000
(55201) Operating Supplies	\$8,401	\$1,750	\$562	\$3,000
(55204) Fuel	\$1,067	\$2,500	\$280	\$2,500
(55401) Book/Publ/Subscript/Membership	\$1,782	\$4,000	\$386	\$4,000
(55501) Training/Registration	\$890	\$7,877	\$0	\$5,000
OPERATING EXPENSES TOTAL	\$34,958	\$131,658	\$20,582	\$58,223
Other Uses	\$0	\$884	\$0	\$0
TOTAL	\$494,605	\$699,000	\$202,775	\$609,987

Budget Summary: The total budget for CRA Administration decreased from \$699,000 in FY 2025-26 to \$609,987 in FY 2026-27, reflecting a decrease of \$89,013 or approximately 12.73%.

CRA Atwood

151/370120

CRA Atwood 151/370120

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$525	\$0	\$0	\$0
(53401) Other Contractual Service	\$0	\$1,500	\$0	\$4,500
(54201) Postage & Freight	\$1,466	\$3,800	\$1,024	\$3,000
(54301) Utility Services	\$20,862	\$38,000	\$9,285	\$41,800
(54601) Repair & Maintenance	\$0	\$0	\$128	\$0
(54701) Printing & Binding	\$1,060	\$3,500	\$600	\$3,000
(54934) Cost Alloc-Indirect	\$27,041	\$38,073	\$18,989	\$42,180
(54901) Other Current Chgs & Obl.	\$0	\$700	\$0	\$2,500
OPERATING EXPENSES TOTAL	\$50,954	\$85,573	\$30,026	\$96,980
Capital Outlay				
(56301) Improv Other Than Buildgs	\$176,703	\$250,000	\$161,626	\$240,000
CAPITAL OUTLAY TOTAL	\$176,703	\$250,000	\$161,626	\$240,000
Grants And Aids				
(58301) Other Grants & Aids	\$60,798	\$127,185	\$22,052	\$506,627
GRANTS AND AIDS TOTAL	\$60,798	\$127,185	\$22,052	\$506,627
TOTAL	\$288,454	\$462,758	\$213,704	\$843,607

Budget Summary: The total budget for CRA Atwood increased from \$462,758 in FY 2025-26 to \$843,607 in FY 2026-27, reflecting an increase of \$380,849 or approximately 82.30%.

CRA Barrancas

151/370116

CRA Barrancas 151/370116

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$4,671	\$0	\$0	\$0
(54201) Postage & Freight	\$1,251	\$2,000	\$0	\$2,000
(54301) Utility Services	\$32,077	\$56,000	\$15,508	\$61,600
(54601) Repair & Maintenance	\$16,300	\$18,000	\$6,792	\$25,000
(54701) Printing & Binding	\$983	\$2,000	\$0	\$2,000
(54934) Cost Alloc-Indirect	\$29,161	\$36,451	\$16,172	\$35,348
(54901) Other Current Chgs & Obl.	\$0	\$1,400	\$0	\$1,000
(55201) Operating Supplies	\$0	\$1,000	\$0	\$1,000
OPERATING EXPENSES TOTAL	\$84,443	\$116,851	\$38,472	\$127,948
Capital Outlay				
(56301) Improv Other Than Buildgs	\$418,014	\$488,000	\$0	\$400,000
CAPITAL OUTLAY TOTAL	\$418,014	\$488,000	\$0	\$400,000
Grants And Aids				
(58301) Other Grants & Aids	\$38,275	\$103,927	\$0	\$160,603
GRANTS AND AIDS TOTAL	\$38,275	\$103,927	\$0	\$160,603
TOTAL	\$540,732	\$708,778	\$38,472	\$688,551

Budget Summary: The total budget for CRA Barrancas decreased from \$708,778 in FY 2025-26 to \$688,551 in FY 2026-27, reflecting a decrease of \$20,227 or approximately 2.85%.

CRA Brownsville

151/370113

CRA Brownsville 151/370113

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$0	\$2,000	\$0	\$2,000
(54201) Postage & Freight	\$1,608	\$5,000	\$2,118	\$5,000
(54301) Utility Services	\$160,444	\$241,000	\$66,017	\$265,100
(54601) Repair & Maintenance	\$23,740	\$31,000	\$7,333	\$30,000
(54701) Printing & Binding	\$939	\$1,800	\$1,164	\$3,500
(54934) Cost Alloc-Indirect	\$37,857	\$47,320	\$21,017	\$0
(54933) Cost Alloc-Administrative	\$0	\$0	\$0	\$44,976
(54901) Other Current Chgs & Obl.	\$0	\$200	\$0	\$0
(55201) Operating Supplies	\$0	\$2,000	\$0	\$2,000
OPERATING EXPENSES TOTAL	\$224,587	\$330,320	\$97,649	\$352,576
Capital Outlay				
(56301) Improv Other Than Buildgs	\$44,305	\$330,000	\$66,457	\$250,000
CAPITAL OUTLAY TOTAL	\$44,305	\$330,000	\$66,457	\$250,000
Grants And Aids				
(58301) Other Grants & Aids	\$34,370	\$192,444	\$4,148	\$296,947
GRANTS AND AIDS TOTAL	\$34,370	\$192,444	\$4,148	\$296,947
TOTAL	\$303,262	\$852,764	\$168,254	\$899,523

Budget Summary: The total budget for CRA Brownsville increased from \$852,764 in FY 2025-26 to \$899,523 in FY 2026-27, reflecting an increase of \$46,759 or approximately 5.48%.

CRA Cantonment

151/370118

CRA Cantonment 151/370118

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$0	\$10,000	\$0	\$8,000
(53401) Other Contractual Service	\$24,118	\$1,500	\$6,272	\$6,000
(54101) Communications	\$0	\$2,000	\$0	\$2,000
(54201) Postage & Freight	\$322	\$2,000	\$629	\$2,000
(54301) Utility Services	\$38,368	\$61,700	\$17,626	\$67,870
(54401) Rentals & Leases	\$5,250	\$0	\$0	\$0
(54701) Printing & Binding	\$187	\$3,500	\$353	\$3,000
(54934) Cost Alloc-Indirect	\$22,063	\$31,000	\$14,218	\$30,849
(54901) Other Current Chgs & Obl.	\$0	\$1,600	\$0	\$0
(55201) Operating Supplies	\$0	\$0	\$0	\$2,000
OPERATING EXPENSES TOTAL	\$90,308	\$113,300	\$39,097	\$121,719
Capital Outlay				
(56301) Improv Other Than Buildgs	\$852,249	\$300,000	\$0	\$350,000
CAPITAL OUTLAY TOTAL	\$852,249	\$300,000	\$0	\$350,000
Grants And Aids				
(58301) Other Grants & Aids	\$0	\$128,371	\$800	\$145,260
GRANTS AND AIDS TOTAL	\$0	\$128,371	\$800	\$145,260
TOTAL	\$942,556	\$541,671	\$39,897	\$616,979

Budget Summary: The total budget for CRA Cantonment increased from \$541,671 in FY 2025-26 to \$616,979 in FY 2026-27, reflecting an increase of \$75,308 or approximately 13.90%.

CRA Englewood

151/370117

CRA Englewood 151/370117

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$0	\$3,500	\$200	\$3,000
(54101) Communications	\$4,858	\$10,000	\$761	\$8,000
(54201) Postage & Freight	\$676	\$4,400	\$313	\$4,000
(54301) Utility Services	\$95,844	\$108,562	\$40,347	\$100,000
(54601) Repair & Maintenance	\$8,500	\$0	\$3,542	\$20,000
(54701) Printing & Binding	\$433	\$2,500	\$512	\$2,000
(54934) Cost Alloc-Indirect	\$22,860	\$25,843	\$12,890	\$27,551
(54901) Other Current Chgs & Obl.	\$0	\$700	\$0	\$0
OPERATING EXPENSES TOTAL	\$133,171	\$155,505	\$58,564	\$164,551
Capital Outlay				
(56301) Improv Other Than Buildgs	\$190,212	\$250,000	\$442,355	\$50,000
CAPITAL OUTLAY TOTAL	\$190,212	\$250,000	\$442,355	\$50,000
Grants And Aids				
(58301) Other Grants & Aids	\$16,529	\$112,283	\$0	\$336,466
GRANTS AND AIDS TOTAL	\$16,529	\$112,283	\$0	\$336,466
TOTAL	\$339,912	\$517,788	\$500,919	\$551,017

Budget Summary: The total budget for CRA Englewood increased from \$517,788 in FY 2025-26 to \$551,017 in FY 2026-27, reflecting an increase of \$33,229 or approximately 6.42%.

CRA Ensley

151/370119

CRA Ensley 151/370119

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$720	\$1,000	\$0	\$1,000
(54101) Communications	\$0	\$4,000	\$0	\$3,000
(54201) Postage & Freight	\$504	\$3,000	\$765	\$3,000
(54301) Utility Services	\$64,208	\$100,000	\$29,194	\$110,000
(54601) Repair & Maintenance	\$1,000	\$0	\$1,250	\$3,000
(54701) Printing & Binding	\$325	\$2,600	\$437	\$3,000
(54934) Cost Alloc-Indirect	\$69,888	\$82,431	\$41,113	\$89,053
(54901) Other Current Chgs & Obl.	\$0	\$1,900	\$0	\$0
(55201) Operating Supplies	\$0	\$0	\$0	\$2,000
OPERATING EXPENSES TOTAL	\$136,645	\$194,931	\$72,759	\$214,053
Capital Outlay				
(56301) Improv Other Than Buildgs	\$0	\$1,134,217	\$56,038	\$1,200,000
CAPITAL OUTLAY TOTAL	\$0	\$1,134,217	\$56,038	\$1,200,000
Grants And Aids				
(58301) Other Grants & Aids	\$120,572	\$316,923	\$47,207	\$367,002
GRANTS AND AIDS TOTAL	\$120,572	\$316,923	\$47,207	\$367,002
TOTAL	\$257,217	\$1,646,071	\$176,004	\$1,781,055

Budget Summary: The total budget for CRA Ensley increased from \$1,646,071 in FY 2025-26 to \$1,781,055 in FY 2026-27, reflecting an increase of \$134,984 or approximately 8.20%.

CRA Myrtle Grove

151/370128

CRA Myrtle Grove 151/370128

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54301) Utility Services	\$0	\$0	\$0	\$41,703
(54934) Cost Alloc-Indirect	\$0	\$0	\$0	\$4,827
OPERATING EXPENSES TOTAL	\$0	\$0	\$0	\$46,530
Grants And Aids				
(58301) Other Grants & Aids	\$0	\$0	\$0	\$50,000
GRANTS AND AIDS TOTAL	\$0	\$0	\$0	\$50,000
TOTAL	\$0	\$0	\$0	\$96,530

CRA Myrtle Grove is being newly implemented in FY 2026-27. The amount budgeted for FY 2026-27 is \$96,530.

CRA Oakfield

151/370121

CRA Oakfield 151/370121

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54201) Postage & Freight	\$1,027	\$2,100	\$0	\$2,500
(54301) Utility Services	\$180,499	\$235,000	\$76,021	\$258,500
(54701) Printing & Binding	\$628	\$1,600	\$0	\$2,500
(54934) Cost Alloc-Indirect	\$57,930	\$65,000	\$32,359	\$70,587
(54901) Other Current Chgs & Obl.	\$0	\$900	\$0	\$700
OPERATING EXPENSES TOTAL	\$240,084	\$304,600	\$108,379	\$334,787
Capital Outlay				
(56301) Improv Other Than Buildgs	\$0	\$295,000	\$170,700	\$150,000
CAPITAL OUTLAY TOTAL	\$0	\$295,000	\$170,700	\$150,000
Grants And Aids				
(58301) Other Grants & Aids	\$31,338	\$213,909	\$0	\$926,945
GRANTS AND AIDS TOTAL	\$31,338	\$213,909	\$0	\$926,945
TOTAL	\$271,422	\$813,509	\$279,079	\$1,411,732

Budget Summary: The total budget for CRA Oakfield increased from \$813,509 in FY 2025-26 to \$1,411,732 in FY 2026-27, reflecting an increase of \$598,223 or approximately 73.54%.

CRA Palafox

151/370115

CRA Palafox 151/370115

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$1,660	\$1,100	\$0	\$1,100
(54101) Communications	\$7,954	\$7,500	\$5,163	\$10,000
(54201) Postage & Freight	\$1,903	\$2,500	\$374	\$2,500
(54301) Utility Services	\$212,262	\$260,000	\$177,210	\$286,000
(54601) Repair & Maintenance	\$500	\$10,000	\$3,775	\$10,000
(54701) Printing & Binding	\$1,194	\$3,100	\$262	\$3,100
(54934) Cost Alloc-Indirect	\$52,613	\$63,000	\$29,076	\$62,751
(54901) Other Current Chgs & Obl.	\$0	\$1,200	\$0	\$0
(55201) Operating Supplies	\$125	\$1,200	\$0	\$1,000
OPERATING EXPENSES TOTAL	\$278,210	\$349,600	\$215,860	\$376,451
Capital Outlay				
(56301) Improv Other Than Buildgs	\$464,683	\$425,000	\$0	\$270,000
CAPITAL OUTLAY TOTAL	\$464,683	\$425,000	\$0	\$270,000
Grants And Aids				
(58101) Aids To Government Agency	\$142,041	\$0	\$0	\$0
(58301) Other Grants & Aids	\$53,518	\$226,049	-\$11,142	\$608,561
GRANTS AND AIDS TOTAL	\$195,559	\$226,049	-\$11,142	\$608,561
TOTAL	\$938,452	\$1,000,649	\$204,718	\$1,255,012

Budget Summary: The total budget for CRA Palafox increased from \$1,000,649 in FY 2025-26 to \$1,255,012 in FY 2026-27, reflecting an increase of \$254,363 or approximately 25.42%.

CRA Warrington

151/370114

CRA Warrington 151/370114

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54201) Postage & Freight	\$4,221	\$5,000	\$0	\$5,000
(54301) Utility Services	\$203,057	\$222,000	\$80,888	\$244,200
(54601) Repair & Maintenance	\$25,937	\$32,000	\$11,272	\$35,000
(54701) Printing & Binding	\$1,675	\$3,000	\$992	\$5,000
(54934) Cost Alloc-Indirect	\$85,757	\$99,000	\$49,150	\$105,361
(54901) Other Current Chgs & Obl.	\$252	\$3,300	\$0	\$2,500
(55201) Operating Supplies	\$7,783	\$12,398	\$3,920	\$12,000
OPERATING EXPENSES TOTAL	\$328,683	\$376,698	\$146,221	\$409,061
Capital Outlay				
(56301) Improv Other Than Buildgs	\$1,358,320	\$1,275,000	\$531,862	\$1,200,000
(56359) Job- Yr End Accruals	\$14,784	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$1,373,105	\$1,275,000	\$531,862	\$1,200,000
Grants And Aids				
(58301) Other Grants & Aids	\$264,821	\$384,750	\$65,898	\$484,101
GRANTS AND AIDS TOTAL	\$264,821	\$384,750	\$65,898	\$484,101
Other Uses				
(59801) Reserves	\$0	\$143,313	\$0	\$0
OTHER USES TOTAL	\$0	\$143,313	\$0	\$0
TOTAL	\$1,966,609	\$2,179,761	\$743,982	\$2,093,162

Budget Summary: The total budget for CRA Warrington decreased from \$2,179,761 in FY 2025-26 to \$2,093,162 in FY 2026-27, reflecting a decrease of \$86,599 or approximately 3.97%.

Safe Neighborhood Program

101/370104

Safe Neighborhood Program 101/370104

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$56,946	\$29,212	\$13,272	\$0
(52101) FICA Taxes	\$4,025	\$2,235	\$942	\$0
(52102) FICA Pretax Savings	\$330	\$0	\$171	\$0
(52201) Retirement Contributions	\$7,784	\$4,098	\$2,229	\$0
(52301) Life & Health Insurance	\$26,651	\$5,500	\$7,218	\$0
(52401) Worker's Compensation	\$91	\$35	\$18	\$0
PERSONNEL SERVICES TOTAL	\$95,826	\$41,080	\$23,849	\$0
Operating Expenses				
(54101) Communications	\$519	\$1,120	\$625	\$1,200
(54201) Postage & Freight	\$8,535	\$8,300	\$1,982	\$8,500
(54301) Utility Services	\$163,824	\$122,000	\$59,236	\$70,000
(54401) Rentals & Leases	\$0	\$120	\$0	\$0
(54504) Premium-Vehicle	\$388	\$400	\$398	\$406
(54601) Repair & Maintenance	\$0	\$4,100	\$0	\$0
(54701) Printing & Binding	\$5,074	\$4,600	\$1,291	\$4,500
(55101) Office Supplies	\$0	\$500	\$0	\$500
(55201) Operating Supplies	\$2,683	\$2,000	\$281	\$2,744
(55204) Fuel	\$0	\$400	\$0	\$500
OPERATING EXPENSES TOTAL	\$181,025	\$143,540	\$63,813	\$88,350
Capital Outlay	\$78,163	\$0	\$0	\$0
TOTAL	\$355,014	\$184,620	\$87,662	\$88,350

Budget Summary: The total budget for Safe Neighborhood Program decreased from \$184,620 in FY 2025-26 to \$88,350 in FY 2026-27, reflecting a decrease of \$96,270 or approximately 52.14%.

NHS Community Center Rentals

101/370105

NHS - Comm Center Rentals 101/370105

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54101) Communications	\$336	\$1,000	\$168	\$1,000
(54901) Other Current Chgs & Obl.	\$170	\$0	\$0	\$0
(55201) Operating Supplies	\$14,869	\$7,000	\$1,763	\$7,075
OPERATING EXPENSES TOTAL	\$15,374	\$8,000	\$1,931	\$8,075
TOTAL	\$15,374	\$8,000	\$1,931	\$8,075

Budget Summary: The total budget for Community Center Rentals increased from \$8,000 in FY 2025-26 to \$8,075 in FY 2026-27, reflecting an increase of \$75 or approximately 0.94%.

Neighborhood Enterprise

Funds 110/120/124/129/146/147

Neighborhood Enterprise

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$440,115	\$625,901	\$176,778	\$623,941
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$0	\$0
(51304) Other Salaries - Terminal Pay	\$13,490	\$0	\$1,844	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$210	\$0
(51501) Special Pay	\$0	\$10,800	\$0	\$7,200
(52101) FICA Taxes	\$36,331	\$48,708	\$13,704	\$48,282
(52102) FICA Pretax Savings	\$636	\$0	\$274	\$0
(52201) Retirement Contributions	\$61,085	\$89,329	\$27,549	\$85,772
(52301) Life & Health Insurance	\$65,252	\$121,000	\$30,388	\$129,250
(52401) Worker's Compensation	\$2,947	\$10,189	\$5,095	\$8,114
PERSONNEL SERVICES TOTAL	\$619,856	\$905,927	\$255,842	\$902,559
Operating Expenses				
(53101) Professional Services	-\$5,445	\$729,348	\$32,266	\$672,700
(53401) Other Contractual Service	\$60,391	\$732,736	\$22,380	\$725,006
(54001) Travel & Per Diem	\$0	\$17,000	\$0	\$17,038
(54101) Communications	\$959	\$5,000	\$554	\$7,500
(54201) Postage & Freight	\$290	\$1,000	\$160	\$1,500
(54301) Utility Services	\$5,050	\$0	\$588	\$0
(54504) Premium-Vehicle	\$558	\$1,144	\$572	\$1,144
(54608) Vehicle Repair & Maintenance	\$0	\$3,000	\$0	\$4,499
(54601) Repair & Maintenance	\$0	\$29,000	\$0	\$4,000
(54701) Printing & Binding	\$97	\$0	\$0	\$0
(54801) Promotional Activities	\$1,648	\$12,799	\$160	\$17,000
(54934) Cost Alloc-Indirect	\$37,500	\$57,087	\$13,294	\$60,500
(54901) Other Current Chgs & Obl.	\$2,442	\$1,028,169	\$193	\$844,370
(55101) Office Supplies	\$1,884	\$5,200	\$443	\$6,500
(55201) Operating Supplies	\$298	\$3,000	\$2,565	\$5,000
(55204) Fuel	\$901	\$4,500	\$568	\$10,000
(55401) Book/Publ/Subscript/Membership	\$2,779	\$5,000	\$173	\$7,000
(55501) Training/Registration	\$644	\$5,000	\$0	\$2,000
OPERATING EXPENSES TOTAL	\$109,995	\$2,638,983	\$73,917	\$2,385,757
Capital Outlay				
(56201) Buildings	\$0	\$808,402	\$0	\$666,726
(56301) Improv Other Than Builds	\$0	\$3,684,390	\$0	\$6,771,521
CAPITAL OUTLAY TOTAL	\$0	\$4,492,792	\$0	\$7,438,247
Grants And Aids				
(58201) Aids To Private Organiz.	\$95,829	\$1,435,741	\$7,480	\$2,132,799
(58204) Human Relations Commissio	\$6,614	\$90,000	\$0	\$0
(58301) Other Grants & Aids	\$2,999,553	\$24,793,824	\$965,473	\$24,191,087
GRANTS AND AIDS TOTAL	\$3,101,997	\$26,319,565	\$972,952	\$26,323,886
Other Uses				
(59101) Transfers	\$17,500	\$0	\$0	\$0
(59801) Reserves	\$0	\$1,960,748	\$0	\$1,137,936
OTHER USES TOTAL	\$17,500	\$1,960,748	\$0	\$1,137,936
TOTAL	\$3,849,347	\$36,318,015	\$1,302,711	\$38,188,385

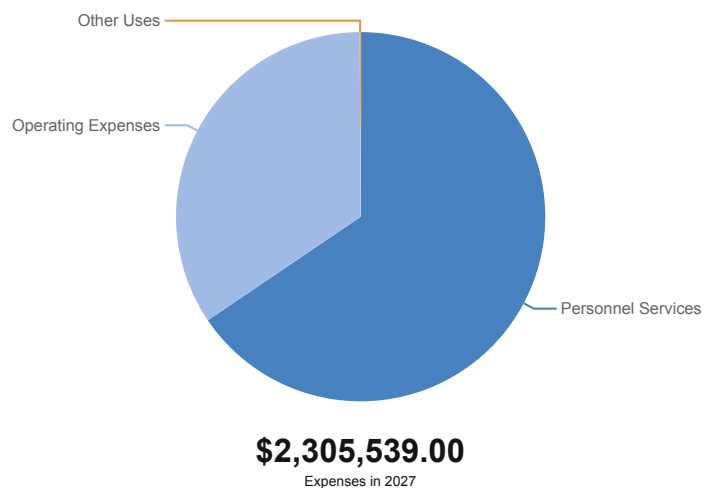
Budget Summary: The total budget for Neighborhood Enterprise increased from \$36,318,015 in FY 2025-26 to \$38,188,385 in FY 2026-27, reflecting an increase of \$1,870,370 or approximately 5.15% in grant funding sources.

Parks and Recreation



Develops, manages, and maintains recreational facilities that are safe, family oriented, accessible, and aesthetically pleasing such as local neighborhood parks, undeveloped parks, boat ramps, and county operated athletic complexes. The department of Parks and Recreation will continue to facilitate and partnership with other agencies to create events, tournaments, and other opportunities for all ages to meet the diverse needs of a growing community.

Parks & Recreation Department



Parks & Recreation Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$926,055	\$1,007,939	\$454,128	\$1,028,882
(51304) Other Salaries - Terminal Pay	\$97	\$0	\$37,228	\$0
(51401) Overtime	\$289	\$0	\$0	\$0
(51501) Special Pay	\$0	\$5,400	\$0	\$10,200
(52101) FICA Taxes	\$67,813	\$77,520	\$36,252	\$79,490
(52102) FICA Pretax Savings	\$2,797	\$0	\$1,408	\$0
(52201) Retirement Contributions	\$163,647	\$184,990	\$88,141	\$179,417
(52301) Life & Health Insurance	\$226,223	\$174,350	\$110,300	\$186,238
(52401) Worker's Compensation	\$34,312	\$26,605	\$13,303	\$26,629
PERSONNEL SERVICES TOTAL	\$1,421,232	\$1,476,804	\$740,760	\$1,510,856
Operating Expenses				
(55403) SBITA Agreements	\$10,375	\$11,200	\$10,912	\$16,000
(53401) Other Contractual Service	\$53,846	\$90,060	\$28,259	\$78,160
(54001) Travel & Per Diem	\$0	\$2,096	\$0	\$2,096
(54101) Communications	\$18,406	\$18,725	\$7,443	\$18,000
(54201) Postage & Freight	\$36	\$168	\$0	\$140
(54301) Utility Services	\$230,158	\$228,608	\$96,670	\$266,892
(54401) Rentals & Leases	\$32,504	\$35,600	\$30,000	\$35,600
(54608) Vehicle Repair & Maintenance	\$8,896	\$17,500	\$3,339	\$16,000
(54601) Repair & Maintenance	\$62,040	\$107,853	\$11,486	\$96,979
(54701) Printing & Binding	\$0	\$700	\$230	\$700
(54901) Other Current Chgs & Obl.	\$6,442	\$11,083	\$0	\$10,276
(54931) Host Ordinance Items	\$0	\$300	\$245	\$0
(55101) Office Supplies	\$2,541	\$3,980	\$679	\$3,850
(55201) Operating Supplies	\$187,500	\$163,665	\$67,822	\$163,050
(55204) Fuel	\$69,673	\$83,180	\$28,326	\$83,180
(55401) Book/Publ/Subscript/Membership	\$154	\$320	\$0	\$320
(55501) Training/Registration	\$0	\$1,440	\$0	\$1,440
OPERATING EXPENSES TOTAL	\$682,572	\$776,478	\$285,411	\$792,683
Other Uses				
(59801) Reserves	\$0	\$2,500	\$0	\$2,000
OTHER USES TOTAL	\$0	\$2,500	\$0	\$2,000
TOTAL	\$2,103,804	\$2,255,782	\$1,026,170	\$2,305,539

Recreational Services

001/350232 Adult Softball

001/350204 Lake Stone

001/350220 Parks & Recreation

Parks & Recreation - Recreational Services

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$165,524	\$169,784	\$78,040	\$176,335
(51501) Special Pay	\$0	\$0	\$0	\$4,800
(52101) FICA Taxes	\$12,348	\$12,988	\$5,826	\$13,857
(52102) FICA Pretax Savings	\$449	\$0	\$233	\$0
(52201) Retirement Contributions	\$50,857	\$53,277	\$25,681	\$53,176
(52301) Life & Health Insurance	\$24,719	\$17,050	\$12,359	\$18,213
(52401) Worker's Compensation	\$5,881	\$5,136	\$2,568	\$4,883
PERSONNEL SERVICES TOTAL	\$259,778	\$258,235	\$124,707	\$271,264
Operating Expenses				
(53401) Other Contractual Service	\$29,120	\$49,940	\$14,704	\$42,740
(54001) Travel & Per Diem	\$0	\$1,096	\$0	\$1,096
(54101) Communications	\$6,066	\$6,713	\$2,480	\$6,408
(54201) Postage & Freight	\$0	\$58	\$0	\$40
(54301) Utility Services	\$29,514	\$41,868	\$14,533	\$38,448
(54601) Repair & Maintenance	\$564	\$12,650	\$733	\$9,276
(54701) Printing & Binding	\$0	\$700	\$230	\$700
(54901) Other Current Chgs & Obl.	\$501	\$10,308	\$0	\$9,501
(55101) Office Supplies	\$677	\$980	\$0	\$850
(55201) Operating Supplies	\$2,243	\$3,920	\$1,939	\$3,305
(55401) Book/Publ/Subscript/Membership	\$154	\$320	\$0	\$320
(55501) Training/Registration	\$0	\$300	\$0	\$300
OPERATING EXPENSES TOTAL	\$68,839	\$128,853	\$34,619	\$112,984
TOTAL	\$328,617	\$387,088	\$159,327	\$384,248

Budget Summary: The total budget for Recreational Services decreased from \$387,088 in FY 2025-26 to \$384,248 in FY 2026-27, reflecting a decrease of \$2,840 or approximately 0.73%.

Parks Maintenance and Construction

001/350226

Parks & Recreation Dept - Parks Maintenance & Construction

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$760,531	\$838,155	\$376,088	\$852,547
(51304) Other Salaries - Terminal Pay	\$97	\$0	\$37,228	\$0
(51401) Overtime	\$289	\$0	\$0	\$0
(51501) Special Pay	\$0	\$5,400	\$0	\$5,400
(52101) FICA Taxes	\$55,465	\$64,532	\$30,426	\$65,633
(52102) FICA Pretax Savings	\$2,348	\$0	\$1,175	\$0
(52201) Retirement Contributions	\$112,790	\$131,713	\$62,460	\$126,241
(52301) Life & Health Insurance	\$201,504	\$157,300	\$97,941	\$168,025
(52401) Worker's Compensation	\$28,431	\$21,469	\$10,735	\$21,746
PERSONNEL SERVICES TOTAL	\$1,161,454	\$1,218,569	\$616,052	\$1,239,592
Operating Expenses				
(55403) SBITA Agreements	\$10,375	\$11,200	\$10,912	\$16,000
(53401) Other Contractual Service	\$2,110	\$20,000	\$1,516	\$15,000
(54001) Travel & Per Diem	\$0	\$1,000	\$0	\$1,000
(54101) Communications	\$11,390	\$11,040	\$4,506	\$10,620
(54201) Postage & Freight	\$36	\$110	\$0	\$100
(54301) Utility Services	\$186,296	\$171,870	\$77,312	\$213,470
(54401) Rentals & Leases	\$28,600	\$35,600	\$30,000	\$35,600
(54608) Vehicle Repair & Maintenance	\$8,896	\$17,500	\$3,339	\$16,000
(54601) Repair & Maintenance	\$60,002	\$91,095	\$9,120	\$83,495
(54901) Other Current Chgs & Obl.	\$5,941	\$775	\$0	\$775
(54931) Host Ordinance Items	\$0	\$300	\$245	\$0
(55101) Office Supplies	\$1,864	\$3,000	\$679	\$3,000
(55201) Operating Supplies	\$185,151	\$156,525	\$65,883	\$156,525
(55204) Fuel	\$69,673	\$83,180	\$28,326	\$83,180
(55501) Training/Registration	\$0	\$1,140	\$0	\$1,140
OPERATING EXPENSES TOTAL	\$570,334	\$604,335	\$231,838	\$635,905
TOTAL	\$1,731,789	\$1,822,904	\$847,891	\$1,875,497

Budget Summary: The total budget for Parks Maintenance increased from \$1,822,904 in FY 2025-26 to \$1,875,497 in FY 2026-27, reflecting an increase of \$52,593 or approximately 2.89%.

Parks - Other Funds

101/350236 Fishing Bridge

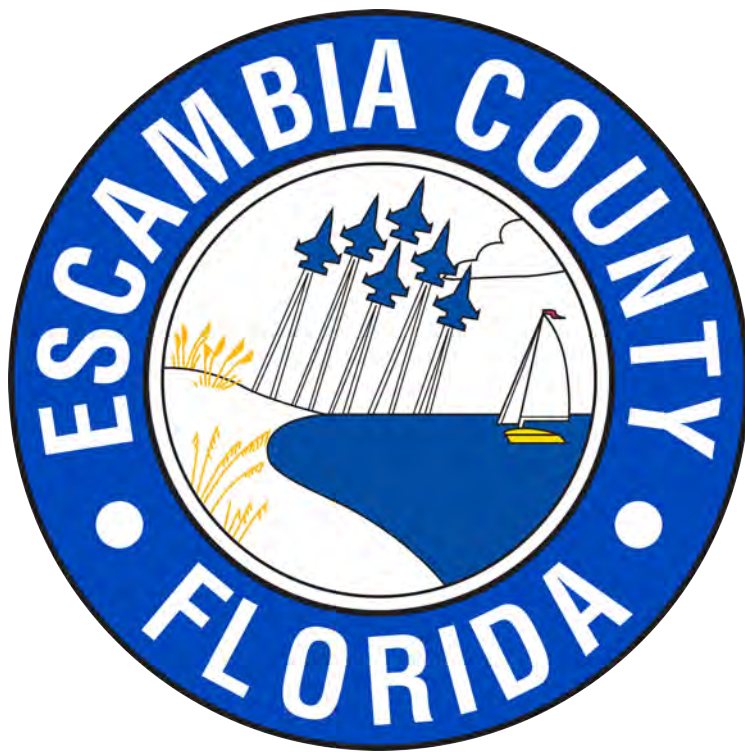
101/350237 Parks Community Center Rentals

118/350239 NRDA - Innerarity Park

Parks & Recreation - Other Funds

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$22,616	\$20,120	\$12,039	\$20,420
(54101) Communications	\$950	\$972	\$457	\$972
(54301) Utility Services	\$14,348	\$14,870	\$4,824	\$14,974
(54401) Rentals & Leases	\$3,904	\$0	\$0	\$0
(54601) Repair & Maintenance	\$1,474	\$4,108	\$1,634	\$4,208
(55201) Operating Supplies	\$105	\$3,220	\$0	\$3,220
OPERATING EXPENSES TOTAL	\$43,398	\$43,290	\$18,953	\$43,794
Other Uses	\$0	\$2,500	\$0	\$2,000
TOTAL	\$43,398	\$45,790	\$18,953	\$45,794

Budget Summary: The total budget for Parks - Other Funds increased from \$45,790 in FY 2025-26 to \$45,794 in FY 2026-27, reflecting an increase of \$4 or approximately 0.01%.

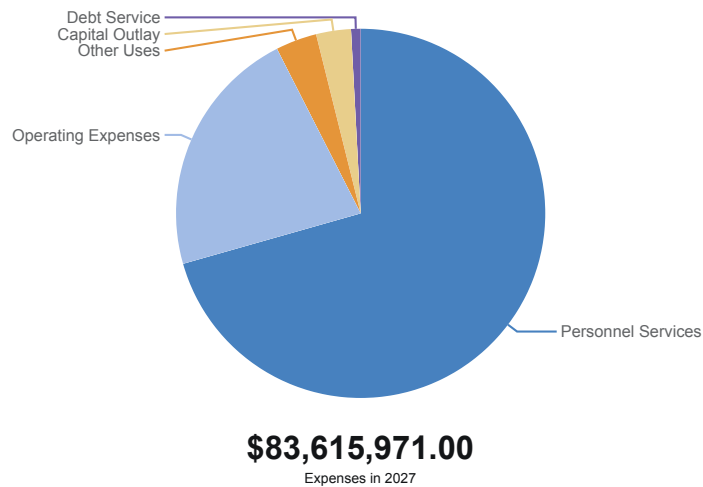


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Public Safety



Public Safety Department



Public Safety Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$22,350,775	\$28,047,511	\$11,322,497	\$29,906,737
(51304) Other Salaries - Terminal Pay	\$353,713	\$0	\$142,820	\$0
(51301) Other Salaries & Wages	\$1,923,602	\$1,823,140	\$712,462	\$1,525,950
(51302) Other Salaries&Wages-Vff	\$151,781	\$0	\$85,300	\$200,000
(51401) Overtime	\$4,844,307	\$3,535,000	\$2,183,709	\$3,936,821
(51501) Special Pay	\$971,086	\$1,011,076	\$483,258	\$1,208,596

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52101) FICA Taxes	\$2,278,245	\$2,632,881	\$1,090,111	\$2,813,387
(52102) FICA Pretax Savings	\$59,737	\$0	\$32,865	\$0
(52201) Retirement Contributions	\$8,888,507	\$10,832,668	\$5,070,553	\$12,081,786
(52202) Pension Related-Frs/His	-\$1,553,408	\$0	\$0	\$0
(52301) Life & Health Insurance	\$5,362,426	\$5,244,360	\$2,879,714	\$6,060,182
(52401) Worker's Compensation	\$1,228,587	\$1,205,029	\$594,770	\$1,297,161
(52601) Opeb-Other Post Emp Bene	-\$147,234	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$46,712,125	\$54,331,665	\$24,598,059	\$59,030,620
Operating Expenses				
(55403) SBITA Agreements	\$523,744	\$37,350	\$127,165	\$432,970
(53101) Professional Services	\$67,610	\$35,750	\$5,300	\$76,000
(53401) Other Contractual Service	\$1,368,060	\$1,411,407	\$656,893	\$873,238
(54001) Travel & Per Diem	\$63,937	\$60,030	\$12,114	\$79,030
(54101) Communications	\$469,226	\$535,455	\$193,644	\$572,438
(54201) Postage & Freight	\$55,792	\$66,700	\$24,649	\$68,699
(54301) Utility Services	\$323,725	\$402,800	\$137,335	\$415,118
(54401) Rentals & Leases	\$16,545	\$27,247	\$3,221	\$33,247
(54503) Premium-Property/Building	\$55,678	\$49,888	\$49,888	\$45,602
(54504) Premium-Vehicle	\$213,715	\$260,599	\$260,599	\$304,034
(54501) Insurance/Surety Bonds	\$936,471	\$1,135,750	\$1,046,656	\$1,453,650
(54608) Vehicle Repair & Maintenance	\$1,293,994	\$2,247,150	\$722,257	\$1,932,400
(54601) Repair & Maintenance	\$1,273,778	\$2,160,400	\$1,227,626	\$1,794,374
(54701) Printing & Binding	\$141,977	\$32,100	\$4,745	\$39,600
(54801) Promotional Activities	\$33,688	\$49,200	\$7,981	\$66,700
(54934) Cost Alloc-Indirect	\$704,550	\$1,221,600	\$585,800	\$1,428,750
(54901) Other Current Chgs & Obl.	\$18,968	\$25,000	\$7,292	\$23,000
(54931) Host Ordinance Items	\$5,889	\$10,500	\$1,224	\$9,250
(55101) Office Supplies	\$48,942	\$81,500	\$29,630	\$85,000
(55206) Capital Under \$5K	\$182,334	\$0	\$266,260	\$0
(55201) Operating Supplies	\$2,554,925	\$3,122,152	\$1,135,144	\$3,885,550
(55203) Computer Equip Under \$5K	\$1,145	\$0	\$0	\$0
(55204) Fuel	\$930,089	\$1,268,100	\$504,274	\$1,269,350
(55401) Book/Publ/Subscript/Membership	\$57,423	\$68,115	\$11,408	\$59,715
(55501) Training/Registration	\$63,132	\$167,615	\$51,501	\$172,015
(55901) Depreciation	\$1,537,203	\$1,120,000	\$1,540,580	\$1,600,000
(55902) Depreciation-Leases	\$1,569,651	\$1,402,000	\$0	\$1,600,000
OPERATING EXPENSES TOTAL	\$14,512,190	\$16,998,408	\$8,613,186	\$18,319,730
Capital Outlay				
(56201) Buildings	\$150,403	\$0	\$29,412	\$170,000
(56813) Lease-Equip Right to Use	\$872,153	\$2,072,368	\$0	\$2,063,868
(56401) Machinery & Equipment	\$3,523,472	\$130,000	\$1,538,774	\$317,792
(56402) Vehicles	\$15,880	\$0	\$24,255	\$0
(56499) Equip Yr End Reclass	-\$3,369,063	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$1,192,845	\$2,202,368	\$1,592,441	\$2,551,660
Debt Service				
(57101) Debt Service Principal	\$0	\$350,000	\$0	\$700,000
(57201) Debt Service Interest	\$404,078	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$404,078	\$350,000	\$0	\$700,000
Grants And Aids				
(58201) Aids To Private Organiz.	\$10,000	\$0	\$1,500	\$0
GRANTS AND AIDS TOTAL	\$10,000	\$0	\$1,500	\$0
Other Uses				
(59143) Transfer To 143	\$500,000	\$500,000	\$250,000	\$500,000
(59101) Transfers	\$1,276,500	\$1,222,439	\$611,220	\$1,240,253
(59801) Reserves	\$0	\$2,032,532	\$0	\$1,273,708
OTHER USES TOTAL	\$1,776,500	\$3,754,971	\$861,220	\$3,013,961
TOTAL	\$64,607,738	\$77,637,412	\$35,666,406	\$83,615,971

Public Safety Administration

001/330401

Public Safety Admin

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$216,124	\$186,591	\$84,048	\$191,774
(51304) Other Salaries - Terminal Pay	\$0	\$0	\$5,718	\$0
(52101) FICA Taxes	\$16,566	\$14,274	\$6,088	\$14,671
(52102) FICA Pretax Savings	\$455	\$0	\$435	\$0
(52201) Retirement Contributions	\$51,964	\$37,562	\$18,245	\$36,745
(52301) Life & Health Insurance	\$32,033	\$29,150	\$19,276	\$31,138
(52401) Worker's Compensation	\$401	\$226	\$113	\$232
PERSONNEL SERVICES TOTAL	\$317,542	\$267,803	\$133,923	\$274,560
Operating Expenses				
(54201) Postage & Freight	\$0	\$500	\$0	\$500
(55201) Operating Supplies	\$187	\$1,500	\$74	\$0
(55401) Book/Publ/Subscript/Membership	\$195	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$382	\$2,000	\$74	\$500
TOTAL	\$317,925	\$269,803	\$133,997	\$275,060

Budget Summary: The total budget for Public Safety Administration increased from \$269,803 in FY 2025-26 to \$275,060 in FY 2026-27, reflecting an increase of \$5,257 or approximately 1.95%.

Public Safety Business Operations

001/330602

Public Safety - Business Ops 001/330602

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$72,787	\$62,193	\$27,551	\$66,356
(51304) Other Salaries - Terminal Pay	\$9,014	\$0	\$0	\$0
(51401) Overtime	\$37	\$0	\$85	\$0
(52101) FICA Taxes	\$5,085	\$4,758	\$2,008	\$5,076
(52102) FICA Pretax Savings	\$280	\$0	\$115	\$0
(52201) Retirement Contributions	\$12,258	\$9,426	\$4,828	\$10,019
(52301) Life & Health Insurance	\$20,648	\$7,700	\$6,216	\$8,225
(52401) Worker's Compensation	\$107	\$75	\$38	\$80
PERSONNEL SERVICES TOTAL	\$120,217	\$84,152	\$40,840	\$89,756
TOTAL	\$120,217	\$84,152	\$40,840	\$89,756

Budget Summary: The total budget for Public Safety Business Operations increased from \$84,152 in FY 2025-26 to \$89,756 in FY 2026-27, reflecting an increase of \$5,604 or approximately 6.66%.

Emergency Management

001/330402

Public Safety - Emergency Mgmt - 001/330402

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$119,009	\$87,899	\$45,781	\$98,035
(51304) Other Salaries - Terminal Pay	\$988	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$646	\$0	\$0	\$0
(51401) Overtime	\$5,627	\$5,000	\$104	\$5,000
(52101) FICA Taxes	\$9,360	\$7,107	\$3,283	\$7,882
(52102) FICA Pretax Savings	\$335	\$0	\$91	\$0
(52201) Retirement Contributions	\$17,421	\$13,034	\$7,003	\$14,003
(52301) Life & Health Insurance	\$30,731	\$29,150	\$11,637	\$31,843
(52401) Worker's Compensation	\$279	\$112	\$56	\$125
PERSONNEL SERVICES TOTAL	\$184,396	\$142,302	\$67,954	\$156,888
Operating Expenses				
(53101) Professional Services	\$350	\$0	\$0	\$0
(53401) Other Contractual Service	\$0	\$50,700	\$0	\$40,700
(54001) Travel & Per Diem	\$1,503	\$11,450	\$721	\$9,450
(54101) Communications	\$8,754	\$21,300	\$4,553	\$16,300
(54201) Postage & Freight	\$33	\$200	\$0	\$200
(54401) Rentals & Leases	\$0	\$1,600	\$0	\$1,600
(54608) Vehicle Repair & Maintenance	\$5,360	\$12,400	\$9,340	\$12,400
(54601) Repair & Maintenance	\$10,019	\$40,160	\$110	\$40,160
(54701) Printing & Binding	\$23,093	\$14,000	\$582	\$14,000
(54801) Promotional Activities	\$7,934	\$23,700	\$3,078	\$18,700
(55101) Office Supplies	\$744	\$39,000	\$1,000	\$32,500
(55201) Operating Supplies	\$103,223	\$20,000	\$17,542	\$20,000
(55204) Fuel	\$10,940	\$15,300	\$5,636	\$15,300
(55401) Book/Publ/Subscript/Membership	\$9,307	\$7,940	\$1,690	\$7,940
(55501) Training/Registration	\$0	\$4,340	\$1,475	\$4,340
OPERATING EXPENSES TOTAL	\$181,259	\$262,090	\$45,726	\$233,590
TOTAL	\$365,655	\$404,392	\$113,681	\$390,478

Budget Summary: The total budget for Emergency Management decreased from \$404,392 in FY 2025-26 to \$390,478 in FY 2026-27, reflecting a decrease of \$13,914 or approximately 3.44%.

Public Safety Grants

Fund 110/Multiple Cost Centers

Public Safety - Fund 110 Grants

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$144,533	\$144,979	\$67,181	\$142,587
(51401) Overtime	\$21,511	\$0	\$2,806	\$1,821
(51501) Special Pay	\$0	\$3,600	\$0	\$3,600
(52101) FICA Taxes	\$12,541	\$11,366	\$5,262	\$11,184
(52102) FICA Pretax Savings	\$191	\$0	\$101	\$0
(52201) Retirement Contributions	\$22,644	\$20,846	\$10,809	\$19,866
(52301) Life & Health Insurance	\$33,235	\$25,850	\$16,881	\$25,733
(52401) Worker's Compensation	\$0	\$180	\$0	\$177
PERSONNEL SERVICES TOTAL	\$234,655	\$206,821	\$103,040	\$204,968
Operating Expenses				
(53401) Other Contractual Service	\$274,414	\$0	\$17,220	\$0
(54601) Repair & Maintenance	\$6,193	\$0	\$0	\$0
(55206) Capital Under \$5K	\$55,625	\$0	\$0	\$0
(55201) Operating Supplies	\$272	\$0	\$2,900	\$0
OPERATING EXPENSES TOTAL	\$336,504	\$0	\$20,120	\$0
Capital Outlay				
(56401) Machinery & Equipment	\$71,875	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$71,875	\$0	\$0	\$0
Grants And Aids				
(58201) Aids To Private Organiz.	\$10,000	\$0	\$1,500	\$0
GRANTS AND AIDS TOTAL	\$10,000	\$0	\$1,500	\$0
TOTAL	\$653,033	\$206,821	\$124,659	\$204,968

Budget Summary: The total budget for Emergency Management Grants decreased from \$206,821 in FY 2025-26 to \$204,968 in FY 2026-27, reflecting a decrease of \$1,853 or approximately 0.90%.

Public Safety Communications

001/330403

Public Safety - Communications 001/330403

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,496,642	\$1,791,835	\$690,215	\$1,788,736
(51304) Other Salaries - Terminal Pay	\$30,407	\$0	\$70,373	\$0
(51301) Other Salaries & Wages	\$49,377	\$65,000	\$36,214	\$65,000
(51401) Overtime	\$443,370	\$300,000	\$175,930	\$300,000
(51501) Special Pay	\$19,509	\$30,096	\$7,987	\$31,200
(52101) FICA Taxes	\$151,997	\$167,300	\$71,789	\$167,148
(52102) FICA Pretax Savings	\$4,038	\$0	\$1,962	\$0
(52201) Retirement Contributions	\$298,191	\$325,124	\$150,402	\$308,376
(52301) Life & Health Insurance	\$338,736	\$396,000	\$171,573	\$423,000
(52401) Worker's Compensation	\$3,407	\$2,646	\$1,323	\$2,644
PERSONNEL SERVICES TOTAL	\$2,835,673	\$3,078,001	\$1,377,770	\$3,086,104
Operating Expenses				
(55403) SBITA Agreements	\$161,767	\$0	\$0	\$0
(53401) Other Contractual Service	\$731	\$68,955	\$349	\$1,500
(54001) Travel & Per Diem	\$1,733	\$2,500	\$0	\$2,500
(54101) Communications	\$6,270	\$11,000	\$3,911	\$11,000
(54201) Postage & Freight	\$87	\$500	\$0	\$500
(54608) Vehicle Repair & Maintenance	\$859	\$0	\$0	\$0
(54601) Repair & Maintenance	\$121,325	\$1,372,560	\$1,062,048	\$1,258,333
(54801) Promotional Activities	\$0	\$1,000	\$0	\$1,000
(54931) Host Ordinance Items	\$1,789	\$2,000	\$514	\$0
(55101) Office Supplies	\$7,370	\$8,500	\$923	\$8,500
(55206) Capital Under \$5K	\$13,529	\$0	\$0	\$0
(55201) Operating Supplies	\$8,837	\$12,200	\$11,226	\$12,200
(55203) Computer Equip Under \$5K	\$1,145	\$0	\$0	\$0
(55204) Fuel	\$0	\$5,000	\$0	\$5,000
(55401) Book/Publ/Subscript/Membership	\$3,686	\$500	\$0	\$500
(55501) Training/Registration	\$5,272	\$8,700	\$840	\$11,700
OPERATING EXPENSES TOTAL	\$334,402	\$1,493,415	\$1,079,812	\$1,312,733
Capital Outlay				
(56813) Lease-Equip Right to Use	\$872,153	\$0	\$0	\$0
(56401) Machinery & Equipment	\$0	\$20,000	\$0	\$25,000
CAPITAL OUTLAY TOTAL	\$872,153	\$20,000	\$0	\$25,000
Debt Service	\$59,788	\$0	\$0	\$0
TOTAL	\$4,102,016	\$4,591,416	\$2,457,582	\$4,423,837

Budget Summary: The total budget for Public Safety Communications decreased from \$4,591,416 in FY 2025-26 to \$4,423,837 in FY 2026-27, reflecting a decrease of \$167,579 or approximately 3.65%.

E-911 Communications

145/330404

Public Safety - Communications - Fund 145/330404

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$442,160	\$507,250	\$88,948	\$504,188
(54001) Travel & Per Diem	\$5,794	\$2,000	\$0	\$2,000
(54101) Communications	\$208,827	\$239,000	\$107,967	\$245,000
(54201) Postage & Freight	\$0	\$500	\$0	\$500
(54601) Repair & Maintenance	\$238,006	\$312,700	\$47,881	\$51,181
(54801) Promotional Activities	\$1,431	\$1,500	\$0	\$1,500
(55101) Office Supplies	\$1,420	\$1,500	\$1,941	\$1,500
(55201) Operating Supplies	\$7,560	\$15,000	\$1,755	\$15,000
(55401) Book/Publ/Subscript/Membership	\$2,820	\$1,000	\$81	\$1,000
(55501) Training/Registration	\$5,977	\$15,000	\$2,500	\$15,000
OPERATING EXPENSES TOTAL	\$913,994	\$1,095,450	\$251,072	\$836,869
Other Uses	\$0	\$0	\$0	\$29,659
TOTAL	\$913,994	\$1,095,450	\$251,072	\$866,528

Budget Summary: The total budget for E-911 Communications decreased from \$1,095,450 in FY 2025-26 to \$866,528 in FY 2026-27, reflecting a decrease of \$228,922 or approximately 20.90%.

E911 Transfers

145/330410

Public Safety - E911 Transfers - Fund 145/330410

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Other Uses				
(59101) Transfers	\$658,222	\$658,222	\$329,111	\$658,222
OTHER USES TOTAL	\$658,222	\$658,222	\$329,111	\$658,222
TOTAL	\$658,222	\$658,222	\$329,111	\$658,222

Budget Summary: The total budget for E-911 Transfers remained unchanged at \$658,222 for both FY 2025-26 and FY 2026-27.

SRI Public Safety

001/330801

Public Safety Department - Water Safety Division

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$292,925	\$422,036	\$154,147	\$344,995
(51304) Other Salaries - Terminal Pay	\$2,940	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$754,564	\$657,000	\$130,562	\$657,000
(51401) Overtime	\$18,081	\$5,000	\$4,535	\$5,000
(52101) FICA Taxes	\$79,855	\$82,929	\$20,687	\$77,035
(52102) FICA Pretax Savings	\$735	\$0	\$471	\$0
(52201) Retirement Contributions	\$140,431	\$238,280	\$54,738	\$218,201
(52301) Life & Health Insurance	\$68,433	\$77,000	\$41,607	\$82,250
(52401) Worker's Compensation	\$25,480	\$21,345	\$10,673	\$20,664
PERSONNEL SERVICES TOTAL	\$1,383,445	\$1,503,590	\$417,419	\$1,405,145
Operating Expenses				
(55403) SBITA Agreements	\$4,982	\$0	\$4,982	\$4,982
(54001) Travel & Per Diem	\$0	\$0	\$0	\$1,000
(54101) Communications	\$3,558	\$10,620	\$2,399	\$5,238
(54201) Postage & Freight	\$17	\$100	\$0	\$100
(54608) Vehicle Repair & Maintenance	\$9,644	\$20,000	\$3,827	\$20,000
(54601) Repair & Maintenance	\$2,052	\$3,400	\$3,623	\$3,400
(54701) Printing & Binding	\$0	\$600	\$1,087	\$600
(54901) Other Current Chgs & Obl.	\$40	\$0	\$0	\$0
(55101) Office Supplies	\$110	\$1,000	\$204	\$1,000
(55201) Operating Supplies	\$44,868	\$24,000	\$22,650	\$24,000
(55204) Fuel	\$15,539	\$24,800	\$4,564	\$24,800
(55401) Book/Publ/Subscript/Membership	\$277	\$1,000	\$750	\$400
(55501) Training/Registration	\$703	\$2,175	\$684	\$2,175
OPERATING EXPENSES TOTAL	\$81,792	\$87,695	\$44,770	\$87,695
TOTAL	\$1,465,238	\$1,591,285	\$462,189	\$1,492,840

Budget Summary: The total budget for SRI Public Safety decreased from \$1,591,285 in FY 2025-26 to \$1,492,840 in FY 2026-27, reflecting a decrease of \$98,445 or approximately 6.19%.

Public Safety - CORE Program

Opioid Abatement Fund

122/330307

Opioid Abatement Funds, provided by the State of Florida, will be used to support a program that includes on-demand mobile treatment teams offering medication-assisted treatment. These mobile teams will provide on-site assessments, recovery support services, and medications for substance abuse. Escambia County will staff the Coordinated Opioid Recovery Effort (CORE) with four (4) Registered Nurses to provide services as outlined in the CORE treatment protocols established by the Florida Department of Health Statement of Work. Floridians battling with addiction can utilize CORE for stabilization and to receive medically assisted treatment that is specialized to sustain an addiction-free pathway to success. This program is designed to act as a bridge for patients seeking assistance for opioid recovery.

Opioid Abatement (CORE) - 122/330307

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$155,337	\$68,816	\$35,677	\$70,192
(51304) Other Salaries - Terminal Pay	\$8,125	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$1,383	\$1,140	\$0	\$0
(51401) Overtime	\$16,897	\$0	\$2,207	\$0
(51501) Special Pay	\$0	\$0	\$32	\$1,140
(52101) FICA Taxes	\$13,989	\$5,352	\$2,068	\$5,457
(52102) FICA Pretax Savings	\$625	\$0	\$401	\$0
(52201) Retirement Contributions	\$25,205	\$13,598	\$6,493	\$9,694
(52301) Life & Health Insurance	\$21,595	\$8,360	\$6,969	\$8,930
(52401) Worker's Compensation	\$5,794	\$2,175	\$1,088	\$1,131
PERSONNEL SERVICES TOTAL	\$248,951	\$99,441	\$54,934	\$96,544
Operating Expenses				
(55201) Operating Supplies	\$0	\$1,645	\$0	\$0
OPERATING EXPENSES TOTAL	\$0	\$1,645	\$0	\$0
TOTAL	\$248,951	\$101,086	\$54,934	\$96,544

Budget Summary: The total budget for Public Safety - Opioid Abatement Fund decreased from \$101,086 in FY 2025-26 to \$96,544 in FY 2026-27, reflecting a decrease of \$4,542 or approximately 4.49%.

Fire Rescue

Division Total - Fire Main/Pensacola Beach/Transfers

Public Safety Department - Fire Rescue Division

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$10,984,032	\$14,157,506	\$5,487,557	\$15,070,680
(51304) Other Salaries - Terminal Pay	\$161,720	\$0	\$22,515	\$0
(51301) Other Salaries & Wages	\$91,088	\$400,000	\$69,188	\$103,950
(51302) Other Salaries&Wages-Vff	\$151,781	\$0	\$85,300	\$200,000
(51401) Overtime	\$2,523,323	\$1,800,000	\$1,209,174	\$2,200,000
(51501) Special Pay	\$781,047	\$831,408	\$381,092	\$1,029,420
(52101) FICA Taxes	\$1,083,859	\$1,314,952	\$530,748	\$1,423,210
(52102) FICA Pretax Savings	\$31,654	\$0	\$16,634	\$0
(52201) Retirement Contributions	\$4,683,346	\$5,823,329	\$2,671,534	\$6,583,934
(52301) Life & Health Insurance	\$3,054,384	\$2,437,270	\$1,578,037	\$2,897,198
(52401) Worker's Compensation	\$797,517	\$744,815	\$372,408	\$807,302
PERSONNEL SERVICES TOTAL	\$24,343,752	\$27,509,280	\$12,424,187	\$30,315,694
Operating Expenses				
(55403) SBITA Agreements	\$107,789	\$0	\$4,663	\$123,138
(53101) Professional Services	\$67,260	\$35,750	\$5,300	\$76,000
(53401) Other Contractual Service	\$67,886	\$65,650	\$36,941	\$61,850
(54001) Travel & Per Diem	\$33,152	\$32,580	\$4,882	\$42,580
(54101) Communications	\$142,854	\$151,335	\$31,363	\$162,700
(54201) Postage & Freight	\$1,573	\$1,900	\$583	\$1,900
(54301) Utility Services	\$312,278	\$386,800	\$133,161	\$402,118
(54401) Rentals & Leases	\$4,768	\$13,647	\$351	\$14,147
(54503) Premium-Property/Building	\$19,265	\$17,262	\$17,262	\$15,779
(54501) Insurance/Surety Bonds	\$936,471	\$1,135,750	\$1,046,656	\$1,453,650
(54608) Vehicle Repair & Maintenance	\$409,693	\$685,000	\$221,455	\$700,000
(54601) Repair & Maintenance	\$377,521	\$375,880	\$94,947	\$380,000
(54701) Printing & Binding	\$102,503	\$2,000	\$293	\$2,000
(54801) Promotional Activities	\$15,256	\$18,000	\$2,921	\$35,500
(54931) Host Ordinance Items	\$1,480	\$2,500	\$628	\$3,250
(55101) Office Supplies	\$7,717	\$11,500	\$1,449	\$11,500
(55206) Capital Under \$5K	\$36,621	\$0	\$0	\$0
(55201) Operating Supplies	\$857,069	\$1,274,750	\$315,555	\$1,294,350
(55204) Fuel	\$227,500	\$263,000	\$120,031	\$264,250
(55401) Book/Publ/Subscript/Membership	\$12,731	\$12,175	\$2,836	\$12,175
(55501) Training/Registration	\$36,689	\$74,055	\$9,569	\$74,800
OPERATING EXPENSES TOTAL	\$3,778,076	\$4,559,534	\$2,050,846	\$5,131,687
Capital Outlay				
(56201) Buildings	\$150,403	\$0	\$29,412	\$170,000
(56813) Lease-Equip Right to Use	\$0	\$153,500	\$0	\$145,000
(56401) Machinery & Equipment	\$98,414	\$110,000	\$22,664	\$292,792
CAPITAL OUTLAY TOTAL	\$248,817	\$263,500	\$52,076	\$607,792
Other Uses				
(59101) Transfers	\$247,391	\$284,306	\$142,153	\$287,565
(59801) Reserves	\$0	\$2,032,532	\$0	\$0
OTHER USES TOTAL	\$247,391	\$2,316,838	\$142,153	\$287,565
TOTAL	\$28,618,036	\$34,649,152	\$14,669,262	\$36,342,738

Fire Services - Main

143/330206

Fire Services - Main 143/330206

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$10,062,934	\$12,994,338	\$5,007,974	\$13,883,957
(51304) Other Salaries - Terminal Pay	\$148,983	\$0	\$22,515	\$0
(51301) Other Salaries & Wages	\$91,088	\$400,000	\$66,910	\$103,950
(51302) Other Salaries&Wages-Vff	\$151,781	\$0	\$85,300	\$200,000
(51401) Overtime	\$2,354,703	\$1,600,000	\$1,089,146	\$2,000,000
(51501) Special Pay	\$665,885	\$703,044	\$328,071	\$898,500
(52101) FICA Taxes	\$994,789	\$1,200,850	\$483,127	\$1,307,110
(52102) FICA Pretax Savings	\$29,352	\$0	\$15,110	\$0
(52201) Retirement Contributions	\$4,282,038	\$5,298,459	\$2,428,092	\$6,026,884
(52301) Life & Health Insurance	\$2,784,656	\$2,228,270	\$1,408,745	\$2,673,948
(52401) Worker's Compensation	\$726,338	\$678,695	\$339,348	\$740,040
PERSONNEL SERVICES TOTAL	\$22,292,548	\$25,103,656	\$11,274,337	\$27,834,389
Operating Expenses				
(55403) SBITA Agreements	\$107,789	\$0	\$4,663	\$123,138
(53101) Professional Services	\$67,260	\$35,750	\$5,300	\$76,000
(53401) Other Contractual Service	\$67,886	\$65,650	\$36,941	\$60,300
(54001) Travel & Per Diem	\$33,152	\$32,580	\$4,882	\$42,580
(54101) Communications	\$142,440	\$149,500	\$31,227	\$156,750
(54201) Postage & Freight	\$1,573	\$1,900	\$583	\$1,900
(54301) Utility Services	\$279,369	\$351,300	\$116,081	\$356,450
(54401) Rentals & Leases	\$4,768	\$13,647	\$351	\$14,147
(54503) Premium-Property/Building	\$19,265	\$17,262	\$17,262	\$15,779
(54501) Insurance/Surety Bonds	\$936,471	\$1,135,750	\$1,046,656	\$1,453,650
(54608) Vehicle Repair & Maintenance	\$409,693	\$685,000	\$221,455	\$700,000
(54601) Repair & Maintenance	\$377,265	\$374,630	\$94,049	\$368,000
(54701) Printing & Binding	\$102,503	\$2,000	\$293	\$2,000
(54801) Promotional Activities	\$15,256	\$18,000	\$2,921	\$35,500
(54931) Host Ordinance Items	\$1,480	\$2,500	\$628	\$3,250
(55101) Office Supplies	\$7,717	\$11,500	\$1,449	\$11,500
(55206) Capital Under \$5K	\$36,621	\$0	\$0	\$0
(55201) Operating Supplies	\$856,533	\$1,259,750	\$315,115	\$1,277,750
(55204) Fuel	\$225,602	\$259,750	\$119,155	\$259,750
(55401) Book/Publ/Subscript/Membership	\$12,731	\$12,175	\$2,836	\$12,175
(55501) Training/Registration	\$36,689	\$74,055	\$9,569	\$74,800
OPERATING EXPENSES TOTAL	\$3,742,063	\$4,502,699	\$2,031,417	\$5,045,419
Capital Outlay				
(56201) Buildings	\$150,403	\$0	\$29,412	\$170,000
(56813) Lease-Equip Right to Use	\$0	\$153,500	\$0	\$145,000
(56401) Machinery & Equipment	\$98,414	\$110,000	\$22,664	\$292,792
CAPITAL OUTLAY TOTAL	\$248,817	\$263,500	\$52,076	\$607,792
Other Uses				
(59801) Reserves	\$0	\$2,032,532	\$0	\$0
OTHER USES TOTAL	\$0	\$2,032,532	\$0	\$0
TOTAL	\$26,283,428	\$31,902,387	\$13,357,830	\$33,487,600

Budget Summary: The total budget for Fire Services - Main increased from \$31,902,387 in FY 2025-26 to \$33,487,600 in FY 2026-27, reflecting an increase of \$1,585,213 or approximately 4.97%.

Fire Services - Pensacola Beach

143/330209

Fire Services - Pensacola Beach 143/330209

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$921,098	\$1,163,168	\$479,583	\$1,186,723
(51304) Other Salaries - Terminal Pay	\$12,738	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$0	\$0	\$2,278	\$0
(51401) Overtime	\$168,620	\$200,000	\$120,027	\$200,000
(51501) Special Pay	\$115,162	\$128,364	\$53,021	\$130,920
(52101) FICA Taxes	\$89,070	\$114,102	\$47,622	\$116,100
(52102) FICA Pretax Savings	\$2,301	\$0	\$1,524	\$0
(52201) Retirement Contributions	\$401,309	\$524,870	\$243,442	\$557,050
(52301) Life & Health Insurance	\$269,727	\$209,000	\$169,292	\$223,250
(52401) Worker's Compensation	\$71,179	\$66,120	\$33,060	\$67,262
PERSONNEL SERVICES TOTAL	\$2,051,203	\$2,405,624	\$1,149,850	\$2,481,305
Operating Expenses				
(53401) Other Contractual Service	\$0	\$0	\$0	\$1,550
(54101) Communications	\$415	\$1,835	\$135	\$5,950
(54301) Utility Services	\$32,909	\$35,500	\$17,080	\$45,668
(54601) Repair & Maintenance	\$256	\$1,250	\$898	\$12,000
(55201) Operating Supplies	\$536	\$15,000	\$440	\$16,600
(55204) Fuel	\$1,898	\$3,250	\$876	\$4,500
OPERATING EXPENSES TOTAL	\$36,013	\$56,835	\$19,429	\$86,268
TOTAL	\$2,087,216	\$2,462,459	\$1,169,279	\$2,567,573

Budget Summary: The total budget for Fire Services - Pensacola Beach increased from \$2,462,459 in FY 2025-26 to \$2,567,573 in FY 2026-27, reflecting an increase of \$105,114 or approximately 4.27%.

Emergency Medical Services

Division Total - Operations/Billing Operations/Transfers

EMS Division - 330302, 330371, 330603

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$8,869,385	\$11,125,656	\$4,730,339	\$12,133,382
(51304) Other Salaries - Terminal Pay	\$140,519	\$0	\$44,213	\$0
(51301) Other Salaries & Wages	\$1,026,543	\$700,000	\$476,498	\$700,000
(51401) Overtime	\$1,815,460	\$1,425,000	\$788,869	\$1,425,000
(51501) Special Pay	\$170,530	\$145,972	\$94,148	\$143,236
(52101) FICA Taxes	\$904,994	\$1,024,843	\$448,176	\$1,101,724
(52102) FICA Pretax Savings	\$21,424	\$0	\$12,655	\$0
(52201) Retirement Contributions	\$3,637,047	\$4,351,469	\$2,146,502	\$4,880,948
(52202) Pension Related-Frs/His	-\$1,553,408	\$0	\$0	\$0
(52301) Life & Health Insurance	\$1,762,631	\$2,233,880	\$1,027,518	\$2,551,865
(52401) Worker's Compensation	\$395,602	\$433,455	\$209,073	\$464,806
(52601) Opeb-Other Post Emp Bene	-\$147,234	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$17,043,494	\$21,440,275	\$9,977,992	\$23,400,961
Operating Expenses				
(55403) SBITA Agreements	\$249,206	\$37,350	\$117,520	\$304,850
(53401) Other Contractual Service	\$582,870	\$718,852	\$191,445	\$265,000
(54001) Travel & Per Diem	\$21,754	\$11,500	\$6,511	\$21,500
(54101) Communications	\$98,962	\$102,200	\$43,451	\$132,200
(54201) Postage & Freight	\$54,082	\$63,000	\$24,066	\$64,999
(54301) Utility Services	\$11,447	\$16,000	\$4,174	\$13,000
(54401) Rentals & Leases	\$11,778	\$12,000	\$2,870	\$17,500
(54503) Premium-Property/Building	\$36,413	\$32,626	\$32,626	\$29,823
(54504) Premium-Vehicle	\$213,715	\$260,599	\$260,599	\$304,034
(54608) Vehicle Repair & Maintenance	\$868,438	\$1,529,750	\$487,636	\$1,200,000
(54601) Repair & Maintenance	\$518,662	\$55,700	\$19,016	\$61,300
(54701) Printing & Binding	\$16,381	\$15,500	\$2,783	\$23,000
(54801) Promotional Activities	\$9,068	\$5,000	\$1,981	\$10,000
(54934) Cost Alloc-Indirect	\$704,550	\$1,221,600	\$585,800	\$1,428,750
(54901) Other Current Chgs & Obl.	\$18,928	\$25,000	\$7,292	\$23,000
(54931) Host Ordinance Items	\$2,620	\$6,000	\$82	\$6,000
(55101) Office Supplies	\$31,581	\$20,000	\$24,113	\$30,000
(55206) Capital Under \$5K	\$76,558	\$0	\$266,260	\$0
(55201) Operating Supplies	\$1,532,908	\$1,773,057	\$763,442	\$2,520,000
(55204) Fuel	\$676,110	\$960,000	\$374,043	\$960,000
(55401) Book/Publ/Subscript/Membership	\$28,406	\$45,500	\$6,051	\$37,700
(55501) Training/Registration	\$14,491	\$63,345	\$36,433	\$64,000
(55901) Depreciation	\$1,537,203	\$1,120,000	\$1,540,580	\$1,600,000
(55902) Depreciation-Leases	\$1,569,651	\$1,402,000	\$0	\$1,600,000
OPERATING EXPENSES TOTAL	\$8,885,781	\$9,496,579	\$4,798,775	\$10,716,656
Capital Outlay				
(56813) Lease-Equip Right to Use	\$0	\$1,918,868	\$0	\$1,918,868
(56401) Machinery & Equipment	\$3,353,183	\$0	\$1,256,110	\$0
(56402) Vehicles	\$15,880	\$0	\$24,255	\$0
(56499) Equip Yr End Reclass	-\$3,369,063	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$1,918,868	\$1,280,365	\$1,918,868
Debt Service	\$344,290	\$350,000	\$0	\$700,000
Other Uses				
(59143) Transfer To 143	\$500,000	\$500,000	\$250,000	\$500,000
(59101) Transfers	\$370,887	\$279,911	\$139,956	\$294,466
(59801) Reserves	\$0	\$0	\$0	\$1,244,049
OTHER USES TOTAL	\$870,887	\$779,911	\$389,956	\$2,038,515
TOTAL	\$27,144,452	\$33,985,633	\$16,447,087	\$38,775,000

EMS Operations

408/330302

Emergency Medical - EMS Ops 408/330302

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$8,344,980	\$10,433,961	\$4,449,879	\$11,312,862
(51304) Other Salaries - Terminal Pay	\$139,915	\$0	\$44,213	\$0
(51301) Other Salaries & Wages	\$1,026,543	\$700,000	\$476,498	\$700,000
(51401) Overtime	\$1,803,105	\$1,400,000	\$786,776	\$1,400,000
(51501) Special Pay	\$170,530	\$138,772	\$94,148	\$136,036
(52101) FICA Taxes	\$864,795	\$969,465	\$427,193	\$1,036,491
(52102) FICA Pretax Savings	\$19,953	\$0	\$11,749	\$0
(52201) Retirement Contributions	\$3,563,463	\$4,249,906	\$2,103,345	\$4,765,063
(52202) Pension Related-Frs/His	-\$1,553,408	\$0	\$0	\$0
(52301) Life & Health Insurance	\$1,642,205	\$2,046,880	\$951,343	\$2,316,865
(52401) Worker's Compensation	\$394,665	\$432,579	\$208,635	\$463,774
(52601) Opeb-Other Post Emp Bene	-\$147,234	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$16,269,514	\$20,371,563	\$9,553,779	\$22,131,091
Operating Expenses				
(55403) SBITA Agreements	\$240,491	\$28,350	\$109,450	\$295,850
(53401) Other Contractual Service	\$478,730	\$455,500	\$141,354	\$2,000
(54001) Travel & Per Diem	\$20,025	\$10,000	\$6,511	\$20,000
(54101) Communications	\$98,962	\$102,200	\$43,451	\$132,200
(54201) Postage & Freight	\$3,826	\$3,000	\$1,196	\$4,999
(54301) Utility Services	\$11,447	\$16,000	\$4,174	\$13,000
(54401) Rentals & Leases	\$299	\$0	\$0	\$0
(54503) Premium-Property/Building	\$36,413	\$32,626	\$32,626	\$29,823
(54504) Premium-Vehicle	\$213,715	\$260,599	\$260,599	\$304,034
(54608) Vehicle Repair & Maintenance	\$868,438	\$1,529,750	\$487,636	\$1,200,000
(54601) Repair & Maintenance	\$513,097	\$50,000	\$13,284	\$50,000
(54701) Printing & Binding	\$10,866	\$10,000	\$2,783	\$15,000
(54801) Promotional Activities	\$9,068	\$5,000	\$1,981	\$10,000
(54934) Cost Alloc-Indirect	\$704,550	\$1,221,600	\$585,800	\$1,428,750
(54901) Other Current Chgs & Obl.	\$585	\$5,000	\$150	\$3,000
(54931) Host Ordinance Items	\$2,620	\$6,000	\$82	\$6,000
(55101) Office Supplies	\$22,524	\$10,000	\$21,728	\$20,000
(55206) Capital Under \$5K	\$76,558	\$0	\$266,260	\$0
(55201) Operating Supplies	\$1,526,705	\$1,765,057	\$758,815	\$2,520,000
(55204) Fuel	\$676,110	\$960,000	\$374,043	\$960,000
(55401) Book/Publ/Subscript/Membership	\$20,621	\$35,000	\$419	\$35,000
(55501) Training/Registration	\$12,891	\$59,345	\$34,528	\$60,000
(55901) Depreciation	\$1,537,203	\$1,120,000	\$1,540,580	\$1,600,000
(55902) Depreciation-Leases	\$1,569,651	\$1,402,000	\$0	\$1,600,000
OPERATING EXPENSES TOTAL	\$8,655,394	\$9,087,027	\$4,687,450	\$10,309,656
Capital Outlay				
(56813) Lease-Equip Right to Use	\$0	\$1,918,868	\$0	\$1,918,868
(56401) Machinery & Equipment	\$3,353,183	\$0	\$1,256,110	\$0
(56402) Vehicles	\$15,880	\$0	\$24,255	\$0
(56499) Equip Yr End Reclass	-\$3,369,063	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$1,918,868	\$1,280,365	\$1,918,868
Debt Service	\$344,290	\$350,000	\$0	\$700,000
Other Uses				
(59801) Reserves	\$0	\$0	\$0	\$1,244,049
OTHER USES TOTAL	\$0	\$0	\$0	\$1,244,049

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
TOTAL	\$25,269,197	\$31,727,458	\$15,521,594	\$36,303,664

Budget Summary: The total budget for EMS Operations increased from \$31,727,458 in FY 2025-26 to \$36,303,664 in FY 2026-27, reflecting an increase of \$4,576,206 or approximately 14.42%.

EMS Billing Operations

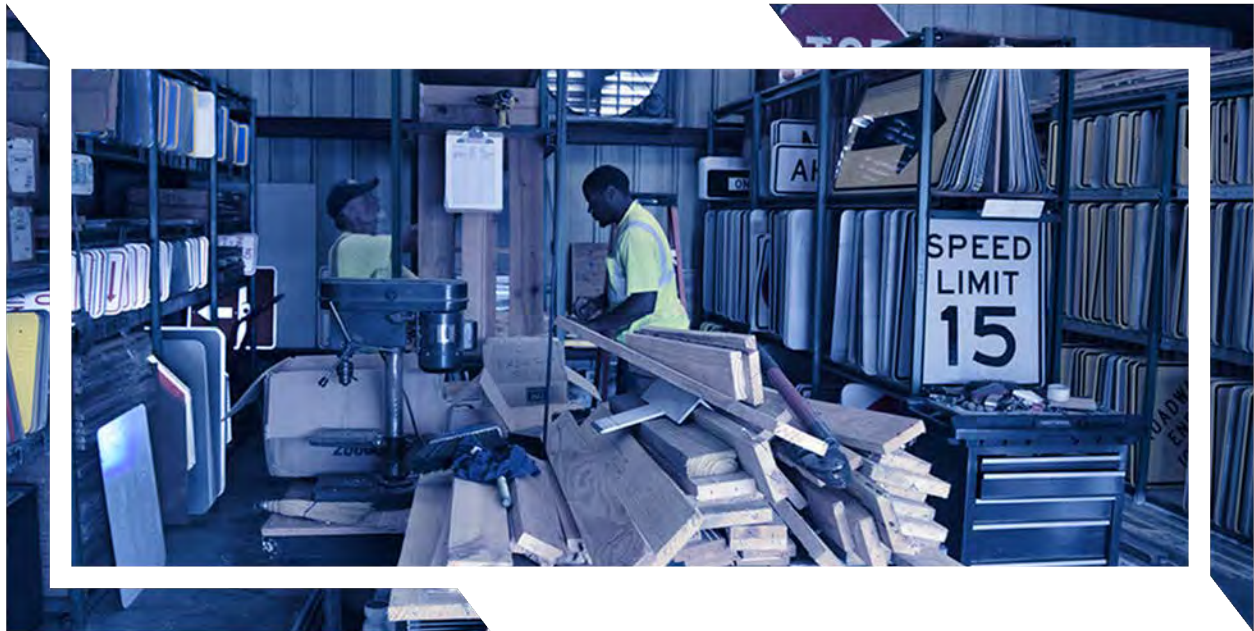
408/330603

Public Safety - EMS Billing Ops - Fund 408/330603

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$524,405	\$691,695	\$280,460	\$820,520
(51304) Other Salaries - Terminal Pay	\$604	\$0	\$0	\$0
(51401) Overtime	\$12,355	\$25,000	\$2,093	\$25,000
(51501) Special Pay	\$0	\$7,200	\$0	\$7,200
(52101) FICA Taxes	\$40,199	\$55,378	\$20,983	\$65,233
(52102) FICA Pretax Savings	\$1,471	\$0	\$907	\$0
(52201) Retirement Contributions	\$73,584	\$101,563	\$43,157	\$115,885
(52301) Life & Health Insurance	\$120,426	\$187,000	\$76,175	\$235,000
(52401) Worker's Compensation	\$937	\$876	\$438	\$1,032
PERSONNEL SERVICES TOTAL	\$773,980	\$1,068,712	\$424,213	\$1,269,870
Operating Expenses				
(55403) SBITA Agreements	\$8,715	\$9,000	\$8,070	\$9,000
(53401) Other Contractual Service	\$104,140	\$263,352	\$50,092	\$263,000
(54001) Travel & Per Diem	\$1,729	\$1,500	\$0	\$1,500
(54201) Postage & Freight	\$50,255	\$60,000	\$22,870	\$60,000
(54401) Rentals & Leases	\$11,479	\$12,000	\$2,870	\$17,500
(54601) Repair & Maintenance	\$5,565	\$5,700	\$5,732	\$11,300
(54701) Printing & Binding	\$5,515	\$5,500	\$0	\$8,000
(54901) Other Current Chgs & Obl.	\$18,343	\$20,000	\$7,142	\$20,000
(55101) Office Supplies	\$9,057	\$10,000	\$2,385	\$10,000
(55201) Operating Supplies	\$6,203	\$8,000	\$4,627	\$0
(55401) Book/Publ/Subscript/Membership	\$7,785	\$10,500	\$5,632	\$2,700
(55501) Training/Registration	\$1,600	\$4,000	\$1,905	\$4,000
OPERATING EXPENSES TOTAL	\$230,388	\$409,552	\$111,325	\$407,000
TOTAL	\$1,004,368	\$1,478,264	\$535,538	\$1,676,870

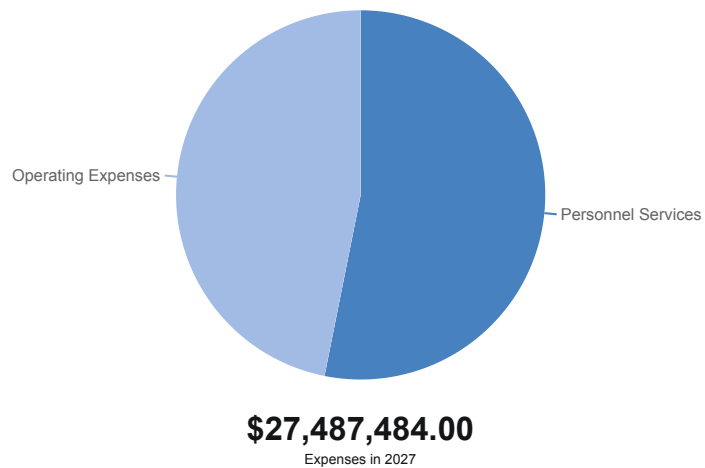
Budget Summary: The total budget for EMS Billing Operations increased from \$1,478,264 in FY 2025-26 to \$1,676,870 in FY 2026-27, reflecting an increase of \$198,606 or approximately 13.44%.

Public Works



Enhances the quality of life of all residents by providing the highest quality public works services including the maintenance of roads, road signs and traffic controls, drainage systems and holding ponds. Additionally, the department of Public Works maintains the facilities, utilities, trails and beaches of Pensacola Beach.

Public Works Department



Public Works Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$8,328,135	\$9,326,867	\$3,864,805	\$9,378,750
(51304) Other Salaries - Terminal Pay	\$170,149	\$0	\$12,462	\$0
(51301) Other Salaries & Wages	\$577	\$10,000	\$600	\$10,000
(51401) Overtime	\$153,083	\$190,000	\$30,576	\$190,000
(51501) Special Pay	\$23,910	\$72,432	\$9,898	\$85,380
(52101) FICA Taxes	\$630,216	\$734,346	\$284,237	\$739,306
(52102) FICA Pretax Savings	\$31,648	\$0	\$15,539	\$0
(52201) Retirement Contributions	\$1,224,661	\$1,450,436	\$628,087	\$1,405,082
(52301) Life & Health Insurance	\$2,315,510	\$2,147,200	\$1,170,290	\$2,305,350
(52401) Worker's Compensation	\$642,393	\$539,691	\$269,846	\$493,667
PERSONNEL SERVICES TOTAL	\$13,520,283	\$14,470,972	\$6,286,340	\$14,607,535
Operating Expenses				
(55403) SBITA Agreements	\$175,082	\$185,300	\$27,846	\$212,800
(54515) Claims-Legal Insurance	\$0	\$0	\$4,660	\$0
(53101) Professional Services	\$0	\$20,000	\$980	\$20,000
(53401) Other Contractual Service	\$501,882	\$663,141	\$199,224	\$617,797
(54001) Travel & Per Diem	\$481	\$14,922	\$996	\$2,422
(54101) Communications	\$74,980	\$93,384	\$33,846	\$62,880
(54201) Postage & Freight	\$104	\$990	\$3,335	\$990
(54301) Utility Services	\$545,846	\$579,720	\$258,816	\$571,920
(54401) Rentals & Leases	\$10,531	\$37,424	\$20,502	\$25,616
(54504) Premium-Vehicle	\$694,936	\$695,494	\$545,974	\$642,845
(54501) Insurance/Surety Bonds	\$12,613	\$15,000	\$0	\$34,902
(54608) Vehicle Repair & Maintenance	\$708,779	\$1,090,000	\$359,183	\$1,090,000
(54601) Repair & Maintenance	\$974,963	\$1,102,100	\$336,048	\$1,099,600
(54701) Printing & Binding	\$1,848	\$1,900	\$1,973	\$2,500
(54901) Other Current Chgs & Obl.	\$150	\$5,600	\$0	\$2,600
(54931) Host Ordinance Items	\$4,163	\$6,996	\$2,684	\$6,992
(55101) Office Supplies	-\$153	\$9,000	\$2,843	\$9,000
(55206) Capital Under \$5K	\$2,290	\$0	\$0	\$0
(55201) Operating Supplies	\$929,664	\$935,214	\$311,661	\$944,714
(55204) Fuel	\$5,497,355	\$8,750,000	\$2,669,928	\$7,100,000
(55301) Road Materials & Supplies	\$247,426	\$385,000	\$103,888	\$360,000
(55401) Book/Publ/Subscript/Membership	\$15,994	\$39,280	\$1,925	\$22,496
(55501) Training/Registration	\$26,605	\$82,425	\$8,587	\$49,875
OPERATING EXPENSES TOTAL	\$10,425,541	\$14,712,890	\$4,894,897	\$12,879,949
Capital Outlay				
(56301) Improv Other Than Builds	\$6,700	\$0	\$0	\$0
(56401) Machinery & Equipment	\$66,193	\$0	\$0	\$0
(56402) Vehicles	\$4,150,190	\$0	\$3,289,838	\$0
CAPITAL OUTLAY TOTAL	\$4,223,083	\$0	\$3,289,838	\$0
TOTAL	\$28,168,907	\$29,183,862	\$14,471,075	\$27,487,484

Roads Infrastructure

175/260101 Administration

175/260102 Road Maintenance

175/260106 Sign Maintenance

101/260108 Host Ordinance

175/260205 Holding Ponds

Public Works Department - Roads Infrastructure Division

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$5,517,125	\$6,328,481	\$2,576,295	\$6,292,003
(51304) Other Salaries - Terminal Pay	\$122,815	\$0	\$11,266	\$0
(51301) Other Salaries & Wages	\$247	\$0	\$600	\$0
(51401) Overtime	\$84,395	\$100,000	\$10,264	\$100,000
(51501) Special Pay	\$4,820	\$19,512	\$2,400	\$22,800
(52101) FICA Taxes	\$414,648	\$493,271	\$187,669	\$490,733
(52102) FICA Pretax Savings	\$21,713	\$0	\$11,282	\$0
(52201) Retirement Contributions	\$791,563	\$967,445	\$409,061	\$913,990
(52301) Life & Health Insurance	\$1,563,123	\$1,421,200	\$823,919	\$1,518,100
(52401) Worker's Compensation	\$535,976	\$452,931	\$226,466	\$406,428
PERSONNEL SERVICES TOTAL	\$9,056,424	\$9,782,840	\$4,259,223	\$9,744,054
Operating Expenses				
(55403) SBITA Agreements	\$5,875	\$6,000	\$10,912	\$6,000
(53401) Other Contractual Service	\$241,351	\$308,000	\$88,268	\$390,756
(54001) Travel & Per Diem	\$0	\$12,500	\$996	\$0
(54101) Communications	\$62,057	\$81,384	\$27,362	\$50,880
(54201) Postage & Freight	\$0	\$140	\$3,294	\$140
(54301) Utility Services	\$135,127	\$159,720	\$70,640	\$151,920
(54401) Rentals & Leases	\$280	\$37,424	\$775	\$25,616
(54504) Premium-Vehicle	\$652,802	\$652,802	\$503,282	\$588,083
(54501) Insurance/Surety Bonds	\$0	\$0	\$0	\$19,902
(54601) Repair & Maintenance	\$353,193	\$397,100	\$25,163	\$394,600
(54701) Printing & Binding	\$1,793	\$1,400	\$1,973	\$2,000
(54901) Other Current Chgs & Obl.	\$150	\$4,000	\$0	\$1,000
(54931) Host Ordinance Items	\$4,163	\$6,996	\$2,684	\$6,992
(55101) Office Supplies	\$2,081	\$3,000	\$1,228	\$3,000
(55201) Operating Supplies	\$493,434	\$529,950	\$193,608	\$539,450
(55204) Fuel	\$701,794	\$1,650,000	\$356,349	\$1,000,000
(55301) Road Materials & Supplies	\$238,013	\$350,000	\$103,888	\$350,000
(55401) Book/Publ/Subscript/Membership	\$875	\$19,280	\$917	\$2,496
(55501) Training/Registration	\$10,100	\$40,500	\$7,297	\$23,850
OPERATING EXPENSES TOTAL	\$2,903,088	\$4,260,196	\$1,398,636	\$3,556,685
Capital Outlay				
(56401) Machinery & Equipment	\$66,193	\$0	\$0	\$0
(56402) Vehicles	\$4,150,190	\$0	\$3,268,420	\$0
CAPITAL OUTLAY TOTAL	\$4,216,383	\$0	\$3,268,420	\$0
TOTAL	\$16,175,896	\$14,043,036	\$8,926,278	\$13,300,739

Budget Summary: The total budget for Roads Infrastructure decreased from \$14,043,036 in FY 2025-26 to \$13,300,739 in FY 2026-27, reflecting a decrease of \$742,297 or approximately 5.29%.

Fleet Maintenance

175/260201

Public Works - Fleet Maintenance

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,249,491	\$1,279,581	\$547,179	\$1,311,301
(51304) Other Salaries - Terminal Pay	\$34,378	\$0	\$348	\$0
(51301) Other Salaries & Wages	\$136	\$0	\$0	\$0
(51401) Overtime	\$25,487	\$50,000	\$4,454	\$50,000
(51501) Special Pay	\$18,908	\$45,720	\$7,498	\$51,780
(52101) FICA Taxes	\$96,279	\$105,211	\$40,698	\$108,101
(52102) FICA Pretax Savings	\$4,487	\$0	\$1,933	\$0
(52201) Retirement Contributions	\$189,948	\$211,770	\$92,000	\$222,725
(52301) Life & Health Insurance	\$325,896	\$297,000	\$149,108	\$317,250
(52401) Worker's Compensation	\$29,654	\$21,070	\$10,535	\$24,503
PERSONNEL SERVICES TOTAL	\$1,974,665	\$2,010,352	\$853,754	\$2,085,660
Operating Expenses				
(55403) SBITA Agreements	\$159,906	\$170,000	\$6,331	\$197,500
(53101) Professional Services	\$0	\$20,000	\$980	\$20,000
(53401) Other Contractual Service	\$5,091	\$79,300	\$0	\$14,700
(54001) Travel & Per Diem	\$481	\$2,422	\$0	\$2,422
(54201) Postage & Freight	\$104	\$250	\$41	\$250
(54504) Premium-Vehicle	\$42,134	\$42,692	\$42,692	\$54,762
(54608) Vehicle Repair & Maintenance	\$575,135	\$910,000	\$310,792	\$910,000
(54601) Repair & Maintenance	\$540,626	\$500,000	\$270,197	\$500,000
(55101) Office Supplies	-\$2,613	\$3,000	\$1,614	\$3,000
(55206) Capital Under \$5K	\$2,290	\$0	\$0	\$0
(55201) Operating Supplies	\$91,768	\$98,136	\$26,217	\$98,136
(55204) Fuel	\$25	\$0	\$0	\$0
(55401) Book/Publ/Subscript/Membership	\$15,120	\$20,000	\$1,008	\$20,000
(55501) Training/Registration	\$5,237	\$25,100	\$0	\$25,100
OPERATING EXPENSES TOTAL	\$1,435,303	\$1,870,900	\$659,873	\$1,845,870
TOTAL	\$3,409,968	\$3,881,252	\$1,513,626	\$3,931,530

Budget Summary: The total budget for Fleet Maintenance increased from \$3,881,252 in FY 2025-26 to \$3,931,530 in FY 2026-27, reflecting an increase of \$50,278 or approximately 1.30%.

Fleet Maintenance - Fuel Distribution

501/260206

Fleet Maintenance - Fuel Division 501/260206

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$188,256	\$192,666	\$87,683	\$196,524
(51301) Other Salaries & Wages	\$194	\$0	\$0	\$0
(51401) Overtime	\$3,834	\$0	\$623	\$0
(51501) Special Pay	\$0	\$3,600	\$0	\$3,600
(52101) FICA Taxes	\$15,109	\$15,014	\$6,632	\$15,309
(52102) FICA Pretax Savings	\$672	\$0	\$289	\$0
(52201) Retirement Contributions	\$32,633	\$31,458	\$15,576	\$31,468
(52301) Life & Health Insurance	\$53,766	\$44,000	\$24,134	\$47,000
(52401) Worker's Compensation	\$10,846	\$9,274	\$4,637	\$8,760
PERSONNEL SERVICES TOTAL	\$305,311	\$296,012	\$139,573	\$302,661
Operating Expenses				
(53401) Other Contractual Service	\$0	\$14,000	\$0	\$14,000
(54201) Postage & Freight	\$0	\$500	\$0	\$500
(54501) Insurance/Surety Bonds	\$12,613	\$15,000	\$0	\$15,000
(54601) Repair & Maintenance	\$5,326	\$65,000	\$0	\$65,000
(54901) Other Current Chgs & Obl.	\$0	\$1,600	\$0	\$1,600
(55101) Office Supplies	\$0	\$500	\$0	\$500
(55201) Operating Supplies	\$82,701	\$60,000	\$12,695	\$60,000
(55204) Fuel	\$4,740,393	\$7,000,000	\$2,287,480	\$6,000,000
(55501) Training/Registration	\$150	\$925	\$0	\$925
OPERATING EXPENSES TOTAL	\$4,841,183	\$7,157,525	\$2,300,175	\$6,157,525
TOTAL	\$5,146,493	\$7,453,537	\$2,439,748	\$6,460,186

Budget Summary: The total budget for Fleet Maintenance - Fuel Distribution decreased from \$7,453,537 in FY 2025-26 to \$6,460,186 in FY 2026-27, reflecting a decrease of \$993,351 or approximately 13.33%.

Pensacola Beach Public Works

001/260107

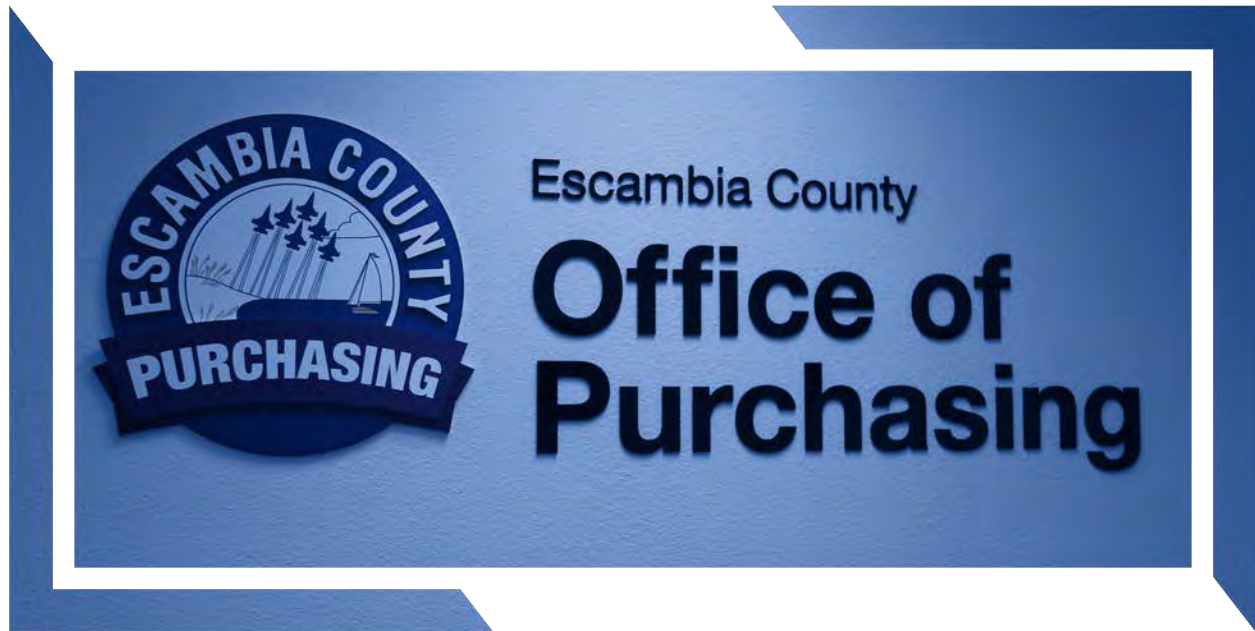
Public Works Department - Pensacola Beach Public Works Div

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,373,263	\$1,526,139	\$653,648	\$1,578,922
(51304) Other Salaries - Terminal Pay	\$12,956	\$0	\$847	\$0
(51301) Other Salaries & Wages	\$0	\$10,000	\$0	\$10,000
(51401) Overtime	\$39,367	\$40,000	\$15,235	\$40,000
(51501) Special Pay	\$182	\$3,600	\$0	\$7,200
(52101) FICA Taxes	\$104,180	\$120,850	\$49,238	\$125,163
(52102) FICA Pretax Savings	\$4,776	\$0	\$2,035	\$0
(52201) Retirement Contributions	\$210,517	\$239,763	\$111,450	\$236,899
(52301) Life & Health Insurance	\$372,726	\$385,000	\$173,129	\$423,000
(52401) Worker's Compensation	\$65,917	\$56,416	\$28,208	\$53,976
PERSONNEL SERVICES TOTAL	\$2,183,883	\$2,381,768	\$1,033,791	\$2,475,160
Operating Expenses				
(55403) SBITA Agreements	\$9,300	\$9,300	\$10,603	\$9,300
(54515) Claims-Legal Insurance	\$0	\$0	\$4,660	\$0
(53401) Other Contractual Service	\$255,440	\$261,841	\$110,956	\$198,341
(54101) Communications	\$12,923	\$12,000	\$6,484	\$12,000
(54201) Postage & Freight	\$0	\$100	\$0	\$100
(54301) Utility Services	\$410,719	\$420,000	\$188,177	\$420,000
(54401) Rentals & Leases	\$10,251	\$0	\$19,727	\$0
(54608) Vehicle Repair & Maintenance	\$133,644	\$180,000	\$48,391	\$180,000
(54601) Repair & Maintenance	\$75,818	\$140,000	\$40,687	\$140,000
(54701) Printing & Binding	\$55	\$500	\$0	\$500
(55101) Office Supplies	\$380	\$2,500	\$0	\$2,500
(55201) Operating Supplies	\$261,760	\$247,128	\$79,139	\$247,128
(55204) Fuel	\$55,144	\$100,000	\$26,100	\$100,000
(55301) Road Materials & Supplies	\$9,414	\$35,000	\$0	\$10,000
(55501) Training/Registration	\$11,118	\$15,900	\$1,290	\$0
OPERATING EXPENSES TOTAL	\$1,245,967	\$1,424,269	\$536,214	\$1,319,869
Capital Outlay				
(56301) Improv Other Than Bldgs	\$6,700	\$0	\$0	\$0
(56402) Vehicles	\$0	\$0	\$21,418	\$0
CAPITAL OUTLAY TOTAL	\$6,700	\$0	\$21,418	\$0
TOTAL	\$3,436,551	\$3,806,037	\$1,591,422	\$3,795,029

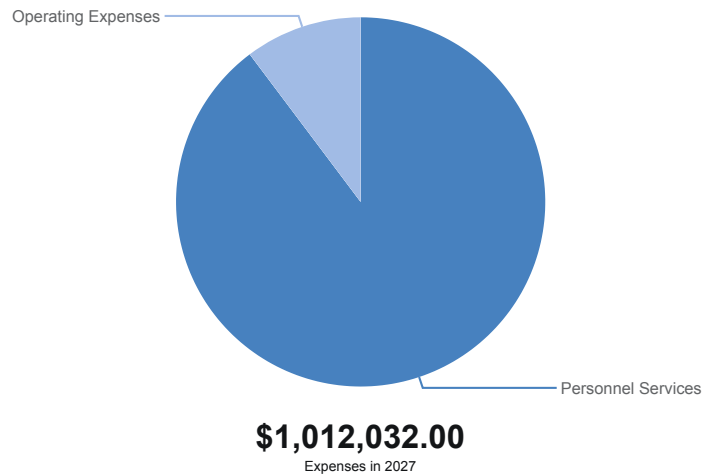
Budget Summary: The total budget for Public Works Pensacola Beach decreased from \$3,806,037 in FY 2025-26 to \$3,795,029 in FY 2026-27, reflecting a decrease of \$11,008 or approximately 0.29%.

Purchasing Department

001/140701



Purchasing Department



Purchasing Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$603,130	\$652,811	\$271,834	\$628,057
(51304) Other Salaries - Terminal Pay	\$29,076	\$0	-\$13,520	\$0
(51501) Special Pay	\$4,800	\$8,400	\$2,400	\$12,000
(52101) FICA Taxes	\$47,521	\$50,583	\$18,951	\$48,964
(52102) FICA Pretax Savings	\$1,672	\$0	\$770	\$0
(52201) Retirement Contributions	\$108,766	\$92,768	\$54,174	\$112,692

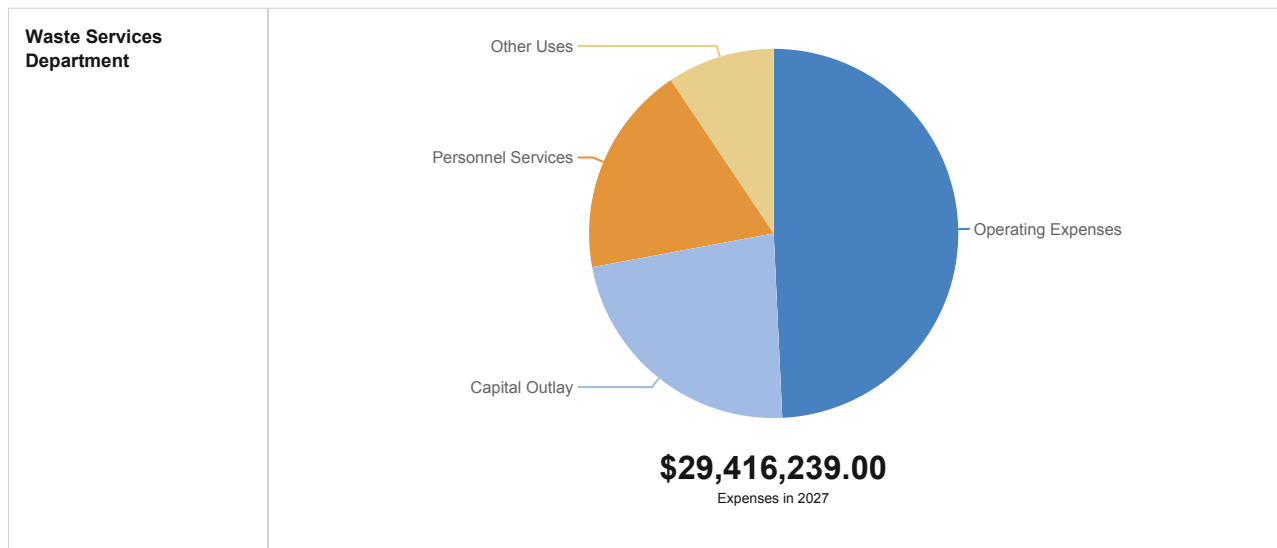
	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52301) Life & Health Insurance	\$99,814	\$99,000	\$49,617	\$105,750
(52401) Worker's Compensation	\$1,051	\$800	\$400	\$774
PERSONNEL SERVICES TOTAL	\$895,831	\$904,362	\$384,626	\$908,237
Operating Expenses				
(55403) SBITA Agreements	\$47,407	\$60,000	\$1,752	\$60,000
(53401) Other Contractual Service	\$207	\$0	\$9,392	\$0
(54001) Travel & Per Diem	\$4,624	\$10,000	\$0	\$5,000
(54101) Communications	\$2,158	\$2,000	\$1,166	\$2,000
(54201) Postage & Freight	\$0	\$250	\$0	\$250
(54504) Premium-Vehicle	\$0	\$600	\$0	\$0
(54501) Insurance/Surety Bonds	\$0	\$0	\$0	\$600
(54608) Vehicle Repair & Maintenance	\$92	\$1,000	\$0	\$0
(54601) Repair & Maintenance	\$0	\$6,000	\$388	\$6,000
(54701) Printing & Binding	\$86	\$1,000	\$89	\$500
(54901) Other Current Chgs & Obl.	\$0	\$2,500	\$0	\$2,500
(54931) Host Ordinance Items	\$233	\$0	\$102	\$0
(55101) Office Supplies	\$4,402	\$7,000	\$562	\$5,000
(55201) Operating Supplies	\$8,816	\$10,000	\$2,429	\$10,000
(55204) Fuel	\$149	\$400	\$70	\$400
(55401) Book/Publ/Subscript/Membership	\$4,749	\$4,000	\$240	\$1,545
(55501) Training/Registration	\$4,315	\$10,000	\$1,508	\$10,000
OPERATING EXPENSES TOTAL	\$77,238	\$114,750	\$17,700	\$103,795
TOTAL	\$973,069	\$1,019,112	\$402,325	\$1,012,032

Budget Summary: The total budget for Purchasing decreased from \$1,019,112 in FY 2025-26 to \$1,012,032 in FY 2026-27, reflecting a decrease of \$7,080 or approximately 0.69%.

Waste Services



Provides essential waste management services in a safe, reliable manner while complying with federal, state and local regulations which are designed to improve the quality of life and promote a healthy environment throughout each community.



Waste Services Department

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$2,494,314	\$3,201,973	\$1,299,188	\$3,326,658
(51304) Other Salaries - Terminal Pay	\$86,967	\$0	\$5,017	\$0
(51301) Other Salaries & Wages	\$5,328	\$0	\$376	\$0
(51401) Overtime	\$383,314	\$310,800	\$233,770	\$385,000
(51501) Special Pay	\$9,409	\$11,400	\$14,286	\$41,400
(52101) FICA Taxes	\$217,149	\$269,602	\$113,584	\$287,109
(52102) FICA Pretax Savings	\$7,732	\$0	\$4,332	\$0

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(52201) Retirement Contributions	\$421,811	\$545,625	\$244,033	\$552,068
(52202) Pension Related-Frs/His	-\$180,159	\$0	\$0	\$0
(52301) Life & Health Insurance	\$578,276	\$690,800	\$325,702	\$741,425
(52401) Worker's Compensation	\$108,296	\$102,960	\$51,480	\$115,434
(52601) Opeb-Other Post Emp Bene	-\$14,715	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$4,117,723	\$5,133,160	\$2,291,769	\$5,449,094
Operating Expenses				
(55403) SBITA Agreements	\$18,286	\$47,278	\$117,190	\$47,278
(53101) Professional Services	\$242,996	\$765,000	\$169,988	\$554,828
(53401) Other Contractual Service	\$2,672,479	\$2,791,400	\$910,581	\$1,786,349
(54001) Travel & Per Diem	\$972	\$8,000	\$1,537	\$6,059
(54101) Communications	\$26,557	\$38,048	\$14,698	\$39,838
(54201) Postage & Freight	\$3,840	\$2,100	\$76	\$3,000
(54301) Utility Services	\$361,546	\$577,597	\$145,961	\$535,397
(54401) Rentals & Leases	\$9,642	\$108,740	\$53,264	\$210,700
(54503) Premium-Property/Building	\$150,214	\$141,129	\$141,129	\$134,926
(54504) Premium-Vehicle	\$341,372	\$376,111	\$376,111	\$413,393
(54608) Vehicle Repair & Maintenance	\$408,643	\$442,300	\$165,755	\$423,800
(54601) Repair & Maintenance	\$1,374,568	\$2,246,735	\$825,999	\$2,542,285
(54701) Printing & Binding	\$4,429	\$18,600	\$1,499	\$8,900
(54801) Promotional Activities	\$0	\$14,000	\$0	\$0
(54934) Cost Alloc-Indirect	\$948,200	\$948,200	\$462,725	\$948,200
(54901) Other Current Chgs & Obl.	\$73,689	\$39,945	\$57,285	\$50,365
(54931) Host Ordinance Items	\$4,220	\$5,465	\$349	\$5,465
(54998) Provision-Closure&Lt Care	\$4,077,280	\$1,500,000	\$0	\$1,500,000
(55101) Office Supplies	\$8,586	\$14,900	\$2,757	\$14,400
(55206) Capital Under \$5K	\$99,406	\$0	\$26,368	\$0
(55201) Operating Supplies	\$309,104	\$292,912	\$226,292	\$498,457
(55204) Fuel	\$683,030	\$891,776	\$395,373	\$843,088
(55301) Road Materials & Supplies	\$196,864	\$200,000	\$0	\$200,000
(55401) Book/Publ/Subscript/Membership	\$1,567	\$3,746	\$634	\$3,831
(55501) Training/Registration	\$21,498	\$20,235	\$6,686	\$19,055
(55901) Depreciation	\$2,711,950	\$3,400,000	\$2,711,950	\$3,700,000
OPERATING EXPENSES TOTAL	\$14,750,939	\$14,894,217	\$6,814,205	\$14,489,614
Capital Outlay				
(56201) Buildings	\$979,264	\$0	\$23,939	\$0
(56299) Bldg Yr End Reclass	-\$979,264	\$0	\$0	\$0
(56301) Improv Other Than Buildgs	\$2,252,630	\$5,050,000	\$835,825	\$5,043,000
(56359) Iob- Yr End Accruals	\$157,692	\$0	\$0	\$0
(56399) Iob Yr End Reclass	-\$2,410,322	\$0	\$0	\$0
(56401) Machinery & Equipment	\$2,134,540	\$1,309,000	\$396,636	\$1,353,000
(56402) Vehicles	\$903,238	\$290,000	\$498,832	\$314,000
(56499) Equip Yr End Reclass	-\$3,037,778	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$6,649,000	\$1,755,231	\$6,710,000
Other Uses				
(59101) Transfers	\$1,469,037	\$1,582,808	\$791,404	\$1,573,540
(59801) Reserves	\$0	\$1,170,269	\$0	\$1,193,991
OTHER USES TOTAL	\$1,469,037	\$2,753,077	\$791,404	\$2,767,531
TOTAL	\$20,337,698	\$29,429,454	\$11,652,609	\$29,416,239

Waste Services Administration

401/230301 Administration

401/230315 Projects

401/230310 Reserves

401/230303 Transfers

Waste Services Department - Waste Services Administration

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$615,364	\$751,911	\$312,443	\$828,591
(51304) Other Salaries - Terminal Pay	\$40,440	\$0	\$3,178	\$0
(51401) Overtime	\$2,610	\$6,000	\$531	\$6,000
(51501) Special Pay	\$9,300	\$7,800	\$4,650	\$7,800
(52101) FICA Taxes	\$47,699	\$58,577	\$23,255	\$64,443
(52102) FICA Pretax Savings	\$1,563	\$0	\$807	\$0
(52201) Retirement Contributions	\$93,878	\$150,176	\$54,341	\$152,820
(52202) Pension Related-Frs/His	-\$180,159	\$0	\$0	\$0
(52301) Life & Health Insurance	\$112,389	\$107,800	\$57,582	\$118,675
(52401) Worker's Compensation	\$1,085	\$1,008	\$504	\$6,342
(52601) Opeb-Other Post Emp Bene	-\$14,715	\$0	\$0	\$0
PERSONNEL SERVICES TOTAL	\$729,454	\$1,083,272	\$457,291	\$1,184,671
Operating Expenses				
(55403) SBITA Agreements	\$5,245	\$14,450	\$10,950	\$14,450
(53101) Professional Services	\$0	\$50,000	\$0	\$0
(53401) Other Contractual Service	\$11,034	\$43,332	\$4,668	\$32,412
(54001) Travel & Per Diem	\$972	\$3,926	\$1,468	\$3,926
(54101) Communications	\$8,561	\$12,696	\$5,746	\$12,696
(54201) Postage & Freight	\$458	\$600	\$9	\$600
(54301) Utility Services	\$17,487	\$25,200	\$7,574	\$25,200
(54504) Premium-Vehicle	\$468	\$0	\$0	\$0
(54601) Repair & Maintenance	\$2,223	\$6,580	\$22,158	\$6,580
(54701) Printing & Binding	\$340	\$14,200	\$110	\$6,200
(54934) Cost Alloc-Indirect	\$948,200	\$948,200	\$462,725	\$948,200
(54901) Other Current Chgs & Obl.	\$0	\$12,100	\$10,950	\$12,100
(54931) Host Ordinance Items	\$1,840	\$2,265	\$179	\$2,265
(54998) Provision-Closure&Lt Care	\$4,077,280	\$1,500,000	\$0	\$1,500,000
(55101) Office Supplies	\$4,446	\$6,250	\$1,827	\$6,250
(55206) Capital Under \$5K	\$1,165	\$0	\$0	\$0
(55201) Operating Supplies	\$14,315	\$17,796	\$5,231	\$23,396
(55204) Fuel	\$452	\$0	\$125	\$0
(55401) Book/Publ/Subscript/Membership	\$1,567	\$2,960	\$634	\$3,045
(55501) Training/Registration	\$4,745	\$3,175	\$1,100	\$3,175
OPERATING EXPENSES TOTAL	\$5,100,799	\$2,663,730	\$535,454	\$2,600,495
Capital Outlay				
(56201) Buildings	\$979,264	\$0	\$23,939	\$0
(56299) Bldg Yr End Reclass	-\$979,264	\$0	\$0	\$0
(56301) Improv Other Than Builds	\$2,252,630	\$5,050,000	\$835,825	\$5,043,000
(56359) Iob- Yr End Accruals	\$157,692	\$0	\$0	\$0
(56399) Iob Yr End Reclass	-\$2,410,322	\$0	\$0	\$0
(56401) Machinery & Equipment	\$5,124	\$0	\$155,493	\$0
(56499) Equip Yr End Reclass	-\$5,124	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$5,050,000	\$1,015,256	\$5,043,000
Other Uses				
(59101) Transfers	\$1,469,037	\$1,582,808	\$791,404	\$1,573,540

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
(59801) Reserves	\$0	\$1,170,269	\$0	\$1,193,991
OTHER USES TOTAL	\$1,469,037	\$2,753,077	\$791,404	\$2,767,531
TOTAL	\$7,299,290	\$11,550,079	\$2,799,405	\$11,595,697

Budget Summary: The total budget for Waste Services Administration increased from \$11,550,079 in FY 2025-26 to \$11,595,697 in FY 2026-27, reflecting an increase of \$45,618 or approximately 0.39%.

Engineering & Environmental Quality

401/230304 Environmental Quality

401/230308 Landfill Gas to Energy

401/230316 Saufley Landfill

401/230309 Closed Landfills

Waste Services Dept - Engineering & Environmental Quality

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$326,876	\$261,857	\$105,760	\$214,243
(51304) Other Salaries - Terminal Pay	\$24,501	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$864	\$0	\$0	\$0
(51401) Overtime	\$5,603	\$14,000	\$1,102	\$14,000
(52101) FICA Taxes	\$26,815	\$21,103	\$7,955	\$17,461
(52102) FICA Pretax Savings	\$559	\$0	\$194	\$0
(52201) Retirement Contributions	\$49,508	\$38,703	\$16,630	\$31,018
(52301) Life & Health Insurance	\$61,162	\$55,000	\$24,164	\$47,000
(52401) Worker's Compensation	\$9,792	\$8,133	\$4,067	\$2,486
PERSONNEL SERVICES TOTAL	\$505,679	\$398,796	\$159,870	\$326,208
Operating Expenses				
(53101) Professional Services	\$222,006	\$690,000	\$123,788	\$529,828
(53401) Other Contractual Service	\$1,875,487	\$1,663,350	\$701,518	\$901,300
(54001) Travel & Per Diem	\$0	\$1,941	\$0	\$0
(54101) Communications	\$2,381	\$5,070	\$899	\$5,670
(54201) Postage & Freight	\$3,383	\$1,100	\$22	\$2,100
(54301) Utility Services	\$136,457	\$283,200	\$54,789	\$241,000
(54401) Rentals & Leases	\$1,200	\$6,700	\$14,554	\$6,700
(54504) Premium-Vehicle	\$2,178	\$2,231	\$2,231	\$2,277
(54608) Vehicle Repair & Maintenance	\$1,344	\$11,250	\$256	\$8,750
(54601) Repair & Maintenance	\$119,123	\$450,850	\$81,603	\$476,400
(54701) Printing & Binding	\$0	\$200	\$0	\$200
(54901) Other Current Chgs & Obl.	\$16,890	\$4,920	\$28,100	\$6,640
(55101) Office Supplies	\$218	\$1,300	\$96	\$1,300
(55201) Operating Supplies	\$46,129	\$18,062	\$48,277	\$188,812
(55204) Fuel	\$3,988	\$6,400	\$2,708	\$6,400
(55401) Book/Publ/Subscript/Membership	\$0	\$536	\$0	\$536
(55501) Training/Registration	\$273	\$1,580	\$0	\$400
OPERATING EXPENSES TOTAL	\$2,431,057	\$3,148,690	\$1,058,841	\$2,378,313
Capital Outlay				
(56401) Machinery & Equipment	\$55,350	\$12,000	\$0	\$18,000
(56402) Vehicles	\$22,908	\$0	\$0	\$0
(56499) Equip Yr End Reclass	-\$78,259	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$12,000	\$0	\$18,000
TOTAL	\$2,936,737	\$3,559,486	\$1,218,711	\$2,722,521

Budget Summary: The total budget for Engineering and Environmental Quality decreased from \$3,559,486 in FY 2025-26 to \$2,722,521 in FY 2026-27, reflecting a decrease of \$836,965 or approximately 23.51%.

Waste Services Programs

401/230306 Recycling

401/230307 Transfer Station

Waste Services Department - Programs Division

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$506,847	\$640,382	\$307,138	\$678,266
(51304) Other Salaries - Terminal Pay	\$5,661	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$1,553	\$0	\$0	\$0
(51401) Overtime	\$122,843	\$110,800	\$69,707	\$135,000
(51501) Special Pay	\$7	\$3,600	\$0	\$3,600
(52101) FICA Taxes	\$46,040	\$57,742	\$27,322	\$62,490
(52102) FICA Pretax Savings	\$2,198	\$0	\$1,458	\$0
(52201) Retirement Contributions	\$85,862	\$105,895	\$57,736	\$111,012
(52301) Life & Health Insurance	\$142,927	\$165,000	\$89,395	\$176,250
(52401) Worker's Compensation	\$30,188	\$26,348	\$13,174	\$44,894
PERSONNEL SERVICES TOTAL	\$944,126	\$1,109,767	\$565,930	\$1,211,512
Operating Expenses				
(55403) SBITA Agreements	\$0	\$6,657	\$0	\$6,657
(53101) Professional Services	\$20,000	\$25,000	\$0	\$25,000
(53401) Other Contractual Service	\$135,737	\$351,643	\$16,195	\$145,549
(54101) Communications	\$6,056	\$10,260	\$3,650	\$11,450
(54201) Postage & Freight	\$0	\$200	\$0	\$100
(54301) Utility Services	\$75,487	\$98,586	\$27,521	\$98,586
(54401) Rentals & Leases	\$0	\$12,040	\$3,775	\$6,000
(54504) Premium-Vehicle	\$78,508	\$87,082	\$87,082	\$96,431
(54608) Vehicle Repair & Maintenance	\$289,581	\$371,050	\$135,601	\$355,050
(54601) Repair & Maintenance	\$111,183	\$284,326	\$103,477	\$204,826
(54701) Printing & Binding	\$991	\$1,700	\$0	\$0
(54801) Promotional Activities	\$0	\$14,000	\$0	\$0
(54901) Other Current Chgs & Obl.	\$950	\$650	\$450	\$950
(54931) Host Ordinance Items	\$50	\$0	\$0	\$0
(55101) Office Supplies	\$713	\$1,300	\$158	\$800
(55206) Capital Under \$5K	\$3,548	\$0	\$0	\$0
(55201) Operating Supplies	\$67,400	\$87,877	\$32,599	\$111,872
(55204) Fuel	\$216,193	\$347,376	\$129,996	\$298,688
(55401) Book/Publ/Subscript/Membership	\$0	\$250	\$0	\$250
(55501) Training/Registration	\$992	\$4,685	\$249	\$4,685
OPERATING EXPENSES TOTAL	\$1,007,389	\$1,704,682	\$540,753	\$1,366,894
Capital Outlay				
(56401) Machinery & Equipment	\$1,477,227	\$150,000	\$6,586	\$85,000
(56402) Vehicles	\$584,018	\$250,000	\$224,750	\$314,000
(56499) Equip Yr End Reclass	-\$2,061,246	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$400,000	\$231,336	\$399,000
TOTAL	\$1,951,515	\$3,214,449	\$1,338,019	\$2,977,406

Budget Summary: The total budget for Waste Services Programs decreased from \$3,214,449 in FY 2025-26 to \$2,977,406 in FY 2026-27, reflecting a decrease of \$237,043 or approximately 7.37%.

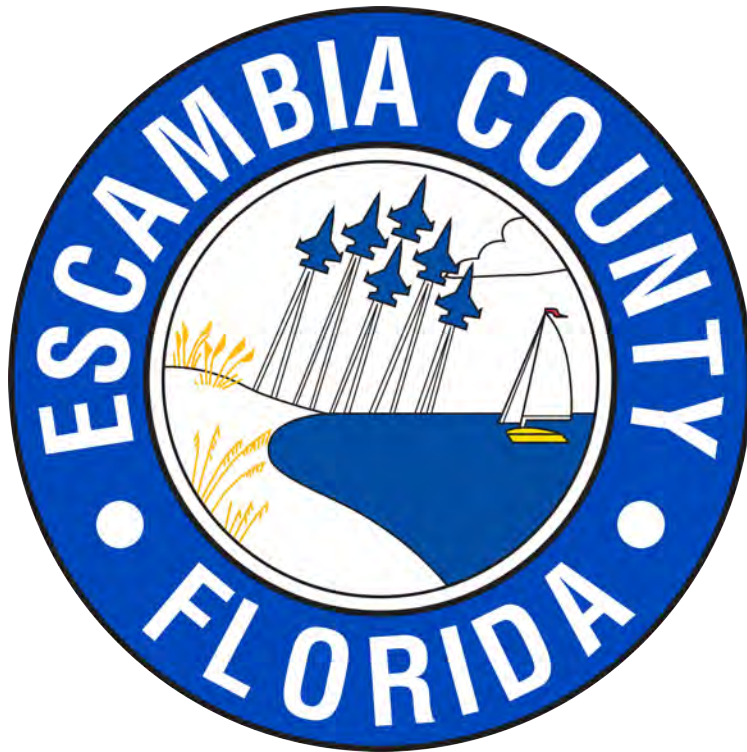
Waste Services Operations

401/230314 Operations

Waste Services Department - Waste Services Operations Div

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$1,045,227	\$1,547,823	\$573,848	\$1,605,558
(51304) Other Salaries - Terminal Pay	\$16,366	\$0	\$1,839	\$0
(51301) Other Salaries & Wages	\$2,910	\$0	\$376	\$0
(51401) Overtime	\$252,258	\$180,000	\$162,430	\$230,000
(51501) Special Pay	\$103	\$0	\$9,636	\$30,000
(52101) FICA Taxes	\$96,594	\$132,180	\$55,052	\$142,715
(52102) FICA Pretax Savings	\$3,413	\$0	\$1,873	\$0
(52201) Retirement Contributions	\$192,563	\$250,851	\$115,326	\$257,218
(52301) Life & Health Insurance	\$261,798	\$363,000	\$154,562	\$399,500
(52401) Worker's Compensation	\$67,231	\$67,471	\$33,736	\$61,712
PERSONNEL SERVICES TOTAL	\$1,938,463	\$2,541,325	\$1,108,678	\$2,726,703
Operating Expenses				
(55403) SBITA Agreements	\$13,040	\$26,171	\$106,240	\$26,171
(53101) Professional Services	\$990	\$0	\$46,200	\$0
(53401) Other Contractual Service	\$650,221	\$733,075	\$188,200	\$707,088
(54001) Travel & Per Diem	\$0	\$2,133	\$69	\$2,133
(54101) Communications	\$9,559	\$10,022	\$4,402	\$10,022
(54201) Postage & Freight	\$0	\$200	\$45	\$200
(54301) Utility Services	\$132,115	\$170,611	\$56,077	\$170,611
(54401) Rentals & Leases	\$8,442	\$90,000	\$34,935	\$198,000
(54503) Premium-Property/Building	\$150,214	\$141,129	\$141,129	\$134,926
(54504) Premium-Vehicle	\$260,218	\$286,798	\$286,798	\$314,685
(54608) Vehicle Repair & Maintenance	\$117,718	\$60,000	\$29,898	\$60,000
(54601) Repair & Maintenance	\$1,142,038	\$1,504,979	\$618,761	\$1,854,479
(54701) Printing & Binding	\$3,098	\$2,500	\$1,389	\$2,500
(54901) Other Current Chgs & Obl.	\$55,849	\$22,275	\$17,785	\$30,675
(54931) Host Ordinance Items	\$2,330	\$3,200	\$170	\$3,200
(55101) Office Supplies	\$3,208	\$6,050	\$675	\$6,050
(55206) Capital Under \$5K	\$94,693	\$0	\$26,368	\$0
(55201) Operating Supplies	\$180,983	\$169,177	\$140,185	\$174,377
(55204) Fuel	\$462,397	\$538,000	\$262,544	\$538,000
(55301) Road Materials & Supplies	\$196,864	\$200,000	\$0	\$200,000
(55501) Training/Registration	\$15,488	\$10,795	\$5,337	\$10,795
(55901) Depreciation	\$2,711,950	\$3,400,000	\$2,711,950	\$3,700,000
OPERATING EXPENSES TOTAL	\$6,211,416	\$7,377,115	\$4,679,157	\$8,143,912
Capital Outlay				
(56401) Machinery & Equipment	\$596,838	\$1,147,000	\$234,558	\$1,250,000
(56402) Vehicles	\$296,311	\$40,000	\$274,082	\$0
(56499) Equip Yr End Reclass	-\$893,149	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$1,187,000	\$508,639	\$1,250,000
TOTAL	\$8,149,879	\$11,105,440	\$6,296,473	\$12,120,615

Budget Summary: The total budget for Waste Services Operations increased from \$11,105,440 in FY 2025-26 to \$12,120,615 in FY 2026-27, reflecting an increase of \$1,015,175 or approximately 9.14%.



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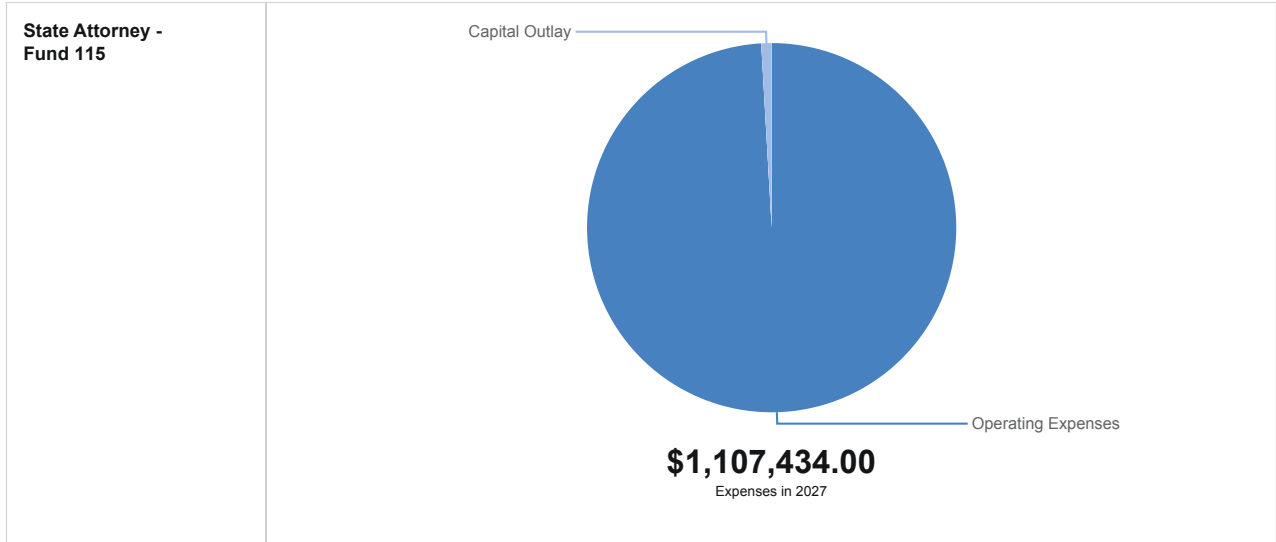


Fiscal Year 2026-2027

Judicial Services

State Attorney

The County is required to pay certain expenses for the Escambia County State Attorney's Office as outlined in the Florida Statutes. These expenses include communication and technology costs as defined by the Florida Statutes.



State Attorney - Fund 115

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$13,609	\$0
(53401) Other Contractual Service	\$446,373	\$512,142	\$251,874	\$544,179
(54101) Communications	\$248,312	\$179,283	\$47,739	\$67,360
(54401) Rentals & Leases	\$21,185	\$24,000	\$10,592	\$23,000
(54601) Repair & Maintenance	\$105,531	\$314,219	\$0	\$312,655
(54934) Cost Alloc-Indirect	\$13,800	\$14,702	\$0	\$0
(55201) Operating Supplies	\$322,866	\$168,633	\$171,448	\$150,240
OPERATING EXPENSES TOTAL	\$1,158,066	\$1,212,979	\$495,262	\$1,097,434
Capital Outlay				
(56401) Machinery & Equipment	\$44,862	\$0	\$0	\$10,000
CAPITAL OUTLAY TOTAL	\$44,862	\$0	\$0	\$10,000
TOTAL	\$1,202,928	\$1,212,979	\$495,262	\$1,107,434

State Attorney

115/410306 Circuit Criminal Escambia Technology

115/410311 Escambia Communications

State Attorney - Fund 115/410306 & 410311

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(55403) SBITA Agreements	\$0	\$0	\$13,609	\$0
(53401) Other Contractual Service	\$446,373	\$512,142	\$251,874	\$544,179
(54101) Communications	\$71,496	\$102,125	\$47,739	\$67,360
(54401) Rentals & Leases	\$21,185	\$24,000	\$10,592	\$23,000
(54601) Repair & Maintenance	\$58,877	\$179,011	\$0	\$312,655
(55201) Operating Supplies	\$150,012	\$115,401	\$171,448	\$150,240
OPERATING EXPENSES TOTAL	\$747,942	\$932,679	\$495,262	\$1,097,434
Capital Outlay				
(56401) Machinery & Equipment	\$11,215	\$0	\$0	\$10,000
CAPITAL OUTLAY TOTAL	\$11,215	\$0	\$0	\$10,000
TOTAL	\$759,158	\$932,679	\$495,262	\$1,107,434

Budget Summary: The total budget for State Attorney Fund 115/410306 Circuit Criminal Escambia Technology and Fund 115/410311 Escambia Communications increased from \$932,679 in FY 2025-26 to \$1,107,434 in FY 2026-27, reflecting an increase of \$174,755 or approximately 18.74%.

State Attorney - Technology

Fund 115 - Okaloosa/Santa Rosa/Walton

State Attorney - Technology (Okaloosa/Santa Rosa/Walton)

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(54101) Communications	\$176,816	\$77,158	\$0	\$0
(54601) Repair & Maintenance	\$46,654	\$135,208	\$0	\$0
(54934) Cost Alloc-Indirect	\$13,800	\$14,702	\$0	\$0
(55201) Operating Supplies	\$172,854	\$53,232	\$0	\$0
OPERATING EXPENSES TOTAL	\$410,124	\$280,300	\$0	\$0
Capital Outlay				
(56401) Machinery & Equipment	\$33,646	\$0	\$0	\$0
CAPITAL OUTLAY TOTAL	\$33,646	\$0	\$0	\$0
TOTAL	\$443,770	\$280,300	\$0	\$0

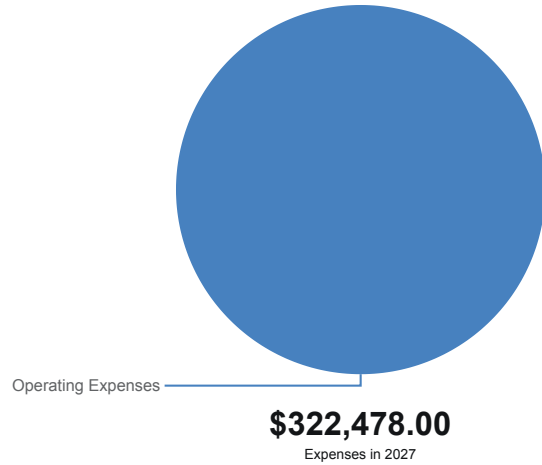
Budget Summary: The total budget for State Attorney Fund 115 - Okaloosa/Santa Rosa/Walton decreased from \$280,300 in FY 2025-26 to \$0 in FY 2026-27, reflecting a decrease of \$280,300 or approximately 100.00%.

The Board approved Interlocal Agreements placing the funding responsibility back to Okaloosa, Santa Rosa, and Walton Counties.

Public Defender

Fund 115

Public Defender - Fund 115



Public Defender - Fund 115

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$244,389	\$329,876	\$36,598	\$91,570
(54101) Communications	\$6,182	\$25,338	\$2,288	\$6,396
(54601) Repair & Maintenance	\$82,028	\$132,335	\$88,074	\$148,227
(54934) Cost Alloc-Indirect	\$9,200	\$9,800	\$0	\$0
(55101) Office Supplies	\$2,306	\$4,000	\$1,140	\$2,500
(55201) Operating Supplies	\$43,738	\$55,038	\$3,546	\$73,785
OPERATING EXPENSES TOTAL	\$387,842	\$556,387	\$131,647	\$322,478
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$5,396	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$5,396	\$0	\$0
TOTAL	\$387,842	\$561,783	\$131,647	\$322,478

Public Defender

115/410407 Escambia Technology

115/410414 Escambia Communications

Public Defender - Fund 115 Admin & Esc Communications

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$71,931	\$88,692	\$36,598	\$91,570
(54101) Communications	\$6,182	\$6,488	\$2,288	\$6,396
(54601) Repair & Maintenance	\$82,028	\$113,543	\$88,074	\$148,227
(55101) Office Supplies	\$2,306	\$2,500	\$1,140	\$2,500
(55201) Operating Supplies	\$43,738	\$38,188	\$3,546	\$73,785
OPERATING EXPENSES TOTAL	\$206,184	\$249,411	\$131,647	\$322,478
TOTAL	\$206,184	\$249,411	\$131,647	\$322,478

Budget Summary: The total budget for Public Defender - Fund 115/410407 Escambia Technology and Fund 115/410414 Escambia Communications increased from \$249,411 in FY 2025-26 to \$322,478 in FY 2026-27, reflecting an increase of \$73,067 or approximately 29.30%.

Public Defender - Technology

Fund 115 - Okaloosa/Santa Rosa/Walton

Public Defender - Fund 115 Technology

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53101) Professional Services	\$172,458	\$241,184	\$0	\$0
(54101) Communications	\$0	\$18,850	\$0	\$0
(54601) Repair & Maintenance	\$0	\$18,792	\$0	\$0
(54934) Cost Alloc-Indirect	\$9,200	\$9,800	\$0	\$0
(55101) Office Supplies	\$0	\$1,500	\$0	\$0
(55201) Operating Supplies	\$0	\$16,850	\$0	\$0
OPERATING EXPENSES TOTAL	\$181,658	\$306,976	\$0	\$0
Capital Outlay				
(56401) Machinery & Equipment	\$0	\$5,396	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$5,396	\$0	\$0
TOTAL	\$181,658	\$312,372	\$0	\$0

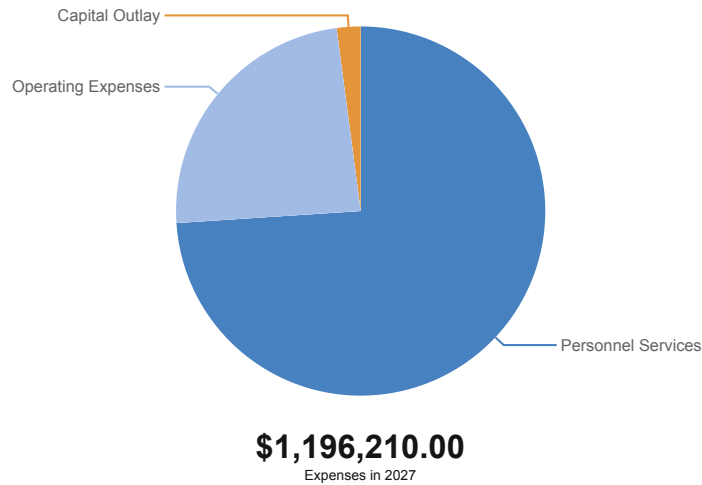
Budget Summary: The total budget for Public Defender - Technology Fund 115 - Okaloosa/Santa Rosa/Walton decreased from \$312,372 in FY 2025-26 to \$0 in FY 2026-27, reflecting a decrease of \$312,372 or approximately 100.00%.

The Board approved Interlocal Agreements placing the funding responsibility back to Okaloosa, Santa Rosa, and Walton Counties.

Judicial Services

Fund 115

Judicial Services - Fund 115



Judicial Services - Fund 115

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$574,515	\$666,974	\$291,248	\$651,586
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$256	\$0	\$0	\$0
(52101) FICA Taxes	\$41,910	\$50,335	\$21,395	\$49,847
(52102) FICA Pretax Savings	\$2,006	\$0	\$922	\$0
(52201) Retirement Contributions	\$78,562	\$92,314	\$44,568	\$88,551
(52301) Life & Health Insurance	\$150,509	\$88,000	\$69,348	\$94,000
(52401) Worker's Compensation	\$917	\$796	\$398	\$788
PERSONNEL SERVICES TOTAL	\$848,674	\$898,419	\$427,878	\$884,772
Operating Expenses				
(55403) SBITA Agreements	\$66,891	\$135,850	\$42,395	\$174,844
(53101) Professional Services	\$24,450	\$9,600	\$6,550	\$4,800
(53401) Other Contractual Service	\$54,527	\$7,000	\$574	\$2,000
(54001) Travel & Per Diem	\$5,406	\$17,000	\$336	\$8,000
(54101) Communications	\$21,722	\$20,300	\$5,357	\$13,000
(54401) Rentals & Leases	\$17,848	\$21,800	\$4,616	\$16,800
(54601) Repair & Maintenance	\$51,551	\$30,468	\$23,520	\$16,644
(54934) Cost Alloc-Indirect	\$16,000	\$17,000	\$0	\$0
(55101) Office Supplies	\$144	\$100	\$0	\$100
(55201) Operating Supplies	\$105,913	\$85,000	\$33,083	\$50,000
(55401) Book/Publ/Subscrip/Membership	\$91	\$250	\$288	\$250
(55501) Training/Registration	\$1,350	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$365,892	\$344,368	\$116,720	\$286,438
Capital Outlay				
(56401) Machinery & Equipment	\$201,535	\$60,000	\$20,363	\$25,000
CAPITAL OUTLAY TOTAL	\$201,535	\$60,000	\$20,363	\$25,000
TOTAL	\$1,416,101	\$1,302,787	\$564,961	\$1,196,210

Judicial Services - Escambia Technology

115/410503

Judicial Services - Escambia Technology Fund 115/410503

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$282,079	\$328,987	\$145,722	\$325,793
(51301) Other Salaries & Wages	\$201	\$0	\$0	\$0
(52101) FICA Taxes	\$20,681	\$25,168	\$10,717	\$24,923
(52102) FICA Pretax Savings	\$1,686	\$0	\$800	\$0
(52201) Retirement Contributions	\$38,583	\$46,157	\$22,264	\$44,275
(52301) Life & Health Insurance	\$66,316	\$44,000	\$32,030	\$47,000
(52401) Worker's Compensation	\$450	\$398	\$199	\$394
PERSONNEL SERVICES TOTAL	\$409,995	\$444,710	\$211,733	\$442,385
Operating Expenses				
(55403) SBITA Agreements	\$41,711	\$116,350	\$42,395	\$174,844
(53101) Professional Services	\$19,325	\$4,800	\$6,550	\$4,800
(53401) Other Contractual Service	\$36,507	\$2,000	\$574	\$2,000
(54001) Travel & Per Diem	\$2,821	\$10,000	\$336	\$8,000
(54101) Communications	\$14,122	\$13,000	\$5,357	\$13,000
(54401) Rentals & Leases	\$12,974	\$16,800	\$4,616	\$16,800
(54601) Repair & Maintenance	\$32,309	\$16,644	\$23,520	\$16,644
(55101) Office Supplies	\$144	\$100	\$0	\$100
(55201) Operating Supplies	\$83,388	\$85,000	\$33,083	\$50,000
(55401) Book/Publ/Subscript/Membership	\$91	\$250	\$288	\$250
(55501) Training/Registration	\$1,350	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$244,741	\$264,944	\$116,720	\$286,438
Capital Outlay				
(56401) Machinery & Equipment	\$101,246	\$45,000	\$20,363	\$25,000
CAPITAL OUTLAY TOTAL	\$101,246	\$45,000	\$20,363	\$25,000
TOTAL	\$755,983	\$754,654	\$348,816	\$753,823

Budget Summary: The total budget for Judicial Services - Escambia Technology decreased from \$754,654 in FY 2025-26 to \$753,823 in FY 2026-27, reflecting a decrease of \$831 or approximately 0.11%.

Judicial Services - Technology

Fund 115 - Okaloosa/Santa Rosa/Walton

Judicial Services - Technology Fund 115

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$292,436	\$337,987	\$145,527	\$325,793
(51901) Reimbursed Salaries/Wages	\$0	\$0	\$0	\$0
(51301) Other Salaries & Wages	\$55	\$0	\$0	\$0
(52101) FICA Taxes	\$21,229	\$25,167	\$10,677	\$24,924
(52102) FICA Pretax Savings	\$320	\$0	\$121	\$0
(52201) Retirement Contributions	\$39,979	\$46,157	\$22,304	\$44,276
(52301) Life & Health Insurance	\$84,193	\$44,000	\$37,318	\$47,000
(52401) Worker's Compensation	\$467	\$398	\$199	\$394
PERSONNEL SERVICES TOTAL	\$438,679	\$453,709	\$216,145	\$442,387
Operating Expenses				
(55403) SBITA Agreements	\$25,180	\$19,500	\$0	\$0
(53101) Professional Services	\$5,125	\$4,800	\$0	\$0
(53401) Other Contractual Service	\$18,020	\$5,000	\$0	\$0
(54001) Travel & Per Diem	\$2,585	\$7,000	\$0	\$0
(54101) Communications	\$7,600	\$7,300	\$0	\$0
(54401) Rentals & Leases	\$4,874	\$5,000	\$0	\$0
(54601) Repair & Maintenance	\$19,241	\$13,824	\$0	\$0
(54934) Cost Alloc-Indirect	\$16,000	\$17,000	\$0	\$0
(55201) Operating Supplies	\$22,525	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$121,150	\$79,424	\$0	\$0
Capital Outlay				
(56401) Machinery & Equipment	\$100,289	\$15,000	\$0	\$0
CAPITAL OUTLAY TOTAL	\$100,289	\$15,000	\$0	\$0
TOTAL	\$660,119	\$548,133	\$216,145	\$442,387

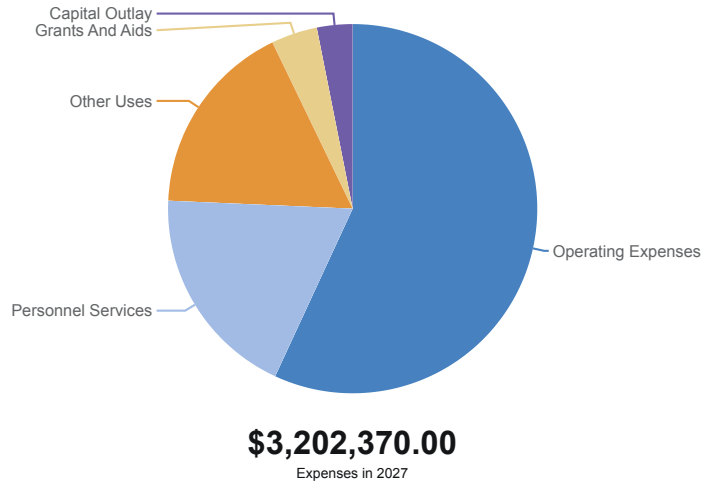
Budget Summary: The total budget for Judicial Services - Technology Fund 115 - Okaloosa/Santa Rosa/Walton decreased from \$548,133 in FY 2025-26 to \$442,387 in FY 2026-27, reflecting a decrease of \$105,746 or approximately 19.29%.

Court Administration

Fund 110/115/131

Local Options/Court Security/Drug Abuse Trust & Treatment/
Family Mediation/Juvenile Programs/Law Library/Legal Aid/
Mental Health/Court Admin-Comm/Other Article V Costs

**Court Admin - Fund
110/115/131**



Court Administration - Fund 110/115/131

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Personnel Services				
(51201) Regular Salaries & Wages	\$348,947	\$394,792	\$154,734	\$405,030
(51304) Other Salaries - Terminal Pay	\$2,289	\$0	\$2,500	\$0
(51301) Other Salaries & Wages	\$149	\$0	\$0	\$0
(51501) Special Pay	\$0	\$3,600	\$0	\$3,600
(52101) FICA Taxes	\$26,520	\$30,509	\$11,848	\$31,285
(52102) FICA Pretax Savings	\$661	\$0	\$363	\$0
(52201) Retirement Contributions	\$54,744	\$59,538	\$26,932	\$55,575
(52301) Life & Health Insurance	\$60,189	\$99,000	\$33,111	\$105,750
(52401) Worker's Compensation	\$626	\$483	\$242	\$495
PERSONNEL SERVICES TOTAL	\$494,125	\$587,922	\$229,730	\$601,735
Operating Expenses				
(55403) SBITA Agreements	\$13,685	\$15,000	\$5,978	\$0
(53101) Professional Services	\$7,216	\$44,885	\$6,776	\$42,370
(53401) Other Contractual Service	\$1,262,393	\$1,454,054	\$590,508	\$1,578,774
(54001) Travel & Per Diem	\$1,773	\$16,511	\$1,234	\$18,121
(54101) Communications	\$23,894	\$13,932	\$11,113	\$25,732
(54201) Postage & Freight	\$55	\$201	\$0	\$201
(54401) Rentals & Leases	\$849	\$900	\$300	\$900
(54503) Premium-Property/Building	\$1,200	\$1,500	\$1,500	\$1,500
(54601) Repair & Maintenance	\$56,517	\$29,820	\$9,115	\$71,520
(54801) Promotional Activities	\$0	\$1,000	\$0	\$1,000
(54901) Other Current Chgs & Obl.	\$3,162	\$4,770	\$1,991	\$4,770
(54931) Host Ordinance Items	\$6,421	\$7,565	\$3,941	\$7,565
(55101) Office Supplies	\$1,473	\$2,931	\$594	\$3,131
(55201) Operating Supplies	\$69,314	\$42,855	\$7,459	\$36,504
(55401) Book/Publ/Subscript/Membership	\$698	\$560	\$350	\$16,301
(55501) Training/Registration	\$225	\$13,695	\$300	\$13,695
OPERATING EXPENSES TOTAL	\$1,448,875	\$1,650,179	\$641,159	\$1,822,084

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Capital Outlay				
(56201) Buildings	\$24,137	\$42,000	\$0	\$0
(56301) Improv Other Than Buidlgs	\$36,451	\$0	\$0	\$0
(56401) Machinery & Equipment	\$417,837	\$140,000	\$5,345	\$100,000
CAPITAL OUTLAY TOTAL	\$478,425	\$182,000	\$5,345	\$100,000
Grants And Aids				
(58201) Aids To Private Organiz.	\$124,688	\$124,688	\$53,786	\$124,688
(58301) Other Grants & Aids	\$71	\$4,660	\$0	\$4,660
GRANTS AND AIDS TOTAL	\$124,759	\$129,348	\$53,786	\$129,348
Other Uses				
(59101) Transfers	\$427,500	\$475,000	\$237,500	\$498,750
(59801) Reserves	\$0	\$49,349	\$0	\$50,453
OTHER USES TOTAL	\$427,500	\$524,349	\$237,500	\$549,203
TOTAL	\$2,973,684	\$3,073,798	\$1,167,520	\$3,202,370

Budget Summary: The total budget for Court Administration increased from \$3,073,798 in FY 2025-26 to \$3,202,370 in FY 2026-27, reflecting an increase of \$128,572 or approximately 4.18%.

Court Administration - Court Security

115/410505

Court Administration - Court Security Fund 115/410505

	2024 - 25 Actual	2025-26 Adopted Budget	3/31/26 Actual	2026-27 Proposed Budget
Operating Expenses				
(53401) Other Contractual Service	\$1,255,278	\$1,404,072	\$585,030	\$1,528,792
(54601) Repair & Maintenance	\$55,872	\$24,700	\$4,485	\$26,400
(54901) Other Current Chgs & Obl.	\$3,106	\$4,770	\$1,991	\$4,770
(55201) Operating Supplies	\$17,953	\$10,100	\$1,619	\$10,000
(55401) Book/Publ/Subscript/Membership	\$48	\$0	\$0	\$100
OPERATING EXPENSES TOTAL	\$1,332,258	\$1,443,642	\$593,124	\$1,570,062
Capital Outlay				
(56201) Buildings	\$13,137	\$0	\$0	\$0
(56301) Improv Other Than Buildgs	\$36,451	\$0	\$0	\$0
(56401) Machinery & Equipment	\$417,837	\$140,000	\$5,345	\$100,000
CAPITAL OUTLAY TOTAL	\$467,425	\$140,000	\$5,345	\$100,000
TOTAL	\$1,799,683	\$1,583,642	\$598,469	\$1,670,062

Budget Summary: The total budget for Court Security increased from \$1,583,642 in FY 2025-26 to \$1,670,062 in FY 2026-27, reflecting an increase of \$86,420 or approximately 5.46%.

The budget includes the Court Security contract with the Escambia County Sheriff's Office.

