

WAKULLA COUNTY

Fiscal Year 2025-2026
Final Budget

Adopted
September 15, 2025



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BUDGET SUMMARY
Wakulla County, Florida
Fiscal Year 2025/2026

THE OPERATING BUDGET EXPENDITURES OF WAKULLA COUNTY BOARD OF COUNTY COMMISSIONERS

ARE 1.1% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

Final Millage Levy

General Fund 7.9000

		General Funds	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Total All Funds *	Elimination of Interfund Transfers	Net Total All Funds
Taxes:	Millage Per \$1,000							
95% Ad Valorem Taxes	7.9000	18,840,018	-	-	-	18,840,018	-	18,840,018
Sales, Use, Utility & Fuel Taxes		4,894,180	2,834,454	4,875,339	-	12,603,973	-	12,603,973
Licenses and Special Assessments		775,000	4,501,230	-	-	5,276,230	-	5,276,230
Intergovernmental Revenues		10,565,691	20,600,935	23,564,324	62,414,407	117,145,357	-	117,145,357
Charges for Services		4,764,415	627,000	-	9,087,558	14,478,973	-	14,478,973
Fines and Forfeitures		52,400	38,500	-	-	90,900	-	90,900
Miscellaneous Revenues		535,344	106,560	-	30,760,000	31,401,904	-	31,401,904
Total Revenues - Sources		40,427,048	28,708,679	28,439,663	102,261,965	199,837,355	-	199,837,355
Transfers In		6,446,685	16,696,835	-	74,267	23,217,787	(23,217,787)	-
Fund Balances Carried Forward		2,692,960	2,783,357	5,074,205	754,458	11,304,980	-	11,304,980
Total Revenues, Transfers & Fund Balances		49,566,693	48,188,871	33,513,868	103,090,690	234,360,122	(23,217,787)	211,142,335
Estimated Expenditures:								
General Government		8,056,575	1,169,488	7,952,146	-	17,178,209	-	17,178,209
Public Safety		5,886,309	4,752,070	3,668,725	-	14,307,104	-	14,307,104
Physical Environment		521,351	-	105,262	70,536,828	71,163,441	-	71,163,441
Transportation		6,600	3,127,288	10,401,855	-	13,535,743	-	13,535,743
Economic Environment		85,715	15,419,452	4,504,369	-	20,009,536	-	20,009,536
Human Services		1,514,052	106,372	80,000	-	1,700,424	-	1,700,424
Culture and Recreation		4,222,236	2,724,340	6,069,084	-	13,015,660	-	13,015,660
Court Services		79,500	273,412	15,000	-	367,912	-	367,912
Debt Service		-	472,206	155,000	30,819,600	31,446,806	-	31,446,806
Total Expenditures - Uses		20,372,338	28,044,628	32,951,441	101,356,428	182,724,835	-	182,724,835
Transfers Out		27,529,355	18,844,815	562,427	651,296	47,587,893	(23,217,787)	24,370,106
Fund Balances - Reserves		1,665,000	1,299,428	-	1,082,966	4,047,394	-	4,047,394
Total Expenditures, Transfers & Fund Balances		49,566,693	48,188,871	33,513,868	103,090,690	234,360,122	(23,217,787)	211,142,335

Wakulla County, Florida
COMPARATIVE BUDGET SUMMARY
Fiscal Year 2025/2026 to Amended Fiscal Year 2024/2025

	General Funds			Special Revenue Funds			Capital Projects Funds			Enterprise Funds			Total All Funds		
Revenues by Source	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg
95% Ad Valorem Taxes	17,137,774	18,840,018	9.9%	-	-		-	-		-	-		17,137,774	18,840,018	9.9%
Sales, Use, Utility & Fuel Taxes	4,324,865	4,894,180	13.2%	2,715,697	2,834,454	4.4%	4,660,548	4,875,339	4.6%	-	-		11,701,110	12,603,973	7.7%
Licenses and Special Assessments	760,000	775,000	2.0%	4,255,549	4,501,230	5.8%	-	-		-	-		5,015,549	5,276,230	5.2%
Intergovernmental Revenues	10,643,621	10,565,691	-0.7%	12,119,031	20,600,935	70.0%	24,692,659	23,564,324	-4.6%	75,258,329	62,414,407	-17.1%	122,713,640	117,145,357	-4.5%
Charges for Services	4,423,395	4,764,415	7.7%	629,500	627,000	-0.4%	-	-		8,123,257	9,087,558	11.9%	13,176,152	14,478,973	9.9%
Fines and Forfeitures	47,400	52,400	10.5%	52,500	38,500	-26.7%	-	-		-	-		99,900	90,900	-9.0%
Miscellaneous Revenues	503,120	535,344	6.4%	145,560	106,560	-26.8%	-	-		30,760,000	30,760,000	0.0%	31,408,680	31,401,904	0.0%
Subtotal-Revenues from Sources	37,840,175	40,427,048	6.8%	19,917,837	28,708,679	44.1%	29,353,207	28,439,663	-3.1%	114,141,586	102,261,965	-10.4%	201,252,805	199,837,355	-0.7%
Transfers In	6,066,596	6,446,685	6.3%	16,719,699	16,696,835	-0.1%	-	-		336,064	74,267	-77.9%	23,122,359	23,217,787	0.4%
Fund Balances Carried Forward	4,868,452	2,692,960	-44.7%	2,400,811	2,783,357	15.9%	4,684,699	5,074,205	8.3%	617,311	754,458	22.2%	12,571,273	11,304,980	-10.1%
Total Revenues, Transfers & Fund Balances	48,775,223	49,566,693	1.6%	39,038,347	48,188,871	23.4%	34,037,906	33,513,868	-1.5%	115,094,961	103,090,690	-10.4%	236,946,437	234,360,122	-1.1%

	General Funds			Special Revenue Funds			Capital Projects Funds			Enterprise Funds			Total All Funds		
Expenditures by Purpose	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg	FY24/25	FY25/26	% Chg
General Government	7,612,062	8,056,575	5.8%	5,450,380	1,169,488	-78.5%	7,397,000	7,952,146	7.5%	-	-		20,459,442	17,178,209	-16.0%
Public Safety	5,382,990	5,886,309	9.4%	4,414,633	4,752,070	7.6%	3,893,003	3,668,725	-5.8%	-	-		13,690,626	14,307,104	4.5%
Physical Environment	454,623	521,351	14.7%	-	-		105,262	105,262	0.0%	82,671,971	70,536,828	-14.7%	83,231,856	71,163,441	-14.5%
Transportation	5,900	6,600	11.9%	2,851,903	3,127,288	9.7%	11,206,662	10,401,855	-7.2%	-	-		14,064,465	13,535,743	-3.8%
Economic Environment	111,346	85,715	-23.0%	1,460,546	15,419,452	955.7%	4,504,369	4,504,369	0.0%	-	-		6,076,261	20,009,536	229.3%
Human Services	1,359,994	1,514,052	11.3%	177,254	106,372	-40.0%	-	80,000		-	-		1,537,248	1,700,424	10.6%
Culture and Recreation	4,130,316	4,222,236	2.2%	2,834,482	2,724,340	-3.9%	5,411,861	6,069,084	12.1%	-	-		12,376,659	13,015,660	5.2%
Court Services	78,650	79,500	1.1%	297,652	273,412	-8.1%	-	15,000		-	-		376,302	367,912	-2.2%
Debt Service	-	-		471,207	472,206	0.2%	155,000	155,000	0.0%	31,313,254	30,819,600	-1.6%	31,939,461	31,446,806	-1.5%
Subtotal-Expenditures for Uses	19,135,881	20,372,338	6.5%	17,958,057	28,044,628	56.2%	32,673,157	32,951,441	0.9%	113,985,225	101,356,428	-11.1%	183,752,320	182,724,835	-0.6%
Transfers Out	25,803,729	27,529,355	6.7%	19,932,419	18,844,815	-5.5%	824,994	562,427	-31.8%	915,611	651,296	-28.9%	47,476,753	47,587,893	0.2%
Fund Balances - Reserves	3,835,613	1,665,000	-56.6%	1,147,871	1,299,428	13.2%	539,755	-	-100.0%	194,125	1,082,966	457.9%	5,717,364	4,047,394	-29.2%
Total Expenditures, Transfers & Fund Balances	48,775,223	49,566,693	1.6%	39,038,347	48,188,871	23.4%	34,037,906	33,513,868	-1.5%	115,094,961	103,090,690	-10.4%	236,946,437	234,360,122	-1.1%

WAKULLA COUNTY

FISCAL YEAR 2025/2026 FINAL BUDGET BY FUND

Total Fund Expenditures Exhibit "A"								
		Share of FY25/26 Total Budget	FY 23/24 Actual	FY 24/25 Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
General Funds	001 General Fund	19.59%	38,409,843	38,747,458	43,113,936	45,915,867	2,801,931	6.50%
	010 Building Department Fund	0.64%	760,928	805,445	1,550,100	1,503,619	(46,481)	-3.00%
	011 Golf Course Fund	0.90%	5,560,242	1,441,481	1,966,187	2,107,207	141,020	7.17%
	015 Revenue Stabilization Fund	0.02%	15,508,827	6,565,147	2,145,000	40,000	(2,105,000)	-98.14%
Special Revenue Funds	104 Justice Assistance Grant Fund	0.04%	50,505	22,605	130,000	86,972	(43,028)	-33.10%
	107 Recreation Activities Fund	0.06%	101,765	81,719	127,850	144,380	16,530	12.93%
	115 Ambulance Grant Fund	0.00%	-	36,250	10,000	-	(10,000)	-100.00%
	118 Mosquito Control Fund	0.05%	100,771	170,300	189,915	113,372	(76,543)	-40.30%
	124 Boating Improvement Fund	0.12%	76,486	18,876	265,250	276,750	11,500	4.34%
	125 S.H.I.P. Funds	0.81%	266,183	642,923	1,460,546	1,909,777	449,231	30.76%
	127 Disaster Relief Fund	0.75%	134,308	501,794	1,769,260	1,769,260	-	0.00%
	128 BP Restore Act Fund	0.49%	6,722,163	3,573,799	5,431,880	1,154,488	(4,277,392)	-78.75%
	150 Sheriff Fund	7.73%	16,318,524	16,145,370	17,870,004	18,105,312	235,308	1.32%
	154 Court Related	0.21%	228,858	154,530	460,131	485,112	24,981	5.43%
	157 Criminal Justice	0.16%	37,264	80	311,848	373,848	62,000	19.88%
	160 Road & Bridge Fund	1.48%	2,788,868	2,206,702	3,567,238	3,479,680	(87,558)	-2.45%
	180 MSBU - Fire Fund	2.21%	5,040,928	3,782,274	4,866,488	5,173,954	307,466	6.32%
	188 Tourist Development Fund	0.29%	412,769	245,176	620,586	669,606	49,020	7.90%
	190 E-911 Fund	0.40%	806,859	159,863	1,957,351	936,685	(1,020,666)	-52.15%
	195 Industrial Development Authority	7.69%	-	-	4,504,369	18,014,044	13,509,675	
Capital Projects Funds	300 Capital Projects Fund	6.04%	147,311	738,431	15,160,180	14,157,264	(1,002,916)	-6.62%
	307 Impact Fees Fund	0.01%	-	-	18,943	18,943	-	0.00%
	317 One Cent Sales Tax Fund	3.68%	5,325,021	1,496,477	8,021,042	8,625,339	604,297	7.53%
	362 Road Paving Fund	2.65%	5,825,984	48,297	6,333,372	6,207,953	(125,419)	-1.98%
Enterprise Funds	435 Wastewater Fund	42.53%	29,233,678	34,824,372	111,556,394	99,674,410	(11,881,984)	-10.65%
	440 Solid Waste Fund	1.46%	2,993,842	3,388,226	3,538,567	3,416,280	(122,287)	-3.46%
Total Budget		100.00%	136,851,928	115,797,595	236,946,437	234,360,122	(2,586,315)	-1.1%

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
001 GENERAL (OPERATING) FUND					

001 | GENERAL FUND BALANCE SUMMARY

Beginning Fund Balance	6,154,442	6,205,598		-	
Revenue	38,657,165	36,721,251	43,113,936	45,915,867	
Expense	38,409,843	38,747,458	43,113,936	45,915,867	
Net Profit (Loss)	247,322	(2,026,207)	-		
Adjustments	(196,166)				
Ending Fund Balance	6,205,598	4,179,391	-		
Fund Balance Policy = 3-4 Months Operating Expenses	3,823,848	3,069,572			
Surplus (Deficit) Fund Balance	2,381,750	1,109,819			

001 | GENERAL FUND OPERATING REVENUE BY SOURCE

<i>Ad Valorem Property Tax</i>	15,560,791	17,227,366	17,137,774	18,840,018	41.03%
<i>Local Tax Revenue</i>	4,270,136	3,234,088	4,324,865	4,894,180	10.66%
<i>Neighborhood Special Assessments</i>	-	-	-	-	0.00%
<i>Federal Lands Revenue</i>	842,440	482,123	817,000	817,000	1.78%
<i>State Revenue Sharing</i>	8,471,923	7,064,684	9,367,305	9,372,129	20.41%
<i>Miscellaneous Revenue</i>	724,791	259,749	267,520	331,044	0.72%
<i>Interfund Transfers</i>	5,804,314	5,406,634	5,848,804	6,228,893	13.57%
<i>Cash Forward</i>	-	-	2,103,452	1,857,441	4.05%
<i>Grant Revenue</i>	99,811	391,407	332,316	292,562	0.64%
<i>Departmental Revenue</i>	2,882,959	2,655,199	2,914,900	3,282,600	7.15%
TOTAL GENERAL GENERAL REVENUE	38,657,165	36,721,251	43,113,936	45,915,867	100.00%
CHANGE FROM PREVIOUS YEAR	5.32%		6.52%	6.50%	

001 | GENERAL FUND SUMMARY BY EXPENSE TYPE

Personnel - Salaries & Wages, Benefits	8,486,059	7,802,287	9,694,800	10,497,396	22.86%
Professional & Contractual	1,406,876	1,257,145	1,958,353	2,162,567	4.71%
Operating	2,705,059	2,575,445	3,381,518	3,476,217	7.57%
Equipment & Construction	108,937	168,411	275,716	266,512	0.58%
Aid & Contributions	478,751	475,001	484,250	498,250	1.09%
Interfund Transfers	25,224,161	26,469,169	25,714,299	27,439,925	59.76%
<i>Reserves</i>	-	-	1,605,000	1,575,000	3.43%
TOTAL GENERAL OPERATING FUND EXPENSE	38,409,843	38,747,458	43,113,936	45,915,867	100.00%
CHANGE FROM PREVIOUS YEAR	11.63%		6.52%	6.50%	

001 | GENERAL FUND DEPARTMENT SUMMARIES

0100 BOCC DEPARTMENT	Share of General Operating Fund Total Expense			1.08%	
Executive Salaries & Benefits	415,227	380,727	442,695	480,406	97.07%
Operating	7,190	10,498	12,500	12,500	2.53%
Equipment & Construction	2,424	8,734	2,000	2,000	0.40%
TOTAL DEPARTMENT EXPENSE	424,840	399,959	457,195	494,906	100.00%
CHANGE FROM PREVIOUS YEAR	7.76%		10.06%	8.25%	

0102 COUNTY ADMINISTRATION DEPARTMENT	Share of General Operating Fund Total Expense			3.78%	
Personnel	1,595,701	1,276,743	1,712,577	1,673,482	96.54%
Operating	48,719	41,230	48,375	54,050	3.12%
Equipment & Construction	3,126	5,619	3,000	6,000	0.35%
TOTAL DEPARTMENT EXPENSE	1,647,546	1,323,591	1,763,952	1,733,532	100.00%
CHANGE FROM PREVIOUS YEAR	44.27%		12.66%	-1.72%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
0105 REVENUE COLLECTIONS DEPARTMENT	Share of General Operating Fund Total Expense			0.46%	
DEPARTMENTAL REVENUE	4,220	6,919	4,000	7,200	3.39%
Personnel	182,875	160,272	211,088	190,237	89.63%
Operating	9,552	8,588	22,080	22,000	10.37%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	192,427	168,861	233,168	212,237	100.00%
Net Profit (Loss)	(188,207)	(161,942)	(229,168)	(205,037)	
CHANGE FROM PREVIOUS YEAR	4.73%		4.99%	-8.98%	
0200 FUNDING OF CONSTITUTIONAL OFFICES	Share of General Operating Fund Total Expense			47.68%	
Clerk of Court Revenue	64,771	-	-	-	0.00%
Property Appraiser Revenue	-	-	-	-	0.00%
Supervisor of Elections Revenue	-	21,700	-	-	0.00%
Sheriff Revenue	(5,089)	5,089	-	-	0.00%
Tax Collector Revenue	407,920	342,227	415,000	405,000	100.00%
TOTAL REVENUE FROM CONST. OFFICES	467,602	369,016	415,000	405,000	100.00%
Clerk of Court Expense	1,113,835	1,297,944	1,297,944	1,373,448	6.27%
Property Appraiser Expense	1,731,789	1,601,884	1,601,884	1,732,481	7.91%
Supervisor of Elections Expense	716,789	693,959	693,959	775,676	3.54%
Sheriff Expense	14,597,757	15,566,451	15,551,516	16,511,075	75.42%
Tax Collector Expense	1,308,932	1,411,072	1,408,356	1,500,627	6.85%
TOTAL CONST. OFFICE EXPENSE	19,469,102	20,571,310	20,553,659	21,893,307	100.00%
Net Profit (Loss)	(19,001,500)	(20,202,295)	(20,138,659)	(21,488,307)	
CHANGE FROM PREVIOUS YEAR	8.98%		7.69%	6.52%	
0202-COM RADIO & IT DEPARTMENT	Share of General Operating Fund Total Expense			0.85%	
Personnel	-	79,594	194,017	190,437	48.53%
Operating	5,740	57,869	160,100	189,000	48.16%
Equipment & Construction	-	6,296	13,000	13,000	3.31%
TOTAL DEPARTMENT EXPENSE	5,740	143,759	367,117	392,437	100.00%
CHANGE FROM PREVIOUS YEAR			144.74%	6.90%	
0202-GA GENERAL ADMINISTRATION	Share of General Operating Fund Total Expense			10.59%	
DEPARTMENTAL REVENUE	-	2,629	-	-	0.00%
0202-CA County Attorney	249,940	196,048	365,224	369,731	7.60%
0202-MB BOCC Memberships	23,947	45,698	39,049	43,350	0.89%
Constitutional-Related	20,668	14,000	76,500	77,500	1.59%
Aids & Contributions, Transfers	881,707	1,332,247	337,247	343,136	7.06%
Personnel Related (Workers Comp, Leave Payouts)	378,534	354,069	415,925	413,737	8.51%
Operating	1,744,323	1,672,108	1,910,308	2,090,652	42.99%
Equipment & Construction	-	1,640	25,000	25,000	0.51%
Reserves	-	-	1,500,000	1,500,000	30.84%
TOTAL DEPARTMENT EXPENSE	3,299,120	3,615,810	4,669,253	4,863,106	100.00%
Net Profit (Loss)	(3,299,120)	(3,613,181)	(4,669,253)	(4,863,106)	
CHANGE FROM PREVIOUS YEAR	18.39%		-24.49%	4.15%	
0203 HEALTH & HUMAN SERVICES DEPARTMENT	Share of General Operating Fund Total Expense			2.27%	
DEPARTMENTAL REVENUE	36,646	19,025	-	-	0.00%
Health Department	57,821	78,136	55,000	58,000	5.56%
Medicaid - Nursing Home	360,992	388,557	418,597	484,589	46.49%
Indigent Services	8,946	8,140	55,000	60,000	5.76%
Medical & Mental Health Svcs	170,281	120,657	282,820	304,844	29.24%
Senior Citizen Services	104,751	100,001	100,000	100,000	9.59%
We Care Network	12,000	9,000	12,000	12,000	1.15%
North Florida Medical Center	-	10,000	10,000	15,000	1.44%
FL Wild Mammal Assn.	-	-	-	8,000	0.77%
American Red Cross	-	-	5,000	-	0.00%
TOTAL DEPARTMENT EXPENSE	714,792	714,490	938,417	1,042,433	100.00%
Net Profit (Loss)	(678,146)	(695,465)	(938,417)	(1,042,433)	
CHANGE FROM PREVIOUS YEAR	-5.06%		-0.37%	11.08%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
0300 PLANNING & ZONING DEPARTMENT	Share of General Operating Fund Total Expense			1.41%	
DEPARTMENTAL REVENUE	237,071	182,353	348,400	265,900	41.20%
Personnel	399,692	325,401	462,783	461,596	71.51%
Operating	78,980	57,290	143,050	178,858	27.71%
Equipment & Construction	8,180	-	5,000	5,000	0.77%
TOTAL DEPARTMENT EXPENSE	486,851	382,692	610,833	645,454	100.00%
Net Profit (Loss)	(249,780)	(200,339)	(262,433)	(379,554)	
CHANGE FROM PREVIOUS YEAR	-17.78%		-5.19%	5.67%	
0502 ANIMAL SERVICES DEPARTMENT	Share of General Operating Fund Total Expense			1.48%	
DEPARTMENTAL REVENUE	67,104	82,211	84,000	88,000	12.95%
Personnel	466,493	418,550	511,477	546,719	80.48%
Operating	85,637	111,997	117,800	127,600	18.78%
Equipment & Construction	-	12,551	-	5,000	0.74%
TOTAL DEPARTMENT EXPENSE	552,129	543,098	629,277	679,319	100.00%
Net Profit (Loss)	(485,025)	(460,887)	(545,277)	(591,319)	
CHANGE FROM PREVIOUS YEAR	11.53%		22.38%	7.95%	
1100 AIRPORT DEPARTMENT	Share of General Operating Fund Total Expense			0.01%	
DEPARTMENTAL REVENUE	-	-	-	-	0.00%
Operating	5,184	4,263	5,900	6,600	100.00%
Equipment & Construction	2,400	12,417	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	7,584	16,680	5,900	6,600	100.00%
Net Profit (Loss)	(7,584)	(16,680)	(5,900)	(6,600)	
CHANGE FROM PREVIOUS YEAR	97.06%		31.11%	11.86%	
1500 DISASTER-EMERGENCY PREPAREDNESS	Share of General Operating Fund Total Expense			0.00%	
Operating	-	416	-	1,000	100.00%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	-	416	-	1,000	100.00%
CHANGE FROM PREVIOUS YEAR					
1800 LIBRARY DEPARTMENT	Share of General Operating Fund Total Expense			1.20%	
<i>Departmental Revenue</i>	<i>116</i>	<i>115</i>	<i>300</i>	<i>10,500</i>	
<i>Local Contribution Friends of the Library</i>	<i>15,981</i>	<i>-</i>	<i>18,000</i>	<i>16,000</i>	
TOTAL DEPARTMENT REVENUE	16,097	115	18,300	26,500	4.82%
Personnel	439,449	395,130	497,015	501,297	91.21%
Operating	98,566	23,409	91,000	38,100	6.93%
Equipment & Construction	4,848	4,962	-	10,200	1.86%
TOTAL DEPARTMENT EXPENSE	542,863	423,502	588,015	549,597	100.00%
Net Profit (Loss)	(526,766)	(423,387)	(569,715)	(523,097)	
CHANGE FROM PREVIOUS YEAR	10.91%		5.60%	-6.53%	
1800 LIBRARY GRANT FUNDS				0.60%	
<i>Grant Revenue - State Aid to Libraries</i>	<i>82,510</i>	<i>390,444</i>	<i>311,816</i>	<i>274,062</i>	
<i>Grant Revenue - Library Access Network</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
TOTAL DEPARTMENT REVENUE	82,510	390,444	311,816	274,062	
Grant Expense - State Aid to Libraries	82,510	147,815	311,816	274,062	
Grant Expense - Library Access Network	-	-	-	-	
TOTAL DEPARTMENT EXPENSE	82,510	147,815	311,816	274,062	
Net Profit (Loss)	-	242,629	-	-	
CHANGE FROM PREVIOUS YEAR	-6.92%		109.27%	-12.11%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
1900 AGRICULTURE / EXTENSION / 4-H	Share of General Operating Fund Total Expense			1.14%	
Extension Revenue (Facility Rentals)	5,308	4,364	5,000	8,500	1.63%
Agricultural Agent Revenue (Charges for Service)	-	-	-	-	0.00%
4H Revenue (Summer Camps)	36,917	33,005	40,000	40,600	7.79%
Family & Consumer Sciences Revenue	1,050	-	-	200	0.04%
TOTAL DEPARTMENT REVENUE	43,275	37,369	45,000	49,300	9.46%
Personnel	283,711	237,965	334,823	368,901	70.76%
Operating	83,426	72,865	113,300	124,450	23.87%
Equipment & Construction	6,500	24,844	6,500	28,000	5.37%
TOTAL DEPARTMENT EXPENSE	373,637	335,674	454,623	521,351	100.00%
Net Profit (Loss)	(368,330)	(331,309)	(449,623)	(512,851)	
CHANGE FROM PREVIOUS YEAR	14.36%		16.85%	14.68%	
2300 FACILITIES MANAGEMENT DEPARTMENTS	Share of General Operating Fund Total Expense			1.60%	
Personnel	442,610	421,657	534,279	515,450	70.37%
Operating (At Large)	79,624	70,578	111,660	65,600	8.96%
Equipment & Construction	-	2,509	25,000	10,000	1.37%
Individual Facilities					
WCSO Fuel Contamination Recovery	-	-	75,000	75,000	10.24%
Old Jail (Historical Society)	264	7,742	1,500	2,500	0.34%
Historic Courthouse (Chamber of Commerce)	12,369	8,622	8,000	11,500	1.57%
Public Works (340 Trice Ln.)	9,472	7,027	11,322	11,500	1.57%
County Admin Bldg (3093 Crawfordville Hwy.)	7,371	20,345	7,960	7,960	1.09%
Tax Collector Bldg (202 Ochlockonee St.)	18,254	5,071	5,000	5,000	0.68%
Elections/Prop. Appraiser Bldg (3115 Crawfordville Hwy.)	2,823	845	5,000	5,000	0.68%
Commission Chambers (29 Arran Rd.)	3,061	16,430	2,500	7,500	1.02%
Health Department (48 Oak St.)	9,634	2,939	8,000	8,000	1.09%
Indigent Cemetary	1,200	-	-	-	0.00%
Facilities Maintenance Shop (88 Cedar Ave.)	5,544	5,101	6,450	7,450	1.02%
Courthouse (3056 Crawfordville Hwy.)	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	592,226	568,866	801,671	732,460	100.00%
CHANGE FROM PREVIOUS YEAR	-1.38%		23.43%	-8.63%	
2300-15 LANDSCAPING & GROUNDSKEEPING DEPARTMENT	Share of General Operating Fund Total Expense			0.57%	
Personnel	-	-	-	219,696	84.60%
Operating	2,777	1,251	3,000	40,000	15.40%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	2,777	1,251	3,000	259,696	100.00%
CHANGE FROM PREVIOUS YEAR	-30.07%		0.00%	8556.53%	
2400 FLEET MANAGEMENT DEPARTMENT	Share of General Operating Fund Total Expense			0.72%	
DEPARTMENTAL REVENUE	6,000	6,000	-	6,000	1.82%
Personnel	259,841	222,884	265,320	288,933	87.44%
Operating	23,796	13,376	26,500	26,500	8.02%
Equipment & Construction	1,628	3,750	15,000	15,000	4.54%
TOTAL DEPARTMENT EXPENSE	285,266	240,010	306,820	330,433	100.00%
Net Profit (Loss)	(279,266)	(234,010)	(306,820)	(324,433)	
CHANGE FROM PREVIOUS YEAR	31.23%		3.00%	7.70%	
4000 PROBATION DEPARTMENT	Share of General Operating Fund Total Expense			0.50%	
DEPARTMENTAL REVENUE	37,913	45,966	35,000	45,000	19.59%
Personnel	187,270	158,115	219,461	197,363	85.91%
Operating	15,951	10,667	59,910	27,860	12.13%
Equipment & Construction	2,042	3,283	4,500	4,500	1.96%
TOTAL DEPARTMENT EXPENSE	205,263	172,065	283,871	229,723	100.00%
Net Profit (Loss)	(167,350)	(126,098)	(248,871)	(184,723)	
CHANGE FROM PREVIOUS YEAR	16.13%		24.13%	-19.07%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
5600 ECONOMIC DEVELOPMENT DEPARTMENT	Share of General Operating Fund Total Expense			0.11%	
DEPARTMENTAL REVENUE	-	-	-	-	0.00%
Grants, Aid & Contributions	50,000	50,000	50,000	50,000	100.00%
Contracted & Professional Services - Project Safety	-	8,597	-	-	0.00%
Contracted & Professional Services - Project Boomer	-	813	-	-	
TOTAL DEPARTMENT EXPENSE	50,000	59,410	50,000	50,000	0.00%
Net Profit (Loss)	(50,000)	(59,410)	(50,000)	(50,000)	
CHANGE FROM PREVIOUS YEAR	0.00%	18.82%	0.00%	0.00%	
5700 VETERANS SERVICES DEPARTMENT	Share of General Operating Fund Total Expense			0.08%	
DEPARTMENTAL REVENUE	-	-	-	-	0.00%
Personnel	37,857	21,264	53,196	28,765	80.54%
Operating	3,622	3,023	8,150	6,950	19.46%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	41,479	24,287	61,346	35,715	100.00%
Net Profit (Loss)	(41,479)	(24,287)	(61,346)	(35,715)	
CHANGE FROM PREVIOUS YEAR	-21.70%		-5.35%	-41.78%	
6000 EMERGENCY MEDICAL SERVICES DEPARTMENT	Share of General Operating Fund Total Expense			9.03%	
DEPARTMENTAL REVENUE	1,874,291	1,787,443	1,775,000	2,155,000	51.97%
Personnel	2,743,818	2,708,706	3,104,562	3,591,697	86.62%
Operating	503,757	415,295	469,500	549,700	13.26%
Equipment & Construction	2,444	6,009	5,000	5,000	0.12%
Interfund Transfers Out	202	474	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	3,250,018	3,130,010	3,579,062	4,146,397	100.00%
Net Profit (Loss)	(1,375,727)	(1,342,567)	(1,804,062)	(1,991,397)	
CHANGE FROM PREVIOUS YEAR	3.93%		23.52%	15.85%	
6300 RECREATION DEPARTMENT	Share of General Operating Fund Total Expense			1.52%	
DEPARTMENTAL REVENUE	8,750	-	-	-	0.00%
Personnel	305,673	263,094	338,703	391,807	56.02%
Operating (At Large)	139,012	111,263	199,100	214,600	30.68%
Equipment & Construction	3,531	550	7,500	7,500	1.07%
Interfund Transfers Out	-	-	-	-	0.00%
Individual Recreational Facilities					
Community Center Revenue	80,761	70,022	74,600	92,000	13.15%
Community Center Expense	82,893	55,180	83,850	80,850	11.56%
OBBT & Coastal Trails Revenue	10,048	-	-	-	0.00%
OBBT & Coastal Trails Expense	14,925	4,511	77,066	4,650	0.66%
TOTAL FACILITIES REVENUE	89,511	70,022	74,600	92,000	13.15%
TOTAL DEPARTMENT EXPENSE	546,033	434,599	706,219	699,407	100.00%
Net Profit (Loss)	(456,522)	(364,577)	(631,619)	(607,407)	
CHANGE FROM PREVIOUS YEAR	4.32%		12.72%	-0.96%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
6900 PARKS DEPARTMENTS	Share of General Operating Fund Total Expense			1.55%	
<i>Departmental Revenue</i>	4,859	186	1,000	1,000	0.14%
Personnel	347,308	378,115	396,879	436,873	61.28%
Operating (At Large)	73,088	26,107	84,500	25,740	3.61%
Equipment & Construction	7,792	2,242	2,000	2,000	0.28%
Interfund Transfers Out	50,475	34,806	71,000	71,000	9.96%
Individual Parks					
<i>Azalea Park Revenue</i>	1	106	2,000	1,000	0.14%
Azalea Park Expense	12,450	15,124	9,000	18,400	2.58%
<i>Hudson Park Revenue</i>	6,674	4,825	10,000	10,000	1.40%
Hudson Park Expense	12,493	8,003	5,000	13,500	1.89%
<i>Mash Island Park Revenue</i>	59	-	-	-	0.00%
Mash Island Park Expense	11,240	6,933	16,000	18,950	2.66%
<i>Panacea Community Center Revenue</i>	6,485	8,445	8,000	12,000	1.68%
Panaca Community Center Expense	3,659	4,850	17,000	11,700	1.64%
<i>Shell Point Beach Revenue</i>	6,993	5,206	10,000	11,500	1.61%
Shell Point Beach Expense	6,759	5,503	10,500	12,400	1.74%
<i>Wooley Park Revenue</i>	2,539	2,911	3,000	5,500	0.77%
Wooley Park Expense	5,336	7,264	13,000	16,700	2.34%
<i>Newport Park Revenue</i>	98,911	80,329	125,000	125,000	17.53%
Newport Park Expense	16,106	32,575	29,400	40,400	5.67%
<i>Medart Park Revenue</i>	322	601	600	1,200	0.17%
Medart Park Expense	372	-	-	-	0.00%
<i>Hickory Park Revenue</i>	208	252	500	500	0.07%
Hickory Park Expense	3,223	21,100	20,500	16,000	2.24%
<i>Welcome Center Revenue</i>	-	-	-	-	0.00%
Welcome Center Expense	10,106	7,217	7,000	21,000	2.95%
<i>Guy Revell Conservation Area Revenue</i>	-	-	-	-	0.00%
Guy Revell Conservation Area Expense	2,105	1,408	2,300	2,300	0.32%
<i>Panacea Mineral Springs Revenue</i>	-	-	-	-	0.00%
Panacea Mineral Springs Expense	-	-	-	6,000	0.84%
TOTAL PARKS REVENUE	127,051	102,862	160,100	167,700	23.52%
TOTAL DEPARTMENT EXPENSE	562,512	551,247	684,079	712,963	100.00%
Net Profit (Loss)	(435,461)	(448,385)	(523,979)	(545,263)	
CHANGE FROM PREVIOUS YEAR	-5.82%		14.19%	4.22%	
001-DOR-01 SERVICE-IN-PROCESS GRANT FUND	Share of General Operating Fund Total Expense			0.01%	
<i>Intergovernmental (Grant) Revenue</i>	1,320	964	2,500	2,500	
Grant Expense (Transfer Out to WCSO)	1,320	964	2,500	2,500	
	-19.35%			0.00%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
001 CONSTITUTIONAL OFFICE FUNDS					
001-CL CLERK OF COURT FUND	Share of General Operating Fund Total Expense				3.05%
BEGINNING FUND BALANCE	418,313	351,349			
<i>Return to BOCC</i>	-	-	-	-	
<i>Transfer from General Fund</i>	1,113,835	1,297,944	1,297,944	1,373,448	
<i>Cash Forward</i>	-	-	50,000	25,000	
Total Fund Revenue	1,113,835	1,297,944	1,347,944	1,398,448	
Operating Expense	1,180,799	1,189,782	1,297,944	1,373,448	
Reserves	-	-	50,000	25,000	
Total Fund Expense	1,180,799	1,189,782	1,347,944	1,398,448	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	(66,964)	108,162	-	-	
ENDING FUND BALANCE	351,349	459,511			
Fund Balance Policy = 3-4 Months Operating Expenses	342,432	345,037			
Surplus (Deficit) Fund Balance	8,918	114,475			
001-PA PROPERTY APPRAISER FUND	Share of General Operating Fund Total Expense				3.77%
BEGINNING FUND BALANCE	228,789	550,164			
<i>Return to BOCC</i>	321,375	-	-	-	
<i>Transfer from General Fund</i>	1,731,789	1,601,884	1,601,884	1,732,481	
<i>Cash Forward</i>	-	-	-	-	
Total Fund Revenue	2,053,164	1,601,884	1,601,884	1,732,481	
Operating Expense	1,731,789	1,601,884	1,601,884	1,732,481	
Reserves	-	-	-	-	
Total Fund Expense	1,731,789	1,601,884	1,601,884	1,732,481	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	321,375	-	-	-	
ENDING FUND BALANCE	550,164	550,164			
Fund Balance Policy = 3-4 Months Operating Expenses	502,219	464,546			
Surplus (Deficit) Fund Balance	47,945	85,618			
001-SE SUPERVISOR OF ELECTIONS FUND	Share of General Operating Fund Total Expense				1.69%
BEGINNING FUND BALANCE	176,033	117,525			
<i>Return to BOCC</i>	76,787	-	-	-	
<i>Transfer from General Fund</i>	716,789	693,959	693,959	775,676	
<i>Cash Forward</i>	-	-	-	-	
Total Fund Revenue	793,576	693,959	693,959	775,676	
Operating Expense	852,084	693,959	693,959	775,676	
Reserves	-	-	-	-	
Total Fund Expense	852,084	693,959	693,959	775,676	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	(58,508)	-	-	-	
ENDING FUND BALANCE	117,525	117,525			
Fund Balance Policy = 3-4 Months Operating Expenses	247,104	201,248			
Surplus (Deficit) Fund Balance	(129,580)	(83,723)			
001-TC TAX COLLECTOR FUND	Share of General Operating Fund Total Expense				3.27%
BEGINNING FUND BALANCE	29,330	29,330			
<i>Transfer from General Fund</i>	1,308,932	1,408,356	1,408,356	1,500,627	
<i>Cash Forward</i>	-	-	-	-	
Total Fund Revenue	1,308,932	1,408,356	1,408,356	1,500,627	
Operating Expense	1,308,932	1,290,993	1,408,356	1,500,627	
Reserves	-	-	-	-	
Total Fund Expense	1,308,932	1,290,993	1,408,356	1,500,627	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	-	117,363	-	-	
ENDING FUND BALANCE	29,330	146,693			
Fund Balance Policy = 3-4 Months Operating Expenses	379,590	374,388			
Surplus (Deficit) Fund Balance	(350,260)	(227,695)			

WAKULLA COUNTY
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SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
010 BUILDING DEPARTMENT FUND					

010 BUILDING DEPARTMENT FUND BALANCE SUMMARY					
Beginning Fund Balance	481,318	604,362		-	
Revenue	883,973	802,803	1,050,100	1,003,619	
Expense	760,928	805,445	1,050,100	1,003,619	
Net Profit (Loss)	123,044	(2,642)	-	-	
Adjustments	-	-		-	
Ending Fund Balance	604,362	601,720	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	220,669	233,579		291,050	
Surplus (Deficit) Fund Balance	383,693	368,141		-	

010 BUILDING DEPARTMENT OPERATING FUND BY EXPENSE TYPE					
	Share of Building Department Fund Total Expense			66.75%	
DEPARTMENTAL REVENUE	883,973	802,803	1,050,100	1,003,619	100.00%
Personnel	604,732	554,002	609,957	736,989	73.43%
Operating	66,417	58,139	137,100	87,200	8.69%
Equipment & Construction	350	103,874	128,000	40,000	3.99%
Interfund Transfers Out	89,430	89,430	89,430	89,430	8.91%
Reserves	-	-	85,613	50,000	4.98%
TOTAL DEPARTMENT EXPENSE	760,928	805,445	1,050,100	1,003,619	100.00%
Net Profit (Loss)	123,044	(2,642)	-	-	
CHANGE FROM PREVIOUS YEAR	-27.98%		-9.72%	-4.43%	

010-CONST BUILDING DEPT. CONSTRUCTION FUND					
	Share of Building Department Fund Total Expense			33.25%	
Transfer from Operating Fund	-	-	-	-	
Cash Forward	-	-	500,000	500,000	
TOTAL DEPARTMENT REVENUE	-	-	500,000	500,000	
Equipment & Construction	-	-	500,000	500,000	
TOTAL DEPARTMENT EXPENSE	-	-	500,000	500,000	
Net Profit (Loss)	-	-	-	-	
CHANGE FROM PREVIOUS YEAR			0.00%	0.00%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
011 WAKULLA SANDS GOLF COURSE FUND					

011 | GOLF COURSE FUND BALANCE SUMMARY

Beginning Fund Balance	-	-	-	-	
Revenue	5,560,242	1,585,061	1,966,187	2,107,207	
Expense	5,560,242	1,441,481	1,966,187	2,107,207	
Net Profit (Loss)	0	143,579	-	-	
Adjustments	-	-	-	-	
Ending Fund Balance	0	143,579	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	-	418,030	-	526,802	
Surplus (Deficit) Fund Balance	-	(274,450)	-	-	

011 | WAKULLA SANDS GOLF COURSE FUND BY REVENUE & EXPENSE TYPE

<i>Greens Fees</i>	125,809	926,840	606,415	1,319,415	62.61%
<i>Player Development Program</i>	106,700	77,553	159,250	159,250	7.56%
<i>Pro Shop Sales</i>	8,715	77,142	44,800	100,000	4.75%
<i>Concessions Sales</i>	17,225	180,184	192,500	200,000	9.49%
<i>Interfund Transfers</i>	5,267,936	217,792	217,792	217,792	10.34%
<i>Miscellaneous Revenues</i>	29,000	97,388	745,430	110,750	5.26%
TOTAL FUND REVENUE	5,555,386	1,576,899	1,966,187	2,107,207	100.00%
Personnel Costs - Salaries, Wages & Benefits	511,355	986,778	1,189,979	1,425,846	67.67%
Operating	399,549	418,482	768,208	673,361	31.96%
Equipment & Construction	4,649,339	36,221	8,000	8,000	0.38%
Interfund Transfer to General Fund	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL GOLF COURSE FUND EXPENSE	5,560,242	1,441,481	1,966,187	2,107,207	100.00%
Net Profit (Loss)	(4,856)	135,417	-	-	
CHANGE FROM PREVIOUS YEAR	1020.84%		129.08%	7.17%	

011 | WAKULLA SANDS GOLF COURSE FUND SUMMARIES BY DEPARTMENT

6700 GREENS MAINTENANCE DEPARTMENT	Share of Golf Fund Total Expense			65.49%	
<i>Greens Fees & Player Development Fees</i>	232,509	1,004,393	765,665	1,478,665	107.15%
<i>Miscellaneous Revenue</i>	363	79,266	-	60,000	4.35%
<i>Interfund Transfer from Sewer Fund</i>	5,267,936	217,792	217,792	217,792	15.78%
TOTAL DEPARTMENTAL REVENUE	5,500,809	1,301,451	983,457	1,756,457	127.28%
Personnel Costs - Salaries, Wages & Benefits	456,678	626,883	599,555	939,807	68.10%
Operating	355,107	253,728	578,508	432,161	31.32%
Equipment & Construction	4,645,874	36,021	8,000	8,000	0.58%
Interfund Transfer to General Fund	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	5,457,659	916,632	1,186,063	1,379,968	100.00%
Net Profit (Loss)	43,150	384,820	(202,606)	376,489	
CHANGE FROM PREVIOUS YEAR	1001.16%		73.91%	16.35%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
6700-02 PRO SHOP DEPARTMENT	Share of Golf Fund Total Expense			21.89%	
<i>Pro Shop Retail Sales</i>	8,715	77,142	44,800	100,000	21.68%
<i>Tournament Fees</i>	20,350	26,280	31,680	50,000	10.84%
<i>Cart Fees (Rebudgeted to Greens Dept.)</i>	8,288	4	713,000	-	0.00%
<i>Local Contributions (Local Tournaments)</i>	4,856	-	-	-	0.00%
TOTAL DEPARTMENTAL REVENUE	42,208	103,426	789,480	150,000	32.52%
Personnel Costs - Salaries, Wages & Benefits	38,342	257,628	436,107	322,075	69.82%
Retail Cost of Goods Sold	7,671	45,959	24,000	60,000	13.01%
Operating	16,439	43,738	60,500	79,200	17.17%
Equipment & Construction	2,310	200	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	64,762	347,526	520,607	461,275	100.00%
Net Profit (Loss)	(22,554)	(244,100)	268,873	(311,275)	
CHANGE FROM PREVIOUS YEAR			2213.81%	-11.40%	
6700-03 FOOD & BEVERAGE DEPARTMENT	Share of Golf Fund Total Expense			12.62%	
<i>Sandbar Retail Sales</i>	17,225	180,184	192,500	200,000	75.20%
<i>Food Truck Rentals</i>	-	-	750	750	0.28%
TOTAL DEPARTMENTAL REVENUE	17,225	180,184	193,250	200,750	75.48%
Personnel Costs - Salaries, Wages & Benefits	16,335	102,268	154,317	163,964	61.65%
Retail Cost of Goods Sold	10,460	62,422	80,000	80,000	30.08%
Operating	9,872	12,635	25,200	22,000	8.27%
Equipment & Construction	1,155	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	37,821	177,324	259,517	265,964	100.00%
Net Profit (Loss)	(20,596)	2,859	(66,267)	(65,214)	
CHANGE FROM PREVIOUS YEAR			544.31%	2.48%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
015 REVENUE STABILIZATION FUND					

015 REVENUE STABILIZATION FUND BALANCE SUMMARY					
Beginning Fund Balance	19,512,305	5,365,053			
Revenue	1,361,575	1,315,661	2,145,000	40,000	
Expense	15,508,827	6,565,147	2,145,000	40,000	
Net Profit (Loss)	(14,147,251)	(5,249,486)	-	-	
Adjustments	-	-			
Ending Fund Balance	5,365,053	115,568	-	-	
Fund Balance Policy = Debt Service	8,559,933		-	-	
Surplus (Deficit) Fund Balance	(3,194,880)	115,568		-	

015 REVENUE STABILIZATION FUND BY REVENUE & EXPENSE TYPE					
<i>Transfers In</i>	<i>527,043</i>	<i>1,000,000</i>	-	-	
<i>Earned Interest</i>	<i>834,533</i>	<i>315,661</i>	<i>145,000</i>	<i>40,000</i>	
<i>Loan Proceeds</i>	-	-	-	-	
<i>Cash Forward</i>	-	-	<i>2,000,000</i>	-	
TOTAL FUND REVENUE	1,361,575	1,315,661	2,145,000	40,000	
Operating	3,056	8,202	-	-	
Equipment & Construction	973,583	18,742	-	-	
Debt Service	8,559,933	6,138,334	-	-	
Interfund Transfers Out	5,972,255	399,869	-	-	
Reserves	-	-	2,145,000	40,000	
TOTAL FUND EXPENSE	15,508,827	6,565,147	2,145,000	40,000	
Net Profit (Loss)	(14,147,251)	(5,249,486)	-	-	
CHANGE FROM PREVIOUS YEAR	102.70%		-93.83%	-98.14%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
107 RECREATION USER FEE FUND					

107 | RECREATION USER FEE FUND BALANCE SUMMARY

Beginning Fund Balance	22,492	29,380			
Revenue	108,654	95,087	127,850	144,380	
Expense	101,765	81,719	127,850	144,380	
Net Profit (Loss)	6,888	13,368	-	-	
Adjustments	-	-			
Ending Fund Balance	29,380	42,749	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	25,441	23,698		41,870	
Surplus (Deficit) Fund Balance	3,939	19,050	-		

107 | RECREATION USER FEE FUND BY REVENUE & EXPENSE TYPE

Program-Related Revenue	108,654	95,087	120,500	128,000	88.65%
Cash Forward	-	-	7,350	16,380	11.35%
TOTAL FUND REVENUE	108,654	95,087	127,850	144,380	100.00%
Operating (Program Supplies, Utilities)	43,405	36,172	45,550	56,580	39.19%
Professional & Contractual (Officiating)	46,063	41,474	44,700	50,200	34.77%
Maintenance & Repair (Contingency)	12,297	4,073	37,600	37,600	26.04%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	101,765	81,719	127,850	144,380	100.00%
Net Profit (Loss)	6,888	13,368	-	-	
CHANGE FROM PREVIOUS YEAR	0.08%	-19.70%	-9.65%	12.93%	

6300 | RECREATION DEPARTMENT SUMMARIES

At-Large Revenue Cash Forward	-	-	7,350	16,380	11.35%
At-Large Expense Reserves	140	-	-	-	0.00%
Individual Recreational Programs					
6300-01 Adult Softball Revenue	2,400	1,500	2,000	2,000	1.39%
6300-01 Adult Softball Expense	2,509	556	2,100	2,430	1.68%
6300-02 Flag Football Revenue	4,295	550	3,000	3,000	2.08%
6300-02 Flag Football Expense	3,895	1,561	3,000	3,230	2.24%
6300-06 Winter Soccer Revenue	29,645	31,300	28,000	32,000	22.16%
6300-06 Winter Soccer Expense	26,273	30,976	28,000	38,500	26.67%
6300-07 Youth Basketball Revenue	8,710	7,995	6,000	8,000	5.54%
6300-07 Youth Basketball Expense	10,703	2,270	6,000	6,000	4.16%
6300-08 T-Ball Revenue	12,065	10,850	12,000	12,000	8.31%
6300-08 T-Ball Expense	7,854	7,291	12,000	13,740	9.52%
6300-09 Pitching Machine Baseball Revenue	2,145	3,950	3,000	4,000	2.77%
6300-09 Pitching Machine Baseball Expense	5,066	4,724	3,000	5,860	4.06%
6300-10 Medart Park Rentals & Special Events Revenue	7,000	2,775	10,000	8,000	5.54%
6300-10 Medart Park Rentals & Special Events Expense	6,419	2,586	10,000	12,800	8.87%
6300-11 Association Users Revenue	16,050	2,825	25,000	22,000	15.24%
6300-11 Association Users Expense	17,604	11,926	25,000	30,800	21.33%
6300-14 Spring Soccer Revenue	17,100	21,300	19,000	22,000	15.24%
6300-14 Spring Soccer Expense	10,593	12,740	19,000	13,120	9.09%
6300-15 Player Pitch Baseball Revenue	1,260	1,230	2,000	1,500	1.04%
6300-15 Player Pitch Baseball Expense	1,093	411	2,000	2,660	1.84%
6300-18 Equestrian Center Revenue	-	-	500	500	0.35%
6300-18 Equestrian Center Expense	7,225	2,062	7,750	8,040	5.57%
6300-19 Other Recreational Programs Revenue	7,984	10,812	10,000	13,000	9.00%
6300-19 Other Recreational Programs Expense	2,390	4,617	10,000	7,200	4.99%
TOTAL FUND REVENUE	108,654	95,087	127,850	144,380	100.00%
TOTAL FUND EXPENSE	101,765	81,719	127,850	144,380	100.00%

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
104 JUSTICE ASSISTANCE GRANT FUND SUMMARY					
<i>INTERGOVERNMENTAL (GRANT) REVENUE</i>	50,505	22,605	130,000	86,972	
TRANSFER TO CONSTITUTIONAL OFFICER	50,505	22,605	130,000	86,972	
	51.11%		0.00%	-33.10%	
115 EMS GRANT FUND SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	-	35,776	10,000	-	
<i>Transfer in (Match from General Fund)</i>	-	474	-	-	
TOTAL FUND REVENUE	-	36,250	10,000	-	
Operating	-	3,250	10,000	-	
Equipment & Construction	-	33,000	-	-	
TOTAL FUND EXPENSE	-	36,250	10,000	-	
Net Profit (Loss)	-	-	-	-	
CHANGE FROM PREVIOUS YEAR			0.00%	-100.00%	
118 MOSQUITO CONTROL GRANT FUND SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	31,683	56,674	151,022	67,479	59.52%
<i>Transfer in (Match from General Fund)</i>	38,893	38,893	38,893	38,893	34.31%
<i>Miscellaneous Revenue</i>	-	1,587	-	-	0.00%
<i>Cash Forward</i>	-	-	-	7,000	6.17%
TOTAL FUND REVENUE	70,576	97,154	189,915	113,372	100.00%
Operating	77,916	98,458	104,388	106,372	93.83%
Equipment & Construction	22,855	71,842	72,866	-	0.00%
Interfund Transfer to Health Department	-	-	12,661	-	0.00%
Reserves	-	-	-	7,000	6.17%
TOTAL FUND EXPENSE	100,771	170,300	189,915	113,372	100.00%
Net Profit (Loss)	(30,194)	(73,146)	-	-	
CHANGE FROM PREVIOUS YEAR	29.55%		76.20%	-40.30%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
124 BOATING USER FEES FUND					

124 | BOATING USER FEE FUND BALANCE SUMMARY

Beginning Fund Balance	23,016	61,758			
Revenue	115,228	78,423	265,250	276,750	
Expense	76,486	18,876	265,250	276,750	
Net Profit (Loss)	38,742	59,546	-	-	
Adjustments	-	-			
Ending Fund Balance	61,758	121,304	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	22,181	5,474	-	-	
Surplus (Deficit) Fund Balance	39,577	115,830	-		

124 | BOATING USER FEES FUND BY REVENUE & EXPENSE TYPE

<i>Boating Vessel Registration Fees</i>	19,847	15,656	22,000	20,000	20.20%
<i>Program-Related Revenue</i>	45,380	37,767	50,500	49,000	49.49%
<i>Cash Forward</i>	-	-	15,000	30,000	30.30%
TOTAL FUND REVENUE	65,228	53,423	87,500	99,000	100.00%
Operating	26,486	18,876	72,500	42,450	42.88%
Equipment & Construction	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Reserves	-	-	15,000	56,550	57.12%
TOTAL FUND EXPENSE	26,486	18,876	87,500	99,000	100.00%
Net Profit (Loss)	38,742	34,546	-	-	
CHANGE FROM PREVIOUS YEAR	-49.77%		-8.85%	13.14%	

6900 | BOATING FACILITIES OPERATIONAL DEPARTMENTS SUMMARIES

<i>6900 At-Large Revenue (Annual Pass)</i>	37,695	32,251	57,000	68,000	68.69%
<i>6900 At-Large Expense</i>	4,058	2,384	61,750	61,550	62.17%
<i>6900-04 Mash Island Revenue</i>	5,270	3,561	6,000	6,000	6.06%
<i>6900-04 Mash Island Expense</i>	2,386	-	1,500	1,500	1.52%
<i>6900-06 Shell Point Beach Revenue</i>	4,758	4,191	6,000	6,000	6.06%
<i>6900-06 Shell Point Beach Expense</i>	3,733	2,943	3,800	9,300	9.39%
<i>6900-08 Newport Revenue</i>	2,430	1,848	4,000	3,000	3.03%
<i>6900-08 Newport Expense</i>	2,823	2,144	3,000	5,000	5.05%
<i>6900-14 Levy Bay Revenue</i>	-	-	500	-	0.00%
<i>6900-14 Levy Bay Expense</i>	1,530	1,283	2,800	2,600	2.63%
<i>6900-15 Lower Bridge Revenue</i>	6,473	4,300	7,500	6,500	6.57%
<i>6900-15 Lower Bridge Expense</i>	2,597	2,346	3,300	4,500	4.55%
<i>6900-17 Bottoms Road Revenue</i>	-	-	-	-	0.00%
<i>6900-17 Bottoms Road Expense</i>	-	-	-	-	0.00%
<i>6900-18 Rock Landing Revenue</i>	7,326	6,650	4,500	8,000	8.08%
<i>6900-18 Rock Landing Expense</i>	7,099	6,679	8,550	11,550	11.67%
<i>6900-19 Upper Bridge Revenue</i>	1,274	622	2,000	1,500	1.52%
<i>6900-19 Upper Bridge Expense</i>	2,259	1,098	2,800	3,000	3.03%
<i>6900-21 Piney Creek Revenue</i>	-	-	-	-	0.00%
<i>6900-21 Piney Creek Expense</i>	-	-	-	-	0.00%
<i>6900-22 Roho Brothers Three Revenue</i>	-	-	-	-	0.00%
<i>6900-22 Roho Brothers Three Expense</i>	-	-	-	-	0.00%
<i>6900-26 Ochlockonee Bay Channel Revenue</i>	-	-	-	-	0.00%
<i>6900-26 Ochlockonee Bay Channel Expense</i>	-	-	-	-	0.00%
TOTAL OPERATIONAL REVENUE	65,228	53,423	87,500	99,000	100.00%
TOTAL OPERATIONAL EXPENSE	26,486	18,876	87,500	99,000	100.00%
Net Profit (Loss)	38,742	34,546	-	-	
CHANGE FROM PREVIOUS YEAR	-49.77%		-8.85%	13.14%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
BOATING FACILITIES GRANT FUNDS SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	50,000	-	152,750	152,750	
<i>Transfers In/Cash Forward (Grant Match)</i>	-	25,000	25,000	25,000	
TOTAL GRANT REVENUE	50,000	25,000	177,750	177,750	
Operating	-	-	177,750	177,750	
Equipment & Construction	-	-	-	-	
Transfers Out to Other Departments	50,000	-	-	-	
TOTAL GRANT EXPENSE	50,000	-	177,750	177,750	
Net Profit (Loss)	-	25,000	-	-	
CHANGE FROM PREVIOUS YEAR	129.50%			0.00%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
125 STATE HOUSING INITIATIVE PROGRAM (SHIP) GRANT FUNDS SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	258,696	1,426,985	1,458,546	1,906,777	
<i>Transfers In (Grant Match)</i>	-	-	-	-	
<i>Miscellaneous Revenue</i>	7,487	7,671	2,000	3,000	
TOTAL FUND REVENUE	266,183	1,434,655	1,460,546	1,909,777	
Operating	266,183	642,923	1,460,546	1,909,777	
Equipment & Construction	-	-	-	-	
Transfers Out to Other Departments	-	-	-	-	
TOTAL FUND EXPENSE	266,183	642,923	1,460,546	1,909,777	
Net Profit (Loss)	-	791,732	-	-	
CHANGE FROM PREVIOUS YEAR	38.52%		7.07%	30.76%	
127 FEDERAL EMERGENCY MANAGEMENT ASSISTANCE (FEMA) GRANT FUNDS SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	56,601	(1,505,049)	1,769,260	1,769,260	
<i>Transfers In (Grant Match)</i>	202,075	-	-	-	
TOTAL FUND REVENUE	258,677	(1,505,049)	1,769,260	1,769,260	
Operating	7,052	369,320	-	-	
Equipment & Construction	87,720	132,474	1,769,260	1,769,260	
Personnel	17,998	-	-	-	
Aid & Contributions	-	-	-	-	
Interfund Transfers	21,537	-	-	-	
Reserves	-	-	-	-	
TOTAL FUND EXPENSE	134,308	501,794	1,769,260	1,769,260	
Net Profit (Loss)	124,369	(2,006,843)	-	-	
CHANGE FROM PREVIOUS YEAR	-89.82%		-56.06%	0.00%	
128 BP RESTORE ACT GRANT FUND SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	4,083,609	460,355	5,431,880	1,154,488	
<i>Transfers In (Grant Match)</i>	1,921,664	-	-	-	
<i>Miscellaneous Revenue</i>	10,303	-	-	-	
TOTAL FUND REVENUE	6,015,577	460,355	5,431,880	1,154,488	
Operating	60,026	2,992	-	-	
Equipment & Construction	6,662,137	3,570,806	5,431,880	1,154,488	
Personnel	-	-	-	-	
TOTAL FUND EXPENSE	6,722,163	3,573,799	5,431,880	1,154,488	
Net Profit (Loss)	(706,586)	(3,113,443)	-	-	
CHANGE FROM PREVIOUS YEAR	347.92%		-58.03%	-78.75%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
150 SHERIFF FUND					

150 | SHERIFF FUND BALANCE SUMMARY

Beginning Fund Balance	3,195,460	5,117,323		-	
Revenue	17,750,488	17,231,310	17,870,004	18,105,312	
Expense	16,318,524	16,145,370	17,870,004	18,105,312	
Net Profit (Loss)	1,431,964	1,085,940	-	-	
Adjustments	489,900	-		-	
Ending Fund Balance	5,117,323	6,203,263	-	-	
Fund Balance Policy = 3 Months Operating Expenses	4,266,129	4,407,964		4,932,487	
Surplus (Deficit) Fund Balance	851,194	1,795,299	-	-	

150 | SHERIFF FUND BY REVENUE & EXPENSE TYPE

<i>Intergovernmental Revenue</i>	<i>1,117,835</i>	<i>644,654</i>	<i>945,494</i>	<i>1,096,737</i>	<i>6.06%</i>
<i>Transfers In</i>	<i>16,163,399</i>	<i>16,497,974</i>	<i>16,499,510</i>	<i>16,513,575</i>	<i>91.21%</i>
<i>Fines & Charges for Service</i>	<i>38,298</i>	<i>22,406</i>	<i>25,000</i>	<i>25,000</i>	<i>0.14%</i>
<i>Miscellaneous</i>	<i>430,955</i>	<i>66,277</i>	<i>100,000</i>	<i>70,000</i>	<i>0.39%</i>
<i>Cash Forward</i>	<i>-</i>	<i>-</i>	<i>300,000</i>	<i>400,000</i>	<i>2.21%</i>
TOTAL FUND REVENUE	17,750,488	17,231,310	17,870,004	18,105,312	100.00%
Operating	43,412	-	-	-	0.00%
Transfer to Constitutionals	16,275,112	16,145,370	17,484,050	17,607,813	97.25%
Reserves	-	-	385,954	497,499	2.75%
TOTAL FUND EXPENSE	16,318,524	16,145,370	17,870,004	18,105,312	100.00%
Net Profit (Loss)	1,431,964	1,085,940	-	-	
CHANGE FROM PREVIOUS YEAR	15.92%	-1.06%	1.39%	1.32%	

150-FDLE | LAW ENFORCEMENT SALARY ASSISTANCE GRANT FUND

INTERGOVERNMENTAL (GRANT) REVENUE	1,117,835	644,654	945,494	1,096,737	
TRANSFER TO CONSTITUTIONAL OFFICER	1,607,735	945,494	945,494	1,096,737	
	2066.53%		-12.00%	16.00%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
154 COURT MAINTENANCE FUNDS					

154 | COURT MAINTENANCE FUND BALANCE SUMMARY

Beginning Fund Balance	277,950	281,158			
Revenue	232,066	122,939	460,131	485,112	
Expense	228,858	154,530	460,131	485,112	
Net Profit (Loss)	3,208	(31,591)	-	-	
Adjustments	-	-			
Ending Fund Balance	281,158	249,567	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	66,369	44,814		140,682	
Surplus (Deficit) Fund Balance	214,789	204,753	-		

154 | COURT MAINTENANCE FUNDS SUMMARY BY FUND

154-CI COURT INNOVATION FUND REVENUE	21,763	4,478	12,000	18,000	
154-CI COURT INNOVATION FUND EXPENSE	30,620	16,017	12,000	18,000	
154-COU \$30 STATE COURT FACILITY FUND REVENUE	58,771	39,825	200,000	235,000	
154-COU \$30 STATE COURT FACILITY FUND EXPENSE	4,914	2,179	200,000	235,000	
154-CRI CRIME PREVENTION FUND REVENUE	9,121	7,287	30,000	26,000	
154-CRI CRIME PREVENTION FUND EXPENSE	17,579	(3,666)	30,000	26,000	
154-JUV ALTERNATIVE JUVENILE/TEEN COURT FUND	18,661	7,481	8,000	11,700	
154-JUV ALTERNATIVE JUVENILE/TEEN COURT FUND	18,661	9,904	8,000	11,700	
154-LAW LAW LIBRARY FUND REVENUE	9,765	4,482	5,500	6,000	
154-LAW LAW LIBRARY FUND EXPENSE	9,765	-	5,500	6,000	
154-LEG LEGAL AID FUND REVENUE	5,028	4,492	5,000	5,000	
154-LEG LEGAL AID FUND EXPENSE	5,028	3,920	5,000	5,000	
154-MAIN COURT MAINTENANCE FUND REVENUE	-	-	-	-	
154-MAIN COURT MAINTENANCE FUND EXPENSE	-	-	-	-	

154-REC | \$2 COURT INFORMATION TECHNOLOGY FUND SUMMARY BY REVENUE & EXPENSE TYPE

Fines & Charges for Service	69,210	54,894	70,000	80,000	43.62%
Intergovernmental Revenue	39,747	-	54,631	56,270	30.68%
Cash Forward	-	-	75,000	47,142	25.70%
TOTAL FUND REVENUE	108,957	54,894	199,631	183,412	100.00%
COURT ADMINISTRATION EXPENSE	14,967	21,343	38,000	27,300	14.88%
STATE ATTORNEY EXPENSE	28,884	24,270	41,700	41,700	22.74%
PUBLIC DEFENDER EXPENSE	22,992	11,542	20,932	22,495	12.26%
CLERK OF COURT EXPENSE	3,753	2,853	4,000	3,500	1.91%
CIRCUIT COURT JUDGE EXPENSE	4,015	1,921	4,900	3,700	2.02%
COUNTY COURT JUDGE EXPENSE	3,235	2,604	5,800	7,800	4.25%
USER SUPPORT ANALYST EXPENSE	64,445	61,644	81,457	76,917	41.94%
TRANSFER OUT	-	-	-	-	0.00%
RESERVE	-	-	2,842	-	0.00%
TOTAL FUND EXPENSE	142,291	126,176	199,631	183,412	100.00%
Net Profit (Loss)	(33,334)	(71,282)	-	-	
CHANGE FROM PREVIOUS YEAR	19.66%		-7.82%	-8.12%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
157 CRIMINAL JUSTICE & CRIME-RELATED FUNDS					

157 CRIMINAL JUSTICE & CRIME-RELATED FUND BALANCE SUMMARY					
Beginning Fund Balance	300,800	301,755			
Revenue	38,220	26,642	311,848	373,848	
Expense	37,264	80	311,848	373,848	
Net Profit (Loss)	956	26,562	-	-	
Adjustments	-	-			
Ending Fund Balance	301,755	328,318	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	10,807	23		108,416	
Surplus (Deficit) Fund Balance	290,949	328,295	-		

157 CRIMINAL JUSTICE & CRIME-RELATED FUNDS SUMMARY BY FUND					
157-CRI CRIMINAL JUSTICE EDUCATION FUND REVENUE	4,749	3,243	11,500	10,000	2.67%
157-CRI CRIMINAL JUSTICE EDUCATION FUND EXPENSE	5,000	-	11,500	10,000	2.67%
157-CYB \$48 CYBER SECURITY TRAINING FUND REVENUE	-	-	1,288	1,288	0.34%
157-CYB \$48 CYBER SECURITY TRAINING FUND EXPENSE	-	-	1,288	1,288	0.34%
157-DOM DOMESTIC VIOLENCE FUND REVENUE	2,519	2,171	72,500	72,500	19.39%
157-DOM DOMESTIC VIOLENCE FUND EXPENSE	5,949	-	72,500	72,500	19.39%
157-DRI DRIVER EDUCATION FUND REVENUE	5,711	3,894	18,500	15,000	4.01%
157-DRI DRIVER EDUCATION FUND EXPENSE	24,000	-	18,500	15,000	4.01%
157-LAW LAW EDUCATION FUND REVENUE	5,073	3,526	8,000	6,000	1.60%
157-LAW LAW EDUCATION FUND EXPENSE	2,219	-	8,000	6,000	1.60%
157-MOV MOVING VIOLATION FUND REVENUE	19,965	13,516	126,000	195,000	52.16%
157-MOV MOVING VIOLATION FUND EXPENSE	-	-	126,000	195,000	52.16%
157-SHARE ASSET FORFEITURE & RECOVERY FUND REVENUE	204	293	74,060	74,060	19.81%
157-SHARE ASSET FORFEITURE & RECOVERY FUND EXPENSE	96	80	74,060	74,060	19.81%
157-FDLE-01 COVID-19 EMERGENCY FUND REVENUE	-	-	-	-	0.00%
157-FDLE-01 COVID-19 EMERGENCY FUND EXPENSE	-	-	-	-	0.00%
TOTAL FUND REVENUE	38,220	26,642	311,848	373,848	100.00%
TOTAL FUND EXPENSE	37,264	80	311,848	373,848	100.00%
Net Profit (Loss)	956	26,562	-	-	
CHANGE FROM PREVIOUS YEAR	103.90%		-12.93%	19.88%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
160 ROAD FUND					

160 | ROAD FUNDS SUMMARY BY EXPENSE TYPE

Personnel Costs - Salaries, Wages & Benefits	1,517,359	1,234,420	1,643,450	1,873,577	53.84%
Operating	703,649	500,981	790,300	733,400	21.08%
Equipment & Construction	243,168	366,318	697,388	545,311	15.67%
Debt Service	104,506	104,983	107,206	107,206	3.08%
Interfund Transfers	220,186	-	220,186	220,186	6.33%
Reserves	-	-	108,708	-	0.00%
TOTAL ROAD FUND EXPENSE	2,788,868	2,206,702	3,567,238	3,479,680	100.00%
CHANGE FROM PREVIOUS YEAR	3.16%	-20.87%	10.66%	-2.45%	

160 | ROAD (OPERATING) FUND BALANCE SUMMARY

Beginning Fund Balance	1,009,950	958,136		-	
Revenue	2,390,924	1,662,735	2,748,644	2,809,163	
Expense	2,442,737	1,732,506	2,748,644	2,809,163	
Net Profit (Loss)	(51,814)	(69,771)	-	-	
Adjustments	-	-		-	
Ending Fund Balance	958,136	888,365	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	610,684	433,126		814,657	
Surplus (Deficit) Fund Balance	347,452	455,239	-	-	

160 | ROAD FUND SUMMARIES BY FUND/DEPARTMENT

7000 ROAD DEPARTMENT SUMMARY	Share of Road Fund Total Expense			68.94%	
<i>Local Option Fuel Tax</i>	1,038,851	706,003	1,006,032	1,045,000	43.56%
<i>State Gas Tax</i>	880,997	661,490	863,248	905,000	37.73%
<i>Intergovernmental Revenue</i>	129,024	28,125	134,000	119,000	4.96%
<i>Miscellaneous</i>	22,052	10,464	10,000	10,000	0.42%
<i>Transfer In (from Solid Waste - Roadside Trash Pickup)</i>	100,000	100,000	100,000	100,000	4.17%
<i>Cash Forward</i>	-	-	400,000	390,163	16.27%
TOTAL DEPARTMENT REVENUE	2,170,924	1,506,082	2,513,280	2,569,163	107.10%
Personnel Costs - Salaries, Wages & Benefits	1,517,359	1,234,420	1,643,450	1,873,577	78.11%
Operating	257,390	213,531	297,500	305,000	12.71%
Equipment & Construction	-	2,959	-	-	0.00%
Interfund Transfer	220,186	-	220,186	220,186	9.18%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	1,994,936	1,450,910	2,161,136	2,398,763	100.00%
Net Profit (Loss)	175,988	55,172	352,144	170,400	
CHANGE FROM PREVIOUS YEAR	7.49%		-5.86%	11.00%	

7000-02, 7000-05, 7000-15 & 7000-16 | ROADS, BRIDGES, STREET LIGHTS & LANDSCAPING MAINTENANCE DEPARTMENTS SUMMARY

	Share of Road Fund Total Expense			11.31%	
9TH CENT GAS TAX REVENUE	1,038,851	706,003	1,006,032	1,045,000	265.57%
Roads Maintenance	405,264	260,974	387,500	366,500	93.14%
Bridges Maintenance	16,796	-	50,000	20,000	5.08%
Street Lights Maintenance	13,003	7,180	5,000	7,000	1.78%
Landscaping Maintenance	5,522	436	5,000	-	0.00%
TOTAL DEPARTMENT EXPENSE	440,586	268,590	447,500	393,500	100.00%
Net Profit (Loss)	598,266	437,413	558,532	651,500	
CHANGE FROM PREVIOUS YEAR	15.72%		9.25%	-12.07%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
7000-03 10/5 CENT FUEL DEPARTMENT (COUNTY FUEL DEPOT)					
				0.49%	
State Motor Fuel Use Tax	51,826	25,100	49,375	50,000	295.86%
Charges for Service (10/5 Cent Local Fee	3,562	10,598	10,000	10,000	59.17%
TOTAL DEPARTMENT REVENUE	55,388	35,698	59,375	60,000	355.03%
Operating	7,216	13,005	31,300	16,900	100.00%
Equipment & Construction	-	-	-	-	0.00%
Reserves	-	-	108,708	-	0.00%
TOTAL FUND EXPENSE	7,216	13,005	140,008	16,900	100.00%
Net Profit (Loss)	48,171	22,692	(80,633)	43,100	
CHANGE FROM PREVIOUS YEAR	-26.48%		347.31%	-87.93%	
160-2CT CAPITAL EQUIPMENT FUND BALANCE SUMMARY					
Beginning Fund Balance	83,150	84,740			
Revenue	344,770	239,193	328,842	435,000	
Expense	343,181	220,276	328,842	435,000	
Net Profit (Loss)	1,590	18,917	-	-	
Adjustments	-	-	-	-	
Ending Fund Balance	84,740	103,656	-	-	
Fund Balance Policy = DEBT SERVICE	107,206	107,206		107,206	
Surplus (Deficit) Fund Balance	(22,466)	(3,550)	-		
160-2CT CAPITAL EQUIPMENT FUND BY REVENUE & EXPENSE TYPE					
				12.50%	
2-Cent Local Option Fuel Tax	328,252	224,292	313,842	320,000	73.56%
Miscellaneous Revenue	16,518	14,901	15,000	15,000	3.45%
Cash Forward	-	-	-	100,000	22.99%
TOTAL DEPARTMENT REVENUE	344,770	239,193	328,842	435,000	100.00%
Operating	-	2,093	-	-	0.00%
Equipment & Construction	238,675	113,200	221,636	327,794	75.35%
Debt Service	104,506	104,983	107,206	107,206	24.65%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	343,181	220,276	328,842	435,000	100.00%
Net Profit (Loss)	1,590	18,917	-	-	
CHANGE FROM PREVIOUS YEAR	-24.92%		-15.57%	32.28%	
160-TTL3 NATIONAL FOREST SETTLEMENT TITLE III FUND SUMMARY					
				0.72%	
Intergovernmental Revenue	15,876	4,963	20,000	20,000	80.00%
Cash Forward	-	-	87,530	5,000	20.00%
TOTAL DEPARTMENT REVENUE	15,876	4,963	107,530	25,000	100.00%
Operating	77	5,091	-	-	0.00%
Equipment & Construction	2,873	82,150	107,530	25,000	100.00%
TOTAL FUND EXPENSE	2,950	87,241	107,530	25,000	100.00%
Net Profit (Loss)	12,926	(82,278)	-	-	
CHANGE FROM PREVIOUS YEAR			10.05%	-76.75%	
ROAD-RELATED GRANT FUNDS SUMMARY					
				6.05%	
Intergovernmental (Grant) Revenue	-	-	364,222	192,517	
Transfers In (Grant Match)	-	18,000	18,000	-	
TOTAL GRANT REVENUE	-	18,000	382,222	192,517	
Operating	-	-	18,000	18,000	
Equipment & Construction	-	166,679	364,222	192,517	
TOTAL GRANT EXPENSE	-	166,679	382,222	210,517	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
180 FIRE MSBU FUNDS					

180 FIRE MSBU (OPERATING) FUND BALANCE SUMMARY					
Beginning Fund Balance	618,291	929,663		-	
Revenue	3,855,244	3,888,406	4,129,488	4,381,724	
Expense	3,543,872	3,302,580	4,129,488	4,381,724	
Net Profit (Loss)	311,372	585,826	-	-	
Adjustments	-	-		-	
Ending Fund Balance	929,663	1,515,489	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	885,968	825,645	-	1,095,431	
Surplus (Deficit) Fund Balance	43,695	689,844	-	-	

180 FIRE MSBU (OPERATING) FUND SUMMARY BY EXPENSE TYPE					
Personnel Costs - Salaries, Wages & Benefits	2,616,924	2,686,998	3,158,648	3,338,414	76.19%
Operating	680,747	611,023	668,856	816,326	18.63%
Equipment & Construction	22,132	4,559	5,000	5,000	0.11%
Interfund Transfers	224,069	-	221,984	221,984	5.07%
Reserves	-	-	75,000	-	0.00%
TOTAL FIRE FUND EXPENSE	3,543,872	3,302,580	4,129,488	4,381,724	100.00%
CHANGE FROM PREVIOUS YEAR	58.81%		-0.91%	6.11%	

180 | FIRE MSBU FUND SUMMARIES BY DEPARTMENT

8900-90 FIRE RESPONSE & SUPPRESSION DEPARTMENT SUMMARY		Share of Fire Fund Total Expense		81.08%	
<i>Special Assessments - Fire MSBU</i>	3,761,841	3,776,044	3,721,549	3,939,000	93.89%
<i>Intergovernmental Revenue (Firefighter Supplement)</i>	11,455	9,390	7,500	15,000	0.36%
<i>Miscellaneous</i>	45,622	54,249	8,500	8,500	0.20%
<i>Transfer In (from General Fund - Hardships)</i>	21,328	25,296	25,296	28,667	0.68%
<i>Cash Forward</i>	-	-	354,643	370,557	8.83%
TOTAL DEPARTMENT REVENUE	3,840,246	3,864,979	4,117,488	4,361,724	103.97%
Personnel Costs - Salaries, Wages & Benefits	2,495,112	2,580,867	3,004,212	3,178,102	75.76%
Operating	656,853	591,308	641,206	790,026	18.83%
Equipment & Construction	22,132	4,559	5,000	5,000	0.12%
Interfund Transfer	224,069	-	221,984	221,984	5.29%
Reserves	-	-	75,000	-	0.00%
TOTAL DEPARTMENT EXPENSE	3,398,166	3,176,734	3,947,402	4,195,112	100.00%
Net Profit (Loss)	442,080	688,245	170,086	166,612	
CHANGE FROM PREVIOUS YEAR	60.79%		-1.93%	6.28%	

8900-101 WCFR FIRE CADET PROGRAM DEPARTMENT SUMMARY		Share of Fire Fund Total Expense		1.13%	
Personnel Costs - Salaries, Wages & Benefits	32,074	19,501	34,629	37,814	64.46%
Operating	14,190	12,380	18,350	20,850	35.54%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	46,264	31,881	52,979	58,664	100.00%
CHANGE FROM PREVIOUS YEAR	109.25%		51.63%	10.73%	

8900-102 FIRE PREVENTION DEPARTMENT SUMMARY		Share of Fire Fund Total Expense		2.47%	
DEPARTMENTAL REVENUE (INSPECTION FEES)	14,998	23,428	12,000	20,000	15.63%
Personnel Costs - Salaries, Wages & Benefits	89,737	86,631	119,807	122,498	95.74%
Operating	9,705	7,335	9,300	5,450	4.26%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	99,442	93,965	129,107	127,948	100.00%
Net Profit (Loss)	(84,444)	(70,538)	(117,107)	(107,948)	
CHANGE FROM PREVIOUS YEAR	3.70%		20.15%	-0.90%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
FIRE-RELATED GRANT FUNDS SUMMARY					
	Share of Fire Fund Total Expense			0.00%	
<i>Intergovernmental (Grant) Revenue</i>	877,608	33,066	15,000	-	-
<i>Transfers In (Grant Match)</i>	5,403	-	-	-	-
TOTAL GRANT REVENUE	883,011	33,066	15,000	-	-
Operating	163,998	44,486	15,000	-	-
Equipment & Construction	719,013	-	-	-	-
TOTAL GRANT EXPENSE	883,011	44,486	15,000	-	-
180-EQUIP FIRE MSBU CAPITAL EQUIPMENT FUND BALANCE SUMMARY					
	Share of Fire Fund Total Expense			15.31%	
Beginning Fund Balance	326,844	566,104			
Revenue	853,305	519,767	722,000	792,230	
Expense	614,045	435,209	722,000	792,230	
Net Profit (Loss)	239,260	84,558	-	-	
Adjustments	-	-			
Ending Fund Balance	566,104	650,663	-	-	
Fund Balance Policy = DEBT SERVICE	163,570	364,001	-	365,000	
Surplus (Deficit) Fund Balance	402,534	286,662	-		
180-EQUIP FIRE MSBU CAPITAL EQUIPMENT FUND BY REVENUE & EXPENSE TYPE					
<i>Fire MSBU Capital Equipment Component</i>	517,804	519,767	512,000	542,230	68.44%
<i>Miscellaneous</i>	335,500	-	10,000	-	0.00%
<i>Cash Forward</i>	-	-	200,000	250,000	31.56%
TOTAL DEPARTMENT REVENUE	853,305	519,767	722,000	792,230	100.00%
Operating	-	2,318	-	-	0.00%
Equipment & Construction	473,746	74,659	357,999	427,230	53.93%
Debt Service	136,981	358,232	364,001	365,000	46.07%
Interfund Transfer	3,318	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	614,045	435,209	722,000	792,230	100.00%
Net Profit (Loss)	239,260	84,558	-	-	
CHANGE FROM PREVIOUS YEAR	285.15%		-5.61%	9.73%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
188 TOURIST DEVELOPMENT FUNDS					

188 TOURIST DEVELOPMENT (OPERATING) FUND BALANCE SUMMARY					
Beginning Fund Balance	457,043	395,015			
Revenue	345,513	245,860	606,586	655,606	
Expense	407,542	243,846	606,586	655,606	
Net Profit (Loss)	(62,028)	2,014	-	-	
Adjustments	-	-			
Ending Fund Balance	395,015	397,029	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	118,187	70,715	-	190,126	
Surplus (Deficit) Fund Balance	276,828	326,314	-		

188 TOURIST DEVELOPMENT FUND SUMMARY BY EXPENSE TYPE					
Personnel Costs - Salaries, Wages & Benefits	57,229	2,030	84,617	-	0.00%
Operating	326,387	222,551	410,800	570,500	87.82%
Equipment & Construction	6,198	489	-	-	0.00%
Debt Service	-	-	-	-	0.00%
Interfund Transfers	19,106	19,106	19,106	19,106	2.94%
Reserves	-	-	86,063	60,000	9.24%
TOTAL TOURISM FUND EXPENSE	408,919	244,176	600,586	649,606	100.00%
CHANGE FROM PREVIOUS YEAR	37.84%		-19.28%	8.16%	

188 | TOURIST DEVELOPMENT FUND SUMMARIES BY DEPARTMENT

1000 TOURIST DEVELOPMENT DEPARTMENT SUMMARY		Share of Tourism Fund Total Expense		91.19%	
Local Tourist Development Tax (Hotel Bed Tax)	343,585	245,860	356,586	384,454	62.96%
Miscellaneous	1,928	-	-	-	0.00%
Cash Forward	-	-	250,000	271,152	44.41%
TOTAL DEPARTMENT REVENUE	345,513	245,860	606,586	655,606	107.37%
Personnel Costs - Salaries, Wages & Benefits	57,229	2,030	84,617	-	0.00%
Operating	321,160	212,130	396,800	531,500	87.04%
Equipment & Construction	6,198	489	-	-	0.00%
Interfund Transfer	19,106	19,106	19,106	19,106	3.13%
Reserves	-	-	86,063	60,000	9.83%
TOTAL DEPARTMENT EXPENSE	403,692	233,756	586,586	610,606	100.00%
Net Profit (Loss)	(58,179)	12,105	20,000	45,000	
CHANGE FROM PREVIOUS YEAR	37.36%		-19.65%	4.09%	

6900-20 WELCOME CENTER DEPARTMENT SUMMARY		Share of Tourism Fund Total Expense		3.73%	
Operating	-	9,090	-	25,000	100.00%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	-	9,090	-	25,000	100.00%
CHANGE FROM PREVIOUS YEAR					

188-BBMC BIG BEND MARITIME CENTER FUND		Share of Tourism Fund Total Expense		2.09%	
Program-Related Revenue	2,820	2,220	4,000	4,000	28.57%
Miscellaneous	-	-	-	-	0.00%
Transfers In (from General Fund, Parks Dept.)	3,000	-	10,000	10,000	71.43%
Cash Forward	-	-	-	-	0.00%
TOTAL DEPARTMENT REVENUE	5,820	2,220	14,000	14,000	100.00%
Operating	5,227	1,330	14,000	14,000	100.00%
Equipment & Construction	-	-	-	-	0.00%
Interfund Transfer	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	5,227	1,330	14,000	14,000	100.00%
Net Profit (Loss)	593	890	-	-	
CHANGE FROM PREVIOUS YEAR	88.07%		0.00%	0.00%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
190 E-911 (OPERATING) FUND SUMMARY					
190 E-911 FUND BALANCE SUMMARY					
Beginning Fund Balance	527,472	642,415			
Revenue	332,391	188,765	532,000	523,000	
Expense	217,448	157,502	532,000	523,000	
Net Profit (Loss)	114,943	31,264	-	-	
Adjustments	-	-			
Ending Fund Balance	642,415	673,678	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	63,060	45,675	-	151,670	
Surplus (Deficit) Fund Balance	579,355	628,003	-		
190 E-911 (OPERATING) FUND BY REVENUE/EXPENSE TYPE					
Charges for Service (Driveway Permits, Phone Surcharges)	329,235	187,265	232,000	223,000	42.64%
Transfers In	-	-	-	-	0.00%
Miscellaneous Revenue	3,155	1,500	-	-	0.00%
Cash Forward	-	-	300,000	300,000	57.36%
TOTAL FUND REVENUE	332,391	188,765	532,000	523,000	100.00%
Operating	13,396	14,410	16,500	65,000	12.43%
Equipment & Construction	-	-	-	-	0.00%
Interfund Transfer to General Fund	13,392	13,392	13,392	13,392	2.56%
Interfund Transfer to Sheriff	190,660	129,700	293,441	145,729	27.86%
Reserves	-	-	208,667	298,879	57.15%
TOTAL FUND EXPENSE	217,448	157,502	532,000	523,000	100.00%
Net Profit (Loss)	114,943	31,264	-	-	
CHANGE FROM PREVIOUS YEAR	34.29%		-5.54%	-1.69%	
E-911 GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	581,690	54,578	1,425,351	413,685	100.00%
Transfers In (Grant Match)	-	-	-	-	0.00%
TOTAL GRANT REVENUE	581,690	54,578	1,425,351	413,685	100.00%
Operating	43,646	2,361	75,000	75,000	18.13%
Equipment & Construction	-	-	-	-	0.00%
Transfers to Constitutional Office (WCSO)	545,764	-	1,350,351	338,685	81.87%
TOTAL GRANT EXPENSE	589,411	2,361	1,425,351	413,685	200.00%
	1189.91%		104.86%	-70.98%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
195 INDUSTRIAL DEVELOPMENT AUTHORITY FUND					
195 INDUSTRIAL DEVELOPMENT AUTHORITY (OPERATING) FUND SUMMARY					
CASH FORWARD	-	-	-	9,675	100.00%
Operating	-	-	-	175	1.81%
Reserve	-	-	-	9,500	98.19%
TOTAL FUND EXPENSE	-	-	-	9,675	100.00%
Net Profit (Loss)	-	-	-	-	
CHANGE FROM PREVIOUS YEAR					
INDUSTRIAL DEVELOPMENT GRANT FUNDS SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	-	-	4,504,369	18,004,369	100.00%
<i>Transfers In (Grant Match)</i>	-	-	-	-	0.00%
TOTAL GRANT REVENUE	-	-	4,504,369	18,004,369	100.00%
Operating	-	-	-	-	0.00%
Equipment & Construction	-	-	4,504,369	18,004,369	100.00%
TOTAL GRANT EXPENSE			4,504,369	18,004,369	200.00%
	#DIV/0!			299.71%	
300 CAPITAL PROJECT FUNDS SUMMARY					
<i>Neighborhood Special Assessments Revenue</i>	-	36,277	-	-	0.00%
<i>Intergovernmental (Grant) Revenue</i>	(17,689)	(190,311)	13,854,918	12,852,002	90.78%
<i>Transfers In (Grant Match)</i>	1,218,737	-	-	-	0.00%
<i>Cash Forward</i>	-	-	1,305,262	1,305,262	9.22%
TOTAL FUND REVENUE	1,201,049	(154,035)	15,160,180	14,157,264	100.00%
Operating	82,500	27,500	287,000	38,500	0.27%
Equipment & Construction	64,811	710,931	14,873,180	14,118,764	99.73%
Transfers Out to Other Departments	-	-	-	-	0.00%
TOTAL FUND EXPENSE	147,311	738,431	15,160,180	14,157,264	100.00%
Net Profit (Loss)	1,053,737	(892,466)	-	-	
CHANGE FROM PREVIOUS YEAR	-75.60%		69.16%	-6.62%	
307 IMPACT FEES FUNDS SUMMARY					
<i>Impact Fees Revenue</i>	-	-	-	-	
<i>Cash Forward</i>	-	-	18,943	18,943	
TOTAL FUND REVENUE	-	-	18,943	18,943	
Equipment & Construction	-	-	18,943	18,943	
Transfers Out to Other Departments	-	-	-	-	
TOTAL FUND EXPENSE	-	-	18,943	18,943	
Net Profit (Loss)	-	-	-	-	
CHANGE FROM PREVIOUS YEAR			0.00%	0.00%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
317 ONE CENT SALES TAX FUNDS					

317-FACI | 23% PUBLIC FACILITY FUND BALANCE SUMMARY

Beginning Fund Balance	1,678,586	258,059			
Revenue	1,079,276	689,801	1,145,807	1,621,328	
Expense	2,499,804	645,979	1,145,807	1,621,328	
Net Profit (Loss)	(1,420,528)	43,822	-	-	
Adjustments	-	-			
Ending Fund Balance	258,059	301,881	-	-	
Fund Balance Policy = DEBT SERVICE	142,054	135,233	-	155,000	
Surplus (Deficit) Fund Balance	116,005	166,648	-		

317-FACI | 23% PUBLIC FACILITY FUND BY REVENUE/EXPENSE TYPE

<i>Sales Tax</i>	<i>1,052,510</i>	<i>681,980</i>	<i>1,095,807</i>	<i>1,121,328</i>	<i>69.16%</i>
<i>Miscellaneous</i>	<i>26,766</i>	<i>7,821</i>	-	-	<i>0.00%</i>
<i>Transfers In</i>	-	-	-	-	<i>0.00%</i>
<i>Cash Forward</i>	-	-	<i>50,000</i>	<i>500,000</i>	<i>30.84%</i>
TOTAL FUND REVENUE	1,079,276	689,801	1,145,807	1,621,328	100.00%
Operating	130	6,538	-	15,000	0.93%
Equipment & Construction	2,039,845	444,087	810,000	1,310,328	80.82%
Debt Service	142,054	135,233	155,000	155,000	9.56%
Interfund Transfers	307,275	25,000	25,000	-	0.00%
Transfers to Constitutionals	10,500	35,121	116,500	141,000	8.70%
Reserves	-	-	39,307	-	0.00%
TOTAL FUND EXPENSE	2,499,674	639,440	1,145,807	1,621,328	100.00%
Net Profit (Loss)	(1,420,398)	50,361	-	-	
CHANGE FROM PREVIOUS YEAR	660.71%		-52.83%	41.50%	

317-PARK | 10% PARKS & RECREATION FUND BALANCE SUMMARY

Beginning Fund Balance	117,173	66,124			
Revenue	507,613	296,513	500,448	937,534	
Expense	558,662	61,221	500,448	937,534	
Net Profit (Loss)	(51,049)	235,292	-	-	
Adjustments	-	-			
Ending Fund Balance	66,124	301,416	-	-	
Fund Balance Policy = DEBT SERVICE	-	-	-	-	
Surplus (Deficit) Fund Balance	66,124	301,416	-		

317-PARK | 10% PARKS & RECREATION FUND BY REVENUE/EXPENSE TYPE

<i>Sales Tax</i>	<i>457,613</i>	<i>296,513</i>	<i>462,954</i>	<i>487,534</i>	<i>52.00%</i>
<i>Miscellaneous</i>	-	-	-	-	<i>0.00%</i>
<i>Transfers In</i>	<i>50,000</i>	-	-	-	<i>0.00%</i>
<i>Cash Forward</i>	-	-	<i>37,494</i>	<i>450,000</i>	<i>48.00%</i>
TOTAL FUND REVENUE	507,613	296,513	500,448	937,534	100.00%
Operating	-	3,200	-	-	0.00%
Equipment & Construction	539,925	58,021	-	937,534	100.00%
Debt Service	-	-	-	-	0.00%
Interfund Transfers	18,737	-	-	-	0.00%
Transfers to Constitutionals	-	-	-	-	0.00%
Reserves	-	-	500,448	-	0.00%
TOTAL FUND EXPENSE	558,662	58,021	500,448	937,534	100.00%
Net Profit (Loss)	(51,049)	238,492	-	-	
CHANGE FROM PREVIOUS YEAR	-33.02%		17.09%	87.34%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
317-ROAD 45% ROAD PAVING FUND BALANCE SUMMARY					
Beginning Fund Balance	2,154,952	2,831,024			
Revenue	2,060,580	1,334,308	4,891,290	4,193,902	
Expense	1,384,508	216,840	4,891,290	4,193,902	
Net Profit (Loss)	676,072	1,117,468	-	-	
Adjustments	-	-			
Ending Fund Balance	2,831,024	3,948,493	-	-	
Fund Balance Policy = DEBT SERVICE	-	-	-	-	
Surplus (Deficit) Fund Balance	2,831,024	3,948,493	-		
317-ROAD 45% ROAD PAVING FUND BY REVENUE/EXPENSE TYPE					
Sales Tax	2,059,259	1,334,308	2,083,290	2,193,902	52.31%
Miscellaneous	-	-	-	-	0.00%
Transfers In	1,321	-	-	-	0.00%
Cash Forward	-	-	2,808,000	2,000,000	47.69%
TOTAL FUND REVENUE	2,060,580	1,334,308	4,891,290	4,193,902	100.00%
Operating	55,586	11,123	-	-	0.00%
Equipment & Construction	1,144,137	187,717	4,873,290	4,193,902	100.00%
Debt Service	-	-	-	-	0.00%
Interfund Transfers	184,784	18,000	18,000	-	0.00%
Transfers to Constitutionals	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	1,328,922	205,717	4,891,290	4,193,902	100.00%
Net Profit (Loss)	731,658	1,128,592	-	-	
CHANGE FROM PREVIOUS YEAR	-16.67%		18.91%	-14.26%	
317-SAFE 22% PUBLIC SAFETY FUND BALANCE SUMMARY					
Beginning Fund Balance	327,564	473,356			
Revenue	1,027,839	652,329	1,483,497	1,872,575	
Expense	882,047	572,438	1,483,497	1,872,575	
Net Profit (Loss)	145,792	79,891	-	-	
Adjustments	-	-			
Ending Fund Balance	473,356	553,246	-	-	
Fund Balance Policy = DEBT SERVICE	131,427	-	-	-	
Surplus (Deficit) Fund Balance	341,928	553,246	-		
317-SAFE 22% PUBLIC SAFETY FUND					
Sales Tax	1,006,749	652,329	1,018,497	1,072,575	57.28%
Miscellaneous	21,090	-	-	-	0.00%
Transfers In	-	-	-	-	0.00%
Cash Forward	-	-	465,000	800,000	42.72%
TOTAL FUND REVENUE	1,027,839	652,329	1,483,497	1,872,575	100.00%
Operating	-	-	-	-	0.00%
Equipment & Construction	317,820	195,550	818,003	1,451,148	77.49%
Debt Service	131,427	-	-	-	0.00%
Interfund Transfers	-	-	-	-	0.00%
Transfers to Constitutionals	432,800	376,888	665,494	421,427	22.51%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	882,047	572,438	1,483,497	1,872,575	100.00%
Net Profit (Loss)	145,792	79,891	-	-	
CHANGE FROM PREVIOUS YEAR	-34.43%		16.28%	26.23%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
362 ROAD PAVING GRANT FUNDS SUMMARY					
<i>Intergovernmental (Grant) Revenue</i>	5,903,925	86,559	6,333,372	6,207,953	100.00%
<i>Transfers In (Grant Match)</i>	184,784	-	-	-	0.00%
TOTAL FUND REVENUE	6,088,709	86,559	6,333,372	6,207,953	100.00%
Equipment & Construction	5,825,984	48,297	6,333,372	6,207,953	100.00%
Transfers Out	-	-	-	-	0.00%
TOTAL FUND EXPENSE	5,825,984	48,297	6,333,372	6,207,953	100.00%
Net Profit (Loss)	262,725	38,261	-	-	
CHANGE FROM PREVIOUS YEAR	101.01%		-15.84%	-1.98%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
435 SEWER FUNDS					

435 SEWER OPERATING FUND BALANCE SUMMARY					
Beginning Fund Balance	719,203	904,234		-	
Revenue	3,771,696	3,339,620	3,957,607	5,018,604	
Expense	3,583,440	3,068,291	3,957,607	5,018,604	
Net Profit (Loss)	188,256	271,329	-	-	
Adjustments	(3,225)	-	-	-	
Ending Fund Balance	904,234	1,175,563	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	1,039,198	889,805	-	1,455,395	
Surplus (Deficit) Fund Balance	(134,963)	285,759	-	-	

435 SEWER OPERATING FUND BY REVENUE & EXPENSE TYPE	Share of Sewer Fund Total Expense			5.03%	
<i>Sewer Fees</i>	3,771,696	3,339,431	3,891,881	4,616,604	91.99%
<i>Miscellaneous</i>	-	189	2,000	2,000	0.04%
<i>Transfers In</i>	-	-	-	-	0.00%
<i>Cash Forward</i>	-	-	63,726	400,000	7.97%
TOTAL FUND REVENUE	3,771,696	3,339,620	3,957,607	5,018,604	100.00%
Contracted Sewer System Operator	1,356,185	1,273,195	1,388,940	1,444,498	28.78%
Operating	1,757,373	1,325,242	1,904,793	2,088,560	41.62%
Equipment & Construction	6,134	6,106	6,000	7,500	0.15%
Transfers Out to Other Departments	463,749	463,749	463,749	463,749	9.24%
Reserves	-	-	194,125	1,014,297	20.21%
TOTAL FUND EXPENSE	3,583,440	3,068,291	3,957,607	5,018,604	100.00%
Net Profit (Loss)	188,256	271,329	-	-	
CHANGE FROM PREVIOUS YEAR	7.43%		1.44%	26.81%	

435-ACC SEWER ACCESS FEES FUND BALANCE SUMMARY					
Beginning Fund Balance	34,291,519	44,710,621			
Revenue	14,109,708	1,963,273	1,551,000	1,201,000	
Expense	3,687,381	4,083,477	1,551,000	1,201,000	
Net Profit (Loss)	10,422,327	(2,120,204)	-	-	
Adjustments	(3,225)	-	-	-	
Ending Fund Balance	44,710,621	42,590,418	-	-	
Fund Balance Policy = DEBT SERVICE	922,597	3,135,162	-	69,600	
Surplus (Deficit) Fund Balance	43,788,024	39,455,256	-	-	

435-ACC SEWER ACCESS FEES FUND BY REVENUE & EXPENSE TYPE	Share of Sewer Fund Total Expense			1.20%	
<i>Sewer Access Fees</i>	1,531,847	1,555,980	1,200,000	1,200,000	99.92%
<i>Miscellaneous</i>	78,744	7,424	1,000	1,000	0.08%
<i>Transfers In</i>	12,499,117	399,869	-	-	0.00%
<i>Cash Forward</i>	-	-	350,000	-	0.00%
TOTAL FUND REVENUE	14,109,708	1,963,273	1,551,000	1,201,000	100.00%
Operating	1,553,062	31,628	-	117,000	9.74%
Equipment & Construction	275,293	601,431	762,521	963,459	80.22%
Transfers Out	936,428	315,256	315,256	50,941	4.24%
Debt Service	922,597	3,135,162	473,223	69,600	5.80%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	3,687,381	4,083,477	1,551,000	1,201,000	100.00%
Net Profit (Loss)	10,422,327	(2,120,204)	-	-	
CHANGE FROM PREVIOUS YEAR	34.41%		-93.89%	-22.57%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
SEWER PROJECTS GRANT FUNDS SUMMARY					
		Share of Sewer Fund Total Expense		93.76%	
<i>Intergovernmental (Grant) Revenue</i>	11,806,061	7,637,473	74,943,329	62,299,407	66.66%
<i>Transfers In (Grant Match)</i>	2,838,378	315,256	315,256	50,941	0.05%
<i>Miscellaneous (Loan Proceeds)</i>	-	20,280,831	30,750,000	30,750,000	32.90%
<i>Cash Forward</i>	-	-	39,202	354,458	0.38%
TOTAL GRANT REVENUE	14,644,439	28,233,560	106,047,787	93,454,806	100.00%
Operating	368,316	771,411	2,781,534	1,321,436	1.41%
Equipment & Construction	5,080,625	17,646,019	72,516,253	61,383,370	65.68%
Debt Service	-	9,255,174	30,750,000	30,750,000	32.90%
Interfund Transfers Out	16,513,916	-	-	-	0.00%
TOTAL GRANT EXPENSE	21,962,857	27,672,604	106,047,787	93,454,806	100.00%
Net Profit (Loss)	(7,318,418)	560,956	-	-	-
CHANGE FROM PREVIOUS YEAR	7223.78%		10.90%	-11.87%	
SEWER PROJECTS \$30M LOAN FUND SUMMARY					
		Share of Sewer Fund Total Expense		30.85%	
<i>Loan Proceeds</i>	-	20,000,000	30,000,000	30,000,000	97.56%
<i>Interest Earned</i>	-	280,831	750,000	750,000	2.44%
TOTAL LOAN FUND REVENUE	-	20,280,831	30,750,000	30,750,000	100.00%
Bank Fees	-	180	-	-	0.00%
Interest Payments	-	472,940	750,000	750,000	2.44%
Principal Repayment	-	8,725,000	30,000,000	30,000,000	97.56%
TOTAL LOAN FUND EXPENSE	-	9,198,120	30,750,000	30,750,000	100.00%
Net Profit (Loss)	-	11,082,711	-	-	-
CHANGE FROM PREVIOUS YEAR				0.00%	

WAKULLA COUNTY
FISCAL YEAR 2025-26 FINAL BUDGET
SUMMARIES BY FUND/DEPARTMENT

	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	% of Dept. Expense
440 SOLID WASTE OPERATING FUND SUMMARY					

440 SOLID WASTE OPERATING FUND BALANCE SUMMARY					
Beginning Fund Balance		17,933		-	
Revenue	3,031,797	3,049,284	3,223,567	3,301,280	
Expense	2,937,500	3,241,880	3,223,567	3,301,280	
Net Profit (Loss)	94,297	(192,596)	-	-	
Adjustments	-	-	-	-	
Ending Fund Balance	94,297	(174,663)	-	-	
Fund Balance Policy = 3-4 Months Operating Expenses	851,875	940,145		957,371	
Surplus (Deficit) Fund Balance	(757,579)	(1,114,808)	-	-	

440 SOLID WASTE OPERATING FUND BY REVENUE & EXPENSE TYPE					
	Share of Solid Waste Fund Total Expense			96.63%	
<i>Solid Waste Assessment - Residential</i>	2,929,665	2,941,577	2,964,038	3,190,954	96.66%
<i>Solid Waste Franchise Fees - Commercial</i>	77,096	79,597	67,338	80,000	2.42%
<i>Miscellaneous</i>	7,491	7,302	7,000	7,000	0.21%
<i>Transfer In (from General Fund - Hardships)</i>	17,544	20,808	20,808	23,326	0.71%
<i>Cash Forward</i>	-	-	164,383	-	0.00%
TOTAL FUND REVENUE	3,031,797	3,049,284	3,223,567	3,301,280	100.00%
Contracted Waste Collection Operator	2,691,241	2,683,294	2,951,930	3,020,255	91.49%
Operating	58,704	2,384	5,000	15,750	0.48%
Equipment & Construction	-	-	-	20,000	0.61%
Aid & Contributions (Keep Wakulla County Beautiful)	38,312	30,657	40,000	40,000	1.21%
Debt Service	12,637	376,940	90,031	-	0.00%
Transfers Out to Other Departments	136,606	148,606	136,606	136,606	4.14%
Reserves	-	-	-	68,669	2.08%
TOTAL FUND EXPENSE	2,937,500	3,241,880	3,223,567	3,301,280	100.00%
Net Profit (Loss)	94,297	(192,596)	-	-	
CHANGE FROM PREVIOUS YEAR	6.77%		-1.80%	2.41%	

SOLID WASTE GRANT FUNDS SUMMARY					
	Share of Solid Waste Fund Total Expense			3.37%	
<i>Intergovernmental (Grant) Revenue</i>	148,651	59,734	315,000	115,000	100.00%
<i>Transfers In (Grant Match)</i>	-	-	-	-	0.00%
TOTAL GRANT REVENUE	148,651	59,734	315,000	115,000	100.00%
Operating	51,439	24,091	115,000	115,000	100.00%
Equipment & Construction	4,903	122,256	200,000	-	0.00%
TOTAL GRANT EXPENSE	56,341	146,346	315,000	115,000	100.00%
Net Profit (Loss)	92,310	(86,612)	-	-	
CHANGE FROM PREVIOUS YEAR	-3.39%		46.51%	-63.49%	

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
001 GENERAL FUND 0000 GENERAL REVENUE									
GF Revenue	(Revenue)	001.0000.000.311010	AD VALOREM TAXES	15,560,791	17,227,366	17,137,774	18,840,018	1,702,244	9.93%
GF Revenue	(Revenue)	001.0000.000.314100	PUBLIC SERVICES TAX	3,396,432	2,621,059	3,523,000	3,903,155	380,155	10.79%
GF Revenue	(Revenue)	001.0000.000.315100	LOCAL COMMUNICATIONS SERVICE	838,433	601,467	766,865	956,025	189,160	24.67%
GF Revenue	(Revenue)	001.0000.000.316010	OCCUPATIONAL LICENSES	35,272	11,562	35,000	35,000	-	0.00%
GF Revenue	(Revenue)	001.0000.000.333010	NATIONAL FOREST IN LIEU OF TAX	456,636	482,123	405,000	405,000	-	0.00%
GF Revenue	(Revenue)	001.0000.000.333011	ST MARKS REFUGE IN LIEU OF TAX	385,804	-	412,000	412,000	-	0.00%
GF Revenue	(Revenue)	001.0000.000.335120	STATE REVENUE SHARING	1,191,279	893,038	1,465,000	1,170,000	(295,000)	-20.14%
GF Revenue	(Revenue)	001.0000.000.335130	INSURANCE AGENTS LICENSE	24,650	11,344	22,000	22,000	-	0.00%
GF Revenue	(Revenue)	001.0000.000.335140	MOBILE HOME LICENSE	9,177	7,420	8,000	8,000	-	0.00%
GF Revenue	(Revenue)	001.0000.000.335150	ALCOHOLIC BEVERAGE LICENSE	5,905	768	5,000	5,000	-	0.00%
GF Revenue	(Revenue)	001.0000.000.335160	RACE TRACK FUNDS	446,500	446,500	446,500	446,500	-	0.00%
GF Revenue	(Revenue)	001.0000.000.335180	HALF CENT SALES TAX - ORDINARY	1,420,787	937,549	1,683,000	1,760,000	77,000	4.58%
GF Revenue	(Revenue)	001.0000.000.335181	HALF CENT SALES TAX-CO. KICKER	2,480,143	1,715,530	2,750,000	2,800,000	50,000	1.82%
GF Revenue	(Revenue)	001.0000.000.335183	FISCALLY CONSTRAINED COUNTIES	308,322	191,837	354,712	325,000	(29,712)	-8.38%
GF Revenue	(Revenue)	001.0000.000.335184	FISCALLY CONSTRAINED COUNTIES LEG. OFFSET	2,571,366	2,841,558	2,622,793	2,835,329	212,536	8.10%
GF Revenue	(Revenue)	001.0000.000.361100	INTEREST ON INVESTMENTS	180,994	150,061	150,000	200,000	50,000	33.33%
GF Revenue	(Revenue)	001.0000.000.361101	INTEREST ON TAX	25,571	28,471	20,000	25,000	5,000	25.00%
GF Revenue	(Revenue)	001.0000.000.365010	SALE OF SURPLUS PROPERTY	-	7,799	-	-	-	-
GF Revenue	(Revenue)	001.0000.000.369300	MISC. REVENUE - OPIOID SETTLEMENT	53,814	33,930	66,320	82,344	16,024	24.16%
GF Revenue	(Revenue)	001.0000.000.369304	REFUND - PRIOR YEAR EXPENSE	3,060	-	-	-	-	-
GF Revenue	(Revenue)	001.0000.000.369900	MISCELLANEOUS REVENUE - OTHER	5,299	(9,121)	15,000	15,000	-	0.00%
GF Revenue	(Revenue)	001.0000.000.369908	REFUND FROM CURRENT YEAR	7,758	-	-	-	-	-
GF Revenue	(Revenue)	001.0000.000.369911	MISCELLANEOUS REVENUE - REBATES	10,808	11,020	-	-	-	-
GF Revenue	(Revenue)	001.0000.000.389000	CASH FORWARD	-	-	2,053,452	1,832,441	(221,011)	-10.76%
E-911	(Revenue)	001.0600.000.381000	TRANSFER FROM FUND 190 (E-911)	13,392	13,392	13,392	13,392	-	0.00%
Tourist Development	(Revenue)	001.1000.000.381000	TRANSFER FROM FUND 188 (TOURISM)	19,106	19,106	19,106	19,106	-	0.00%
Road Department	(Revenue)	001.7000.000.381000	TRANSFER FROM FUND 160 (ROAD)	220,186	-	220,186	220,186	-	0.00%
Waste Water/Sewer Department	(Revenue)	001.8000.000.381000	TRANSFER FROM FUND 435 (SEWER)	245,957	245,957	245,957	245,957	-	0.00%
Solid Waste Department	(Revenue)	001.8500.000.381000	TRANSFER FROM FUND 440 (SOLID WASTE)	36,606	36,606	36,606	36,606	-	0.00%
Fire Response & Suppression	(Revenue)	001.8900-90.000.381000	TRANSFER FROM FUND 180 (FIRE)	221,984	-	221,984	221,984	-	0.00%
Building Department	(Revenue)	001.2100.000.381000	TRANSFER FROM FUND 010 (BUILDING DEPT)	89,430	89,430	89,430	89,430	-	0.00%
001 GENERAL FUND 0100 COUNTY COMMISSIONERS									
BOCC	Salaries & Wages	001.0100.511.5110	EXECUTIVE SALARIES	215,548	179,359	225,752	232,364	6,612	2.93%
BOCC	Benefits	001.0100.511.5210	FICA TAX	15,776	12,841	17,270	17,776	506	2.93%
BOCC	Benefits	001.0100.511.5220	RETIREMENT BENEFITS	119,884	103,030	132,471	126,801	(5,670)	-4.28%
BOCC	Benefits	001.0100.511.5230	HEALTH INSURANCE	64,018	85,496	67,202	103,465	36,263	53.96%
BOCC	Operating	001.0100.511.5400	TRAVEL	2,749	5,707	6,000	6,000	-	0.00%
BOCC	Operating	001.0100.511.5410	TELEPHONE	1,125	1,456	2,000	2,000	-	0.00%
BOCC	Operating	001.0100.511.5495	EVENTS & SERVICES	260	150	500	500	-	0.00%
BOCC	Operating	001.0100.511.5520	OPERATING SUPPLIES	-	282	1,000	1,000	-	0.00%
BOCC	Operating	001.0100.511.5540	BOOKS AND SUBSCRIPTIONS	81	-	-	-	-	-
BOCC	Operating	001.0100.511.5550	TRAINING	2,975	2,904	3,000	3,000	-	0.00%
BOCC	Equipment & Construction	001.0100.511.5640	OPERATING EQUIPMENT	2,424	8,734	2,000	2,000	-	0.00%
001 GENERAL FUND 0102 COUNTY ADMINISTRATOR DEPARTMENT									
County Administration	Salaries & Wages	001.0102.512.5120	REGULAR SALARIES	718,764	571,873	775,203	704,368	(70,835)	-9.14%
County Administration	Salaries & Wages	001.0102.512.5125	SEASONAL/TEMP WAGES	-	1,965	-	-	-	-
County Administration	Salaries & Wages	001.0102.512.5130	HOURLY WAGES	309,026	209,497	314,341	342,892	28,551	9.08%
County Administration	Salaries & Wages	001.0102.512.5140	OVERTIME	1,354	328	-	-	-	-
County Administration	Salaries & Wages	001.0102.512.5145	HOLIDAY HOURS-WAGES	16,124	12,123	17,702	18,047	345	1.95%
County Administration	Salaries & Wages	001.0102.512.5150	ANNUAL PHYSICAL	630	770	600	-	(600)	-100.00%
County Administration	Benefits	001.0102.512.5210	FICA TAX	77,084	58,235	86,355	81,496	(4,859)	-5.63%
County Administration	Benefits	001.0102.512.5220	RETIREMENT BENEFITS	262,389	210,447	292,584	270,011	(22,573)	-7.72%
County Administration	Benefits	001.0102.512.5230	HEALTH INSURANCE	210,332	211,505	225,792	256,668	30,876	13.67%
County Administration	Professional & Contractual	001.0102.512.5310	PROFESSIONAL SERVICES	297	10,150	-	-	-	-
County Administration	Professional & Contractual	001.0102.512.5340	CONTRACTED SERVICES	2,989	-	-	-	-	-
County Administration	Operating	001.0102.512.5400	TRAVEL	3,516	3,060	8,650	8,650	-	0.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
County Administration	Operating	001.0102.512.5410	TELEPHONE	9,018	5,017	6,000	6,500	500	8.33%
County Administration	Operating	001.0102.512.5420	POSTAGE & FREIGHT	307	75	300	300	-	0.00%
County Administration	Operating	001.0102.512.5445	RENTALS	332	-	600	250	(350)	-58.33%
County Administration	Operating	001.0102.512.5460	MAINTENANCE & REPAIR	2,238	155	500	250	(250)	-50.00%
County Administration	Operating	001.0102.512.5464	MAINTENANCE & REPAIR - FLEET	-	110	-	1,000	1,000	
County Administration	Operating	001.0102.512.5470	PRINTING & BINDING	1,351	751	1,750	500	(1,250)	-71.43%
County Administration	Operating	001.0102.512.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	118	302	8,900	500	(8,400)	-94.38%
County Administration	Operating	001.0102.512.5490	OTHER CURRENT CHARGES	-	-	1,000	250	(750)	-75.00%
County Administration	Operating	001.0102.512.5495	EVENTS & SERVICES	933	550	-	400	400	
County Administration	Operating	001.0102.512.5510	OFFICE SUPPLIES	9,900	6,058	2,700	8,000	5,300	196.30%
County Administration	Operating	001.0102.512.5520	OPERATING SUPPLIES	5,216	3,178	2,300	5,000	2,700	117.39%
County Administration	Operating	001.0102.512.5521	FUEL	7,090	6,286	2,500	7,500	5,000	200.00%
County Administration	Operating	001.0102.512.5540	BOOKS AND SUBSCRIPTIONS	1,322	700	7,850	8,000	150	1.91%
County Administration	Operating	001.0102.512.5544	MEMBERSHIPS	1,108	3,063	875	2,500	1,625	185.71%
County Administration	Operating	001.0102.512.5550	TRAINING	2,984	1,775	4,450	4,450	-	0.00%
County Administration	Equipment & Construction	001.0102.512.5640	OPERATING EQUIPMENT	3,126	5,619	3,000	6,000	3,000	100.00%
001 GENERAL FUND 0105 REVENUE COLLECTIONS DEPARTMENT									
Revenue Collections	(Revenue)	001.0105.000.344200	10/5 CENT LOCAL FEE	3,947	6,707	3,800	7,000	3,200	84.21%
Revenue Collections	(Revenue)	001.0105.000.361100	INTEREST EARNED	274	211	200	200	-	0.00%
Revenue Collections	Salaries & Wages	001.0105.519.5130	HOURLY WAGES	113,300	97,463	130,220	115,041	(15,179)	-11.66%
Revenue Collections	Salaries & Wages	001.0105.519.5140	OVERTIME	218	648	-	-	-	
Revenue Collections	Salaries & Wages	001.0105.519.5145	HOLIDAY HOURS-WAGES	5,828	5,923	6,854	6,055	(799)	-11.66%
Revenue Collections	Salaries & Wages	001.0105.519.5150	ANNUAL PHYSICAL	-	175	-	-	-	
Revenue Collections	Benefits	001.0105.519.5210	FICA TAX	8,748	7,799	10,486	9,264	(1,222)	-11.65%
Revenue Collections	Benefits	001.0105.519.5220	RETIREMENT BENEFITS	16,216	14,167	17,645	17,001	(644)	-3.65%
Revenue Collections	Benefits	001.0105.519.5230	HEALTH INSURANCE	38,564	34,098	45,883	42,876	(3,007)	-6.55%
Revenue Collections	Professional & Contractual	001.0105.519.5310	PROFESSIONAL SERVICES	49	104	-	-	-	
Revenue Collections	Operating	001.0105.519.5400	TRAVEL	-	225	500	500	-	0.00%
Revenue Collections	Operating	001.0105.519.5410	TELEPHONE	627	-	1,000	1,000	-	0.00%
Revenue Collections	Operating	001.0105.519.5420	POSTAGE & FREIGHT	302	11	400	400	-	0.00%
Revenue Collections	Operating	001.0105.519.5440	LEASES/MACH&EQUIP	1,751	1,767	5,500	5,500	-	0.00%
Revenue Collections	Operating	001.0105.519.5445	RENTALS	332	342	1,000	1,000	-	0.00%
Revenue Collections	Operating	001.0105.519.5490	OTHER CURRENT CHARGES	-	283	-	300	300	
Revenue Collections	Operating	001.0105.519.5510	OFFICE SUPPLIES	1,918	3,216	5,500	5,500	-	0.00%
Revenue Collections	Operating	001.0105.519.5520	OPERATING SUPPLIES	3,282	1,938	7,000	7,000	-	0.00%
Revenue Collections	Operating	001.0105.519.5540	BOOKS AND SUBSCRIPTIONS	1,290	702	1,180	800	(380)	-32.20%
001 GENERAL FUND 0200 FUNDING OF CONSTITUTIONAL OFFICES									
Clerk of Court - Finance	(Revenue)	001.0200-CL-01.000.381000	INTERFUND TRANSFERS	64,771	-	-	-	-	
Clerk of Court - Finance	Interfund Transfers	001.0200-CL-01.581.5910	TRANSFER TO 001-CL, FINANCE	875,272	1,040,667	1,040,667	1,101,373	60,706	5.83%
Clerk of Court - Maintenance	Interfund Transfers	001.0200-CL-02.581.5910	TRANSFER TO 001-CL, MAINTENANCE	117,589	122,268	122,268	128,221	5,953	4.87%
Clerk of Court - Internal Audit	Interfund Transfers	001.0200-CL-03.581.5910	TRANSFER TO 001-CL, INTERNAL AUDIT	120,974	135,009	135,009	143,854	8,845	6.55%
Property Appraiser	Interfund Transfers	001.0200-PA.581.5910	TRANSFER TO 001-PA	1,731,789	1,601,884	1,601,884	1,732,481	130,597	8.15%
Supervisor of Elections	(Revenue)	001.0200-SE.000.386500	SUPERVISOR OF ELECTIONS - RETURN TO BOCC	-	21,700	-	-	-	
Supervisor of Elections	Interfund Transfers	001.0200-SE.581.5910	TRANSFER TO 001-SE	716,789	693,959	693,959	775,676	81,717	11.78%
Sheriff	(Revenue)	001.0200-SH.000.386400	SHERIFF - RETURN TO BOCC	(5,089)	5,089	-	-	-	
Sheriff	Interfund Transfers	001.0200-SH.581.5910	TRANSFER TO FUND 150 (SHERIFF)	14,597,757	15,551,516	15,551,516	16,511,075	959,559	6.17%
Sheriff	Transfers to Constitutionals	001.0200-SH.581.5911	TRANSFER TO SHERIFF	-	14,935	-	-	-	
Tax Collector	(Revenue)	001.0200-TC.000.329001	CONCEALED WEAPON PERMIT FEES	6,148	-	10,000	-	(10,000)	-100.00%
Tax Collector	(Revenue)	001.0200-TC.000.341510	TAX COLLECTOR FEES	338,379	320,840	350,000	350,000	-	0.00%
Tax Collector	(Revenue)	001.0200-TC.000.341511	TAX COLLECTOR ADVERTISING FEES	63,394	21,387	55,000	55,000	-	0.00%
Tax Collector	Interfund Transfers	001.0200-TC.581.5910	TRANSFER TO FUND 001-TC	1,308,932	1,408,356	1,408,356	1,500,627	92,271	6.55%
Tax Collector	Transfers to Constitutionals	001.0200-TC.581.5911	TRANSFER TO TAX COLLECTOR	-	2,716	-	-	-	
001 GENERAL FUND 0202-CA COUNTY ATTORNEY									
County Attorney	Professional & Contractual	001.0202-CA.514.5311	COUNTY ATTORNEY - CONTRACT	147,278	137,705	150,224	154,731	4,507	3.00%
County Attorney	Professional & Contractual	001.0202-CA.514.5312	COUNTY ATTORNEY - LITIGATION	62,064	19,726	100,000	100,000	-	0.00%
County Attorney	Professional & Contractual	001.0202-CA.514.5313	LEGAL FEES - OTHER	36,598	34,617	100,000	100,000	-	0.00%
County Attorney	Professional & Contractual	001.0202-CA.514.5314	COUNTY ATTORNEY-SPECIAL PROJECTS	4,000	4,000	15,000	15,000	-	0.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
001 GENERAL FUND 0202-COM RADIO & IT DEPARTMENT									
Radio & IT	Salaries & Wages	001.0202-COM.513.5120	REGULAR SALARIES	-	65,279	77,250	85,099	7,849	10.16%
Radio & IT	Salaries & Wages	001.0202-COM.513.5130	HOURLY WAGES	-	-	48,387	51,900	3,513	7.26%
Radio & IT	Salaries & Wages	001.0202-COM.513.5140	OVERTIME	-	-	4,000	-	(4,000)	-100.00%
Radio & IT	Salaries & Wages	001.0202-COM.513.5145	HOLIDAY HOURS-WAGES	-	-	6,613	2,732	(3,881)	-58.69%
Radio & IT	Salaries & Wages	001.0202-COM.513.5150	ANNUAL PHYSICAL	-	-	150	-	(150)	-100.00%
Radio & IT	Benefits	001.0202-COM.513.5210	FICA TAX	-	4,981	10,423	10,689	266	2.55%
Radio & IT	Benefits	001.0202-COM.513.5220	RETIREMENT BENEFITS	-	8,933	18,571	19,617	1,046	5.63%
Radio & IT	Benefits	001.0202-COM.513.5230	HEALTH INSURANCE	-	401	28,623	20,400	(8,223)	-28.73%
Radio & IT	Professional & Contractual	001.0202-COM.513.5340	CONTRACTED SERVICES	-	16,008	39,600	39,600	-	0.00%
Radio & IT	Operating	001.0202-COM.513.5400	TRAVEL	-	1,116	15,000	15,000	-	0.00%
Radio & IT	Operating	001.0202-COM.513.5410	TELEPHONE & INTERNET	2,048	12,189	1,200	1,200	-	0.00%
Radio & IT	Operating	001.0202-COM.513.5420	POSTAGE & FREIGHT	-	-	-	500	500	
Radio & IT	Operating	001.0202-COM.513.5430	UTILITIES - ELECTRIC	300	16,375	-	23,000	23,000	
Radio & IT	Operating	001.0202-COM.513.5433	UTILITIES - WATER/SEWER	185	-	-	-	-	
Radio & IT	Operating	001.0202-COM.513.5460	MAINTENANCE & REPAIR	614	2,707	50,000	50,000	-	0.00%
Radio & IT	Operating	001.0202-COM.513.5462	MAINTENANCE & REPAIR - EQUIPMENT	1,678	-	-	-	-	
Radio & IT	Operating	001.0202-COM.513.5464	MAINTENANCE & REPAIR - FLEET	156	1,237	-	1,500	-	
Radio & IT	Operating	001.0202-COM.513.5510	OFFICE SUPPLIES	-	-	100	-	(100)	-100.00%
Radio & IT	Operating	001.0202-COM.513.5511	UNIFORMS	-	150	-	-	-	
Radio & IT	Operating	001.0202-COM.513.5520	OPERATING SUPPLIES	704	5,284	1,000	5,000	4,000	400.00%
Radio & IT	Operating	001.0202-COM.513.5521	FUEL	-	1,769	32,000	32,000	-	0.00%
Radio & IT	Operating	001.0202-COM.513.5529	TOOLS	55	699	1,000	1,000	-	0.00%
Radio & IT	Operating	001.0202-COM.513.5544	MEMBERSHIPS	-	85	200	200	-	0.00%
Radio & IT	Operating	001.0202-COM.513.5550	TRAINING	-	250	20,000	20,000	-	0.00%
Radio & IT	Equipment & Construction	001.0202-COM.513.5640	OPERATING EQUIPMENT	-	6,296	13,000	13,000	-	0.00%
001 GENERAL FUND 0202-GA GENERAL ADMINISTRATION									
General Administration	(Revenue)	001.0202-GA.000.369900	MISCELLANEOUS REVENUE-OTHER	-	250	-	-	-	
General Administration	(Revenue)	001.0202-GA.000.369911	MISCELLANEOUS REVENUE-REBATES	-	2,379	-	-	-	
General Administration	(Revenue)	001.0202-GA.000.381000	INTERFUND TRANSFER	21,537	-	-	-	-	
General Administration	Salaries & Wages	001.0202-GA.513.5121	ANNUAL/SICK LEAVE PAY OUT	76,110	80,749	50,000	50,000	-	0.00%
General Administration	Benefits	001.0202-GA.513.5150	ANNUAL PHYSICAL INCENTIVE	-	-	-	6,000	6,000	
General Administration	Benefits	001.0202-GA.513.5210	FICA TAX	5,479	5,051	3,825	5,000	1,175	30.72%
General Administration	Benefits	001.0202-GA.513.5220	RETIREMENT BENEFITS	18,943	15,488	7,500	12,500	5,000	66.67%
General Administration	Benefits	001.0202-GA.513.5230	HEALTH INSURANCE	18,944	21,394	25,000	30,000	5,000	20.00%
General Administration	Benefits	001.0202-GA.513.5231	FLEX PLAN	76,191	56,109	95,000	80,000	(15,000)	-15.79%
General Administration	Benefits	001.0202-GA.513.5240	WORKERS' COMPENSATION	182,867	175,279	234,600	230,237	(4,363)	-1.86%
General Administration	Professional & Contractual	001.0202-GA.513.5310	PROFESSIONAL SERVICES - LEGISLATIVE & ACTUARIAL	37,537	43,350	75,000	95,000	20,000	26.67%
General Administration	Professional & Contractual	001.0202-GA.562.5310	PROFESSIONAL SERVICES - EAP	8,800	8,800	8,800	8,800	-	0.00%
General Administration	Professional & Contractual	001.0202-GA.513.5313	LEGAL FEES - OTHER	-	2,542	-	-	-	
General Administration	Professional & Contractual	001.0202-GA.513.5320	AUDITING AND ACCOUNTING	112,200	123,525	118,275	125,000	6,725	5.69%
General Administration	Professional & Contractual	001.0202-GA.513.5330	RECORDING/TRANSCRIPTION SERVICES	3,061	1,090	7,500	7,500	-	0.00%
General Administration	Professional & Contractual	001.0202-GA.513.5340	CONTRACTED SERVICES	66,943	59,725	114,975	114,975	-	0.00%
General Administration	Professional & Contractual	001.0202-GA.685.5340	CONTRACTED SERVICES Guardian Ad Litem	10,604	7,150	7,150	8,000	850	11.89%
General Administration	Professional & Contractual	001.0202-GA.513.5345	CONTRACTED SVS-INFO TECHNOLOGY	154,502	142,289	128,000	180,000	52,000	40.6%
General Administration	Operating	001.0202-GA.513.5401	STIPENDS - INTERN PROGRAM	-	-	-	50,000	50,000	
General Administration	Operating	001.0202-GA.513.5410	TELEPHONE	40,827	36,954	42,000	44,000	2,000	4.76%
General Administration	Operating	001.0202-GA.513.5420	POSTAGE & FREIGHT	21,255	19,785	22,000	27,000	5,000	22.73%
General Administration	Operating	001.0202-GA.513.5430	UTILITIES - ELECTRIC	114,684	95,052	120,000	120,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5433	UTILITIES-WATER/SEWER	7,610	6,045	12,000	12,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5435	UTILITIES - LP GAS	54,278	53,763	65,000	80,000	15,000	23.08%
General Administration	Operating	001.0202-GA.513.5440	LEASES/MACH&EQUIP	3,924	3,223	6,000	6,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5445	RENTALS	4,200	3,500	4,500	4,500	-	0.00%
General Administration	Operating	001.0202-GA.513.5450	PROPERTY INSURANCE	449,071	424,706	481,042	426,276	(54,766)	-11.38%
General Administration	Operating	001.0202-GA.513.5451	VEHICLE INSURANCE	61,136	55,298	68,330	63,984	(4,346)	-6.36%
General Administration	Operating	001.0202-GA.513.5452	LIABILITY INSURANCE	409,410	442,159	422,736	467,617	44,881	10.62%
General Administration	Operating	001.0202-GA.513.5470	PRINTING & BINDING	-	1,135	5,000	5,000	-	0.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
General Administration	Operating	001.0202-GA.513.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	43,756	28,842	30,000	30,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5490	OTHER CURRENT CHARGES-BANK FEES	78,024	54,258	35,000	85,000	50,000	142.86%
General Administration	Operating	001.0202-GA.513.5495	EVENTS & SERVICES	4,142	5,144	10,000	15,000	5,000	50.00%
General Administration	Operating	001.0202-GA.513.5520	OPERATING SUPPLIES	23,909	21,389	40,000	40,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5540	BOOKS AND SUBSCRIPTIONS	25,281	31,959	60,000	60,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5550	TRAINING	-	-	12,000	-	(12,000)	-100.00%
General Administration	Operating	001.0202-GA.513.5551	TUITION REIMBURSEMENT PROGRAM	9,170	425	15,000	15,000	-	0.00%
General Administration	Equipment & Construction	001.0202-GA.513.5640	OPERATING EQUIPMENT	-	1,640	25,000	25,000	-	0.00%
General Administration	Aid & Contributions	001.0202-GA.513.5810	AID TO GOV'T AGENCIES	247,250	247,250	247,250	247,250	-	0.00%
General Administration	Interfund Transfers	001.0202-GA.581.5910	TRANSFERS OUT	629,457	1,084,997	84,997	90,886	5,889	6.93%
General Administration	Aid & Contributions	001.0202-GA.513.5830	SOIL AND WATER BOARD	-	-	-	5,000	-	-
General Administration	Aid & Contributions	001.0202-GA.513.5940	SOIL AND WATER BOARD	5,000	-	5,000	-	(5,000)	-100.00%
General Administration	Reserves	001.0202-GA.581.5990	RESERVE	-	-	1,500,000	1,500,000	-	0.00%
001 GENERAL FUND 0202-MB MEMBERSHIPS									
Memb-Apalachee Reg Planning Council	Operating	001.0202-MB-02.511.5544	MEMB-APALACHEE REG PLANNING COUNCIL	8,291	26,170	8,291	18,500	10,209	123.13%
Memb-Municipal Code Corp	Operating	001.0202-MB-03.511.5544	MEMB-MUNICIPAL CODE CORP	-	-	10,000	-	(10,000)	-100.00%
Memb-Small County Coalition	Operating	001.0202-MB-04.511.5544	MEMB-SMALL COUNTY COALITION	4,850	5,350	4,850	5,500	650	13.40%
Membership-CRTPA	Operating	001.0202-MB-05.511.5544	MEMBERSHIP-CRTPA	693	403	5,000	5,000	-	0.00%
Florida Assn. of Counties	Operating	001.0202-MB-07.511.5544	FLORIDA ASSN. OF COUNTIES	5,622	8,577	5,858	9,000	3,142	53.64%
Chamber of Commerce	Operating	001.0202-MB-08.511.5544	CHAMBER OF COMMERCE	650	670	650	700	50	7.69%
Memb-Natl Assoc of Counties	Operating	001.0202-MB-09.511.5544	NATIONAL ASSOCIATION OF COUNTIES	465	651	500	750	250	50.00%
Membership-Opportunity Florida	Operating	001.0202-MB-10.511.5544	MEMB-OPPORTUNITY FLORIDA	3,376	3,376	3,400	3,400	-	0.00%
Big Bend Continuum of Care	Operating	001.0202-MB-11.511.5544	MEMBERSHIP BIG BEND CONTINUUM OF CARE	-	500	500	500	-	0.00%
001 GENERAL FUND 0202 CONSTITUTIONAL RELATED									
Tax Collector	Operating	001.0202-TC.519.5420	POSTAGE & FREIGHT	15,000	14,000	11,500	15,000	3,500	30.43%
Tax Collector	Operating	001.0202-TC.519.5470	PRINTING & BINDING	5,668	-	10,000	7,500	(2,500)	-25.00%
Tax Collector	Operating	001.0202-TC.519.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	55,000	55,000	-	0.00%
001 GENERAL FUND 0203 HEALTH & HUMAN SERVICES									
Medicaid - Nursing Home	Professional & Contractual	001.0203-02.562.5340	MEDICAID - NURSING HOME	360,992	388,557	418,597	484,589	65,992	15.77%
H.C.R.A.	Professional & Contractual	001.0203-04.562.5340	H.C.R.A.	-	-	50,000	50,000	-	0.00%
Health Department Contribution	(Revenue)	001.0203-06.000.365010	SALE OF SURPLUS PROPERTY	29,115	-	-	-	-	-
Health Department Contribution	(Revenue)	001.0203-06.000.366010	LOCAL CONTRIBUTIONS	7,531	19,025	-	-	-	-
Health Department Contribution	Operating	001.0203-06.562.5460	MAINTENANCE & REPAIR	718	20,167	-	-	-	-
Health Department Contribution	Operating	001.0203-06.562.5464	MAINTENANCE & REPAIR - FLEET	1,804	2,821	-	3,000	3,000	-
Health Department Contribution	Operating	001.0203-06.562.5520	OPERATING SUPPLIES	299	148	-	-	-	-
Health Department Contribution	Aid & Contributions	001.0203-06.562.5830	HEALTH DEPARTMENT CONTRIBUTION	55,000	55,000	55,000	55,000	-	0.00%
We Care Network	Aid & Contributions	001.0203-07.562.5830	WE CARE NETWORK	12,000	9,000	12,000	12,000	-	0.00%
Medical Exams	Aid & Contributions	001.0203-08.562.5830	MEDICAL EXAMS	4,750	3,750	-	6,000	6,000	-
Substance Abuse	Professional & Contractual	001.0203-10.569.5340	SUBSTANCE ABUSE	-	-	66,320	82,344	16,024	24.16%
Senior Citizen Contribution	Aid & Contributions	001.0203-11.564.5820	SENIOR CITIZEN CONTRIBUTION	104,751	100,001	100,000	100,000	-	0.00%
Disadvantaged Transportation Program	Aid & Contributions	001.0203-12.564.5820	DISADVANTAGED TRANSPORTATION PROGRAM	-	-	-	-	-	-
Indigent Burials	Professional & Contractual	001.0203-14.569.5310	PROFESSIONAL SERVICES	8,946	8,140	5,000	10,000	5,000	100.00%
Medical Examiner	Professional & Contractual	001.0203-16.527.5310	MEDICAL EXAMINER	94,031	69,240	145,000	145,000	-	0.00%
Sanity Inquisitions	Professional & Contractual	001.0203-17.616.5310	SANITY INQUISITIONS	71,500	47,667	71,500	71,500	-	0.00%
American Red Cross	Aid & Contributions	001.0203-18.562.5830	AMERICAN RED CROSS	-	-	5,000	-	(5,000)	-100.00%
North Florida Medical Center	Aid & Contributions	001.0203-20.562.5820	NORTH FLORIDA MEDICAL CENTER	-	10,000	10,000	15,000	5,000	50.00%
FL Wild Mammal Association	Aid & Contributions	001.0203-21.562.5820	FL WILD MAMMAL ASSOCIATION	-	-	-	8,000	-	-
001 GENERAL FUND 0300 PLANNING & ZONING DEPARTMENT									
Planning and Zoning	(Revenue)	001.0300.000.341200	PLANNING AND ZONING FEES	126,263	93,271	125,000	125,000	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.341201	PLAT APPROVAL	20,890	5,635	23,000	15,000	(8,000)	-34.78%
Planning and Zoning	(Revenue)	001.0300.000.341202	CONDITIONAL/TEMPORARY USE	4,220	3,910	5,000	5,000	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.341203	COMPREHENSIVE PLAN	11,285	5,155	18,000	12,000	(6,000)	-33.33%
Planning and Zoning	(Revenue)	001.0300.000.341204	RE-ADVERTISEMENT FEES	210	-	500	500	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.341205	SITE PLAN REVIEW	29,391	23,761	70,000	35,000	(35,000)	-50.00%
Planning and Zoning	(Revenue)	001.0300.000.341206	TRANSPORTATION CONCURRENCY FEES	19,060	5,130	20,000	20,000	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.341211	DEVELOPMENT PLAN REVIEW	2,650	3,000	23,000	10,000	(13,000)	-56.52%
Planning and Zoning	(Revenue)	001.0300.000.341212	DEVELOPMENT PLAN INSPECTION	2,500	5,000	23,000	10,000	(13,000)	-56.52%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Planning and Zoning	(Revenue)	001.0300.000.341831	ADMINISTRATIVE FINE	1,200	600	1,500	1,500	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.354320	CODE ENFORCEMENT FINES	13,517	30,982	25,000	25,000	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.354321	VIOLATION SEARCHES	4,425	2,700	4,000	4,000	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.354323	LEIN REDUCTION APPLICATION FEE	50	25	400	400	-	0.00%
Planning and Zoning	(Revenue)	001.0300.000.369304	REFUND PRIOR YEAR EXPENSES		185	-			
Planning and Zoning	(Revenue)	001.0300.000.369900	MISCELLANEOUS REVENUE - OTHER	1,410	3,000	10,000	2,500	(7,500)	-75.00%
Planning and Zoning	Salaries & Wages	001.0300.515.5120	REGULAR SALARIES	69,868	60,053	76,567	83,940	7,373	9.63%
Planning and Zoning	Salaries & Wages	001.0300.515.5130	HOURLY WAGES	176,253	138,236	197,664	188,191	(9,473)	-4.79%
Planning and Zoning	Salaries & Wages	001.0300.515.5140	OVERTIME	1,324	1,098		4,675		
Planning and Zoning	Salaries & Wages	001.0300.515.5145	HOLIDAY HOURS-WAGES	8,813	8,360	9,883	9,905	22	0.22%
Planning and Zoning	Salaries & Wages	001.0300.515.5150	ANNUAL PHYSICAL INCENTIVE	490	35	700	-	(700)	-100.00%
Planning and Zoning	Benefits	001.0300.515.5210	FICA TAX	18,475	14,988	21,712	21,933	221	1.02%
Planning and Zoning	Benefits	001.0300.515.5220	RETIREMENT BENEFITS	35,217	28,433	38,684	40,251	1,567	4.05%
Planning and Zoning	Benefits	001.0300.515.5230	HEALTH INSURANCE	89,252	74,198	117,573	112,701	(4,872)	-4.14%
Planning and Zoning	Professional & Contractual	001.0300.515.5310	PROFESSIONAL SERVICES	24,507	11,088	46,000	46,000	-	0.00%
Planning and Zoning	Professional & Contractual	001.0300.515.5340	CONTRACTED SERVICES	2,943	2,998	7,500	46,308	38,808	517.44%
Planning and Zoning	Operating	001.0300.515.5400	TRAVEL	1,219	5,047	4,000	7,000	3,000	75.00%
Planning and Zoning	Operating	001.0300.515.5410	TELEPHONE	6,783	2,630	7,000	7,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5420	POSTAGE & FREIGHT	33	22	150	150	-	0.00%
Planning and Zoning	Operating	001.0300.515.5440	LEASES/MACH&EQUIP	2,334	2,195	2,500	2,500	-	0.00%
Planning and Zoning	Operating	001.0300.515.5460	MAINTENANCE & REPAIR	11,342	333	4,000	4,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5464	MAINT & REPAIR - FLEET	878	20				
Planning and Zoning	Operating	001.0300.515.5470	PRINTING & BINDING	1,757	623	3,000	3,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	9,138	5,775	15,000	15,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5490	OTHER CURRENT CHARGES	1,020	292	-	-	-	-
Planning and Zoning	Operating	001.0300.515.5495	EVENTS & SERVICES	283	274	400	400	-	0.00%
Planning and Zoning	Operating	001.0300.515.5510	OFFICE SUPPLIES	1,548	951	4,000	4,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5520	OPERATING SUPPLIES	2,456	2,087	5,000	5,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5521	FUEL	1,566	630	5,000	5,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5540	BOOKS AND SUBSCRIPTIONS	8,105	19,152	23,000	23,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5544	MEMBERSHIPS	1,618	1,605	9,000	3,000	(6,000)	-66.67%
Planning and Zoning	Operating	001.0300.515.5550	TRAINING	1,450	1,570	7,500	7,500	-	0.00%
Planning and Zoning	Equipment & Construction	001.0300.515.5640	OPERATING EQUIPMENT	2,498	-	5,000	5,000	-	0.00%
Planning and Zoning	Equipment & Construction	001.0300.515.5645	CAPITAL OUTLAY-MACH & EQUIPMENT	5,682	-	-	-	-	-
001 GENERAL FUND 0502 ANIMAL SERVICES DEPARTMENT									
Animal Services	(Revenue)	001.0502.000.354010	ANIMAL CONTROL FINES	16,322	11,600	14,000	14,000	-	0.00%
Animal Services	(Revenue)	001.0502.000.366010	LOCAL CONTRIBUTIONS	13,859	46,680	20,000	44,000	24,000	120.00%
Animal Services	(Revenue)	001.0502.000.369905	MISC REV - ADOPTION FEES	36,923	23,931	50,000	30,000	(20,000)	-40.00%
Animal Services	Salaries & Wages	001.0502.562.5120	REGULAR SALARIES	54,305	51,383	110,000	60,690	(49,310)	-44.83%
Animal Services	Salaries & Wages	001.0502.562.5130	HOURLY WAGES	212,703	184,775	194,300	248,258	53,958	27.77%
Animal Services	Salaries & Wages	001.0502.562.5135	FLEX WAGES	10,206	-	-	-	-	-
Animal Services	Salaries & Wages	001.0502.562.5140	OVERTIME	17,821	22,004	15,831	34,213	18,382	116.11%
Animal Services	Salaries & Wages	001.0502.562.5145	HOLIDAY HOURS-WAGES	9,414	8,864	13,600	12,137	(1,463)	-10.76%
Animal Services	Salaries & Wages	001.0502.562.5150	ANNUAL PHYSICAL INCENTIVE	175	175	-	-	-	-
Animal Services	Benefits	001.0502.562.5210	FICA TAX	22,757	19,841	26,837	27,180	343	1.28%
Animal Services	Benefits	001.0502.562.5220	RETIREMENT BENEFITS	39,989	36,638	44,200	49,880	5,680	12.85%
Animal Services	Benefits	001.0502.562.5230	HEALTH INSURANCE	99,123	94,870	106,709	114,361	7,652	7.17%
Animal Services	Professional & Contractual	001.0502.562.5310	PROFESSIONAL SERVICES	1,834	2,109	600	600	-	0.00%
Animal Services	Professional & Contractual	001.0502.562.5315	VETERINARY SERVICES		6,111	-	2,000	2,000	
Animal Services	Professional & Contractual	001.0502.562.5340	CONTRACTED SERVICES	129	240	200	6,500	6,300	3150.00%
Animal Services	Operating	001.0502.562.5400	TRAVEL	1,506	679	1,500	1,500	-	0.00%
Animal Services	Operating	001.0502.562.5410	TELEPHONE	5,833	5,657	5,500	6,000	500	9.09%
Animal Services	Operating	001.0502.562.5420	POSTAGE & FREIGHT	45	-	200	200	-	0.00%
Animal Services	Operating	001.0502.562.5430	UTILITIES - ELECTRIC	10,521	9,088	15,000	15,000	-	0.00%
Animal Services	Operating	001.0502.562.5433	UTILITIES-WATER/SEWER	7,215	5,383	8,000	8,000	-	0.00%
Animal Services	Operating	001.0502.562.5440	LEASES/MACH&EQUIP		536	-	1,700	1,700	
Animal Services	Operating	001.0502.562.5460	MAINTENANCE & REPAIR	2,964	2,863	7,500	-	(7,500)	-100.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Animal Services	Operating	001.0502.562.5462	MAINT & REPAIR - EQUIPMENT	659	-	-	-	-	
Animal Services	Operating	001.0502.562.5463	MAINT & REPAIR - FACILITY	1,484	18,919	5,000	5,000	-	0.00%
Animal Services	Operating	001.0502.562.5464	MAINT & REPAIR - FLEET	1,480	3,257	-	2,500	2,500	
Animal Services	Operating	001.0502.562.5490	OTHER CURRENT CHARGES	1,989	536	2,500	2,500	-	0.00%
Animal Services	Operating	001.0502.562.5491	DONATION SUPPLIES	1,955	23,673	-	24,000	24,000	
Animal Services	Operating	001.0502.562.5492	ADOPTION SUPPLIES	26,946	11,139	50,000	30,000	(20,000)	-40.00%
Animal Services	Operating	001.0502.562.5493	RECLAIMED-REQUIRED VACCINATIONS	64	13	600	600	-	0.00%
Animal Services	Operating	001.0502.562.5510	OFFICE SUPPLIES	-	180	500	500	-	0.00%
Animal Services	Operating	001.0502.562.5511	UNIFORMS	-	1,700	-	1,000	1,000	
Animal Services	Operating	001.0502.562.5512	LANDSCAPING SUPPLIES	-	187	-	500	500	
Animal Services	Operating	001.0502.562.5520	OPERATING SUPPLIES	8,390	11,787	8,000	7,500	(500)	-6.25%
Animal Services	Operating	001.0502.562.5521	FUEL	6,716	6,610	8,000	8,000	-	0.00%
Animal Services	Operating	001.0502.562.5529	TOOLS	988	461	2,000	1,000	(1,000)	-50.00%
Animal Services	Operating	001.0502.562.5540	BOOKS AND SUBSCRIPTIONS	2,768	-	200	200	-	0.00%
Animal Services	Operating	001.0502.562.5544	MEMBERSHIPS	-	284	-	300	300	
Animal Services	Operating	001.0502.562.5550	TRAINING	2,150	585	2,500	2,500	-	0.00%
Animal Services	Equipment & Construction	001.0502.562.5640	OPERATING EQUIPMENT	-	12,551	-	5,000	5,000	
001 GENERAL FUND 1100 AIRPORT DEPARTMENT									
Airport	Professional & Contractual	001.1100.542.5340	CONTRACTED SERVICES	45	-	-	-	-	
Airport	Operating	001.1100.542.5430	UTILITIES - ELECTRIC	370	202	400	400	-	0.00%
Airport	Operating	001.1100.542.5452	LIABILITY INSURANCE	3,985	3,100	4,100	5,000	900	21.95%
Airport	Operating	001.1100.542.5460	MAINTENANCE & REPAIR	785	848	1,200	1,200	-	0.00%
Airport	Operating	001.1100.542.5520	OPERATING SUPPLIES	-	113	-	-	-	
Airport	Operating	001.1100.542.5521	FUEL	-	-	200	-	(200)	-100.00%
Airport	Equipment & Construction	001.1100.542.5610	CAPITAL OUTLAY-LAND	2,400	12,417	-	-	-	
001 GENERAL FUND 1500 DISASTER-EMERGENCY PREPAREDNESS DEPARTMENT									
Disaster-Emergency Relief	Operating	001.1500.525.5460	MAINTENANCE & REPAIR - SAND BAG SITE	-	-	-	500	500	
Disaster-Emergency Relief	Operating	001.1500.525.5520	OPERATING SUPPLIES	-	416	-	500	500	
001 GENERAL FUND 1800 LIBRARY DEPARTMENT									
Library	(Revenue)	001.1800.000.335192	FL ARTS LICENSE PLATES	116	115	300	300	-	0.00%
Library	(Revenue)	001.1800.000.366010	LOCAL CONTRIBUTIONS	-	-	-	10,200	-	
Library	Salaries & Wages	001.1800.571.5120	REGULAR SALARIES	52,967	43,991	51,875	56,129	4,254	8.20%
Library	Salaries & Wages	001.1800.571.5130	HOURLY WAGES	223,277	189,633	250,325	250,203	(122)	-0.05%
Library	Salaries & Wages	001.1800.571.5145	HOLIDAY HOURS-WAGES	8,001	8,393	13,175	13,071	(104)	-0.79%
Library	Salaries & Wages	001.1800.571.5150	ANNUAL PHYSICAL INCENTIVE	350	350	600	-	(600)	-100.00%
Library	Benefits	001.1800.571.5210	FICA TAX	20,491	17,447	24,127	24,434	307	1.27%
Library	Benefits	001.1800.571.5220	RETIREMENT BENEFITS	38,597	33,111	49,735	44,841	(4,894)	-9.84%
Library	Benefits	001.1800.571.5230	HEALTH INSURANCE	95,766	102,206	107,178	112,619	5,441	5.08%
Library	Professional & Contractual	001.1800.571.5340	CONTRACTED SERVICES	-	29	5,000	5,000	-	0.00%
Library	Professional & Contractual	001.1800.571.5345	CONTRACTED SVS-INFO TECHNOLOGY	74,327	945	60,000	3,000	(57,000)	-95.00%
Library	Operating	001.1800.571.5400	TRAVEL	-	-	-	5,000	5,000	
Library	Operating	001.1800.571.5410	TELEPHONE	6,900	5,750	8,000	8,000	-	0.00%
Library	Operating	001.1800.571.5460	MAINTENANCE & REPAIR	-	241	-	-	-	
Library	Operating	001.1800.571.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	-	489	-	-	-	
Library	Operating	001.1800.571.5495	EVENTS & SERVICES	-	140	-	-	-	
Library	Operating	001.1800.571.5520	OPERATING SUPPLIES	609	5,813	-	-	-	
Library	Operating	001.1800.571.5540	BOOKS AND SUBSCRIPTIONS	4,466	-	-	-	-	
Library	Operating	001.1800.571.5544	MEMBERSHIPS	-	100	-	100	100	
Library	Operating	001.1800.571.5550	TRAINING	-	650	-	1,000	1,000	
Library	Equipment & Construction	001.1800.571.5640	OPERATING EQUIPMENT	-	4,386	-	10,200	10,200	
Library	Equipment & Construction	001.1800.571.5660	CAPITAL OUTLAY - LIBRARY BOOKS	-	106	-	-	-	
Friends of the Library	(Revenue)	001.1800-01.000.347100	FRIENDS OF THE LIBRARY	15,981	-	-	-	-	
Friends of the Library	(Revenue)	001.1800-01.000.366010	LOCAL CONTRIBUTIONS - FRIENDS OF THE LIBRARY	-	-	18,000	16,000	-	0.00%
Friends of the Library	Operating	001.1800-01.571.5420	POSTAGE & FREIGHT	66	-	-	-	-	
Friends of the Library	Operating	001.1800-01.571.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	721	-	-	-	-	
Friends of the Library	Operating	001.1800-01.571.5495	EVENTS & SERVICES	4,361	2,909	4,000	4,000	-	0.00%
Friends of the Library	Operating	001.1800-01.571.5510	OFFICE SUPPLIES	162	-	-	-	-	

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Friends of the Library	Operating	001.1800-01.571.5520	OPERATING SUPPLIES	6,813	6,343	14,000	12,000	(2,000)	-14.29%
Friends of the Library	Operating	001.1800-01.571.5540	BOOKS AND SUBSCRIPTIONS	141	-	-	-	-	-
Friends of the Library	Equipment & Construction	001.1800-01.571.5660	CAPITAL OUTLAY - LIBRARY BOOKS	4,848	470	-	-	-	-
001-DOS-01 STATE AID TO LIBRARIES FUND									
State Aid to Libraries	(Revenue)	001-DOS-01.1800.000.334701	LIBRARY STATE AID	82,510	390,444	296,816	124,062	(172,754)	-58.20%
State Aid to Libraries	(Revenue)	001-DOS-01.1800.000.389000	CASH FORWARD	-	-	15,000	150,000	135,000	900.00%
State Aid to Libraries	Professional & Contractual	001-DOS-01.1800.571.5340	CONTRACTED SERVICES	4,248	4,565	9,000	8,000	(1,000)	-11.11%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5400	TRAVEL	4,947	2,027	2,000	2,000	-	0.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5410	TELEPHONE	2,648	2,144	6,000	4,000	(2,000)	-33.33%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5420	POSTAGE & FREIGHT	10	-	-	-	-	-
State Aid to Libraries	Operating	001-DOS-01.1800.571.5430	UTILITIES - ELECTRIC	15,941	13,138	16,000	17,000	1,000	6.25%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5433	UTILITIES-WATER/SEWER	1,511	1,405	2,000	2,000	-	0.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5440	LEASES/MACH&EQUIP	-	-	500	-	(500)	-100.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5445	RENTALS	398	550	350	1,000	650	185.71%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5460	MAINTENANCE & REPAIR	4,527	1,415	6,000	6,000	-	0.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5480	ADVERTISING / PROMOTIONAL ACTIVITIES	52	736	750	750	-	0.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5495	EVENTS & SERVICES	811	4,791	2,000	3,000	1,000	50.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5510	OFFICE SUPPLIES	4,378	2,460	6,000	5,000	(1,000)	-16.67%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5520	OPERATING SUPPLIES	6,936	16,259	28,000	20,000	(8,000)	-28.57%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5529	TOOLS	-	24	-	-	-	-
State Aid to Libraries	Operating	001-DOS-01.1800.571.5540	BOOKS AND SUBSCRIPTIONS	3,703	23,480	14,000	25,000	11,000	78.57%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5544	MEMBERSHIPS	416	175	500	-	(500)	-100.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5550	TRAINING	1,546	1,642	1,500	2,000	500	33.33%
State Aid to Libraries	Equipment & Construction	001-DOS-01.1800.571.5640	OPERATING EQUIPMENT	-	52,404	7,500	10,000	2,500	33.33%
State Aid to Libraries	Equipment & Construction	001-DOS-01.1800.571.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	9,094	5,095	-	68,312	68,312	-
State Aid to Libraries	Equipment & Construction	001-DOS-01.1800.571.5660	CAPITAL OUTLAY - LIBRARY BOOKS	21,344	15,505	154,716	50,000	(104,716)	-67.68%
State Aid to Libraries	Reserves	001-DOS-01.1800.581.5990	RESERVE	-	-	55,000	50,000	(5,000)	-9.09%
001 GENERAL FUND 1900 AGRICULTURE / EXTENSION / 4-H DEPARTMENTS									
Extension Facility Fees	(Revenue)	001.1900.000.347500	AGRICULTURE FEES	5,308	4,364	5,000	8,500	3,500	70.00%
Extension Department	Salaries & Wages	001.1900.537.5120	REGULAR SALARIES	70,979	54,442	86,090	108,716	22,626	26.28%
Extension Department	Salaries & Wages	001.1900.537.5130	HOURLY WAGES	73,619	60,707	72,796	78,790	5,994	8.23%
Extension Department	Salaries & Wages	001.1900.537.5145	HOLIDAY HOURS-WAGES	3,832	3,644	3,831	4,147	316	8.25%
Extension Department	Benefits	001.1900.537.5210	FICA TAX	10,909	8,613	12,448	14,661	2,213	17.78%
Extension Department	Benefits	001.1900.537.5220	RETIREMENT BENEFITS	19,218	15,349	22,178	26,906	4,728	21.32%
Extension Department	Benefits	001.1900.537.5230	HEALTH INSURANCE	35,964	45,708	37,756	50,795	13,039	34.53%
Extension Department	Professional & Contractual	001.1900.537.5340	CONTRACTED SERVICES	3,654	13,476	7,000	14,000	7,000	100.00%
Extension Department	Operating	001.1900.537.5400	TRAVEL	42	723	4,000	4,000	-	0.00%
Extension Department	Operating	001.1900.537.5410	TELEPHONE	7,547	5,412	10,000	7,000	(3,000)	-30.00%
Extension Department	Operating	001.1900.537.5420	POSTAGE & FREIGHT	-	-	50	50	-	0.00%
Extension Department	Operating	001.1900.537.5430	UTILITIES - ELECTRIC	15,614	14,648	16,000	17,000	1,000	6.25%
Extension Department	Operating	001.1900.537.5433	UTILITIES-WATER/SEWER	1,441	1,662	1,500	2,000	500	33.33%
Extension Department	Operating	001.1900.537.5435	UTILITIES - LP GAS	1,874	112	-	300	300	-
Extension Department	Operating	001.1900.537.5440	LEASES/MACH&EQUIP	2,334	1,945	2,600	2,600	-	0.00%
Extension Department	Operating	001.1900.537.5460	MAINTENANCE & REPAIR	25,590	8,895	15,000	17,500	2,500	16.67%
Extension Department	Operating	001.1900.537.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	-	95	1,000	1,000	-	0.00%
Extension Department	Operating	001.1900.537.5490	OTHER CURRENT CHARGES	-	-	500	-	(500)	-100.00%
Extension Department	Operating	001.1900.537.5495	EVENTS & SERVICES	198	-	-	500	500	-
Extension Department	Operating	001.1900.537.5510	OFFICE SUPPLIES	1,202	1,856	2,500	2,500	-	0.00%
Extension Department	Operating	001.1900.537.5520	OPERATING SUPPLIES	4,518	6,663	23,000	25,000	2,000	8.70%
Extension Department	Operating	001.1900.537.5521	FUEL	1,417	744	1,200	1,200	-	0.00%
Extension Department	Operating	001.1900.537.5529	TOOLS	42	-	-	-	-	-
Extension Department	Operating	001.1900.537.5540	BOOKS AND SUBSCRIPTIONS	247	2,968	550	550	-	0.00%
Extension Department	Operating	001.1900.537.5544	MEMBERSHIPS	519	504	700	500	(200)	-28.57%
Extension Department	Operating	001.1900.537.5550	TRAINING	-	(485)	1,000	1,500	500	50.00%
Extension Department	Equipment & Construction	001.1900.537.5620	CAPITAL OUTLAY - BUILDING	-	11,386	-	13,000	13,000	-
Extension Department	Equipment & Construction	001.1900.537.5640	OPERATING EQUIPMENT	-	5,073	-	-	-	-
Extension Department	Equipment & Construction	001.1900.537.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	6,500	8,385	6,500	15,000	8,500	130.77%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Agricultural Agent	Operating	001.1900-01.537.5520	OPERATING SUPPLIES	-	-	200	-	(200)	-100.00%
4H Department	(Revenue)	001.1900-02.000.347500	4-H FEES	55	330	-	600	600	
4H Department	(Revenue)	001.1900-02.000.347504	CRAWFORDVILLE SUMMER CAMP	36,362	32,675	40,000	40,000	-	0.00%
4H Department	(Revenue)	001.1900-02.000.366010	LOCAL CONTRIBUTIONS	500	-	-	-	-	
4H Department	Salaries & Wages	001.1900-02.537.5125	SEASONAL WAGES 4-H Programs	-	-	-	15,447	15,447	
4H Department	Salaries & Wages	001.1900-02.537.5130	HOURLY WAGES 4-H Programs	56,164	37,858	80,149	52,682	(27,467)	-34.27%
4H Department	Salaries & Wages	001.1900-02.537.5145	HOLIDAY HOURS-WAGES	1,687	2,673	1,657	3,499	1,842	111.16%
4H Department	Benefits	001.1900-02.537.5210	FICA TAX	4,426	3,101	6,773	5,479	(1,294)	-19.11%
4H Department	Benefits	001.1900-02.537.5220	RETIREMENT BENEFITS	6,659	5,541	8,445	7,779	(666)	-7.89%
4H Department	Benefits	001.1900-02.537.5230	HEALTH INSURANCE	254	330	2,700	-	(2,700)	-100.00%
4H Department	Professional & Contractual	001.1900-02.537.5310	PROFESSIONAL SERVICES	294	220	-	250		
4H Department	Professional & Contractual	001.1900-02.537.5340	CONTRACTED SERVICES	-	225	-	-	-	
4H Department	Operating	001.1900-02.537.5410	TELEPHONE	485	764	1,500	1,200	(300)	-20.00%
4H Department	Operating	001.1900-02.537.5480	ADVERTISING / PROMOTIONAL ACTIVITIES	-	300	-	600	600	
4H Department	Operating	001.1900-02.537.5495	EVENTS & SERVICES	-	1,218	-	-	-	
4H Department	Operating	001.1900-02.537.5520	OPERATING SUPPLIES	16,408	10,921	25,000	25,000	-	0.00%
Family & Consumer Sciences	(Revenue)	001.1900-03.000.347500	FAMILY CONSUMER SCIENCES FEES	1,050	-	-	200	200	
Family & Consumer Sciences	Operating	001.1900-03.537.5520	OPERATING SUPPLIES	-	-	-	200	200	
001 GENERAL FUND 2300 COUNTY FACILITIES DEPARTMENT									
Facilities Management	Salaries & Wages	001.2300.519.5130	HOURLY WAGES	267,899	245,013	350,007	311,526	(38,481)	-10.99%
Facilities Management	Salaries & Wages	001.2300.519.5140	OVERTIME	18,191	11,735	20,000	23,237	3,237	16.19%
Facilities Management	Salaries & Wages	001.2300.519.5145	HOLIDAY HOURS-WAGES	13,247	15,189	17,500	15,066	(2,434)	-13.91%
Facilities Management	Salaries & Wages	001.2300.519.5150	ANNUAL PHYSICAL INCENTIVE	350	175	500	-	(500)	-100.00%
Facilities Management	Benefits	001.2300.519.5210	FICA TAX	22,185	19,769	29,644	26,762	(2,882)	-9.72%
Facilities Management	Benefits	001.2300.519.5220	RETIREMENT BENEFITS	42,699	42,010	48,540	49,112	572	1.18%
Facilities Management	Benefits	001.2300.519.5230	HEALTH INSURANCE	78,039	87,766	68,088	89,747	21,659	31.81%
Facilities Management	Professional & Contractual	001.2300.519.5310	PROFESSIONAL SERVICES	228	-	-	-	-	
Facilities Management	Professional & Contractual	001.2300.519.5340	CONTRACTED SERVICES	52	120	8,660	840	(7,820)	-90.30%
Facilities Management	Professional & Contractual	001.2300.519.5345	CONTRACTED SVS - INFO TECHNOLOGY	-	315	-	1,260	1,260	
Facilities Management	Operating	001.2300.519.5410	TELEPHONE	6,770	5,365	7,500	7,500	-	0.00%
Facilities Management	Operating	001.2300.519.5435	UTILITIES - LP GAS	22	-	-	-	-	
Facilities Management	Operating	001.2300.519.5460	MAINTENANCE & REPAIR	7,064	1,383	2,500	-	(2,500)	-100.00%
Facilities Management	Operating	001.2300.519.5462	MAINT & REPAIR-EQUIPMENT	-	129	-	-	-	
Facilities Management	Operating	001.2300.519.5464	MAINT & REPAIR-FLEET	3,195	6,681	-	5,000	5,000	
Facilities Management	Operating	001.2300.519.5510	OFFICE SUPPLIES	93	297	500	500	-	0.00%
Facilities Management	Operating	001.2300.519.5511	UNIFORMS	-	511	-	1,000		
Facilities Management	Operating	001.2300.519.5512	LANDSCAPING SUPPLIES	-	100	-	-	-	
Facilities Management	Operating	001.2300.519.5520	OPERATING SUPPLIES	23,595	20,192	55,000	20,000	(35,000)	-63.64%
Facilities Management	Operating	001.2300.519.5521	FUEL	23,776	22,763	30,000	15,000	(15,000)	-50.00%
Facilities Management	Operating	001.2300.519.5529	TOOLS	3,564	3,696	-	2,000	2,000	
Facilities Management	Operating	001.2300.519.5540	BOOKS AND SUBSCRIPTIONS	11,266	8,791	7,500	12,500	5,000	66.67%
Facilities Management	Operating	001.2300.519.5550	TRAINING	-	235	-	-	-	
Facilities Management	Equipment & Construction	001.2300.519.5640	OPERATING EQUIPMENT	-	2,509	25,000	10,000	(15,000)	-60.00%
Fuel Contamination Recovery	Professional & Contractual	001.2300-01.519.5310	PROFESSIONAL SERVICES Fuel contamination	-	-	75,000	75,000	-	0.00%
Old Jail - Historical Society	Operating	001.2300-02.519.5460	MAINTENANCE & REPAIR	264	7,732	1,500	2,500	1,000	66.67%
Old Jail - Historical Society	Operating	001.2300-02.519.5520	OPERATING SUPPLIES	-	10	-	-	-	
Historic Courthouse - Chamber of Commerce	Professional & Contractual	001.2300-03.519.5340	CONTRACTED SERVICES Historic courthouse	9,854	6,770	3,000	9,000	6,000	200.00%
Historic Courthouse - Chamber of Commerce	Operating	001.2300-03.519.5460	MAINTENANCE & REPAIR	2,440	1,600	5,000	2,500	(2,500)	-50.00%
Historic Courthouse - Chamber of Commerce	Operating	001.2300-03.519.5490	OTHER CURRENT CHARGES	75	252	-	-	-	
Public Works Office	Professional & Contractual	001.2300-04.519.5340	CONTRACTED SERVICES 340 Trice Lane	5,607	3,698	5,322	5,500	178	3.34%
Public Works Office	Operating	001.2300-04.519.5460	MAINTENANCE & REPAIR	3,853	2,391	6,000	6,000	-	0.00%
Public Works Office	Operating	001.2300-04.519.5520	OPERATING SUPPLIES	12	938	-	-	-	
County Admin Building	Professional & Contractual	001.2300-05.519.5340	CONTRACTED SERVICES Cty Admin Building	4,730	2,731	5,460	5,460	-	0.00%
County Admin Building	Operating	001.2300-05.519.5460	MAINTENANCE & REPAIR	2,509	17,221	2,500	2,500	-	0.00%
County Admin Building	Operating	001.2300-05.519.5512	LANDSCAPING SUPPLIES	-	321	-	-	-	
County Admin Building	Operating	001.2300-05.519.5520	OPERATING SUPPLIES	133	72	-	-	-	
Tax Collector's Office	Operating	001.2300-06.519.5460	MAINTENANCE & REPAIR	1,254	5,071	5,000	5,000	-	0.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Tax Collector's Office	Equipment & Construction	001.2300-06.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	17,000	-	-	-	-	-
Elections Office	Operating	001.2300-07.519.5460	MAINTENANCE & REPAIR Elections office	179	48	2,500	2,500	-	0.00%
Elections Office	Operating	001.2300-07.519.5520	OPERATING SUPPLIES	-	14	-	-	-	-
Commission Chambers	Professional & Contractual	001.2300-08.519.5340	CONTRACTED SERVICES BOCC chambers	-	324	-	-	-	-
Commission Chambers	Operating	001.2300-08.519.5410	TELEPHONE & INTERNET	-	4,382	-	5,000	5,000	-
Commission Chambers	Operating	001.2300-08.519.5460	MAINTENANCE & REPAIR	2,812	11,421	2,500	2,500	-	0.00%
Commission Chambers	Operating	001.2300-08.519.5520	OPERATING SUPPLIES	250	303	-	-	-	-
Health Department	Operating	001.2300-09.519.5460	MAINTENANCE & REPAIR Health dept	9,634	2,939	8,000	8,000	-	0.00%
Indigent Cemetary	Professional & Contractual	001.2300-10.519.5310	PROFESSIONAL SERVICES Indigent cemetary	1,200	-	-	-	-	-
Property Appraiser's Office	Operating	001.2300-11.519.5435	UTILITIES - LP GAS Property appraiser	1,470	-	-	-	-	-
Property Appraiser's Office	Operating	001.2300-11.519.5460	MAINTENANCE & REPAIR	1,151	770	2,500	2,500	-	0.00%
Property Appraiser's Office	Operating	001.2300-11.519.5520	OPERATING SUPPLIES	23	14	-	-	-	-
Facilities Maintenance Shop	Professional & Contractual	001.2300-12.519.5340	CONTRACTED SERVICES Facilities maint shop	2,749	1,233	750	750	-	0.00%
Facilities Maintenance Shop	Operating	001.2300-12.519.5430	UTILITIES - ELECTRIC	2,437	3,084	3,200	4,200	1,000	31.25%
Facilities Maintenance Shop	Operating	001.2300-12.519.5433	UTILITIES-WATER/SEWER	266	236	-	-	-	-
Facilities Maintenance Shop	Operating	001.2300-12.519.5435	UTILITIES - LP GAS	20	-	-	-	-	-
Facilities Maintenance Shop	Operating	001.2300-12.519.5460	MAINTENANCE & REPAIR	72	251	2,500	2,500	-	0.00%
Facilities Maintenance Shop	Operating	001.2300-12.519.5520	OPERATING SUPPLIES	-	298	-	-	-	-
001 GENERAL FUND 2300-15 LANDSCAPING & GROUNDSKEEPING DEPARTMENT									
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5120	REGULAR SALARIES	-	-	-	66,893	66,893	-
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5130	HOURLY WAGES	-	-	-	74,572	74,572	-
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5140	OVERTIME	-	-	-	7,398	7,398	-
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5145	HOLIDAY HOURS-WAGES	-	-	-	3,627	3,627	-
Landscaping & Groundskeeping	Benefits	001.2300-15.519.5210	FICA TAX	-	-	-	11,666	11,666	-
Landscaping & Groundskeeping	Benefits	001.2300-15.519.5220	RETIREMENT BENEFITS	-	-	-	26,747	26,747	-
Landscaping & Groundskeeping	Benefits	001.2300-15.519.5230	HEALTH INSURANCE	-	-	-	28,793	28,793	-
Landscaping & Groundskeeping	Operating	001.2300-15.519.5460	MAINTENANCE & REPAIR	353	24	-	-	-	-
Landscaping & Groundskeeping	Operating	001.2300-15.519.5462	MAINTENANCE & REPAIR-EQUIPMENT	-	-	-	2,500	2,500	-
Landscaping & Groundskeeping	Operating	001.2300-15.519.5464	MAINTENANCE & REPAIR-FLEET	-	-	-	2,500	2,500	-
Landscaping & Groundskeeping	Operating	001.2300-15.519.5512	LANDSCAPING SUPPLIES	-	-	-	10,000	10,000	-
Landscaping & Groundskeeping	Operating	001.2300-15.519.5520	OPERATING SUPPLIES	1,842	315	2,500	8,000	5,500	220.00%
Landscaping & Groundskeeping	Operating	001.2300-15.519.5521	FUEL	-	-	-	15,000	15,000	-
Landscaping & Groundskeeping	Operating	001.2300-15.519.5529	TOOLS	419	912	-	2,000	2,000	-
Landscaping & Groundskeeping	Operating	001.2300-15.519.5550	TRAINING	163	-	500	-	(500)	-100.00%
001 GENERAL FUND 2400 FLEET MANAGEMENT DEPARTMENT									
<i>Fleet Management</i>	<i>(Revenue)</i>	<i>001.2400.000.351015</i>	<i>CDL TRAINING & TESTING FEES</i>	<i>6,000</i>	<i>6,000</i>	<i>-</i>	<i>6,000</i>	<i>6,000</i>	<i>-</i>
Fleet Management	Salaries & Wages	001.2400.519.5130	HOURLY WAGES	159,822	130,300	167,057	171,249	4,192	2.51%
Fleet Management	Salaries & Wages	001.2400.519.5140	OVERTIME	12,608	12,409	4,000	14,000	10,000	250.00%
Fleet Management	Salaries & Wages	001.2400.519.5145	HOLIDAY HOURS-WAGES	7,092	6,561	7,056	8,949	1,893	26.83%
Fleet Management	Benefits	001.2400.519.5210	FICA TAX	13,212	11,009	13,626	15,954	2,328	17.08%
Fleet Management	Benefits	001.2400.519.5220	RETIREMENT BENEFITS	24,394	20,432	24,277	29,279	5,002	20.60%
Fleet Management	Benefits	001.2400.519.5230	HEALTH INSURANCE	42,714	42,173	49,304	49,502	198	0.40%
Fleet Management	Professional & Contractual	001.2400.519.5310	PROFESSIONAL SERVICES	-	49	-	-	-	-
Fleet Management	Operating	001.2400.519.5400	TRAVEL	524	399	1,500	1,500	-	0.00%
Fleet Management	Operating	001.2400.519.5410	TELEPHONE	485	364	1,000	1,000	-	0.00%
Fleet Management	Operating	001.2400.519.5445	RENTALS	198	349	500	500	-	0.00%
Fleet Management	Operating	001.2400.519.5460	MAINTENANCE & REPAIR	-	382	500	500	-	0.00%
Fleet Management	Operating	001.2400.519.5464	MAINTENANCE & REPAIR - FLEET	393	523	-	-	-	-
Fleet Management	Operating	001.2400.519.5511	UNIFORMS	-	150	-	-	-	-
Fleet Management	Operating	001.2400.519.5520	OPERATING SUPPLIES	4,999	5,153	8,000	8,000	-	0.00%
Fleet Management	Operating	001.2400.519.5521	FUEL	2,993	2,312	5,000	5,000	-	0.00%
Fleet Management	Operating	001.2400.519.5529	TOOLS	1,167	1,245	-	-	-	-
Fleet Management	Operating	001.2400.519.5540	BOOKS AND SUBSCRIPTIONS	12,578	2,451	9,000	9,000	-	0.00%
Fleet Management	Operating	001.2400.519.5550	TRAINING	461	-	1,000	1,000	-	0.00%
Fleet Management	Equipment & Construction	001.2400.519.5640	OPERATING EQUIPMENT	1,628	3,750	5,000	5,000	-	0.00%
Fleet Management	Equipment & Construction	001.2400.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	10,000	10,000	-	0.00%
001 GENERAL FUND 4000 PROBATION OFFICE									

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Probation Office	(Revenue)	001.4000.000.348880	PROBATION FEES	37,913	45,966	35,000	45,000	10,000	28.57%
Probation Office	Salaries & Wages	001.4000.523.5120	REGULAR SALARIES	62,496	51,921	63,693	67,573	3,880	6.09%
Probation Office	Salaries & Wages	001.4000.523.5130	HOURLY WAGES	66,470	55,178	68,448	78,351	9,903	14.47%
Probation Office	Salaries & Wages	001.4000.523.5145	HOLIDAY HOURS-WAGES	3,443	3,312	3,511	4,124	613	17.46%
Probation Office	Salaries & Wages	001.4000.523.5150	ANNUAL PHYSICAL INCENTIVE	175	175	-	-	-	-
Probation Office	Benefits	001.4000.523.5210	FICA TAX	10,073	8,403	10,444	11,479	1,035	9.91%
Probation Office	Benefits	001.4000.523.5220	RETIREMENT BENEFITS	33,768	28,117	33,365	21,836	(11,529)	-34.55%
Probation Office	Benefits	001.4000.523.5230	HEALTH INSURANCE	10,845	11,009	40,000	14,000	(26,000)	-65.00%
Probation Office	Operating	001.4000.523.5400	TRAVEL	1,391	1,886	3,150	6,000	2,850	90.48%
Probation Office	Operating	001.4000.523.5410	TELEPHONE	1,458	1,295	1,300	1,600	300	23.08%
Probation Office	Operating	001.4000.523.5440	LEASES/MACH&EQUIP	2,087	1,500	1,800	1,800	-	0.00%
Probation Office	Operating	001.4000.523.5443	COMMUNICATION RENT	1,128	-	3,000	3,000	-	0.00%
Probation Office	Operating	001.4000.523.5445	RENTALS	166	-	160	160	-	0.00%
Probation Office	Operating	001.4000.523.5490	OTHER CURRENT CHARGES	76	-	-	-	-	-
Probation Office	Operating	001.4000.523.5510	OFFICE SUPPLIES	1,579	1,796	2,000	2,400	400	20.00%
Probation Office	Operating	001.4000.523.5520	OPERATING SUPPLIES	7,581	3,609	2,000	2,400	400	20.00%
Probation Office	Operating	001.4000.523.5540	BOOKS AND SUBSCRIPTIONS	45	140	45,000	9,000	(36,000)	-80.00%
Probation Office	Operating	001.4000.523.5550	TRAINING	440	440	1,500	1,500	-	0.00%
Probation Office	Equipment & Construction	001.4000.523.5640	OPERATING EQUIPMENT	2,042	3,283	4,500	4,500	-	0.00%
001 GENERAL FUND 5600 ECONOMIC DEVELOPMENT									
Economic Development	Aid & Contributions	001.5600.552.5830	OTHER GRANTS & AIDS - EDC CONTRIBUTION	50,000	50,000	50,000	50,000	-	0.00%
Project Safety	Professional & Contractual	001.5600-01.552.5310	PROFESSIONAL SERVICES	-	3,600	-	-	-	-
Project Safety	Professional & Contractual	001.5600-01.552.5313	LEGAL FEES	-	4,997	-	-	-	-
Project Boomer	Professional & Contractual	001.5600-02.552.5313	LEGAL FEES	-	813	-	-	-	-
001 GENERAL FUND 5700 VETERANS SERVICE OFFICE									
Veterans Service Office	Salaries & Wages	001.5700.553.5130	HOURLY WAGES	29,628	17,525	41,275	23,638	(17,637)	-42.73%
Veterans Service Office	Salaries & Wages	001.5700.553.5145	HOLIDAY HOURS - WAGES	1,498	-	2,175	-	(2,175)	-100.00%
Veterans Service Office	Salaries & Wages	001.5700.553.5150	ANNUAL PHYSICAL	-	-	150	-	(150)	-100.00%
Veterans Service Office	Benefits	001.5700.553.5210	FICA TAX	2,401	1,341	3,324	1,808	(1,516)	-45.61%
Veterans Service Office	Benefits	001.5700.553.5220	RETIREMENT BENEFITS	4,168	2,399	5,922	3,319	(2,603)	-43.95%
Veterans Service Office	Benefits	001.5700.553.5230	HEALTH INSURANCE	163	-	350	-	(350)	-100.00%
Veterans Service Office	Operating	001.5700.553.5400	TRAVEL	361	1,581	2,000	2,000	-	0.00%
Veterans Service Office	Operating	001.5700.553.5410	TELEPHONE	485	364	750	750	-	0.00%
Veterans Service Office	Operating	001.5700.553.5495	EVENTS & SERVICES	447	400	2,000	2,000	-	0.00%
Veterans Service Office	Operating	001.5700.553.5510	OFFICE SUPPLIES	147	-	250	250	-	0.00%
Veterans Service Office	Operating	001.5700.553.5520	OPERATING SUPPLIES	1,308	229	1,500	1,500	-	0.00%
Veterans Service Office	Operating	001.5700.553.5540	BOOKS AND SUBSCRIPTIONS	449	449	450	450	-	0.00%
Veterans Service Office	Operating	001.5700.553.5544	MEMBERSHIPS	75	-	600	-	(600)	-100.00%
Veterans Service Office	Operating	001.5700.553.5550	TRAINING	350	-	600	-	(600)	-100.00%
001 GENERAL FUND 6000 EMS DEPARTMENT									
EMS	(Revenue)	001.6000.000.331210	PEMT SUPPLEMENTAL PAYMENTS	266,190	203,089	170,000	240,000	70,000	41.18%
EMS	(Revenue)	001.6000.000.334200	FDOH COUNTY AWARD	-	-	-	10,000	-	-
EMS	(Revenue)	001.6000.000.342600	AMBULANCE RECEIPTS	1,608,096	1,579,764	1,600,000	1,900,000	300,000	18.75%
EMS	(Revenue)	001.6000.000.369304	REFUND-PRIOR YEAR EXPENSES	-	4,590	-	-	-	-
EMS	(Revenue)	001.6000.000.369900	MISCELLANEOUS REVENUE - OTHER	5	-	5,000	5,000	-	0.00%
EMS	Salaries & Wages	001.6000.526.5120	REGULAR SALARIES	159,888	139,666	87,607	169,912	82,305	93.95%
EMS	Salaries & Wages	001.6000.526.5130	HOURLY WAGES	1,087,203	1,015,793	1,364,432	1,351,746	(12,686)	-0.93%
EMS	Salaries & Wages	001.6000.526.5135	FLEX WAGES	56,225	42,214	33,226	51,753	18,527	55.76%
EMS	Salaries & Wages	001.6000.526.5140	OVERTIME	331,363	350,022	325,142	504,431	179,289	55.14%
EMS	Salaries & Wages	001.6000.526.5145	HOLIDAY HOURS-WAGES	76,550	76,445	88,874	103,892	15,018	16.90%
EMS	Salaries & Wages	001.6000.526.5150	ANNUAL PHYSICAL INCENTIVE	175	-	-	-	-	-
EMS	Benefits	001.6000.526.5210	FICA TAX	128,393	120,217	145,294	158,955	13,661	9.40%
EMS	Benefits	001.6000.526.5220	RETIREMENT BENEFITS	531,439	512,873	612,061	714,611	102,550	16.75%
EMS	Benefits	001.6000.526.5230	HEALTH INSURANCE	372,582	451,476	447,926	536,397	88,471	19.75%
EMS	Professional & Contractual	001.6000.526.5310	PROFESSIONAL SERVICES	874	836	-	35,000	35,000	-
EMS	Professional & Contractual	001.6000.526.5340	CONTRACTED SERVICES	40,151	24,563	55,000	61,000	6,000	10.91%
EMS	Professional & Contractual	001.6000.526.5345	CONTRACTED SVS-INFO TECHNOLOGY	-	185	-	-	-	-

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
EMS	Operating	001.6000.526.5400	TRAVEL	3,995	1,623	2,500	2,500	-	0.00%
EMS	Operating	001.6000.526.5410	TELEPHONE	25,841	19,251	25,000	25,000	-	0.00%
EMS	Operating	001.6000.526.5420	POSTAGE & FREIGHT	169	380	500	500	-	0.00%
EMS	Operating	001.6000.526.5430	UTILITIES - ELECTRIC	24,234	20,461	22,000	23,000	1,000	4.55%
EMS	Operating	001.6000.526.5433	UTILITIES-WATER/SEWER	4,128	3,615	4,000	4,500	500	12.50%
EMS	Operating	001.6000.526.5435	UTILITIES - LP GAS	865	1,306	2,000	2,400	400	20.00%
EMS	Operating	001.6000.526.5440	LEASES/MACH&EQUIP	802	792	1,000	1,000	-	0.00%
EMS	Operating	001.6000.526.5462	MAINT & REPAIR - EQUIPMENT	27,680	22,310	15,000	19,000	4,000	26.67%
EMS	Operating	001.6000.526.5463	MAINT & REPAIR - FACILITY	9,062	11,917	15,000	15,000	-	0.00%
EMS	Operating	001.6000.526.5464	MAINT & REPAIR - FLEET	46,046	38,075	50,000	50,000	-	0.00%
EMS	Operating	001.6000.526.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	476	-	-	-	-	-
EMS	Operating	001.6000.526.5490	OTHER CURRENT CHARGES	177	1,775	-	1,800	1,800	-
EMS	Operating	001.6000.526.5510	OFFICE SUPPLIES	120	93	2,000	1,000	(1,000)	-50.00%
EMS	Operating	001.6000.526.5511	UNIFORMS	-	18,923	-	17,000	17,000	-
EMS	Operating	001.6000.526.5520	OPERATING SUPPLIES	40,723	23,526	35,000	30,000	(5,000)	-14.29%
EMS	Operating	001.6000.526.5521	FUEL	73,750	55,938	85,000	85,000	-	0.00%
EMS	Operating	001.6000.526.5524	MEDICAL SUPPLIES	141,275	123,932	120,000	140,000	20,000	16.67%
EMS	Operating	001.6000.526.5529	TOOLS	102	20	-	-	-	-
EMS	Operating	001.6000.526.5540	BOOKS AND SUBSCRIPTIONS	34,797	34,264	28,000	28,000	-	0.00%
EMS	Operating	001.6000.526.5550	TRAINING	28,489	11,508	7,500	8,000	500	6.67%
EMS	Equipment & Construction	001.6000.526.5640	OPERATING EQUIPMENT	2,444	6,009	5,000	5,000	-	0.00%
EMS	Interfund Transfers	001.6000.581.5910	INTERFUND TRANSFER	202	474	-	-	-	-
001 GENERAL FUND 6300 RECREATION DEPARTMENTS									
Recreation Department	(Revenue)	001.6300.000.369305	MISC REV - INSURANCE SETTLEMENTS	8,750	-	-	-	-	-
Recreation Department	Salaries & Wages	001.6300.572.5120	REGULAR SALARIES	62,428	51,902	63,672	61,200	(2,472)	-3.88%
Recreation Department	Salaries & Wages	001.6300.572.5130	HOURLY WAGES	145,147	119,415	160,690	177,229	16,539	10.29%
Recreation Department	Salaries & Wages	001.6300.572.5140	OVERTIME	282	158	-	-	-	-
Recreation Department	Salaries & Wages	001.6300.572.5145	HOLIDAY HOURS-WAGES	5,064	5,147	7,285	9,211	1,926	26.44%
Recreation Department	Salaries & Wages	001.6300.572.5150	ANNUAL PHYSICAL	175	-	-	-	-	-
Recreation Department	Benefits	001.6300.572.5210	FICA TAX	15,862	13,102	17,721	18,944	1,223	6.90%
Recreation Department	Benefits	001.6300.572.5220	RETIREMENT BENEFITS	30,146	25,797	30,445	43,081	12,636	41.50%
Recreation Department	Benefits	001.6300.572.5230	HEALTH INSURANCE	46,569	47,572	58,890	82,142	23,252	39.48%
Recreation Department	Professional & Contractual	001.6300.572.5310	PROFESSIONAL SERVICES	55	2,500	-	-	-	-
Recreation Department	Professional & Contractual	001.6300.572.5340	CONTRACTED SERVICES	760	603	1,000	1,000	-	0.00%
Recreation Department	Operating	001.6300.572.5400	TRAVEL	-	-	600	600	-	0.00%
Recreation Department	Operating	001.6300.572.5410	TELEPHONE	8,007	7,474	8,500	9,000	500	5.88%
Recreation Department	Operating	001.6300.572.5430	UTILITIES - ELECTRIC	47,276	43,838	45,000	55,000	10,000	22.22%
Recreation Department	Operating	001.6300.572.5433	UTILITIES-WATER/SEWER	4,004	2,959	3,500	5,000	1,500	42.86%
Recreation Department	Operating	001.6300.572.5435	UTILITIES - LP GAS	85	-	200	200	-	0.00%
Recreation Department	Operating	001.6300.572.5440	LEASES/MACH&EQUIP	1,678	1,215	1,800	1,300	(500)	-27.78%
Recreation Department	Operating	001.6300.572.5445	RENTALS	5,016	-	-	-	-	-
Recreation Department	Operating	001.6300.572.5460	MAINTENANCE & REPAIR	3,822	-	-	-	-	-
Recreation Department	Operating	001.6300.572.5462	MAINT & REPAIR - EQUIPMENT	34,934	15,068	60,000	60,000	-	0.00%
Recreation Department	Operating	001.6300.572.5463	MAINT & REPAIR - FACILITY	17,644	22,312	50,000	50,000	-	0.00%
Recreation Department	Operating	001.6300.572.5464	MAINT & REPAIR - FLEET	3,385	2,095	12,000	12,000	-	0.00%
Recreation Department	Operating	001.6300.572.5490	OTHER CURRENT CHARGES	28	26	-	-	-	-
Recreation Department	Operating	001.6300.572.5510	OFFICE SUPPLIES	1,696	1,627	2,500	2,500	-	0.00%
Recreation Department	Operating	001.6300.572.5512	LANDSCAPING SUPPLIES	-	2,142	-	-	-	-
Recreation Department	Operating	001.6300.572.5520	OPERATING SUPPLIES	4,228	3,674	6,000	6,000	-	0.00%
Recreation Department	Operating	001.6300.572.5521	FUEL	5,542	4,836	8,000	8,000	-	0.00%
Recreation Department	Operating	001.6300.572.5529	TOOLS	813	854	-	1,000	1,000	-
Recreation Department	Operating	001.6300.572.5540	BOOKS AND SUBSCRIPTIONS	41	41	-	3,000	3,000	-
Recreation Department	Equipment & Construction	001.6300.572.5640	OPERATING EQUIPMENT	3,531	550	7,500	7,500	-	0.00%
OBBT Trail	(Revenue)	001.6300-16.000.366010	LOCAL CONTRIBUTIONS	10,048	-	-	-	-	-
OBBT Trail	Operating	001.6300-16.572.5430	UTILITIES-ELECTRIC Bike Trails	2,247	1,631	2,750	2,750	-	0.00%
OBBT Trail	Operating	001.6300-16.572.5445	RENTALS	1,456	1,478	1,900	1,900	-	0.00%
OBBT Trail	Operating	001.6300-16.572.5460	MAINTENANCE & REPAIR	1,173	1,403	72,416	-	(72,416)	-100.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
OBBT Trail	Equipment & Construction	001.6300-16.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	10,048	-	-	-	-	-
Community Center	(Revenue)	001.6300-17.000.347205	COMMUNITY CENTER RENTAL FEES	31,395	28,884	24,600	42,000	17,400	70.73%
Community Center	(Revenue)	001.6300-17.000.347206	PROGRAM RELATED RENTALS	49,365	41,138	50,000	50,000	-	0.00%
Community Center	Professional & Contractual	001.6300-17.572.5340	CONTRACTED SERVICES	20,680	15,888	22,800	22,800	-	0.00%
Community Center	Operating	001.6300-17.572.5410	TELEPHONE	7,285	6,364	8,000	8,000	-	0.00%
Community Center	Operating	001.6300-17.572.5430	UTILITIES - ELECTRIC	29,590	24,947	28,000	28,000	-	0.00%
Community Center	Operating	001.6300-17.572.5433	UTILITIES-WATER/SEWER	3,424	2,350	5,000	5,000	-	0.00%
Community Center	Operating	001.6300-17.572.5445	RENTALS	1,848	1,283	2,050	2,050	-	0.00%
Community Center	Operating	001.6300-17.572.5460	MAINTENANCE & REPAIR	17,136	1,833	13,000	10,000	(3,000)	-23.08%
Community Center	Operating	001.6300-17.572.5512	LANDSCAPING SUPPLIES		27	-			
Community Center	Operating	001.6300-17.572.5520	OPERATING SUPPLIES	2,929	2,076	5,000	5,000	-	0.00%
Community Center	Operating	001.6300-17.572.5529	TOOLS	-	412	-	-	-	-
001 GENERAL FUND 6900 PARKS DEPARTMENTS									
Parks Department	(Revenue)	001.6900.000.354000	PARKING ORD 2021-30 VIOLATION	567	27	-	-	-	-
Parks Department	(Revenue)	001.6900.000.369304	REFUND-PRIOR YEAR EXPENSES		159				
Parks Department	(Revenue)	001.6900.000.369900	MISCELLANEOUS REVENUES-OTHER	4,292	-	1,000	1,000	-	0.00%
Parks Department	Salaries & Wages	001.6900.572.5120	REGULAR SALARIES	75,000	62,467	74,402	80,509	6,107	8.21%
Parks Department	Salaries & Wages	001.6900.572.5125	STUDENT WAGES (SEASONAL)	9,632	11,434	-	22,277	22,277	
Parks Department	Salaries & Wages	001.6900.572.5130	HOURLY WAGES	119,877	139,345	147,271	153,939	6,668	4.53%
Parks Department	Salaries & Wages	001.6900.572.5140	OVERTIME	1,318	2,440	5,000	1,869	(3,131)	-62.62%
Parks Department	Salaries & Wages	001.6900.572.5145	HOLIDAY HOURS-WAGES	5,383	6,922	7,751	7,594	(157)	-2.03%
Parks Department	Salaries & Wages	001.6900.572.5150	ANNUAL PHYSICAL INCENTIVE	88	525	500	-	(500)	-100.00%
Parks Department	Benefits	001.6900.572.5210	FICA TAX	15,225	16,094	17,933	20,363	2,430	13.55%
Parks Department	Benefits	001.6900.572.5220	RETIREMENT BENEFITS	44,589	43,047	46,720	49,545	2,825	6.05%
Parks Department	Benefits	001.6900.572.5230	HEALTH INSURANCE	76,196	95,840	97,302	100,777	3,475	3.57%
Parks Department	Professional & Contractual	001.6900.572.5310	PROFESSIONAL SERVICES	218	110	-	-	-	-
Parks Department	Professional & Contractual	001.6900.572.5340	CONTRACTED SERVICES	566	245	18,120	-	(18,120)	-100.00%
Parks Department	Professional & Contractual	001.6900.572.5345	CONTRACTED SVS-INFO TECHNOLOGY	1,265	949	-	1,260	1,260	
Parks Department	Operating	001.6900.572.5400	TRAVEL	159	-	1,000	1,000	-	0.00%
Parks Department	Operating	001.6900.572.5410	TELEPHONE	4,806	495	8,000	1,000	(7,000)	-87.50%
Parks Department	Operating	001.6900.572.5430	UTILITIES - ELECTRIC	26,863	1,005	21,000	1,300	(19,700)	-93.81%
Parks Department	Operating	001.6900.572.5433	UTILITIES-WATER/SEWER	12,254	-	10,200	-	(10,200)	-100.00%
Parks Department	Operating	001.6900.572.5435	UTILITIES - LP GAS	-	16	500	500	-	0.00%
Parks Department	Operating	001.6900.572.5440	LEASES/MACH&EQUIP	1,176	1,140	1,500	1,500	-	0.00%
Parks Department	Operating	001.6900.572.5460	MAINTENANCE & REPAIR	6,176	1,624	2,000	-	(2,000)	-100.00%
Parks Department	Operating	001.6900.572.5462	MAINTENANCE & REPAIR - EQUIPMENT		385	-	-	-	-
Parks Department	Operating	001.6900.572.5464	MAINTENANCE & REPAIR - FLEET	-	-	-	2,000	2,000	
Parks Department	Operating	001.6900.572.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	72	-	-	-	-	-
Parks Department	Operating	001.6900.572.5490	OTHER CURRENT CHARGES	47	-	-	-	-	-
Parks Department	Operating	001.6900.572.5495	EVENTS & SERVICES	387	1,065	500	500	-	0.00%
Parks Department	Operating	001.6900.572.5510	OFFICE SUPPLIES	290	26	500	500	-	0.00%
Parks Department	Operating	001.6900.572.5511	UNIFORMS		196	-			
Parks Department	Operating	001.6900.572.5512	LANDSCAPING SUPPLIES	-	1,199	-	-	-	-
Parks Department	Operating	001.6900.572.5520	OPERATING SUPPLIES	6,869	5,774	12,000	5,000	(7,000)	-58.33%
Parks Department	Operating	001.6900.572.5521	FUEL	4,197	4,123	5,000	5,000	-	0.00%
Parks Department	Operating	001.6900.572.5529	TOOLS	1,339	2,361	-	-	-	-
Parks Department	Operating	001.6900.572.5540	BOOKS AND SUBSCRIPTIONS	5,933	4,917	3,500	5,500	2,000	57.14%
Parks Department	Operating	001.6900.572.5544	MEMBERSHIPS	-	429	180	180	-	0.00%
Parks Department	Operating	001.6900.572.5550	TRAINING	473	46	500	500	-	0.00%
Parks Department	Equipment & Construction	001.6900.572.5640	OPERATING EQUIPMENT	2,710	2,242	2,000	2,000	-	0.00%
Parks Department	Equipment & Construction	001.6900.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	5,082	-	-	-	-	-
Parks Department	Interfund Transfers	001.6900.581.5910	TRANSFER TO FUND 188-BBMC	3,000	-	10,000	10,000	-	0.00%
Parks Department	Transfers to Constitutionals	001.6900.581.5911	TRANSFER TO WCSO (WORK CREW GROUNDS MAINT.)	47,475	34,806	61,000	61,000	-	0.00%
Parks-Azalea	(Revenue)	001.6900-02.000.347400	PARK SPECIAL EVENT FEES	1	106	2,000	1,000	(1,000)	-50.00%
Parks-Azalea	Professional & Contractual	001.6900-02.572.5340	CONTRACTED SERVICES Azalea Park	5,145	5,880	-	5,500	5,500	
Parks-Azalea	Operating	001.6900-02.572.5430	UTILITIES - ELECTRIC	-	2,487	-	3,500	3,500	
Parks-Azalea	Operating	001.6900-02.572.5433	UTILITIES-WATER/SEWER	-	1,719	-	2,400	2,400	

WAKULLA COUNTY

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Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Parks-Azalea	Operating	001.6900-02.572.5445	RENTALS	456	-	1,000	-	(1,000)	-100.00%
Parks-Azalea	Operating	001.6900-02.572.5460	MAINTENANCE & REPAIR Azalea	4,376	1,553	6,000	4,000	(2,000)	-33.33%
Parks-Azalea	Operating	001.6900-02.572.5512	LANDSCAPING SUPPLIES	-	403	-	-	-	-
Parks-Azalea	Operating	001.6900-02.572.5520	OPERATING SUPPLIES	2,428	3,082	2,000	3,000	1,000	50.00%
Parks-Azalea	Operating	001.6900-02.572.5529	TOOLS	45	-	-	-	-	-
Parks-Hudson	(Revenue)	001.6900-03.000.347211	HUDSON PARK CONCESSIONS	-	199	2,500	2,000	(500)	-20.00%
Parks-Hudson	(Revenue)	001.6900-03.000.347400	HUDSON SPECIAL EVENT FEES	6,674	4,626	7,500	8,000	500	6.67%
Parks-Hudson	Professional & Contractual	001.6900-03.572.5340	CONTRACTED SERVICES Hudson Park	9,015	4,984	-	6,000	6,000	-
Parks-Hudson	Operating	001.6900-03.572.5430	UTILITIES - ELECTRIC	-	1,633	-	2,000	2,000	-
Parks-Hudson	Operating	001.6900-03.572.5433	UTILITIES-WATER/SEWER	-	1,152	-	1,500	1,500	-
Parks-Hudson	Operating	001.6900-03.572.5445	RENTALS	350	-	-	-	-	-
Parks-Hudson	Operating	001.6900-03.572.5460	MAINTENANCE & REPAIR Hudson	2,502	143	5,000	4,000	(1,000)	-20.00%
Parks-Hudson	Operating	001.6900-03.572.5520	OPERATING SUPPLIES	551	91	-	-	-	-
Parks-Hudson	Operating	001.6900-03.572.5529	TOOLS	76	-	-	-	-	-
Parks-Mash Island	(Revenue)	001.6900-04.000.369900	MASH ISLAND MISC RENENUE	59	-	-	-	-	-
Parks-Mash Island	Professional & Contractual	001.6900-04.572.5310	PROFESSIONAL SERVICES Mash Island	1,772	-	-	-	-	-
Parks-Mash Island	Professional & Contractual	001.6900-04.572.5340	CONTRACTED SERVICES Mash Island	70	70	-	-	-	-
Parks-Mash Island	Operating	001.6900-04.572.5410	TELEPHONE	397	630	-	900	900	-
Parks-Mash Island	Operating	001.6900-04.572.5430	UTILITIES - ELECTRIC	-	2,063	-	2,000	2,000	-
Parks-Mash Island	Operating	001.6900-04.572.5433	UTILITIES-WATER/SEWER	-	2,313	-	3,000	3,000	-
Parks-Mash Island	Operating	001.6900-04.572.5435	UTILITIES - LP GAS	22	62	-	50	-	-
Parks-Mash Island	Operating	001.6900-04.572.5445	RENTALS	2,813	293	-	2,000	2,000	-
Parks-Mash Island	Operating	001.6900-04.572.5460	MAINTENANCE & REPAIR	5,555	1,182	15,000	10,000	(5,000)	-33.33%
Parks-Mash Island	Operating	001.6900-04.572.5490	OTHER CURRENT CHARGES DEP Agency Fee	300	-	-	-	-	-
Parks-Mash Island	Operating	001.6900-04.572.5520	OPERATING SUPPLIES	211	320	1,000	1,000	-	0.00%
Parks-Mash Island	Operating	001.6900-04.572.5521	FUEL	54	-	-	-	-	-
Parks-Mash Island	Operating	001.6900-04.572.5529	TOOLS	47	-	-	-	-	-
Parks-Panacea Comm Ctr.	(Revenue)	001.6900-05.000.347400	PANACEA COMMUNITY CENTER	6,485	8,445	8,000	12,000	4,000	50.00%
Parks-Panacea Comm Ctr.	Professional & Contractual	001.6900-05.572.5340	CONTRACTED SERVICES Panacea Com Ctr	2,057	1,437	5,000	2,000	(3,000)	-60.00%
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5430	UTILITIES - ELECTRIC	-	332	-	500	500	-
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5433	UTILITIES-WATER/SEWER	-	971	-	1,200	1,200	-
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5410	TELEPHONE	109	585	2,000	1,000	(1,000)	-50.00%
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5460	MAINTENANCE & REPAIR	1,446	1,219	10,000	6,000	(4,000)	-40.00%
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5512	LANDSCAPING SUPPLIES	-	197	-	-	-	-
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5520	OPERATING SUPPLIES	46	109	-	1,000	1,000	-
Parks-Shell Point Beach	(Revenue)	001.6900-06.000.347200	SHELL POINT BEACH FACILITY RENTAL EES	1,737	1,226	2,500	2,500	-	0.00%
Parks-Shell Point Beach	(Revenue)	001.6900-06.000.347211	SHELL POINT BEACH CONCESSIONS	3,381	2,104	5,000	5,000	-	0.00%
Parks-Shell Point Beach	(Revenue)	001.6900-06.000.369900	SHELL POINT WEATHERSTEM RENTAL	1,875	1,875	2,500	4,000	1,500	60.00%
Parks-Shell Point Beach	Operating	001.6900-06.572.5430	UTILITIES - ELECTRIC	-	1,113	-	1,300	1,300	-
Parks-Shell Point Beach	Operating	001.6900-06.572.5433	UTILITIES-WATER/SEWER	-	533	-	600	600	-
Parks-Shell Point Beach	Operating	001.6900-06.572.5445	RENTALS	585	-	-	-	-	-
Parks-Shell Point Beach	Operating	001.6900-06.572.5460	MAINTENANCE & REPAIR	5,628	3,651	10,000	10,000	-	0.00%
Parks-Shell Point Beach	Operating	001.6900-06.572.5512	LANDSCAPING SUPPLIES	-	34	-	-	-	-
Parks-Shell Point Beach	Operating	001.6900-06.572.5520	OPERATING SUPPLIES	324	172	500	500	-	0.00%
Parks-Shell Point Beach	Operating	001.6900-06.572.5529	TOOLS	222	-	-	-	-	-
Parks-Wooley	(Revenue)	001.6900-07.000.347400	WOOLEY SPECIAL EVENT FEES	2,539	2,911	3,000	5,500	2,500	83.33%
Parks-Wooley	Professional & Contractual	001.6900-07.572.5340	CONTRACTED SERVICES Woolley Park	90	102	-	-	-	-
Parks-Wooley	Operating	001.6900-07.572.5410	TELEPHONE	450	873	-	1,000	1,000	-
Parks-Wooley	Operating	001.6900-07.572.5430	UTILITIES - ELECTRIC	-	2,281	-	3,000	3,000	-
Parks-Wooley	Operating	001.6900-07.572.5433	UTILITIES-WATER/SEWER	-	1,273	-	1,500	1,500	-
Parks-Wooley	Operating	001.6900-07.572.5435	UTILITIES - LP GAS	100	110	-	200	200	-
Parks-Wooley	Operating	001.6900-07.572.5460	MAINTENANCE & REPAIR Woolley	3,460	1,759	12,000	10,000	(2,000)	-16.67%
Parks-Wooley	Operating	001.6900-07.572.5512	LANDSCAPING SUPPLIES	-	289	-	-	-	-
Parks-Wooley	Operating	001.6900-07.572.5520	OPERATING SUPPLIES	1,236	577	1,000	1,000	-	0.00%
Parks-Newport	(Revenue)	001.6900-08.000.347225	NEWPORT PARK CAMPING FEES	98,911	80,329	125,000	125,000	-	0.00%
Parks-Newport	Professional & Contractual	001.6900-08.572.5310	PROFESSIONAL SERVICES Newport	50	2,400	-	-	-	-
Parks-Newport	Professional & Contractual	001.6900-08.572.5340	CONTRACTED SERVICES Newport	429	350	-	500	500	-

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Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Parks-Newport	Operating	001.6900-08.572.5410	TELEPHONE	-	1,059	-	1,500	1,500	
Parks-Newport	Operating	001.6900-08.572.5430	UTILITIES - ELECTRIC	-	9,616	5,000	13,000	8,000	160.00%
Parks-Newport	Operating	001.6900-08.572.5435	UTILITIES - LP GAS	70	-	400	400	-	0.00%
Parks-Newport	Operating	001.6900-08.572.5460	MAINTENANCE & REPAIR	7,742	16,027	20,000	20,000	-	0.00%
Parks-Newport	Operating	001.6900-08.572.5512	LANDSCAPING SUPPLIES	-	488	-	-	-	
Parks-Newport	Operating	001.6900-08.572.5520	OPERATING SUPPLIES	1,254	2,575	4,000	5,000	1,000	25.00%
Parks-Newport	Operating	001.6900-08.572.5529	TOOLS	24	60	-	-	-	
Parks-Newport	Equipment & Construction	001.6900-08.572.5620	CAPITAL OUTLAY - BUILDING	6,537	-	-	-	-	
Parks-Medart	(Revenue)	001.6900-10.000.347400	MEDART SPECIAL EVENT FEES	322	601	600	1,200	600	100.00%
Parks-Medart	Operating	001.6900-10.572.5520	OPERATING SUPPLIES Medart	372	-	-	-	-	
Parks-Hickory	(Revenue)	001.6900-11.000.347400	HICKORY PARK SPECIAL EVENT FEES	208	252	500	500	-	0.00%
Parks-Hickory	Operating	001.6900-11.572.5433	UTILITIES-WATER/SEWER Hickory	-	231	-	500	500	
Parks-Hickory	Operating	001.6900-11.572.5460	MAINTENANCE & REPAIR Hickory Park	3,206	20,486	20,000	15,000	(5,000)	-25.00%
Parks-Hickory	Operating	001.6900-11.572.5512	LANDSCAPING SUPPLIES	-	205	-	-	-	
Parks-Hickory	Operating	001.6900-11.572.5520	OPERATING SUPPLIES	17	178	500	500	-	0.00%
Welcome Center	Professional & Contractual	001.6900-20.572.5310	PROFESSIONAL SERVICES Welcome Ctr	1,800	-	-	-	-	
Welcome Center	Professional & Contractual	001.6900-20.572.5340	CONTRACTED SERVICES	3,086	5,003	2,000	6,000	4,000	200.00%
Welcome Center	Operating	001.6900-20.572.5460	MAINTENANCE & REPAIR	5,183	2,139	5,000	15,000	10,000	200.00%
Welcome Center	Operating	001.6900-20.572.5520	OPERATING SUPPLIES	37	75	-	-	-	
Guy Revell Conservation Area	Operating	001.6900-24.572.5445	RENTALS Guy Revell	2,070	1,348	1,800	1,800	-	0.00%
Guy Revell Conservation Area	Operating	001.6900-24.572.5460	MAINTENANCE & REPAIR	35	60	500	500	-	0.00%
Panacea Mineral Springs	Operating	001.6900-25.572.5460	MAINTENANCE & REPAIR	-	-	-	2,000	2,000	
Panacea Mineral Springs	Operating	001.6900-25.572.5520	OPERATING SUPPLIES	-	-	-	4,000	4,000	
001-CL CLERK OF COURT FUND									
Clerk of Court - Finance	(Revenue)	001-CL.0200-CL-01.000.381000	TRANSFER FROM GENERAL REVENUE-FINANCE	875,272	1,040,667	1,040,667	1,101,373	60,706	5.83%
Clerk of Court - Finance	(Revenue)	001-CL.0200-CL-01.000.389000	CASH FORWARD	-	-	50,000	25,000	(25,000)	-50.00%
Clerk of Court - Finance	Interfund Transfers	001-CL.0200-CL-01.581.5910	INTERFUND TRANSFER	64,771	-	-	-	-	
Clerk of Court - Finance	Transfers to Constitutionals	001-CL.0200-CL-01.581.5911	TRANSFER - FINANCE & ACCOUNTING	868,953	953,155	1,040,667	1,101,373	60,706	5.83%
Clerk of Court - Finance	Reserves	001-CL.0200-CL-01.581.5990	RESERVE	-	-	50,000	25,000	(25,000)	-50.00%
Clerk of Court - Maintenance	(Revenue)	001-CL.0200-CL-02.000.381000	TRANSFER FROM GENERAL REVENUE-MAINTENANCE	117,589	122,268	122,268	128,221	5,953	4.87%
Clerk of Court - Maintenance	Transfers to Constitutionals	001-CL.0200-CL-02.581.5911	TRANSFER - MAINTENANCE	117,493	113,599	122,268	128,221	5,953	4.87%
Clerk of Court - Internal Audit	(Revenue)	001-CL.0200-CL-03.000.381000	TRANSFER FROM GENERAL REVENUE-INTERNAL AUDIT	120,974	135,009	135,009	143,854	8,845	6.55%
Clerk of Court - Internal Audit	Transfers to Constitutionals	001-CL.0200-CL-03.581.5911	TRANSFER - INTERNAL AUDIT	129,582	123,028	135,009	143,854	8,845	6.55%
001-DOR-01 SERVICE-IN-PROCESS GRANT FUND									
Service In Process	(Revenue)	001-DOR-01.0200-SH-05.000.334690	SERVICE-IN-PROCESS	1,320	964	2,500	2,500	-	0.00%
Service In Process	Interfund Transfers	001-DOR-01.0200-SH-05.581.5910	TRANSFER TO FUND 150, SVC OF PROCESS GRANT	1,320	964	2,500	2,500	-	0.00%
001-PA PROPERTY APPRAISER FUND									
Property Appraiser	(Revenue)	001-PA.0200-PA.000.386600	PROPERTY APPRAISER REFUND BOCC	321,375	-	-	-	-	
Property Appraiser	(Revenue)	001-PA.0200-PA-01.000.381000	TRANSFER FROM GENERAL REVENUE	1,731,789	1,601,884	1,601,884	1,732,481	130,597	8.15%
Property Appraiser	Transfers to Constitutionals	001-PA.0200-PA-01.581.5911	TRANSFER TO CONST. OFFICER	1,731,789	1,601,884	1,601,884	1,732,481	130,597	8.15%
001-SE SUPERVISOR OF ELECTIONS FUND									
Supervisor of Elections	(Revenue)	001-SE.0200-SE.000.381000	TRANSFER FROM GENERAL REVENUE	716,789	693,959	693,959	775,676	81,717	11.78%
Supervisor of Elections	(Revenue)	001-SE.0200-SE.000.386500	RETURN FROM SUP OF ELECTIONS	76,787	-	-	-	-	
Supervisor of Elections	Transfers to Constitutionals	001-SE.0200-SE.581.5911	TRANSFER TO CONST. OFFICER	852,084	693,959	693,959	775,676	81,717	11.78%
001-TC TAX COLLECTOR FUND									
Tax Collector	(Revenue)	001-TC.0200-TC-01.000.381000	TRANSFER FROM GENERAL REVENUE	1,308,932	1,408,356	1,408,356	1,500,627	92,271	6.55%
Tax Collector	Transfers to Constitutionals	001-TC.0200-TC-01.581.5911	TRANSFER TO CONST. OFFICER	1,308,932	1,290,993	1,408,356	1,500,627	92,271	6.55%
010 BUILDING DEPARTMENT FUND									
Building Department	(Revenue)	010.2100.000.322000	BUILDING PERMITS	842,298	770,058	750,000	775,000	25,000	3.33%
Building Department	(Revenue)	010.2100.000.341801	RADON 5%/10% COMMISSION	-	-	7,500	-	(7,500)	-100.00%
Building Department	(Revenue)	010.2100.000.341803	APPLICATION FEES	35,480	28,750	36,000	36,000	-	0.00%
Building Department	(Revenue)	010.2100.000.341806	RE-INSPECTION FEE	460	200	1,000	1,000	-	0.00%
Building Department	(Revenue)	010.2100.000.341807	PRE-INSPECTION FEE	1,235	585	1,500	1,500	-	0.00%
Building Department	(Revenue)	010.2100.000.341808	PLANS REVIEW	560	1,120	-	1,500	1,500	
Building Department	(Revenue)	010.2100.000.341830	CONTRACTOR LICENSE	-	65	-	-	-	
Building Department	(Revenue)	010.2100.000.354321	VIOLATION SEARCHES	3,875	1,925	4,000	3,000	(1,000)	-25.00%
Building Department	(Revenue)	010.2100.000.369900	MISCELLANEOUS REVENUES - OTHER	65	100	100	100	-	0.00%

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Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Building Department	(Revenue)	010.2100.000.389000	CASH FORWARD	-	-	250,000	185,519	(64,481)	-25.79%
Building Department	Salaries & Wages	010.2100.524.5120	REGULAR SALARIES	142,078	139,707	130,064	173,998	43,934	33.78%
Building Department	Salaries & Wages	010.2100.524.5130	HOURLY WAGES	263,527	210,300	281,342	293,859	12,517	4.45%
Building Department	Salaries & Wages	010.2100.524.5140	OVERTIME	17,882	12,976	15,000	31,665	16,665	111.10%
Building Department	Salaries & Wages	010.2100.524.5145	HOLIDAY HOURS-WAGES	11,950	12,285	14,039	15,402	1,363	9.71%
Building Department	Salaries & Wages	010.2100.524.5150	ANNUAL PHYSICAL	963	350	750	-	(750)	-100.00%
Building Department	Benefits	010.2100.524.5210	FICA TAX	32,609	26,980	33,694	39,392	5,698	16.91%
Building Department	Benefits	010.2100.524.5220	RETIREMENT BENEFITS	74,517	59,880	71,755	80,213	8,458	11.79%
Building Department	Benefits	010.2100.524.5230	HEALTH INSURANCE	61,206	91,523	63,313	102,460	39,147	61.83%
Building Department	Professional & Contractual	010.2100.524.5340	CONTRACTED SERVICES	3,428	3,079	15,000	6,000	(9,000)	-60.00%
Building Department	Operating	010.2100.524.5400	TRAVEL	1,178	3,686	10,000	5,000	(5,000)	-50.00%
Building Department	Operating	010.2100.524.5410	TELEPHONE	4,715	4,548	4,000	6,000	2,000	50.00%
Building Department	Operating	010.2100.524.5420	POSTAGE & FREIGHT	9	-	-	-	-	-
Building Department	Operating	010.2100.524.5430	UTILITIES - ELECTRIC	76	65	2,600	500	(2,100)	-80.77%
Building Department	Operating	010.2100.524.5433	UTILITIES-WATER/SEWER	574	668	500	700	200	40.00%
Building Department	Operating	010.2100.524.5440	LEASES/MACH&EQUIP	5,587	4,497	6,000	6,000	-	0.00%
Building Department	Operating	010.2100.524.5460	MAINTENANCE & REPAIR	13,766	7,670	25,000	10,000	(15,000)	-60.00%
Building Department	Operating	010.2100.524.5464	MAINT & REPAIR - FLEET	487	184	-	500	500	-
Building Department	Operating	010.2100.524.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	1,000	500	(500)	-50.00%
Building Department	Operating	010.2100.524.5490	OTHER CURRENT CHARGES	142	-	-	-	-	-
Building Department	Operating	010.2100.524.5495	EVENTS & SERVICES	300	297	-	500	500	-
Building Department	Operating	010.2100.524.5499	REFUNDS	-	100	-	-	-	-
Building Department	Operating	010.2100.524.5510	OFFICE SUPPLIES	3,026	2,675	4,000	4,000	-	0.00%
Building Department	Operating	010.2100.524.5511	UNIFORMS	-	83	-	500	500	-
Building Department	Operating	010.2100.524.5520	OPERATING SUPPLIES	8,472	6,518	25,000	10,000	(15,000)	-60.00%
Building Department	Operating	010.2100.524.5521	FUEL	12,877	8,735	15,000	12,000	(3,000)	-20.00%
Building Department	Operating	010.2100.524.5540	BOOKS AND SUBSCRIPTIONS	8,276	9,600	17,000	15,000	(2,000)	-11.76%
Building Department	Operating	010.2100.524.5544	MEMBERSHIPS	988	1,609	2,000	2,500	500	25.00%
Building Department	Operating	010.2100.524.5550	TRAINING	2,516	4,126	10,000	7,500	(2,500)	-25.00%
Building Department	Equipment & Construction	010.2100.524.5640	OPERATING EQUIPMENT	350	3,397	10,000	5,000	(5,000)	-50.00%
Building Department	Equipment & Construction	010.2100.524.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	100,477	118,000	35,000	(83,000)	-70.34%
Building Department	Interfund Transfers	010.2100.581.5910	TRANSFER TO GF FOR G&A SVCS.	89,430	89,430	89,430	89,430	-	0.00%
Building Department	Reserves	010.2100.581.5990	RESERVE	-	-	85,613	50,000	(35,613)	-41.60%
Building Department	(Revenue)	010-CONST.2100.000.389000	CASH FORWARD	-	-	500,000	500,000	-	0.00%
Building Department	Equipment & Construction	010-CONST.2100.524.5620	CAPITAL OUTLAY-BUILDING	-	-	500,000	500,000	-	0.00%
011 GOLF COURSE FUND									
Golf Course Greens Maintenance	(Revenue)	011.6700.000.347210	GREENS FEES	125,809	926,840	606,415	1,319,415	713,000	117.58%
Golf Course Greens Maintenance	(Revenue)	011.6700.000.361100	INTEREST EARNED	-	423	-	-	-	-
Golf Course Greens Maintenance	(Revenue)	011.6700.000.365010	SALE OF SURPLUS PROPERTY	-	9,582	-	-	-	-
Golf Course Greens Maintenance	(Revenue)	011.6700.000.369900	MISC REVENUE (PLAYER DEV. PROGRAM)	106,700	77,553	159,250	159,250	-	0.00%
Golf Course Greens Maintenance	(Revenue)	011.6700.000.369304	REFUND - PRIOR YEAR EXPENSES	-	8,162	-	-	-	-
Golf Course Greens Maintenance	(Revenue)	011.6700.000.369911	MISC REVENUE - REBATES	363	61,100	-	60,000	60,000	-
Golf Course Greens Maintenance	(Revenue)	011.6700.000.381000	TRANSFER FROM SEWER FUND-EFFLUENT DISPOSAL	5,267,936	217,792	217,792	217,792	-	0.00%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5120	REGULAR SALARIES Green Maintenance	104,168	122,039	61,308	156,759	95,451	155.69%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5130	HOURLY WAGES	204,019	261,988	354,387	435,541	81,154	22.90%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5140	OVERTIME	3,260	1,888	10,000	6,000	(4,000)	-40.00%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5145	HOLIDAY HOURS-WAGES	9,247	18,527	10,400	21,777	11,377	109.39%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5150	ANNUAL PHYSICAL INCENTIVE	175	-	-	-	-	-
Golf Course Greens Maintenance	Benefits	011.6700.572.5210	FICA TAX	23,754	30,190	31,801	47,094	15,293	48.09%
Golf Course Greens Maintenance	Benefits	011.6700.572.5220	RETIREMENT BENEFITS	43,485	55,519	56,659	86,425	29,766	52.54%
Golf Course Greens Maintenance	Benefits	011.6700.572.5230	HEALTH INSURANCE	68,570	136,732	75,000	186,211	111,211	148.28%
Golf Course Greens Maintenance	Professional & Contractual	011.6700.572.5310	PROFESSIONAL SERVICES	5,827	874	4,000	4,000	-	0.00%
Golf Course Greens Maintenance	Professional & Contractual	011.6700.572.5340	CONTRACTED SERVICES	521	222	18,375	18,375	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5400	TRAVEL	-	-	2,500	2,500	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5410	TELEPHONE	3,351	4,228	-	6,000	6,000	-
Golf Course Greens Maintenance	Operating	011.6700.572.5420	POSTAGE & FREIGHT	21	-	-	-	-	-
Golf Course Greens Maintenance	Operating	011.6700.572.5430	UTILITIES-ELECTRIC	36,402	23,010	25,000	27,000	2,000	8.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Golf Course Greens Maintenance	Operating	011.6700.572.5433	UTILITIES-WATER/SEWER	3,970	656	5,500	2,000	(3,500)	-63.64%
Golf Course Greens Maintenance	Operating	011.6700.572.5440	LEASES/MACH&EQUIP	-	804	-	800	800	
Golf Course Greens Maintenance	Operating	011.6700.572.5445	RENTALS	2,790	-	10,000	5,000	(5,000)	-50.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5460	MAINTENANCE & REPAIR - GREENS	21,353	13,699	30,000	30,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5462	MAINT & REPAIR-EQUIPMENT	17,023	12,507	24,000	24,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5463	MAINT & REPAIR-FACILITY	6,591	4,305	18,000	10,000	(8,000)	-44.44%
Golf Course Greens Maintenance	Operating	011.6700.572.5464	MAINT & REPAIR - LANDSCAPING	15,289	325	20,000	10,000	(10,000)	-50.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5480	ADVERTISING/PROMOTION	-	25	-	1,000	1,000	
Golf Course Greens Maintenance	Operating	011.6700.572.5490	OTHER CURRENT CHARGES	396	21,019	202,633	40,836	(161,797)	-79.85%
Golf Course Greens Maintenance	Operating	011.6700.572.5510	OFFICE SUPPLIES	141	157	2,000	1,000	(1,000)	-50.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5511	UNIFORMS	-	9,304	-	12,000	12,000	
Golf Course Greens Maintenance	Operating	011.6700.572.5520	OPERATING SUPPLIES	86,989	15,011	25,000	18,000	(7,000)	-28.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5521	FUEL	22,216	20,707	30,000	30,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5525	GREENS CHEMICALS	126,962	124,252	152,000	180,000	28,000	18.42%
Golf Course Greens Maintenance	Operating	011.6700.572.5527	LABORATORY SAMPLING	700	-	2,000	2,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5529	TOOLS	2,472	1,071	2,000	2,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5540	BOOKS AND SUBSCRIPTIONS	688	148	-	150	150	
Golf Course Greens Maintenance	Operating	011.6700.572.5544	MEMBERSHIPS	1,034	1,239	1,500	1,500	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5550	TRAINING	370	164	4,000	4,000	-	0.00%
Golf Course Greens Maintenance	Equipment & Construction	011.6700.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	4,594,759	-	-	-	-	
Golf Course Greens Maintenance	Equipment & Construction	011.6700.572.5640	OPERATING EQUIPMENT	18,193	14,412	8,000	8,000	-	0.00%
Golf Course Greens Maintenance	Equipment & Construction	011.6700.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	32,922	21,609	-	-	-	
Golf Course Pro Shop Sales	(Revenue)	011.6700-02.000.347206	TOURNAMENT FEES	20,350	26,280	31,680	50,000	18,320	57.83%
Golf Course Pro Shop Sales	(Revenue)	011.6700-02.000.347212	CART RENTAL FEES	8,288	4	713,000	-	(713,000)	-100.00%
Golf Course Pro Shop Sales	(Revenue)	011.6700-02.000.347213	PRO SHOP SALES	8,715	77,142	44,800	100,000	55,200	123.21%
Golf Course Pro Shop Sales	(Revenue)	011.6700-02.000.366010	LOCAL CONTRIBUTIONS	4,856	-	-	-	-	
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5120	REGULAR SALARIES Pro Shop	7,868	65,135	148,234	107,160	(41,074)	-27.71%
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5130	HOURLY WAGES	22,376	101,492	185,318	114,223	(71,095)	-38.36%
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5140	OVERTIME	920	1,599	5,000	4,000	(1,000)	-20.00%
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5145	HOLIDAY HOURS-WAGES	512	7,923	1,575	5,711	4,136	262.60%
Golf Course Pro Shop Sales	Benefits	011.6700-02.572.5210	FICA TAX	2,349	12,976	25,517	17,453	(8,064)	-31.60%
Golf Course Pro Shop Sales	Benefits	011.6700-02.572.5220	RETIREMENT BENEFITS	4,317	24,093	45,463	32,029	(13,434)	-29.55%
Golf Course Pro Shop Sales	Benefits	011.6700-02.572.5230	HEALTH INSURANCE	-	44,409	25,000	41,499	16,499	66.00%
Golf Course Pro Shop Sales	Professional & Contractual	011.6700-02.572.5310	PROFESSIONAL SERVICES	-	275	-	-	-	
Golf Course Pro Shop Sales	Professional & Contractual	011.6700-02.572.5340	CONTRACTED SERVICES	-	195	-	200	200	
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5400	TRAVEL	-	1,057	1,000	1,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5410	TELEPHONE	-	728	4,800	1,000	(3,800)	-79.17%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5430	UTILITIES-ELECTRIC	-	8,983	19,200	15,000	(4,200)	-21.88%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5433	UTILITIES-WATER/SEWER	-	1,552	2,000	2,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5440	LEASES/MACH&EQUIP	229	201	-	1,000	1,000	
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5445	RENTALS	131	-	-	-	-	
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5462	MAINT & REPAIR-EQUIPMENT	-	5	5,000	5,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5480	ADVERTISING/PROMOTION	3,831	4,420	10,000	10,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5490	RETAIL COST OF GOODS SOLD	7,671	45,959	24,000	60,000	36,000	150.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5510	OFFICE SUPPLIES	1,013	660	3,000	2,000	(1,000)	-33.33%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5511	UNIFORMS	-	1,118	-	2,500	2,500	
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5520	OPERATING SUPPLIES	10,710	5,679	5,000	7,000	2,000	40.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5540	BOOKS AND SUBSCRIPTIONS	525	17,080	9,000	30,000	21,000	233.33%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5544	MEMBERSHIPS	-	1,588	-	1,000	1,000	
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5550	TRAINING	-	198	1,500	1,500	-	0.00%
Golf Course Pro Shop Sales	Equipment & Construction	011.6700-02.572.5640	OPERATING EQUIPMENT	2,310	200	-	-	-	
Golf Course Food & Beverage	(Revenue)	011.6700-03.000.347206	CONCESSION RENTALS	-	-	750	750	-	0.00%
Golf Course Food & Beverage	(Revenue)	011.6700-03.000.347211	CONCESSION FEES	17,225	180,184	192,500	200,000	7,500	3.90%
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5120	REGULAR SALARIES Food & Beverage	-	19,462	-	48,328	48,328	
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5130	HOURLY WAGES Food & Beverage	11,920	48,415	104,978	62,338	(42,640)	-40.62%
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5140	OVERTIME	1,142	1,245	10,000	3,000	(7,000)	-70.00%
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5145	HOLIDAY HOURS-WAGES	415	2,915	2,000	3,117	1,117	55.85%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Golf Course Food & Beverage	Benefits	011.6700-03.572.5210	FICA TAX	1,021	5,471	8,031	8,741	710	8.84%
Golf Course Food & Beverage	Benefits	011.6700-03.572.5220	RETIREMENT BENEFITS	1,837	9,873	14,308	16,040	1,732	12.11%
Golf Course Food & Beverage	Benefits	011.6700-03.572.5230	HEALTH INSURANCE	-	14,889	15,000	22,400	7,400	49.33%
Golf Course Food & Beverage	Operating	011.6700-03.572.5340	CONTRACTED SERVICES	-	525	-	1,000	1,000	
Golf Course Food & Beverage	Operating	011.6700-03.572.5410	TELEPHONE	-	364	1,200	600	(600)	-50.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5430	UTILITIES-ELECTRIC	-	652	6,000	2,000	(4,000)	-66.67%
Golf Course Food & Beverage	Operating	011.6700-03.572.5433	UTILITIES-WATER/SEWER	-	281	2,000	2,000	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5452	LIABILITY INSURANCE	1,220	2,778	-	2,000	2,000	
Golf Course Food & Beverage	Operating	011.6700-03.572.5460	MAINTENANCE & REPAIR	46	124	-	1,000	1,000	
Golf Course Food & Beverage	Operating	011.6700-03.572.5462	MAINT & REPAIR-EQUIPMENT	-	-	5,000	-	(5,000)	-100.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5463	MAINT & REPAIR-FACILITY	537	1,329	-	2,000	2,000	
Golf Course Food & Beverage	Operating	011.6700-03.572.5490	FOOD & BEV. COST OF GOODS SOLD	10,460	62,422	80,000	80,000	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5510	OFFICE SUPPLIES	-	-	1,000	-	(1,000)	-100.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5511	UNIFORMS	-	244	-	-	-	
Golf Course Food & Beverage	Operating	011.6700-03.572.5520	OPERATING SUPPLIES Food & Beverage	7,554	5,372	10,000	10,000	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5529	TOOLS	146	-	-	-	-	
Golf Course Food & Beverage	Operating	011.6700-03.572.5540	BOOKS AND SUBSCRIPTIONS	160	810	-	1,000	1,000	
Golf Course Food & Beverage	Operating	011.6700-03.572.5544	MEMBERSHIPS	-	110	-	200	200	
Golf Course Food & Beverage	Operating	011.6700-03.572.5550	TRAINING	209	45	-	200	200	
Golf Course Food & Beverage	Equipment & Construction	011.6700-03.572.5640	OPERATING EQUIPMENT	1,155	-	-	-	-	
015 REVENUE STABILIZATION FUND									
General Administration	(Revenue)	015.0202-GA.000.361100	INTEREST EARNED	834,533	315,661	145,000	40,000	(105,000)	-72.41%
General Administration	(Revenue)	015.0202-GA.000.381000	INTERFUND TRANSFER	527,043	1,000,000	-	-	-	
General Administration	(Revenue)	015.0202-GA.000.389000	CASH FORWARD	-	-	2,000,000	-	(2,000,000)	-100.00%
General Administration	Operating	015.0202-GA.513.5490	OTHER CURRENT CHARGES	76	8,202	-	-	-	
General Administration	Debt Service	015.0202-GA.513.5710	LOAN PAYMENT-PRINCIPAL	8,282,524	6,124,000	-	-	-	
General Administration	Debt Service	015.0202-GA.513.5720	LOAN PAYMENT-INTEREST	277,409	14,334	-	-	-	
General Administration	Interfund Transfers	015.0202-GA.581.5910	INTERFUND TRANSFER	5,972,255	399,869	-	-	-	
General Administration	Reserves	015.0202-GA.581.5990	RESERVE	-	-	2,145,000	40,000	(2,105,000)	-98.14%
Golf Course Greens Maintenance	Professional & Contractual	015.6700.572.5310	PROFESSIONAL SERVICES	2,175	-	-	-	-	
Golf Course Greens Maintenance	Operating	015.6700.572.5460	MAINTENANCE & REPAIR	805	-	-	-	-	
Golf Course Greens Maintenance	Equipment & Construction	015.6700.572.5620	CAPITAL OUTLAY-BUILDING	208,099	-	-	-	-	
Golf Course Greens Maintenance	Equipment & Construction	015.6700.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	76,511	-	-	-	-	
Golf Course Greens Maintenance	Equipment & Construction	015.6700.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	311,555	-	-	-	-	
Golf Course Pro Shop Sales	Equipment & Construction	015.6700-02.572.5620	CAPITAL OUTLAY-BUILDING	143,937	18,742	-	-	-	
Golf Course Pro Shop Sales	Equipment & Construction	015.6700-02.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	5,562	-	-	-	-	
Golf Course Food & Beverage	Equipment & Construction	015.6700-03.572.5620	CAPITAL OUTLAY-BUILDING	227,919	-	-	-	-	
104 JUSTICE ASSISTANCE GRANT FUNDS									
Law Enforcement	(Revenue)	104-JAG-01.0200-SH-05.000.335200	JAG GRANT	45,757	17,413	75,000	75,000	-	0.00%
Law Enforcement	Transfers to Constitutionals	104-JAG-01.0200-SH-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	45,757	17,413	75,000	75,000	-	0.00%
Law Enforcement	(Revenue)	104-JAG-02.0200-SH-05.000.335200	JAG GRANT - TECHNOLOGY IMPROVEMENT	4,748	5,192	-	7,500	7,500	
Law Enforcement	Transfers to Constitutionals	104-JAG-02.0200-SH-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	4,748	5,192	-	7,500	7,500	
Law Enforcement	(Revenue)	104-JAG-03.0200-SH-05.000.335200	JAG GRANT	-	-	55,000	-	(55,000)	-100.00%
Law Enforcement	Transfers to Constitutionals	104-JAG-03.0200-SH-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	55,000	-	(55,000)	-100.00%
Law Enforcement	(Revenue)	104-JAG-04.0200-SH-05.000.335200	JAG GRANT - FY24 LAPTOP PROJECT	-	-	-	4,472		
Law Enforcement	Transfers to Constitutionals	104-JAG-04.0200-SH-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	4,472		
107 RECREATION USER FEE FUNDS									
Recreation Department	(Revenue)	107-RECR-01.6300.000.389000	CASH FORWARD	-	-	7,350	16,380	9,030	122.86%
Recreation Department	Operating	107-RECR-01.6300.572.5490	OTHER CURRENT CHARGES	140	-	-	-	-	
Recreation-Adult Softball	(Revenue)	107-RECR-01.6300-01.000.347200	ADULT SOFTBALL	2,400	1,500	2,000	2,000	-	0.00%
Recreation-Adult Softball	Professional & Contractual	107-RECR-01.6300-01.572.5340	CONTRACTED SERVICES	1,990	160	1,400	1,500	100	7.14%
Recreation-Adult Softball	Operating	107-RECR-01.6300-01.572.5430	UTILITIES - ELECTRIC	-	-	300	330	30	10.00%
Recreation-Adult Softball	Operating	107-RECR-01.6300-01.572.5460	MAINTENANCE & REPAIR	377	158	400	400	-	0.00%
Recreation-Adult Softball	Operating	107-RECR-01.6300-01.572.5520	OPERATING SUPPLIES	142	238	-	200	200	
Recreation-Flag Football	(Revenue)	107-RECR-01.6300-02.000.347200	FLAG FOOTBALL	4,295	550	3,000	3,000	-	0.00%
Recreation-Flag Football	Professional & Contractual	107-RECR-01.6300-02.572.5310	PROFESSIONAL SERVICES	200	-	-	200	200	
Recreation-Flag Football	Professional & Contractual	107-RECR-01.6300-02.572.5340	CONTRACTED SERVICES	2,248	595	1,000	1,000	-	0.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Recreation-Flag Football	Operating	107-RECR-01.6300-02.572.5430	UTILITIES - ELECTRIC	-	-	300	330	30	10.00%
Recreation-Flag Football	Operating	107-RECR-01.6300-02.572.5460	MAINTENANCE & REPAIR	-	98	200	200	-	0.00%
Recreation-Flag Football	Operating	107-RECR-01.6300-02.572.5520	OPERATING SUPPLIES	1,448	868	1,500	1,500	-	0.00%
Recreation-Winter Soccer	(Revenue)	107-RECR-01.6300-06.000.347200	WINTER SOCCER	29,645	31,300	28,000	32,000	4,000	14.29%
Recreation-Winter Soccer	Professional & Contractual	107-RECR-01.6300-06.572.5310	PROFESSIONAL SERVICES	-	1,150	-	1,200	1,200	
Recreation-Winter Soccer	Professional & Contractual	107-RECR-01.6300-06.572.5340	CONTRACTED SERVICES	11,313	12,042	10,000	13,000	3,000	30.00%
Recreation-Winter Soccer	Operating	107-RECR-01.6300-06.572.5430	UTILITIES - ELECTRIC	-	-	3,000	3,300	300	10.00%
Recreation-Winter Soccer	Operating	107-RECR-01.6300-06.572.5460	MAINTENANCE & REPAIR	3,398	1,358	4,000	4,000	-	0.00%
Recreation-Winter Soccer	Operating	107-RECR-01.6300-06.572.5520	OPERATING SUPPLIES	11,563	16,426	11,000	17,000	6,000	54.55%
Recreation-Youth Basketball	(Revenue)	107-RECR-01.6300-07.000.347200	YOUTH BASKETBALL	8,710	7,995	6,000	8,000	2,000	33.33%
Recreation-Youth Basketball	Professional & Contractual	107-RECR-01.6300-07.572.5310	PROFESSIONAL SERVICES	400	-	-	-	-	
Recreation-Youth Basketball	Professional & Contractual	107-RECR-01.6300-07.572.5340	CONTRACTED SERVICES	6,691	2,214	5,800	5,800	-	0.00%
Recreation-Youth Basketball	Operating	107-RECR-01.6300-07.572.5460	MAINTENANCE & REPAIR	-	-	200	200	-	0.00%
Recreation-Youth Basketball	Operating	107-RECR-01.6300-07.572.5520	OPERATING SUPPLIES	3,612	56	-	-	-	
Recreation-TBall	(Revenue)	107-RECR-01.6300-08.000.347200	T-BALL	12,065	10,850	12,000	12,000	-	0.00%
Recreation-TBall	Professional & Contractual	107-RECR-01.6300-08.572.5310	PROFESSIONAL SERVICES	-	600	-	600	600	
Recreation-TBall	Professional & Contractual	107-RECR-01.6300-08.572.5340	CONTRACTED SERVICES	1,022	2,023	1,000	2,000	1,000	100.00%
Recreation-TBall	Operating	107-RECR-01.6300-08.572.5430	UTILITIES - ELECTRIC	-	-	1,400	1,540	140	10.00%
Recreation-TBall	Operating	107-RECR-01.6300-08.572.5460	MAINTENANCE & REPAIR	146	191	1,000	1,000	-	0.00%
Recreation-TBall	Operating	107-RECR-01.6300-08.572.5520	OPERATING SUPPLIES	6,686	4,477	8,600	8,600	-	0.00%
Recreation-Pitching Machine	(Revenue)	107-RECR-01.6300-09.000.347200	PITCHING MACHINE	2,145	3,950	3,000	4,000	1,000	33.33%
Recreation-Pitching Machine	Professional & Contractual	107-RECR-01.6300-09.572.5310	PROFESSIONAL SERVICES	-	175	-	200	200	
Recreation-Pitching Machine	Professional & Contractual	107-RECR-01.6300-09.572.5340	CONTRACTED SERVICES	776	2,029	500	2,000	1,500	300.00%
Recreation-Pitching Machine	Operating	107-RECR-01.6300-09.572.5430	UTILITIES - ELECTRIC	-	-	600	660	60	10.00%
Recreation-Pitching Machine	Operating	107-RECR-01.6300-09.572.5460	MAINTENANCE & REPAIR	377	-	500	500	-	0.00%
Recreation-Pitching Machine	Operating	107-RECR-01.6300-09.572.5520	OPERATING SUPPLIES	3,913	2,520	1,400	2,500	1,100	78.57%
Medart Park Rentals/Special Events	(Revenue)	107-RECR-01.6300-10.000.347200	MEDART PARK RENTALS/SPECIAL EVENTS	7,000	2,775	10,000	8,000	(2,000)	-20.00%
Medart Park Rentals/Special Events	Professional & Contractual	107-RECR-01.6300-10.572.5340	CONTRACTED SERVICES	4,692	1,616	-	2,000	2,000	
Medart Park Rentals/Special Events	Operating	107-RECR-01.6300-10.572.5460	MAINTENANCE & REPAIR	843	540	10,000	10,000	-	0.00%
Medart Park Rentals/Special Events	Operating	107-RECR-01.6300-10.572.5495	EVENTS & SERVICES	260	162	-	300	300	
Medart Park Rentals/Special Events	Operating	107-RECR-01.6300-10.572.5520	OPERATING SUPPLIES	625	269	-	500	500	
Association User Fee	(Revenue)	107-RECR-01.6300-11.000.347200	ASSOCIATION USER FEE	16,050	2,825	25,000	22,000	(3,000)	-12.00%
Association User Fee	Professional & Contractual	107-RECR-01.6300-11.572.5310	PROFESSIONAL SERVICES	5,567	2,725	3,500	3,500	-	0.00%
Association User Fee	Professional & Contractual	107-RECR-01.6300-11.572.5340	CONTRACTED SERVICES	3,776	5,874	2,500	5,000	2,500	100.00%
Association User Fee	Operating	107-RECR-01.6300-11.572.5430	UTILITIES - ELECTRIC	-	-	-	3,300	3,300	
Association User Fee	Operating	107-RECR-01.6300-11.572.5460	MAINTENANCE & REPAIR	2,026	1,073	14,000	14,000	-	0.00%
Association User Fee	Operating	107-RECR-01.6300-11.572.5520	OPERATING SUPPLIES	6,236	2,255	5,000	5,000	-	0.00%
Recreation-Spring Soccer	(Revenue)	107-RECR-01.6300-14.000.347200	SPRING SOCCER	17,100	21,300	19,000	22,000	3,000	15.79%
Recreation-Spring Soccer	Professional & Contractual	107-RECR-01.6300-14.572.5340	CONTRACTED SERVICES	5,143	5,551	8,000	5,000	(3,000)	-37.50%
Recreation-Spring Soccer	Operating	107-RECR-01.6300-14.572.5430	UTILITIES - ELECTRIC	-	-	1,200	1,320	120	10.00%
Recreation-Spring Soccer	Operating	107-RECR-01.6300-14.572.5460	MAINTENANCE & REPAIR	8	191	1,800	1,800	-	0.00%
Recreation-Spring Soccer	Operating	107-RECR-01.6300-14.572.5520	OPERATING SUPPLIES	5,442	6,998	8,000	5,000	(3,000)	-37.50%
Recreation-Player Pitch	(Revenue)	107-RECR-01.6300-15.000.347200	PLAYER PITCH	1,260	1,230	2,000	1,500	(500)	-25.00%
Recreation-Player Pitch	Professional & Contractual	107-RECR-01.6300-15.572.5340	CONTRACTED SERVICES	531	104	1,000	1,000	-	0.00%
Recreation-Player Pitch	Operating	107-RECR-01.6300-15.572.5430	UTILITIES - ELECTRIC	-	-	-	660	660	
Recreation-Player Pitch	Operating	107-RECR-01.6300-15.572.5460	MAINTENANCE & REPAIR	68	-	500	500	-	0.00%
Recreation-Player Pitch	Operating	107-RECR-01.6300-15.572.5520	OPERATING SUPPLIES	494	307	500	500	-	0.00%
Equestrian Center	(Revenue)	107-RECR-01.6300-18.000.347400	EQUESTRIAN PARK SPECIAL EVENT FEES	-	-	500	500	-	0.00%
Equestrian Center	Operating	107-RECR-01.6300-18.572.5430	UTILITIES - ELECTRIC	1,900	1,319	2,400	2,640	240	10.00%
Equestrian Center	Operating	107-RECR-01.6300-18.572.5433	UTILITIES-WATER/SEWER	271	276	350	400	50	14.29%
Equestrian Center	Operating	107-RECR-01.6300-18.572.5460	MAINTENANCE & REPAIR	5,055	466	5,000	5,000	-	0.00%
Other Recreation Programs	(Revenue)	107-RECR-01.6300-19.000.347200	OTHER PROGRAMS FEES	7,984	10,812	10,000	13,000	3,000	30.00%
Other Recreation Programs	Professional & Contractual	107-RECR-01.6300-19.572.5310	PROFESSIONAL SERVICES	-	-	-	200	200	
Other Recreation Programs	Professional & Contractual	107-RECR-01.6300-19.572.5340	CONTRACTED SERVICES	1,716	4,617	10,000	6,000	(4,000)	-40.00%
Other Recreation Programs	Operating	107-RECR-01.6300-19.572.5520	OPERATING SUPPLIES	674	-	-	1,000	1,000	
115 EMS GRANT FUNDS									
EMS	(Revenue)	115-DOH-01.6000.000.334200	COUNTY AWARDS GRANT	-	35,776	10,000	-	(10,000)	-100.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
EMS	(Revenue)	115-DOH-01.6000.000.381000	INTERFUND TRANSFERS	-	474	-	-	-	
EMS	Operating	115-DOH-01.6000.526.5520	OPERATING SUPPLIES	-	-	10,000	-	(10,000)	-100.00%
EMS	Operating	115-DOH-01.6000.526.5540	BOOKS AND SUBSCRIPTIONS	-	3,250	-	-	-	
EMS	Equipment & Construction	115-DOH-01.6000.526.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	33,000	-	-	-	
118 MOSQUITO CONTROL GRANT FUNDS									
Mosquito Control	(Revenue)	118-DAC-01.0203-01.000.334610	STATE GRANT - HEALTH	31,683	56,674	65,495	67,479	1,984	3.03%
Mosquito Control	(Revenue)	118-DAC-01.0203-01.000.365010	SALE OF SURPLUS PROPERTY	-	1,587	-	-	-	
Mosquito Control	(Revenue)	118-DAC-01.0203-01.000.381000	TRANSFER FROM GENERAL REVENUE	38,893	38,893	38,893	38,893	-	0.00%
Mosquito Control	(Revenue)	118-DAC-01.0203-01.000.389000	CASH FORWARD	-	-	-	7,000	7,000	
Mosquito Control	Professional & Contractual	118-DAC-01.0203-01.562.5340	CONTRACTED SERVICES	77,786	95,689	104,388	106,372	1,984	1.90%
Mosquito Control	Operating	118-DAC-01.0203-01.562.5460	MAINTENANCE & REPAIR	-	89	-	-	-	
Mosquito Control	Operating	118-DAC-01.0203-01.562.5520	OPERATING SUPPLIES	130	130	-	-	-	
Mosquito Control	Equipment & Construction	118-DAC-01.0203-01.562.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	22,855	-	-	-	-	
Mosquito Control	Reserves	118-DAC-01.0203-01.581.5990	RESERVE	-	-	-	7,000	7,000	
CDC Program K Grant	(Revenue)	118-DAC-03.0203-01.000.334610	STATE GRANT - HEALTH	-	-	85,527	-	(85,527)	-100.00%
CDC Program K Grant	Operating	118-DAC-03.0203-01.562.5520	OPERATING SUPPLIES	-	2,550	-	-	-	
CDC Program K Grant	Equipment & Construction	118-DAC-03.0203-01.562.5640	OPERATING EQUIPMENT	-	13,866	-	-	-	
CDC Program K Grant	Equipment & Construction	118-DAC-03.0203-01.562.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	57,976	72,866	-	(72,866)	-100.00%
CDC Program K Grant	Interfund Transfers	118-DAC-03.0203-01.581.5912	TRANSFER TO HEALTH DEPT.	-	-	12,661	-	(12,661)	-100.00%
124 BOATING USER FEE FUNDS									
Parks Department	(Revenue)	124.6900.000.329000	BOATING VESSEL REGISTRATION FEE	19,847	15,656	22,000	20,000	(2,000)	-9.09%
Parks Department	(Revenue)	124.6900.000.347201	PARK-ANNUAL PASS	17,848	16,594	20,000	18,000	(2,000)	-10.00%
Parks Department	(Revenue)	124.6900.000.389000	CASH FORWARD	-	-	15,000	30,000	15,000	100.00%
Parks Department	Operating	124.6900.572.5430	UTILITIES-ELECTRIC	1,001	-	800	-	(800)	-100.00%
Parks Department	Operating	124.6900.572.5433	UTILITIES-WATER/SEWER	495	-	700	-	(700)	-100.00%
Parks Department	Operating	124.6900.572.5460	MAINTENANCE & REPAIR	1,547	1,000	42,750	-	(42,750)	-100.00%
Parks Department	Operating	124.6900.572.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	-	215	-	1,000	1,000	
Parks Department	Operating	124.6900.572.5520	OPERATING SUPPLIES	1,015	1,169	2,500	4,000	1,500	60.00%
Parks Department	Reserves	124.6900.581.5990	RESERVE	-	-	15,000	56,550	41,550	277.00%
Parks-Mash Island	(Revenue)	124.6900-04.000.347450	MASH ISLAND BOAT RAMP FEES	5,270	3,561	6,000	6,000	-	0.00%
Parks-Mash Island	Operating	124.6900-04.572.5460	MAINTENANCE & REPAIR	2,386	-	1,500	1,500	-	0.00%
Parks-Shell Point Beach	(Revenue)	124.6900-06.000.347450	SHELL POINT BEACH BOAT RAMP FEES	4,758	4,191	6,000	6,000	-	0.00%
Parks-Shell Point Beach	Operating	124.6900-06.572.5430	UTILITIES - ELECTRIC	-	1,455	-	3,000	3,000	
Parks-Shell Point Beach	Operating	124.6900-06.572.5433	UTILITIES-WATER/SEWER	-	206	-	500	500	
Parks-Shell Point Beach	Operating	124.6900-06.572.5445	RENTALS	1,848	1,283	1,800	1,800	-	0.00%
Parks-Shell Point Beach	Operating	124.6900-06.572.5460	MAINTENANCE & REPAIR	1,886	-	2,000	4,000	2,000	100.00%
Parks-Newport	(Revenue)	124.6900-08.000.347450	NEWPORT PARK BOAT RAMP FEES	2,430	1,848	4,000	3,000	(1,000)	-25.00%
Parks-Newport	Operating	124.6900-08.572.5445	RENTALS Newport	2,823	1,585	2,500	2,500	-	0.00%
Parks-Newport	Operating	124.6900-08.572.5460	MAINTENANCE & REPAIR	-	559	500	2,500	2,000	400.00%
Boat Ramp-Levy Bay	(Revenue)	124.6900-14.000.347450	LEVY BAY BOAT RAMP FEES	-	-	500	-	(500)	-100.00%
Boat Ramp-Levy Bay	Operating	124.6900-14.572.5445	RENTALS Levy Bay	1,530	1,283	1,800	1,600	(200)	-11.11%
Boat Ramp-Levy Bay	Operating	124.6900-14.572.5460	MAINTENANCE & REPAIR	-	-	1,000	1,000	-	0.00%
Boat Ramp-Lower Bridge	(Revenue)	124.6900-15.000.347450	LOWER BRIDGE BOAT RAMP FEES	6,473	4,300	7,500	6,500	(1,000)	-13.33%
Boat Ramp-Lower Bridge	Operating	124.6900-15.572.5445	RENTALS Lower Bridge	2,597	2,346	1,800	3,000	1,200	66.67%
Boat Ramp-Lower Bridge	Operating	124.6900-15.572.5460	MAINTENANCE & REPAIR	-	-	1,500	1,500	-	0.00%
Boat Ramp-Rock Landing	(Revenue)	124.6900-18.000.347450	ROCK LANDING BOAT RAMP FEES	2,555	2,143	2,500	3,000	500	20.00%
Boat Ramp-Rock Landing	(Revenue)	124.6900-18.000.347475	BOAT SLIP FEES	4,771	4,507	2,000	5,000	3,000	150.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5420	POSTAGE & FREIGHT	10	-	-	-	-	
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5430	UTILITIES-ELECTRIC	-	241	-	500	500	
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5433	UTILITIES-WATER/SEWER	-	269	-	500	500	
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5440	LEASES - MACH & EQUIP	4,533	4,726	5,000	7,000	2,000	40.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5445	RENTALS Rock Landing	1,848	1,283	1,800	1,800	-	0.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5460	MAINTENANCE & REPAIR	573	121	1,500	1,500	-	0.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5520	OPERATING SUPPLIES	135	40	250	250	-	0.00%
Boat Ramp-Upper Bridge	(Revenue)	124.6900-19.000.347450	UPPER BRIDGE BOAT RAMP FEES	1,274	622	2,000	1,500	(500)	-25.00%
Boat Ramp-Upper Bridge	Operating	124.6900-19.572.5445	RENTALS Upper Bridge	2,059	1,098	1,800	2,000	200	11.11%
Boat Ramp-Upper Bridge	Operating	124.6900-19.572.5460	MAINTENANCE & REPAIR	200	-	-	-	-	

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Boat Ramp-Upper Bridge	Operating	124.6900-19.572.5520	OPERATING SUPPLIES	-	-	1,000	1,000	-	0.00%
124 BOATING FACILITY GRANT FUNDS									
Boat Ramp-Lower Bridge	(Revenue)	124-FWC-04.6900-15.000.334395	STATE GRANT - LOWER BRIDGE	50,000	-	-	-	-	
Boat Ramp-Lower Bridge	Interfund Transfers	124-FWC-04.6900-15.581.5910	INTERFUND TRANSFERS	50,000	-	-	-	-	
Ochlockonee Bay Channel	(Revenue)	124-FWC-05.6900-26.000.334395	STATE GRANT - OCHLOCKONEE BAY CHANNEL	-	-	152,750	152,750	-	0.00%
Ochlockonee Bay Channel	(Revenue)	124-FWC-05.6900-26.000.381000	INTERFUND TRANSFERS (GRANT MATCH)	-	25,000	25,000	-	(25,000)	-100.00%
Ochlockonee Bay Channel	(Revenue)	124-FWC-05.6900-26.000.389000	CASH FORWARD	-	-	-	25,000	-	
Ochlockonee Bay Channel	Professional & Contractual	124-FWC-05.6900-26.572.5340	CONTRACTED SERVICES	-	-	177,750	177,750	-	0.00%
125 STATE HOUSING INITIATIVE PROGRAM (SHIP) GRANT FUNDS									
Housing	(Revenue)	125-HFC-2023.1200.000.331501	FEDERAL GRANT - HOUSING DEPT	161,835	74,376	-	-	-	
Housing	(Revenue)	125-HFC-2023.1200.000.361100	INTEREST EARNED	6,620	512	-	-	-	
Housing	Professional & Contractual	125-HFC-2023.1200.554.5310	PROFESSIONAL SERVICES	20,477	570	-	-	-	
Housing	Professional & Contractual	125-HFC-2023.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	98	494	-	-	-	
Housing	Operating	125-HFC-2023.1200.554.5522	MATERIALS & LABOR (REHAB)	147,880	98,621	-	-	-	
Housing	(Revenue)	125-HFC-2024.1200.000.331501	FEDERAL GRANT - HOUSING DEPT	-	410,877	369,069	369,789	720	0.20%
Housing	(Revenue)	125-HFC-2024.1200.000.331502	FEDERAL GRANT - HOUSING ADMIN FEE	-	-	20,477	41,088	20,611	100.65%
Housing	(Revenue)	125-HFC-2024.1200.000.331581	SHIP-RECAPTURE	19,316	76,900	-	76,900	76,900	
Housing	(Revenue)	125-HFC-2024.1200.000.361100	INTEREST EARNED	867	4,781	1,000	1,000	-	0.00%
Housing	Professional & Contractual	125-HFC-2024.1200.554.5310	PROFESSIONAL SERVICES	-	-	20,477	41,088	20,611	100.65%
Housing	Professional & Contractual	125-HFC-2024.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	183	-	1,000	1,000	-	0.00%
Housing	Professional & Contractual	125-HFC-2024.1200.554.5342	DOWN PAYMENT ASSISTANCE	20,000	-	-	-	-	
Housing	Operating	125-HFC-2024.1200.554.5522	MATERIALS & LABOR (REHAB)	-	-	369,069	446,689	77,620	21.03%
Housing	(Revenue)	125-HFC-2025.1200.000.331501	FEDERAL GRANT SHIP - HOUSING DEPT	-	315,000	331,500	315,000	(16,500)	-4.98%
Housing	(Revenue)	125-HFC-2025.1200.000.331502	FEDERAL GRANT SHIP - HOUSING ADMIN FEE	-	35,000	17,500	35,000	17,500	100.00%
Housing	(Revenue)	125-HFC-2025.1200.000.361100	SHIP - INTEREST EARNED	-	2,377	1,000	1,000	-	0.00%
Housing	Professional & Contractual	125-HFC-2025.1200.554.5310	PROFESSIONAL SERVICES	-	29,167	17,500	35,000	17,500	100.00%
Housing	Professional & Contractual	125-HFC-2025.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	-	-	1,000	1,000	-	0.00%
Housing	Operating	125-HFC-2025.1200.554.5522	MATERIALS & LABOR (REHAB)	-	-	331,500	315,000	(16,500)	-4.98%
Housing	(Revenue)	125-HFC-2026.1200.000.331501	FEDERAL GRANT SHIP - HOUSING DEPT	-	-	-	331,500	331,500	
Housing	(Revenue)	125-HFC-2026.1200.000.331502	FEDERAL GRANT SHIP - HOUSING ADMIN FEE	-	-	-	17,500	17,500	
Housing	(Revenue)	125-HFC-2026.1200.000.361100	SHIP - INTEREST EARNED	-	-	-	1,000	1,000	
Housing	Professional & Contractual	125-HFC-2026.1200.554.5310	PROFESSIONAL SERVICES	-	-	-	17,500	17,500	
Housing	Professional & Contractual	125-HFC-2026.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	-	-	-	1,000	1,000	
Housing	Operating	125-HFC-2026.1200.554.5522	MATERIALS & LABOR (REHAB)	-	-	-	331,500	331,500	
Housing	(Revenue)	125-HUD-03.1200.000.331350	CDBG GRANT	-	-	720,000	-	(720,000)	-100.00%
Housing	(Revenue)	125-HUD-03.1200.000.331501	FEDERAL GRANT - HOUSING DEPT	77,545	514,831	-	720,000	720,000	
Housing	Professional & Contractual	125-HUD-03.1200.554.5310	PROFESSIONAL SERVICES	95	-	45,000	45,000	-	0.00%
Housing	Professional & Contractual	125-HUD-03.1200.554.5349	RELOCATION ASSISTANCE	900	-	-	-	-	
Housing	Operating	125-HUD-03.1200.554.5522	MATERIALS & LABOR (REHAB)	76,550	514,071	675,000	675,000	-	0.00%
127 FEDERAL EMERGENCY MANAGEMENT ASSISTANCE (FEMA) GRANT FUNDS									
Emergency Generators Grant	(Revenue)	127-DEM-02.0200-SH.000.331505	FEDERAL GRANT - FEMA	-	(41,594)	-	-	-	
Sheriff	Equipment & Construction	127-DEM-02.0200-SH.521.5620	CAPITAL OUTLAY-BUILDING	6,971	-	-	-	-	
General Administration	(Revenue)	127-DEM-02.0202-GA.000.381000	INTERFUND TRANSFERS	94,598	-	-	-	-	
Emergency Generators Grant	(Revenue)	127-DEM-02.2300-04.000.331505	FEDERAL GRANT - FEMA	-	(52,939)	-	-	-	
Public Works Office	Equipment & Construction	127-DEM-02.2300-04.519.5620	CAPITAL OUTLAY-BUILDING	4,946	-	-	-	-	
Emergency Generators Grant	(Revenue)	127-DEM-03.0202-GA.000.381000	INTERFUND TRANSFERS	107,275	-	-	-	-	
County Admin Building	(Revenue)	127-DEM-03.2300-05.000.331505	FEDERAL GRANT - FEMA	(41,713)	(90,641)	-	-	-	
County Admin Building	Equipment & Construction	127-DEM-03.2300-05.519.5620	CAPITAL OUTLAY-BUILDING	33,583	-	-	-	-	
Emergency Generators Grant	(Revenue)	127-DEM-03.6300-17.000.331505	FEDERAL GRANT - FEMA	41,713	(130,435)	-	-	-	
Community Center	Equipment & Construction	127-DEM-03.6300-17.572.5620	CAPITAL OUTLAY-BUILDING	32,004	-	-	-	-	
Hazard Mitigation-Emergency Generators	(Revenue)	127-DEM-04.0202-GA.000.331350	CDBG GRANT	-	(79,119)	-	-	-	
Hazard Mitigation-Emergency Generators	(Revenue)	127-DEM-05.0202-GA.000.331350	CDBG GRANT	-	(33,824)	-	-	-	
2018 Hurricane Michael	(Revenue)	127-FEMA-08.1500.000.331505	FEDERAL GRANT - FEMA	5,276	(1,071,872)	1,769,260	1,769,260	-	0.00%
Parks-Mash Island	Equipment & Construction	127-FEMA-08.6900-04.572.5620	CAPITAL OUTLAY-BUILDING Mashers pier	-	-	1,769,260	1,769,260	-	0.00%
Parks-Mash Island	Equipment & Construction	127-FEMA-08.6900-04.572.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	129,864	-	-	-	
Parks-Mash Island	Equipment & Construction	127-FEMA-08.6900-04.572.5650	CONSTRUCTION IN PROGRESS	5,276	-	-	-	-	
2023 Hurricane Idalia	(Revenue)	127-FEMA-09.1500.000.331505	FEDERAL GRANT - FEMA	22,867	6,037	-	-	-	

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
General Administration	Professional & Contractual	127-FEMA-09.0202-GA.513.5310	PROFESSIONAL SERVICES	1,330	-	-	-	-	-
General Administration	Interfund Transfers	127-FEMA-09.0202-GA.581.5910	INTERFUND TRANSFERS	21,537	-	-	-	-	-
2024 Hurricane Helene	(Revenue)	127-FEMA-10.1500.000.331505	FEDERAL GRANT - FEMA	10,662	(10,662)	-	-	-	-
Disaster Relief-Direct Costs	Professional & Contractual	127-FEMA-10.1500-01.525.5340	CONTRACTED SERVICES	-	354,211	-	-	-	-
Radio & IT	Operating	127-FEMA-10.0202-COM.513.5521	FUEL	49	-	-	-	-	-
Radio & IT	Operating	127-FEMA-10.0202-COM.513.5529	TOOLS	136	-	-	-	-	-
EMS	Operating	127-FEMA-10.6000.526.5435	UTILITIES - LP GAS	597	-	-	-	-	-
EMS	Operating	127-FEMA-10.6000.526.5464	MAINTENANCE & REPAIR - FLEET	224	-	-	-	-	-
EMS	Operating	127-FEMA-10.6000.526.5520	OPERATING SUPPLIES	751	-	-	-	-	-
Recreation	Operating	127-FEMA-10.6300.572.5463	MAINTENANCE & REPAIR-FACILITY	181	-	-	-	-	-
Golf Course Greens Maintenance	Operating	127-FEMA-10.6700.572.5463	MAINTENANCE & REPAIR-FACILITY	-	450	-	-	-	-
Golf Course Greens Maintenance	Operating	127-FEMA-10.6700.572.5520	OPERATING SUPPLIES	254	-	-	-	-	-
Golf Course Greens Maintenance	Equipment & Construction	127-FEMA-10.6700.572.5640	OPERATING EQUIPMENT	1,610	-	-	-	-	-
Parks	Operating	127-FEMA-10.6900.572.5460	MAINTENANCE & REPAIR	35	-	-	-	-	-
Parks	Operating	127-FEMA-10.6900.572.5520	OPERATING SUPPLIES	172	226	-	-	-	-
Parks	Operating	127-FEMA-10.6900.572.5521	FUEL	342	56	-	-	-	-
Parks	Operating	127-FEMA-10.6900.572.5529	TOOLS	137	-	-	-	-	-
Parks	Equipment & Construction	127-FEMA-10.6900.572.5640	OPERATING EQUIPMENT	1,220	2,610	-	-	-	-
Parks-Mash Island	Operating	127-FEMA-10.6900-04.572.5460	MAINTENANCE & REPAIR	-	4,133	-	-	-	-
Parks-Mash Island	Operating	127-FEMA-10.6900-04.572.5463	MAINTENANCE & REPAIR-FACILITY	-	8,397	-	-	-	-
Parks-Wooley	Operating	127-FEMA-10.6900-07.572.5521	FUEL	56	-	-	-	-	-
Welcome Center	Operating	127-FEMA-10.6900-20.572.5460	MAINTENANCE & REPAIR	-	1,848	-	-	-	-
Road Department	Operating	127-FEMA-10.7000.541.5464	MAINTENANCE & REPAIR - FLEET	186	-	-	-	-	-
9 Cent Local Option Gas Tax-Roads	Operating	127-FEMA-10.7000-02.541.5464	MAINTENANCE & REPAIR - FLEET	575	-	-	-	-	-
9 Cent Local Option Gas Tax-Roads	Operating	127-FEMA-10.7000-02.541.5521	FUEL	353	-	-	-	-	-
9 Cent Local Option Gas Tax-Roads	Operating	127-FEMA-10.7000-02.541.5529	TOOLS	18	-	-	-	-	-
9 Cent Local Option Gas Tax-Roads	Equipment & Construction	127-FEMA-10.7000-02.541.5640	OPERATING EQUIPMENT	2,110	-	-	-	-	-
Fire Response & Suppression	Operating	127-FEMA-10.8900-90.522.5435	UTILITIES-LP GAS	597	-	-	-	-	-
Fire Response & Suppression	Operating	127-FEMA-10.8900-90.522.5462	MAINTENANCE & REPAIR - EQUIPMENT	56	-	-	-	-	-
Fire Response & Suppression	Operating	127-FEMA-10.8900-90.522.5520	OPERATING SUPPLIES	776	-	-	-	-	-
Fire Response & Suppression	Operating	127-FEMA-10.8900-90.522.5521	FUEL	230	-	-	-	-	-
Local Assistance for First Responders	(Revenue)	127-LTCF-01.6000.000.331510	FEDERAL GRANT-LTCF FUNDS	17,796	-	-	-	-	-
EMS	Salaries & Wages	127-LTCF-01.6000.526.5130	HOURLY WAGES	17,998	-	-	-	-	-
EMS	(Revenue)	127-LTCF-01.6000.000.381000	INTERFUND TRANSFERS	202	-	-	-	-	-
128 BP RESTORE ACT FUNDS									
Disaster-Emergency Relief	(Revenue)	128-RESTORE-01.1500.000.381000	INTERFUND TRANSFERS	42,026	-	-	-	-	-
Disaster-Emergency Relief	Operating	128-RESTORE-01.1500.525.5490	OTHER CURRENT CHARGES	42,026	-	-	-	-	-
Radio & IT	(Revenue)	128-TRIUMPH-01.0202-COM.000.369908	REFUND CURRENT YEAR EXPENSES	10,303	-	-	-	-	-
Emergency Radio System Grant	(Revenue)	128-TRIUMPH-01.0202-COM.000.331200	FEDERAL GRANT RADIO SYSTEM	4,041,584	460,355	5,431,880	1,154,488	(4,277,392)	-78.75%
Radio & IT	(Revenue)	128-TRIUMPH-01.0202-COM.000.381000	INTERFUND TRANSFER	1,921,664	-	-	-	-	-
Radio & IT	Professional & Contractual	128-TRIUMPH-01.0202-COM.513.5340	CONTRACTED SERVICES	18,000	-	-	-	-	-
Radio & IT	Operating	128-TRIUMPH-01.0202-COM.513.5430	UTILITIES - ELECTRIC	-	2,992	-	-	-	-
Radio & IT	Equipment & Construction	128-TRIUMPH-01.0202-COM.513.5630	CAPITAL OUTLAY - RADIO SYSTEM	-	4,277,392	5,431,880	1,154,488	(4,277,392)	-78.75%
Radio & IT	Equipment & Construction	128-TRIUMPH-01.0202-COM.513.5650	CONSTRUCTION IN PROGRESS	6,662,137	(706,586)	-	-	-	-
150 SHERIFF FUND									
Sheriff	(Revenue)	150.0200-SH.000.369900	MISCELLANEOUS REVENUES	1,101	4,037	-	-	-	-
Sheriff	(Revenue)	150.0200-SH.000.381000	TRANSFER FROM GF	16,162,079	16,497,010	16,497,010	16,511,075	14,065	0.09%
Sheriff	(Revenue)	150.0200-SH.000.386400	SHERIFF - RETURN TO BOCC	315,352	-	-	-	-	-
Courthouse Security	Transfers to Constitutionals	150.0200-SH-01.581.5911	COURTHOUSE SECURITY	161,893	153,877	167,866	175,298	7,432	4.43%
Bailiff Services	Transfers to Constitutionals	150.0200-SH-02.581.5911	BAILIFF SERVICES	197,867	188,073	205,170	214,255	9,085	4.43%
Civil Defense	Transfers to Constitutionals	150.0200-SH-03.581.5911	EMERGENCY MANAGEMENT	29,557	27,907	30,444	46,195	15,751	51.74%
Corrections-Local	(Revenue)	150.0200-SH-04.000.342310	HOUSING FOR PRISONERS	12,032	791	-	-	-	-
Corrections-Local	(Revenue)	150.0200-SH-04.000.389000	CASH FORWARD	-	-	300,000	400,000	100,000	33.33%
Corrections-Local	Transfers to Constitutionals	150.0200-SH-04.581.5911	CORRECTIONS / LOCAL	5,341,959	5,136,973	5,603,970	6,012,011	408,041	7.28%
Corrections-Local	Reserves	150.0200-SH-04.581.5990	RESERVE	-	-	150,000	200,000	50,000	33.33%
Law Enforcement	(Revenue)	150.0200-SH-05.000.341520	FEES REMITTED FROM SHERIFF	26,266	21,615	25,000	25,000	-	0.00%
Law Enforcement	(Revenue)	150.0200-SH-05.000.361100	INTEREST EARNED	114,502	62,240	100,000	70,000	(30,000)	-30.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Law Enforcement	(Revenue)	150.0200-SH-05.000.381000	TRANSFER FROM 001-DOR-01, SVC OF PROCESS GRANT	1,320	964	2,500	2,500	-	0.00%
Law Enforcement	Transfers to Constitutionals	150.0200-SH-05.581.5911	LAW ENFORCEMENT	8,979,514	9,693,047	10,531,106	10,063,317	(467,789)	-4.44%
Law Enforcement	Reserves	150.0200-SH-05.581.5990	RESERVE	-	-	235,954	297,499	61,545	26.08%
Sheriff	(Revenue)	150-FDLE-01.0200-SH.000.335290	STATE REV SHARING-OTHER PUBLIC SAFETY	1,074,423	644,654	945,494	1,096,737	151,243	16.00%
Sheriff	(Revenue)	150-FDLE-01.0200-SH.000.386400	SHERIFF - RETURN TO BOCC	43,412	-	-	-	-	-
Sheriff	Interfund Transfers	150-FDLE-01.0200-SH.581.5910	INTERFUND TRANSFER - FDLE PUB. SAFETY GRANT	1,564,323	945,494	945,494	-	(945,494)	-100.00%
Sheriff	Transfers to Constitutionals	150-FDLE-01.0200-SH.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER - FDLE GRANT	-	-	-	1,096,737	1,096,737	-
Sheriff	Operating	150-FDLE-01.0200-SH.521.5930	INTEREST/OTHER-REIMBURSEMENT TO STATE	43,412	-	-	-	-	-
154 COURT FUNDS									
Art V Local Ct Requirements	(Revenue)	154-CI.0400-02.000.341543	25% COURT INNOVATION FEES	5,028	4,478	5,000	6,000	1,000	20.00%
Art V Local Ct Requirements	(Revenue)	154-CI.0400-02.000.381000	INTERFUND TRANSFERS	16,735	-	-	-	-	-
Art V Local Ct Requirements	(Revenue)	154-CI.0400-02.000.389802	CASH FORWARD	-	-	7,000	12,000	5,000	71.43%
Art V Local Ct Requirements	Interfund Transfers	154-CI.0400-02.581.5910	INTERFUND TRANSFERS - TO 154-JUV	18,386	3,000	3,000	5,700	2,700	90.00%
Art V Local Ct Requirements	Reserves	154-CI.0400-02.581.5990	RESERVE	-	-	1,637	-	(1,637)	-100.00%
ISCID	Professional & Contractual	154-CI.0400-07-ISC.601.5310	PROFESSIONAL SERVICES	4,234	4,471	3,927	4,300	373	9.50%
Criminal Court Specialist	Professional & Contractual	154-CI.0400-13.601.5310	PROFESSIONAL SERVICES	8,000	8,545	3,436	8,000	4,564	132.83%
Art V State Court Facility Requirements	(Revenue)	154-COU.0400-05.000.341545	\$30 STATE COURT FACILITY FEE	58,771	39,825	75,000	55,000	(20,000)	-26.67%
Art V State Court Facility Requirements	(Revenue)	154-COU.0400-05.000.389803	CASH FORWARD	-	-	125,000	180,000	55,000	44.00%
Art V State Court Facility Requirements	Operating	154-COU.0400-05.712.5460	MAINTENANCE & REPAIR	4,914	2,179	75,000	55,000	(20,000)	-26.67%
Art V State Court Facility Requirements	Reserves	154-COU.0400-05.581.5990	RESERVE	-	-	125,000	180,000	55,000	44.00%
Crime Prevention Programs	(Revenue)	154-CRI.0400-06.000.341546	\$50/20 CRIME PREVENTION FEES	9,121	7,287	10,000	10,000	-	0.00%
Crime Prevention Programs	(Revenue)	154-CRI.0400-06.000.389804	CASH FORWARD	-	-	20,000	16,000	(4,000)	-20.00%
Crime Prevention Programs	Transfers to Constitutionals	154-CRI.0400-06.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	17,579	(3,666)	15,000	15,000	-	0.00%
Crime Prevention Programs	Reserves	154-CRI.0400-06.581.5990	RESERVE	-	-	15,000	11,000	(4,000)	-26.67%
Art V Juv Alt Sanction/Teen Ct	(Revenue)	154-JUV.0400-04.000.341542	25% ALT JUV/TEEN COURT FEES	5,012	4,481	5,000	6,000	1,000	20.00%
Art V Juv Alt Sanction/Teen Ct	(Revenue)	154-JUV.0400-04.000.381000	INTERFUND TRANSFERS - FROM 154-CI	13,650	3,000	3,000	5,700	2,700	90.00%
Art V Juv Alt Sanction/Teen Ct	Professional & Contractual	154-JUV.0400-04.682.5310	PROFESSIONAL SERVICES	11,691	9,904	8,000	11,700	3,700	46.25%
Art V Juv Alt Sanction/Teen Ct	Interfund Transfers	154-JUV.0400-04.581.5910	INTERFUND TRANSFER	6,970	-	-	-	-	-
Art V Law Library	(Revenue)	154-LAW.0400-09.000.341541	25 % ART V LAW LIBRARY FEES	5,028	4,482	5,500	6,000	500	9.09%
Art V Law Library	(Revenue)	154-LAW.0400-09.000.381000	INTERFUND TRANSFER	4,737	-	-	-	-	-
Art V Law Library	Operating	154-LAW.0400-09.714.5540	BOOKS AND SUBSCRIPTIONS	-	-	5,500	6,000	500	9.09%
Art V Law Library	Interfund Transfers	154-LAW.0400-09.581.5910	INTERFUND TRANSFER	9,765	-	-	-	-	-
Art V Legal Aid Requirements	(Revenue)	154-LEG.0400-03.000.341544	25% LEGAL AID FEES	5,028	4,492	5,000	5,000	-	0.00%
Art V Legal Aid Requirements	Professional & Contractual	154-LEG.0400-03.712.5310	PROFESSIONAL SERVICES	5,028	3,920	5,000	5,000	-	0.00%
Court Info Technology	(Revenue)	154-REC.0400-07.000.341547	\$2.00 RECORDING - COURT IT	69,210	54,894	70,000	80,000	10,000	14.29%
Court Info Technology	(Revenue)	154-REC.0400-07.000.389801	CASH FORWARD	-	-	75,000	47,142	(27,858)	-37.14%
Court Info Technology	Reserves	154-REC.0400-07.581.5990	RESERVE	-	-	2,842	-	(2,842)	-100.00%
Court Administration	Operating	154-REC.0400-07.601.5410	TELEPHONE	6,820	5,723	7,500	7,000	(500)	-6.67%
Court Administration	Operating	154-REC.0400-07.601.5460	MAINTENANCE & REPAIR	-	14,469	-	8,000	8,000	-
Court Administration	Operating	154-REC.0400-07.601.5520	OPERATING SUPPLIES	8,146	51	14,500	4,300	(10,200)	-70.34%
Court Administration	Equipment & Construction	154-REC.0400-07.601.5640	OPERATING EQUIPMENT	-	1,100	16,000	8,000	(8,000)	-50.00%
State Attorney	Professional & Contractual	154-REC.0400-07.602.5340	CONTRACTED SERVICES	2,750	3,089	20,700	26,700	6,000	28.99%
State Attorney	Operating	154-REC.0400-07.602.5410	TELEPHONE	7,320	4,332	7,000	7,500	500	7.14%
State Attorney	Operating	154-REC.0400-07.602.5520	OPERATING SUPPLIES	14,870	13,615	8,500	3,000	(5,500)	-64.71%
State Attorney	Equipment & Construction	154-REC.0400-07.602.5640	OPERATING EQUIPMENT	3,944	3,234	5,500	4,500	(1,000)	-18.18%
Public Defender	Professional & Contractual	154-REC.0400-07.603.5340	CONTRACTED SERVICES	6,329	-	6,329	7,891	1,562	24.68%
Public Defender	Operating	154-REC.0400-07.603.5410	TELEPHONE	6,501	6,429	7,649	7,808	159	2.08%
Public Defender	Operating	154-REC.0400-07.603.5440	RENTALS/LEASES-MACH & EQUIP	-	153	1,954	1,796	(158)	-8.09%
Public Defender	Operating	154-REC.0400-07.603.5460	MAINTENANCE & REPAIR	800	-	2,500	2,500	-	0.00%
Public Defender	Operating	154-REC.0400-07.603.5520	OPERATING SUPPLIES	7,617	877	2,500	2,500	-	0.00%
Public Defender	Equipment & Construction	154-REC.0400-07.603.5640	OPERATING EQUIPMENT	1,746	4,084	-	-	-	-
Clerk of Court	Operating	154-REC.0400-07.604.5410	TELEPHONE - CLERK OF COURT	3,753	2,853	4,000	3,500	(500)	-12.50%
Circuit Court Judge	Operating	154-REC.0400-07-CIR.601.5410	TELEPHONE	1,920	1,705	2,200	2,200	-	0.00%
Circuit Court Judge	Operating	154-REC.0400-07-CIR.601.5510	OFFICE SUPPLIES	-	112	500	-	(500)	-100.00%
Circuit Court Judge	Operating	154-REC.0400-07-CIR.601.5520	OPERATING SUPPLIES	2,094	104	700	-	(700)	-100.00%
Circuit Court Judge	Equipment & Construction	154-REC.0400-07-CIR.601.5640	OPERATING EQUIPMENT	-	-	1,500	1,500	-	0.00%
County Court Judge	Operating	154-REC.0400-07-COU.601.5410	TELEPHONE	2,664	2,204	2,600	2,800	200	7.69%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
County Court Judge	Operating	154-REC.0400-07-COU.601.5510	OFFICE SUPPLIES	-	-	700	-	(700)	-100.00%
County Court Judge	Operating	154-REC.0400-07-COU.601.5520	OPERATING SUPPLIES	571	401	1,000	-	(1,000)	-100.00%
County Court Judge	Equipment & Construction	154-REC.0400-07-COU.601.5640	OPERATING EQUIPMENT	-	-	1,500	5,000	3,500	233.33%
User Support Analyst	(Revenue)	154-REC.0400-07-USA.000.338901	COUNTY CONTRIB-USA	39,747	-	54,631	56,270	1,639	3.00%
User Support Analyst	Salaries & Wages	154-REC.0400-07-USA.601.5120	REGULAR SALARIES	45,806	42,001	60,623	52,515	(8,108)	-13.37%
User Support Analyst	Benefits	154-REC.0400-07-USA.601.5210	FICA TAX	3,487	3,197	4,149	4,017	(132)	-3.18%
User Support Analyst	Benefits	154-REC.0400-07-USA.601.5220	RETIREMENT BENEFITS	6,158	5,688	6,558	7,372	814	12.41%
User Support Analyst	Benefits	154-REC.0400-07-USA.601.5230	HEALTH INSURANCE	7,705	10,432	2,732	10,813	8,081	295.79%
User Support Analyst	Operating	154-REC.0400-07-USA.601.5400	TRAVEL	1,090	-	7,174	2,000	(5,174)	-72.12%
User Support Analyst	Operating	154-REC.0400-07-USA.601.5410	TELEPHONE	198	129	221	200	(21)	-9.50%
User Support Analyst	Operating	154-REC.0400-07-USA.601.5520	OPERATING SUPPLIES	-	197	-	-	-	-
157 CRIMINAL JUSTICE & CRIME-RELATED FUNDS									
Art V \$2.50 Criminal Justice Education	(Revenue)	157-CRI.0500-01.000.351500	\$2.50 ART V CRIM JUST EDUCATION	4,749	3,243	7,500	5,000	(2,500)	-33.33%
Art V \$2.50 Criminal Justice Education	(Revenue)	157-CRI.0500-01.000.389000	CASH FORWARD	-	-	4,000	5,000	1,000	25.00%
Art V \$2.50 Criminal Justice Education	Transfers to Constitutionals	157-CRI.0500-01.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	5,000	-	5,000	5,000	-	0.00%
Art V \$2.50 Criminal Justice Education	Reserves	157-CRI.0500-01.581.5990	RESERVE	-	-	6,500	5,000	(1,500)	-23.08%
Cyber Security	(Revenue)	157-CYB.0500-06.000.351013	CYBER SECURITY FEES	-	-	1,000	1,000	-	0.00%
Cyber Security	(Revenue)	157-CYB.0500-06.000.389000	CASH FORWARD	-	-	288	288	-	0.00%
Cyber Security	Transfers to Constitutionals	157-CYB.0500-06.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	1,288	1,288	-	0.00%
Domestic Violence	(Revenue)	157-DOM.0500-02.000.351011	DOMESTIC VIOLENCE FEES	2,519	2,171	2,500	2,500	-	0.00%
Domestic Violence	(Revenue)	157-DOM.0500-02.000.389000	CASH FORWARD	-	-	70,000	70,000	-	0.00%
Domestic Violence	Transfers to Constitutionals	157-DOM.0500-02.581.5911	TRANSFER TO CONST OFFICER	5,949	-	10,000	10,000	-	0.00%
Domestic Violence	Reserves	157-DOM.0500-02.581.5990	RESERVE	-	-	62,500	62,500	-	0.00%
Drivers Education	(Revenue)	157-DRI.0500-03.000.351510	DRIVER EDUCATION FEES	5,711	3,894	8,500	5,000	(3,500)	-41.18%
Drivers Education	(Revenue)	157-DRI.0500-03.000.389000	CASH FORWARD	-	-	10,000	10,000	-	0.00%
Drivers Education	Professional & Contractual	157-DRI.0500-03.519.5340	CONTRACTED SERVICES	24,000	-	18,500	15,000	(3,500)	-18.92%
Law Education	(Revenue)	157-LAW.0500-04.000.351010	LAW EDUCATION FEES	5,073	3,526	7,000	5,000	(2,000)	-28.57%
Law Education	(Revenue)	157-LAW.0500-04.000.389000	CASH FORWARD	-	-	1,000	1,000	-	0.00%
Law Education	Transfers to Constitutionals	157-LAW.0500-04.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	2,219	-	5,000	5,000	-	0.00%
Law Education	Reserves	157-LAW.0500-04.581.5990	RESERVE	-	-	3,000	1,000	(2,000)	-66.67%
Moving Violations	(Revenue)	157-MOV.0500-05.000.351012	MOVING VIOLATION FEES	19,965	13,516	26,000	20,000	(6,000)	-23.08%
Moving Violations	(Revenue)	157-MOV.0500-05.000.389000	CASH FORWARD	-	-	100,000	175,000	75,000	75.00%
Moving Violations	Transfers to Constitutionals	157-MOV.0500-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	74,000	75,000	1,000	1.35%
Moving Violations	Reserves	157-MOV.0500-05.581.5990	RESERVE	-	-	52,000	120,000	68,000	130.77%
Sheriff	(Revenue)	157-SHARE.0200-SH.000.361100	INTEREST EARNED	204	293	60	60	-	0.00%
Sheriff	(Revenue)	157-SHARE.0200-SH.000.389000	CASH FORWARD	-	-	74,000	74,000	-	0.00%
Sheriff	Operating	157-SHARE.0200-SH.521.5490	OTHER CURRENT CHARGES	96	80	100	100	-	0.00%
Sheriff	Transfers to Constitutionals	157-SHARE.0200-SH.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	73,960	73,960	-	0.00%
160 ROAD DEPARTMENT FUND									
Road Department	(Revenue)	160.7000.000.312410	LOCAL OPTION FUEL TAX - 4 CENTS	656,505	448,583	626,272	655,000	28,728	4.59%
Road Department	(Revenue)	160.7000.000.312420	LOCAL OPTION FUEL TAX - 7TH CENT	382,346	257,420	379,760	390,000	10,240	2.70%
Road Department	(Revenue)	160.7000.000.312491	STATE 5TH & 6TH CENT GAS TAX (20%)	176,199	132,298	175,000	180,000	5,000	2.86%
Road Department	(Revenue)	160.7000.000.312492	STATE 5TH & 6TH CENT GAS TAX (80%)	704,798	529,192	688,248	725,000	36,752	5.34%
Road Department	(Revenue)	160.7000.000.331901	NAT'L FOREST SETTLEMENT-TITLE I-85%	89,966	28,125	95,000	80,000	(15,000)	-15.79%
Road Department	(Revenue)	160.7000.000.335494	TRAFFIC SIGNAL MAINTENANCE	39,058	-	39,000	39,000	-	0.00%
Road Department	(Revenue)	160.7000.000.351200	RESTITUTION-CRIMINAL	3,800	2,550	-	-	-	-
Road Department	(Revenue)	160.7000.000.365010	SALE OF SURPLUS PROPERTY	5,500	-	-	-	-	-
Road Department	(Revenue)	160.7000.000.369900	MISCELLANEOUS REVENUES - OTHER	12,752	7,914	10,000	10,000	-	0.00%
Road Department	(Revenue)	160.7000.000.381000	TRANSFER FROM SOLID WASTE FUND	100,000	100,000	100,000	100,000	-	0.00%
Road Department	(Revenue)	160.7000.000.389000	CASH FORWARD	-	-	400,000	390,163	(9,837)	-2.46%
Road Department	Salaries & Wages	160.7000.541.5120	REGULAR SALARIES	79,608	67,091	81,540	89,071	7,531	9.24%
Road Department	Salaries & Wages	160.7000.541.5130	HOURLY WAGES	896,475	715,966	1,008,246	1,079,760	71,514	7.09%
Road Department	Salaries & Wages	160.7000.541.5140	OVERTIME	27,905	18,502	12,240	30,492	18,252	149.12%
Road Department	Salaries & Wages	160.7000.541.5145	HOLIDAY HOURS-WAGES	45,688	40,665	48,894	56,313	7,419	15.17%
Road Department	Salaries & Wages	160.7000.541.5150	ANNUAL PHYSICAL INCENTIVE	1,050	175	1,600	-	(1,600)	-100.00%
Road Department	Benefits	160.7000.541.5210	FICA TAX	79,663	63,885	88,045	96,056	8,011	9.10%
Road Department	Benefits	160.7000.541.5220	RETIREMENT BENEFITS	142,099	115,613	156,871	193,380	36,509	23.27%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Road Department	Benefits	160.7000.541.5230	HEALTH INSURANCE	244,872	212,523	246,014	328,505	82,491	33.53%
Road Department	Professional & Contractual	160.7000.541.5310	PROFESSIONAL SERVICES	512	615	-	-	-	-
Road Department	Operating	160.7000.541.5410	TELEPHONE	10,799	8,422	13,000	11,000	(2,000)	-15.38%
Road Department	Operating	160.7000.541.5430	UTILITIES - ELECTRIC	30,251	25,526	30,000	30,000	-	0.00%
Road Department	Operating	160.7000.541.5433	UTILITIES-WATER	6,548	3,372	5,500	5,000	(500)	-9.09%
Road Department	Operating	160.7000.541.5460	MAINTENANCE & REPAIR	21,783	15,026	39,000	30,000	(9,000)	-23.08%
Road Department	Operating	160.7000.541.5464	MAINTENANCE & REPAIR - FLEET	-	145	-	-	-	-
Road Department	Operating	160.7000.541.5490	OTHER CURRENT CHARGES	-	89	-	-	-	-
Road Department	Operating	160.7000.541.5511	UNIFORMS	-	20,968	-	24,000	24,000	-
Road Department	Operating	160.7000.541.5520	OPERATING SUPPLIES	668	1,682	-	-	-	-
Road Department	Operating	160.7000.541.5521	FUEL	186,832	137,685	210,000	200,000	(10,000)	-4.76%
Road Department	Operating	160.7000.541.5540	BOOKS AND SUBSCRIPTIONS	-	-	-	5,000	-	-
Road Department	Equipment & Construction	160.7000.541.5640	OPERATING EQUIPMENT	-	2,959	-	-	-	-
Road Department	Interfund Transfers	160.7000.581.5910	INTERFUND TRANSFER - TO GF, FOR G&A SVCS	220,186	-	220,186	220,186	-	0.00%
9 Cent Local Option Gas Tax-Roads	(Revenue)	160.7000-02.000.312300	9TH CENT GAS TAX	164,612	120,955	175,989	180,000	4,011	2.28%
9 Cent Local Option Gas Tax-Roads	Professional & Contractual	160.7000-02.541.5310	PROFESSIONAL SERVICES	-	7,449	-	-	-	-
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5420	POSTAGE & FREIGHT	111	-	100	100	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5460	MAINTENANCE & REPAIR	3,780	141	-	-	-	-
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5462	MAINT & REPAIR - EQUIPMENT	216	1,398	-	-	-	-
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5463	MAINT & REPAIR - FACILITY / ROADS	113,200	91,606	165,000	165,000	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5464	MAINT & REPAIR - FLEET	241,827	127,032	160,000	160,000	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5495	EVENTS & SERVICES	284	280	400	400	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5510	OFFICE SUPPLIES	987	406	1,500	1,500	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5520	OPERATING SUPPLIES	34,983	13,644	50,000	20,000	(30,000)	-60.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5529	TOOLS	2,656	2,628	6,000	4,000	(2,000)	-33.33%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5540	BOOKS AND SUBSCRIPTIONS	2,925	14,510	-	15,000	15,000	-
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5550	TRAINING	2,678	552	500	500	-	0.00%
9 Cent Local Option Gas Tax-Roads	Equipment & Construction	160.7000-02.541.5640	OPERATING EQUIPMENT	1,620	1,330	4,000	-	(4,000)	-100.00%
10/5 Cent Fuel Charge	(Revenue)	160.7000-03.000.335493	STATE MOTOR FUEL USE TAX	51,826	25,100	49,375	50,000	625	1.27%
10/5 Cent Fuel Charge	(Revenue)	160.7000-03.000.344200	10/5 CENT LOCAL FEE	3,562	10,598	10,000	10,000	-	0.00%
10/5 Cent Fuel Charge	Operating	160.7000-03.541.5452	LIABILITY INSURANCE	1,660	1,659	1,300	1,900	600	46.15%
10/5 Cent Fuel Charge	Operating	160.7000-03.541.5460	MAINTENANCE & REPAIR	3,250	1,731	30,000	10,000	(20,000)	-66.67%
10/5 Cent Fuel Charge	Operating	160.7000-03.541.5520	OPERATING SUPPLIES	2,307	9,615	-	5,000	5,000	-
10/5 Cent Fuel Charge	Reserves	160.7000-03.581.5990	RESERVE	-	-	108,708	-	(108,708)	-100.00%
Bridges	Operating	160.7000-05.541.5460	MAINTENANCE & REPAIR	16,796	-	50,000	20,000	(30,000)	-60.00%
Street Lights	Operating	160.7000-15.541.5430	UTILITIES - ELECTRIC	13,003	5,654	5,000	7,000	2,000	40.00%
Street Lights	Operating	160.7000-15.541.5460	MAINTENANCE & REPAIR	-	1,526	-	-	-	-
Landscape Activities	Operating	160.7000-16.541.5433	UTILITIES-WATER	1,750	-	2,500	-	(2,500)	-100.00%
Landscape Activities	Operating	160.7000-16.541.5460	MAINTENANCE & REPAIR	3,772	69	2,500	-	(2,500)	-100.00%
Landscape Activities	Operating	160.7000-16.541.5512	LANDSCAPING SUPPLIES	-	368	-	-	-	-
160-2CT ROAD DEPARTMENT CAPITAL EQUIPMENTFUND									
Road Department	(Revenue)	160-2CT.7000.000.312411	LOCAL OPTION FUEL TAX - 2 CENTS	328,252	224,292	313,842	320,000	6,158	1.96%
Road Department	(Revenue)	160-2CT.7000.000.365010	SALE OF SURPLUS PROPERTY	4,357	2,264	15,000	15,000	-	0.00%
Road Department	(Revenue)	160-2CT.7000.000.369305	MISC REV-INSURANCE SETTLEMENTS	12,161	12,637	-	-	-	-
Road Department	(Revenue)	160-2CT.7000.000.389000	CASH FORWARD	-	-	-	100,000	100,000	-
Road Department	Operating	160-2CT.7000.541.5520	OPERATING SUPPLIES	-	2,093	-	-	-	-
Road Department	Equipment & Construction	160-2CT.7000.541.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	238,675	113,200	221,636	327,794	106,158	47.90%
Road Department	Debt Service	160-2CT.7000.541.5710	LOAN PAYMENT - PRINCIPAL	90,980	94,727	92,835	92,835	-	0.00%
Road Department	Debt Service	160-2CT.7000.541.5720	LOAN PAYMENT - INTEREST	13,526	10,256	14,371	14,371	-	0.00%
160-TTL3 NATIONAL FOREST SETTLEMENT TITLE III FUND									
Litter Control	(Revenue)	160-TTL3.1600.000.389000	CASH FORWARD	-	-	87,530	5,000	(82,530)	-94.29%
Fire Response & Suppression	(Revenue)	160-TTL3.8900-90.000.331902	NAT'L FOREST SETTLEMENT-TITLE III-15%	15,876	4,963	20,000	20,000	-	0.00%
Fire Response & Suppression	Operating	160-TTL3.8900-90.522.5520	OPERATING SUPPLIES	77	5,091	-	-	-	-
Fire Response & Suppression	Equipment & Construction	160-TTL3.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	2,873	82,150	107,530	25,000	(82,530)	-76.75%
160 ROAD-RELATED GRANT FUNDS									
OBBT Trail	(Revenue)	160-DEP-01.6300-16.000.334706	STATE GRANT - 24/25 COASTAL TRAIL MAINTENANCE	-	-	108,514	-	(108,514)	-100.00%
OBBT Trail	Equipment & Construction	160-DEP-01.6300-16.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	108,419	108,514	-	(108,514)	-100.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
OBBT Trail	(Revenue)	160-DEP-02.6300-16.000.334706	STATE GRANT - 24/25 OBB TRAIL MAINTENANCE	-	-	63,191	-	(63,191)	-100.00%
OBBT Trail	Equipment & Construction	160-DEP-02.6300-16.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	58,260	63,191	-	(63,191)	-100.00%
Coastal Highway	(Revenue)	160-DOT-01.7000-17.000.334490	STATE GRANT - COASTAL HWY BEAUTIFICATION	-	-	111,817	111,817	-	0.00%
Coastal Highway	(Revenue)	160-DOT-01.7000-17.000.381000	INTERFUND TRANSFER	-	10,000	10,000	-	(10,000)	-100.00%
Coastal Highway	(Revenue)	160-DOT-01.7000-17.000.389000	CASH FORWARD	-	-	-	10,000	-	-
Coastal Highway	Equipment & Construction	160-DOT-01.7000-17.541.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	111,817	111,817	-	0.00%
Coastal Highway	Professional & Contractual	160-DOT-01.7000-17.541.5310	PROFESSIONAL SERVICES-DESIGN	-	-	10,000	10,000	-	0.00%
Crawfordville Highway	(Revenue)	160-DOT-02.7000-18.000.334490	STATE GRANT - COASTAL HWY BEAUTIFICATION	-	-	80,700	80,700	-	0.00%
Crawfordville Highway	(Revenue)	160-DOT-02.7000-18.000.381000	INTERFUND TRANSFER	-	8,000	8,000	-	(8,000)	-100.00%
Crawfordville Highway	(Revenue)	160-DOT-02.7000-18.000.389000	CASH FORWARD	-	-	-	8,000	-	-
Crawfordville Highway	Equipment & Construction	160-DOT-02.7000-18.541.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	80,700	80,700	-	0.00%
Crawfordville Highway	Professional & Contractual	160-DOT-02.7000-18.541.5310	PROFESSIONAL SERVICES-DESIGN	-	-	8,000	8,000	-	0.00%
180 FIRE DEPARTMENT MSBU OPERATING FUND									
Fire Response & Suppression	(Revenue)	180.8900-90.000.325200	MSBU - FIRE	3,761,841	3,776,044	3,721,549	3,939,000	217,451	5.84%
Fire Response & Suppression	(Revenue)	180.8900-90.000.335210	FIREFIGHTER SUPPLEMENTAL COMP	11,455	9,390	7,500	15,000	7,500	100.00%
Fire Response & Suppression	(Revenue)	180.8900-90.000.361100	INTEREST EARNED	10,828	10,600	6,500	6,500	-	0.00%
Fire Response & Suppression	(Revenue)	180.8900-90.000.365010	SALE OF SURPLUS PROPERTY	30	-	-	-	-	-
Fire Response & Suppression	(Revenue)	180.8900-90.000.366010	LOCAL CONTRIBUTIONS	-	43,450	-	-	-	-
Fire Response & Suppression	(Revenue)	180.8900-90.000.369304	REFUND PRIOR YEAR EXPENSES	9,579	-	-	-	-	-
Fire Response & Suppression	(Revenue)	180.8900-90.000.369305	MISC REV - INSURANCE SETTLEMENTS	24,182	-	-	-	-	-
Fire Response & Suppression	(Revenue)	180.8900-90.000.369900	MISCELLANEOUS REVENUES	7	-	2,000	2,000	-	0.00%
Fire Response & Suppression	(Revenue)	180.8900-90.000.369908	REFUND CURRENT YEAR EXPENSES	996	79	-	-	-	-
Fire Response & Suppression	(Revenue)	180.8900-90.000.369911	MISC REV - REBATES	-	120	-	-	-	-
Fire Response & Suppression	(Revenue)	180.8900-90.000.381000	TRANSFER FROM GF, HARDSHIPS	21,328	25,296	25,296	28,667	3,371	13.33%
Fire Response & Suppression	(Revenue)	180.8900-90.000.389000	CASH FORWARD	-	-	354,643	370,557	15,914	4.49%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5120	REGULAR SALARIES	70,295	73,958	87,606	93,250	5,644	6.44%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5130	HOURLY WAGES	1,099,493	1,033,227	1,295,899	1,310,662	14,763	1.14%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5135	FLEX WAGES	57,413	31,028	37,467	28,806	(8,661)	-23.12%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5140	OVERTIME	273,186	329,205	324,964	409,333	84,369	25.96%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5145	HOLIDAY HOURS-WAGES	71,411	75,781	85,424	92,103	6,679	7.82%
Fire Response & Suppression	Benefits	180.8900-90.522.5210	FICA TAX	116,368	114,287	142,713	140,917	(1,796)	-1.26%
Fire Response & Suppression	Benefits	180.8900-90.522.5220	RETIREMENT BENEFITS	488,296	497,520	599,605	636,422	36,817	6.14%
Fire Response & Suppression	Benefits	180.8900-90.522.5230	HEALTH INSURANCE	318,651	425,861	430,534	466,609	36,075	8.38%
Fire Response & Suppression	Professional & Contractual	180.8900-90.522.5310	PROFESSIONAL SERVICES	17,896	10,025	2,000	37,000	35,000	1750.00%
Fire Response & Suppression	Professional & Contractual	180.8900-90.522.5313	LEGAL FEES - UNION MATTERS	1,091	439	-	3,000	3,000	-
Fire Response & Suppression	Professional & Contractual	180.8900-90.522.5340	CONTRACTED SERVICES	11,440	9,687	10,000	10,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5400	TRAVEL	3,285	971	10,000	5,000	(5,000)	-50.00%
Fire Response & Suppression	Operating	180.8900-90.522.5401	STIPEND	9,780	5,380	10,000	10,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5410	TELEPHONE	16,678	18,211	17,500	22,000	4,500	25.71%
Fire Response & Suppression	Operating	180.8900-90.522.5420	POSTAGE & FREIGHT	1,145	193	500	250	(250)	-50.00%
Fire Response & Suppression	Operating	180.8900-90.522.5430	UTILITIES - ELECTRIC	37,644	33,854	40,000	45,000	5,000	12.50%
Fire Response & Suppression	Operating	180.8900-90.522.5433	UTILITIES-WATER/SEWER	6,941	5,397	7,000	7,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5435	UTILITIES-LP GAS	865	1,306	2,000	2,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5440	RENTALS/LEASES-MACH & EQUIP	802	694	1,000	1,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5450	PROPERTY INSURANCE	67,226	90,470	68,991	124,477	55,486	80.42%
Fire Response & Suppression	Operating	180.8900-90.522.5451	VEHICLE INSURANCE	52,668	44,233	54,625	78,485	23,860	43.68%
Fire Response & Suppression	Operating	180.8900-90.522.5452	LIABILITY INSURANCE	25,800	25,240	27,090	23,314	(3,776)	-13.94%
Fire Response & Suppression	Operating	180.8900-90.522.5462	MAINT & REPAIR - EQUIPMENT	37,793	32,652	35,000	35,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5463	MAINT & REPAIR - FACILITY	77,826	18,507	35,000	35,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5464	MAINT & REPAIR - FLEET	100,258	88,025	125,000	125,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5480	ADVERTISING/PROMOTION	626	78	-	-	-	-
Fire Response & Suppression	Operating	180.8900-90.522.5490	OTHER CURRENT CHARGES	1,152	-	-	-	-	-
Fire Response & Suppression	Operating	180.8900-90.522.5499	REFUNDS	120	527	-	-	-	-
Fire Response & Suppression	Operating	180.8900-90.522.5510	OFFICE SUPPLIES	120	93	-	1,000	1,000	-
Fire Response & Suppression	Operating	180.8900-90.522.5511	UNIFORMS	-	16,671	-	15,000	15,000	-
Fire Response & Suppression	Operating	180.8900-90.522.5520	OPERATING SUPPLIES	78,228	26,629	45,000	40,000	(5,000)	-11.11%
Fire Response & Suppression	Operating	180.8900-90.522.5521	FUEL	48,575	40,664	65,000	65,000	-	0.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Fire Response & Suppression	Operating	180.8900-90.522.5528	BUNKER GEAR AND FIREHOSE	39,108	92,221	55,000	70,000	15,000	27.27%
Fire Response & Suppression	Operating	180.8900-90.522.5529	TOOLS	1,449	297	-	-	-	-
Fire Response & Suppression	Operating	180.8900-90.522.5540	BOOKS AND SUBSCRIPTIONS	13,940	17,024	10,000	15,000	5,000	50.00%
Fire Response & Suppression	Operating	180.8900-90.522.5544	MEMBERSHIPS	430	463	500	500	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5550	TRAINING	3,965	11,357	20,000	20,000	-	0.00%
Fire Response & Suppression	Equipment & Construction	180.8900-90.522.5640	OPERATING EQUIPMENT	5,045	4,559	5,000	5,000	-	0.00%
Fire Response & Suppression	Equipment & Construction	180.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	17,088	-	-	-	-	-
Fire Response & Suppression	Interfund Transfers	180.8900-90.581.5910	INTERFUND TRANSFER - TO GF, FOR G&A SVCS	224,069	-	221,984	221,984	-	0.00%
Fire Response & Suppression	Reserves	180.8900-90.581.5990	RESERVE	-	-	75,000	-	(75,000)	-100.00%
WCFR Cadet Program	Salaries & Wages	180.8900-101.522.5130	HOURLY WAGES Cadet Program	13,656	6,022	16,708	17,214	506	3.03%
WCFR Cadet Program	Salaries & Wages	180.8900-101.522.5140	OVERTIME	7,289	5,834	5,764	9,000	3,236	56.14%
WCFR Cadet Program	Salaries & Wages	180.8900-101.522.5145	HOLIDAY HOURS-WAGES	421	77	875	-	(875)	-100.00%
WCFR Cadet Program	Benefits	180.8900-101.522.5210	FICA TAX	1,602	888	1,832	1,600	(232)	-12.66%
WCFR Cadet Program	Benefits	180.8900-101.522.5220	RETIREMENT BENEFITS	5,992	3,917	6,376	6,000	(376)	-5.90%
WCFR Cadet Program	Benefits	180.8900-101.522.5230	HEALTH INSURANCE	3,114	2,763	3,074	4,000	926	30.12%
WCFR Cadet Program	Professional & Contractual	180.8900-101.522.5310	PROFESSIONAL SERVICES	-	77	-	-	-	-
WCFR Cadet Program	Operating	180.8900-101.522.5400	TRAVEL	7,761	9,197	12,000	15,000	3,000	25.00%
WCFR Cadet Program	Operating	180.8900-101.522.5520	OPERATING SUPPLIES	533	754	2,000	1,500	(500)	-25.00%
WCFR Cadet Program	Operating	180.8900-101.522.5544	MEMBERSHIPS	575	12	350	350	-	0.00%
WCFR Cadet Program	Operating	180.8900-101.522.5550	TRAINING	5,321	2,340	4,000	4,000	-	0.00%
Fire Prevention	(Revenue)	180.8900-102.000.342500	PROTECTIVE INSPECTION FEES	14,998	23,428	12,000	20,000	8,000	66.67%
Fire Prevention	Salaries & Wages	180.8900-102.522.5120	REGULAR SALARIES (Div. Chief/Fire Inspector)	-	52,416	-	75,904	75,904	-
Fire Prevention	Salaries & Wages	180.8900-102.522.5130	HOURLY WAGES Fire Inspection	58,348	3,890	68,141	-	(68,141)	-100.00%
Fire Prevention	Salaries & Wages	180.8900-102.522.5140	OVERTIME	2,321	5,003	-	-	-	-
Fire Prevention	Salaries & Wages	180.8900-102.522.5145	HOLIDAY HOURS-WAGES	3,029	-	3,407	-	(3,407)	-100.00%
Fire Prevention	Benefits	180.8900-102.522.5210	FICA TAX	4,829	4,654	5,473	5,807	334	6.10%
Fire Prevention	Benefits	180.8900-102.522.5220	RETIREMENT BENEFITS	20,834	20,293	23,468	29,967	6,499	27.69%
Fire Prevention	Benefits	180.8900-102.522.5230	HEALTH INSURANCE	377	375	19,318	10,820	(8,498)	-43.99%
Fire Prevention	Operating	180.8900-102.522.5410	TELEPHONE	-	409	-	600	600	-
Fire Prevention	Operating	180.8900-102.522.5464	MAINT & REPAIR - FLEET	134	771	2,000	500	(1,500)	-75.00%
Fire Prevention	Operating	180.8900-102.522.5520	OPERATING SUPPLIES	5,167	4,443	2,000	2,000	-	0.00%
Fire Prevention	Operating	180.8900-102.522.5529	TOOLS	200	-	-	-	-	-
Fire Prevention	Operating	180.8900-102.522.5540	BOOKS AND SUBSCRIPTIONS	3,654	1,315	4,000	1,500	(2,500)	-62.50%
Fire Prevention	Operating	180.8900-102.522.5544	MEMBERSHIPS	400	315	300	350	50	16.67%
Fire Prevention	Operating	180.8900-102.522.5550	TRAINING	150	82	1,000	500	(500)	-50.00%
180 STATE FIRE MARSHAL GRANT FUNDS									
Fire Response & Suppression	(Revenue)	180-DFS-01.8900-90.000.334200	STATE GRANT-PUBLIC SAFETY	6,150	33,066	15,000	-	(15,000)	-100.00%
Fire Response & Suppression	(Revenue)	180-DFS-01.8900-90.000.381000	INTERFUND TRANSFER	2,085	-	-	-	-	-
Fire Response & Suppression	Operating	180-DFS-01.8900-90.522.5520	OPERATING SUPPLIES	-	-	15,000	-	(15,000)	-100.00%
Fire Response & Suppression	Operating	180-DFS-01.8900-90.522.5528	BUNKER GEAR & FIRE HOSE	8,235	44,486	-	-	-	-
Fire Response & Suppression	(Revenue)	180-DFS-05.8900-90.000.334200	STATE GRANT-PUBLIC SAFETY	721,458	-	-	-	-	-
Fire Response & Suppression	Operating	180-DFS-05.8900-90.522.5420	POSTAGE & FREIGHT	675	-	-	-	-	-
Fire Response & Suppression	Operating	180-DFS-05.8900-90.522.5520	OPERATING SUPPLIES	1,770	-	-	-	-	-
Fire Response & Suppression	Equipment & Construction	180-DFS-05.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	719,013	-	-	-	-	-
Fire Response & Suppression	(Revenue)	180-DFS-06.8900-90.000.334200	STATE GRANT-PUBLIC SAFETY	150,000	-	-	-	-	-
Fire Response & Suppression	(Revenue)	180-DFS-06.8900-90.000.381000	INTERFUND TRANSFER	3,318	-	-	-	-	-
Fire Response & Suppression	Operating	180-DFS-06.8900-90.522.5528	BUNKER GEAR AND FIRE HOSE	153,318	-	-	-	-	-
180-EQUIP FIRE DEPARTMENT MSBU CAPITAL EQUIPMENT FUND									
Fire Response & Suppression	(Revenue)	180-EQUIP.8900-90.000.325125	MSBU CAPITAL EQUIPMENT COMPONENT	517,804	519,767	512,000	542,230	30,230	5.90%
Fire Response & Suppression	(Revenue)	180-EQUIP.8900-90.000.365010	SALE OF SURPLUS PROPERTY	-	-	10,000	-	(10,000)	-100.00%
Fire Response & Suppression	(Revenue)	180-EQUIP.8900-90.000.369305	MISCELLANEOUS REVENUE - SETTLEMENTS	335,500	-	-	-	-	-
Fire Response & Suppression	(Revenue)	180-EQUIP.8900-90.000.389000	CASH FORWARD	-	-	200,000	250,000	50,000	25.00%
Fire Response & Suppression	Professional & Contractual	180-EQUIP.8900-90.522.5310	PROFESSIONAL SERVICES	-	1,200	-	-	-	-
Fire Response & Suppression	Operating	180-EQUIP.8900-90.522.5520	OPERATING SUPPLIES	-	1,118	-	-	-	-
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5528	BUNKER GEAR & FIRE HOSE	-	13,066	-	50,000	50,000	-
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5620	CAPITAL OUTLAY - BUILDING	-	-	-	50,000	50,000	-
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5640	OPERATING EQUIPMENT	-	2,216	-	50,000	50,000	-

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	473,746	59,377	357,999	277,230	(80,769)	-22.56%
Fire Response & Suppression	Debt Service	180-EQUIP.8900-90.522.5710	LOAN PAYMENT - PRINCIPAL	122,752	310,983	306,909	315,000	8,091	2.64%
Fire Response & Suppression	Debt Service	180-EQUIP.8900-90.522.5720	LOAN PAYMENT - INTEREST	14,229	47,248	57,092	50,000	(7,092)	-12.42%
Fire Response & Suppression	Interfund Transfers	180-EQUIP.8900-90.581.5910	INTERFUND TRANSFER	3,318	-	-	-	-	-
188 TOURISM DEVELOPMENT FUNDS									
Tourist Development	(Revenue)	188.1000.000.312100	LOCAL TOURIST DEVELOPMENT TAX	343,585	245,860	356,586	384,454	27,868	7.82%
Tourist Development	(Revenue)	188.1000.000.369900	MISCELLANEOUS REVENUES	1,928	-	-	-	-	-
Tourist Development	(Revenue)	188.1000.000.389000	CASH FORWARD	-	-	250,000	271,152	21,152	8.46%
Tourist Development	Salaries & Wages	188.1000.573.5130	HOURLY WAGES	42,340	1,200	63,949	-	(63,949)	-100.00%
Tourist Development	Salaries & Wages	188.1000.573.5140	OVERTIME	2,203	52	3,060	-	(3,060)	-100.00%
Tourist Development	Salaries & Wages	188.1000.573.5145	HOLIDAY HOURS-WAGES	2,242	-	2,545	-	(2,545)	-100.00%
Tourist Development	Salaries & Wages	188.1000.573.5150	ANNUAL PHYSICAL	175	-	128	-	(128)	-100.00%
Tourist Development	Benefits	188.1000.573.5210	FICA TAX	3,592	318	5,324	-	(5,324)	-100.00%
Tourist Development	Benefits	188.1000.573.5220	RETIREMENT BENEFITS	6,381	423	8,591	-	(8,591)	-100.00%
Tourist Development	Benefits	188.1000.573.5230	HEALTH INSURANCE	295	37	1,020	-	(1,020)	-100.00%
Tourist Development	Professional & Contractual	188.1000.573.5313	LEGAL FEES - OTHER	-	-	2,000	2,000	-	0.00%
Tourist Development	Professional & Contractual	188.1000.573.5316	VIDEOGRAPHY & PHOTOGRAPHY SERVICES	-	-	-	10,000	10,000	-
Tourist Development	Professional & Contractual	188.1000.573.5340	CONTRACTED SERVICES	127,620	144,466	105,000	150,000	45,000	42.86%
Tourist Development	Operating	188.1000.573.5400	TRAVEL	4,899	65	20,000	10,000	(10,000)	-50.00%
Tourist Development	Operating	188.1000.573.5410	TELEPHONE	2,756	1,914	4,500	4,500	-	0.00%
Tourist Development	Operating	188.1000.573.5420	POSTAGE & FREIGHT	143	370	300	3,000	2,700	900.00%
Tourist Development	Operating	188.1000.573.5430	UTILITIES-ELECTRIC	2,758	2,437	5,000	-	(5,000)	-100.00%
Tourist Development	Operating	188.1000.573.5433	UTILITIES-WATER	1,110	938	1,500	-	(1,500)	-100.00%
Tourist Development	Operating	188.1000.573.5445	RENTALS	440	-	-	-	-	-
Tourist Development	Operating	188.1000.573.5464	MAINTENANCE & REPAIR - FLEET	247	64	-	1,000	1,000	-
Tourist Development	Operating	188.1000.573.5470	PRINTING & BINDING	5,630	3,172	5,000	10,000	5,000	100.00%
Tourist Development	Operating	188.1000.573.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	127,851	40,757	200,000	300,000	100,000	50.00%
Tourist Development	Operating	188.1000.573.5495	EVENTS & SERVICES	3,191	4,485	25,000	20,000	(5,000)	-20.00%
Tourist Development	Operating	188.1000.573.5510	OFFICE SUPPLIES	992	27	2,500	2,000	(500)	-20.00%
Tourist Development	Operating	188.1000.573.5520	OPERATING SUPPLIES	10,274	151	5,000	2,500	(2,500)	-50.00%
Tourist Development	Operating	188.1000.573.5521	FUEL	1,627	748	10,000	1,500	(8,500)	-85.00%
Tourist Development	Operating	188.1000.573.5540	BOOKS AND SUBSCRIPTIONS	28,414	7,211	1,000	5,000	4,000	400.00%
Tourist Development	Operating	188.1000.573.5544	MEMBERSHIPS	3,207	5,325	7,000	7,000	-	0.00%
Tourist Development	Operating	188.1000.573.5550	TRAINING	-	-	3,000	3,000	-	0.00%
Tourist Development	Equipment & Construction	188.1000.573.5640	OPERATING EQUIPMENT	6,198	489	-	-	-	-
Tourist Development	Aid & Contributions	188.1000.573.5830	OTHER GRANTS & AIDS	3,850	1,000	20,000	20,000	-	0.00%
Tourist Development	Interfund Transfers	188.1000.581.5910	INTERFUND TRANSFER - TO GF, FOR G&A SVCS	19,106	19,106	19,106	19,106	-	0.00%
Tourist Development	Reserves	188.1000.581.5990	RESERVE	-	-	86,063	60,000	(26,063)	-30.28%
Welcome Center	Operating	188.6900-20.572.5430	UTILITIES-ELECTRIC - WELCOME CENTER	-	-	-	3,500	3,500	-
Welcome Center	Operating	188.6900-20.572.5433	UTILITIES-WATER - WELCOME CENTER	-	-	-	1,500	1,500	-
Welcome Center	Operating	188.6900-20.572.5460	MAINTENANCE & REPAIR - WELCOME CENTER	-	9,090	-	10,000	10,000	-
Welcome Center	Operating	188.6900-20.572.5520	OPERATING SUPPLIES - WELCOME CENTER	-	-	-	10,000	10,000	-
Parks-Maritime Museum	(Revenue)	188-BBMC.6900-12.000.347200	PARKS AND RECREATION	-	-	1,000	1,000	-	0.00%
Parks-Maritime Museum	(Revenue)	188-BBMC.6900-12.000.347206	PROGRAM RELATED RENTALS	2,820	2,220	3,000	3,000	-	0.00%
Parks-Maritime Museum	(Revenue)	188-BBMC.6900-12.000.381000	TRANSFER FROM GF, PARKS DEPT.	3,000	-	10,000	10,000	-	0.00%
Parks-Maritime Museum	Professional & Contractual	188-BBMC.6900-12.573.5310	PROFESSIONAL SERVICES	2,750	-	-	-	-	-
Parks-Maritime Museum	Professional & Contractual	188-BBMC.6900-12.573.5340	CONTRACTED SERVICES	-	-	800	800	-	0.00%
Parks-Maritime Museum	Operating	188-BBMC.6900-12.573.5430	UTILITIES - ELECTRIC	1,652	655	1,200	1,200	-	0.00%
Parks-Maritime Museum	Operating	188-BBMC.6900-12.573.5433	UTILITIES-WATER/SEWER	825	675	1,000	1,000	-	0.00%
Parks-Maritime Museum	Operating	188-BBMC.6900-12.573.5460	MAINTENANCE & REPAIR	-	-	10,000	10,000	-	0.00%
Parks-Maritime Museum	Operating	188-BBMC.6900-12.573.5520	OPERATING SUPPLIES	-	-	1,000	1,000	-	0.00%
190 E-911 FUNDS									
E-911 Surcharge	(Revenue)	190.0600-01.000.341521	E-911 DRIVEWAY PERMITS	56,400	44,300	52,000	52,000	-	0.00%
E-911 Surcharge	(Revenue)	190.0600-01.000.341522	E-911 SURCHARGE - WIRELINE	17,260	12,004	22,000	16,000	(6,000)	-27.27%
E-911 Surcharge	(Revenue)	190.0600-01.000.341525	E-911 SURCHARGE - CELL PHONES	255,575	130,962	158,000	155,000	(3,000)	-1.90%
E-911 Surcharge	(Revenue)	190.0600-01.000.369900	MISCELLANEOUS REVENUE-OTHER	-	1,500	-	-	-	-
E-911 Surcharge	(Revenue)	190.0600-01.000.386401	SHERIFF - RETURN E911	3,155	-	-	-	-	-

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
E-911 Surcharge	(Revenue)	190.0600-01.000.389000	CASH FORWARD	-	-	300,000	300,000	-	0.00%
E-911 Surcharge	Professional & Contractual	190.0600-01.521.5340	CONTRACTED SERVICES	7,600	8,360	10,000	58,000	48,000	480.00%
E-911 Surcharge	Operating	190.0600-01.521.5450	PROPERTY INSURANCE	5,796	6,050	6,500	7,000	500	7.69%
E-911 Surcharge	Interfund Transfers	190.0600-01.581.5910	INTERFUND TRANSFER - TO GF, FOR G&A SVCS	13,392	13,392	13,392	13,392	-	0.00%
E-911 Surcharge	Transfers to Constitutionals	190.0600-01.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	190,660	129,700	293,441	145,729	(147,712)	-50.34%
E-911 Surcharge	Reserves	190.0600-01.581.5990	RESERVE	-	-	208,667	298,879	90,212	43.23%
Rural County Grant	(Revenue)	190-DMS-01.0600-02.000.334200	STATE GRANT - PUBLIC SAFETY	35,926	2,361	75,000	75,000	-	0.00%
Rural County Grant	Professional & Contractual	190-DMS-01.0600-02.521.5340	CONTRACTED SERVICES	43,646	2,361	75,000	75,000	-	0.00%
E-911	(Revenue)	190-DMS-06.0600.000.334200	STATE GRANT - PUBLIC SAFETY	-	-	75,000	-	(75,000)	-100.00%
E-911	Transfers to Constitutionals	190-DMS-06.0600.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	75,000	-	(75,000)	-100.00%
Rural County Grant	(Revenue)	190-DMS-07.0600-02.000.334200	STATE GRANT - PUBLIC SAFETY	545,764	-	545,765	-	(545,765)	-100.00%
Rural County Grant	Transfers to Constitutionals	190-DMS-07.0600-02.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	545,764	-	545,765	-	(545,765)	-100.00%
E-911 PSAP Upgrade Project	(Revenue)	190-DMS-08.0600.000.334200	STATE GRANT - PUBLIC SAFETY	-	52,216	390,901	-	(390,901)	-100.00%
E-911 PSAP Upgrade Project	Transfers to Constitutionals	190-DMS-08.0600.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	390,901	-	(390,901)	-100.00%
E-911 PSAP Upgrade Project	(Revenue)	190-DMS-09.0600.000.334200	STATE GRANT - PUBLIC SAFETY	-	-	338,685	338,685	-	0.00%
E-911 PSAP Upgrade Project	Transfers to Constitutionals	190-DMS-09.0600.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	338,685	338,685	-	0.00%
195 INDUSTRIAL DEVELOPMENT AUTHORITY FUND									
Industrial Development Authority	(Revenue)	195.9900.000.389000	CASH FORWARD	-	-	-	9,675	9,675	
Industrial Development Authority	Operating	195.9900.552.5490	OTHER CURRENT CHARGES	-	-	-	175	175	
Industrial Development Authority	Reserves	195.9900.552.5990	RESERVE	-	-	-	9,500	9,500	
Project Safety	(Revenue)	195-COMMERCE-01.5600-01.000.334500	STATE GRANT - RIF PROJECT SAFETY	-	-	4,504,369	4,504,369		
Project Safety	Equipment & Construction	195-COMMERCE-01.5600-01.552.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	4,504,369	4,504,369		
Project Safety	(Revenue)	195-TRIUMPH-01.5600-01.000.331390	FEDERAL GRANT-PROJECT SAFETY				13,500,000		
Project Safety	Equipment & Construction	195-TRIUMPH-01.5600-01.552.5620	CAPITAL OUTLAY - BUILDING				13,500,000		
300 CAPITAL PROJECTS FUNDS									
Waste Water/Sewer Department	(Revenue)	300-01.8000.000.389000	CASH FORWARD Hidden Meadows	-	-	105,262	105,262	-	0.00%
Waste Water/Sewer Department	Equipment & Construction	300-01.8000.535.5650	HIDDEN MEADOWS PROJECT	-	-	105,262	105,262	-	0.00%
General Administration	(Revenue)	300-02.0202-GA.000.325105	SWEETWATER RIDGE BENEFIT UNIT	-	874	-	-	-	
General Administration	(Revenue)	300-04.0202-GA.000.325107	THE PARK BENEFIT UNIT	-	16,246	-	-	-	
General Administration	(Revenue)	300-05.0202-GA.000.325108	ELM RIDGE BENEFIT UNIT	-	19,157	-	-	-	
Parks-Crawfordville Comm. Ctr.	(Revenue)	300-COMMERCE-01.6900-09.000.334200	STATE GRANT - COMM. CTR RECOVERY POD	-	-	225,000	225,000	-	0.00%
Parks-Crawfordville Comm. Ctr.	Equipment & Construction	300-COMMERCE-01.6900-09.525.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	225,000	225,000	-	0.00%
Library Facility	(Revenue)	300-DOS-02.1800-02.000.334701	STATE GRANT - NEW LIBRARY DESIGN	-	-	800,000	739,689	(60,311)	-7.54%
Library Facility	Equipment & Construction	300-DOS-02.1800-02.571.5620	CAPITAL OUTLAY - BUILDING	-	60,312	800,000	739,689	(60,311)	-7.54%
Library Facility	(Revenue)	300-COMMERCE-02.1800-02.000.334701	STATE GRANT-LIBRARY CONSTRUCTION	-	-	3,857,918	3,857,918	-	0.00%
Library Facility	Equipment & Construction	300-COMMERCE-02.1800-02.571.5620	CAPITAL OUTLAY - BUILDING	-	-	3,857,918	3,857,918	-	0.00%
EOC and Dispatch	(Revenue)	300-DEM-02.2300-16.000.334200	STATE GRANT - EOC CONSTRUCTION	52,311	(52,311)	3,250,000	3,250,000	-	0.00%
EOC and Dispatch	Equipment & Construction	300-DEM-02.2300-16.519.5620	CAPITAL OUTLAY - BUILDING	-	13,902	3,250,000	3,250,000	-	0.00%
EOC and Dispatch	Equipment & Construction	300-DEM-02.2300-16.519.5650	CONSTRUCTION IN PROGRESS	52,311	-	-	-	-	
EOC and Dispatch	(Revenue)	300-DEM-03.2300-16.000.331200	FEDERAL GRANT - EOC CONSTRUCTION	12,500	(12,500)	3,000,000	2,508,318	(491,682)	-16.39%
EOC and Dispatch	(Revenue)	300-DEM-03.2300-16.000.381000	INTERFUND TRANSFER - GRANT MATCH	1,000,000	-	-	-	-	
EOC and Dispatch	(Revenue)	300-DEM-03.2300-16.000.389000	CASH FORWARD - GRANT MATCH	-	-	1,000,000	1,000,000	-	0.00%
EOC and Dispatch	Equipment & Construction	300-DEM-03.2300-16.519.5620	CAPITAL OUTLAY - BUILDING	-	491,682	4,000,000	3,508,318	(491,682)	-12.29%
EOC and Dispatch	Equipment & Construction	300-DEM-03.2300-16.519.5650	CONSTRUCTION IN PROGRESS	12,500	-	-	-	-	
General Administration	(Revenue)	300-DEO-03.0202-GA.000.331100	FEDERAL GRANT-PLANNING ASSISTANCE	(57,500)	(64,000)	48,500	-	(48,500)	-100.00%
General Administration	Professional & Contractual	300-DEO-03.0202-GA.513.5340	CONTRACTED SERVICES-VULNERABILITY ASSESS	57,500	12,500	48,500	-	(48,500)	-100.00%
General Administration	(Revenue)	300-DEO-05.0202-GA.000.331100	FEDERAL GRANT - GENERAL GOVERNMENT	(25,000)	(61,500)	38,500	38,500	-	0.00%
General Administration	Professional & Contractual	300-DEO-05.0202-GA.513.5340	CONTRACTED SERVICES	25,000	15,000	38,500	38,500	-	0.00%
Parks-Hudson	(Revenue)	300-DEP-09.6900-03.000.381000	INTERFUND TRANSFER	18,737	-	-	-	-	
Parks-Azalea	(Revenue)	300-DEP-10.6900-02.000.334706	STATE GRANT - AZALEA PARK	-	-	200,000	200,000	-	0.00%
Parks-Azalea	(Revenue)	300-DEP-10.6900-02.000.381000	INTERFUND TRANSFER	200,000	-	-	-	-	
Parks-Azalea	(Revenue)	300-DEP-10.6900-02.000.389000	CASH FORWARD	-	-	200,000	200,000	-	0.00%
Parks-Azalea	Equipment & Construction	300-DEP-10.6900-02.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	400,000	400,000	-	0.00%
Parks-Azalea	(Revenue)	300-DEP-11.6900-02.000.334706	STATE GRANT-AZALEA PARK WALKING TRAIL	-	-	200,000	-	(200,000)	-100.00%
Parks-Azalea	Operating	300-DEP-11.6900-02.572.5463	MAINTENANCE & REPAIR FACILITY	-	-	200,000	-	(200,000)	-100.00%
Parks-Hudson	(Revenue)	300-DEP-12.6900-03.000.334706	STATE GRANT-HUDSON PARK LIGHTING	-	-	135,000	-	(135,000)	-100.00%
Parks-Hudson	Equipment & Construction	300-DEP-12.6900-03.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	77,613	135,000	-	(135,000)	-100.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Fire Response & Suppression	(Revenue)	300-DFS-01.8900-90.000.334200	STATE GRANT - ST. MARKS FIRE STATION	-	-	2,100,000	2,032,577	(67,423)	-3.21%
Fire Response & Suppression	Equipment & Construction	300-DFS-01.8900-90.522.5620	CAPITAL OUTLAY - BUILDING	-	67,423	2,100,000	2,032,577	(67,423)	-3.21%
307 IMPACT FEES FUNDS									
Library	(Revenue)	307-LIB.1800.000.389000	CASH FORWARD	-	-	18,943	18,943	-	0.00%
Library	Equipment & Construction	307-LIB.1800.571.5620	CAPITAL OUTLAY - BUILDING	-	-	18,943	18,943	-	0.00%
317-FACI ONE CENT SALES TAX - 23% PUBLIC FACILITY FUND									
BOCC	(Revenue)	317-FACI.0100.000.312602	PUBLIC FACILITY INFRASTRUCTURE	1,052,510	681,980	1,095,807	1,121,328	25,521	2.33%
BOCC	(Revenue)	317-FACI.0100.000.389000	CASH FORWARD	-	-	50,000	500,000	450,000	900.00%
BOCC	(Revenue)	317-FACI.6700.000.365010	SALE OF SURPLUS PROPERTY	15,500	-	-	-	-	-
Fire Response & Suppression	(Revenue)	317-FACI.8900-90.000.361100	INTEREST EARNED	11,266	7,821	-	-	-	-
BOCC	Reserves	317-FACI.0100.581.5990	RESERVE	-	-	39,307	-	(39,307)	-100.00%
County Administration	Equipment & Construction	317-FACI.0102.512.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	52,591	-	-	-	-
Clerk of Court - Maintenance	Equipment & Construction	317-FACI.0200-CL-02.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	36,289	-	-	-	-	-
Property Appraiser	Equipment & Construction	317-FACI.0200-PA.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	42,850	-	-
Supervisor of Elections	Equipment & Construction	317-FACI.0200-SE.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	214,218	-	-
Sheriff	Equipment & Construction	317-FACI.0200-SH.521.5620	CAPITAL OUTLAY - BUILDING	-	224,734	750,000	40,000	(710,000)	-94.67%
Sheriff	Equipment & Construction	317-FACI.0200-SH.521.5650	CONSTRUCTION IN PROGRESS	761,483	-	-	-	-	-
Sheriff	Transfers to Constitutionals	317-FACI.0200-SH.581.5911	TRANSFER TO CONST OFFICER	-	-	116,500	141,000	24,500	21.03%
Law Enforcement	Transfers to Constitutionals	317-FACI.0200-SH-05.581.5911	TRANSFER TO CONST OFFICER	10,500	35,121	-	-	-	-
Radio & IT	Operating	317-FACI.0202-COM.513.5520	OPERATING SUPPLIES	130	-	-	-	-	-
Radio & IT	Equipment & Construction	317-FACI.0202-COM.513.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	49,283	-	-	-	-	-
General Administration	Equipment & Construction	317-FACI.0202-GA.513.5620	CAPITAL OUTLAY - BUILDING	-	-	-	838,260	838,260	-
General Administration	Interfund Transfers	317-FACI.0202-GA.581.5910	INTERFUND TRANSFER	107,275	-	-	-	-	-
Circuit Court Judge	Equipment & Construction	317-FACI.0400-07-CIR.601.5640	OPERATING EQUIPMENT	-	-	-	15,000	-	-
Animal Services	Operating	317-FACI.0502.562.5460	MAINTENANCE & REPAIR	-	1,338	-	-	-	-
Animal Services	Equipment & Construction	317-FACI.0502.562.5620	CAPITAL OUTLAY - BUILDING	-	95,522	-	-	-	-
Library	Equipment & Construction	317-FACI.1800.571.5620	CAPITAL OUTLAY - BUILDING	-	-	-	100,000	-	-
Facilities Management	Equipment & Construction	317-FACI.2300.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	60,601	-	-	-	-
Property Appraiser	Equipment & Construction	317-FACI.2300-11.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	15,281	-	-	-	-	-
Courthouse	Equipment & Construction	317-FACI.2300-13.519.5620	CAPITAL OUTLAY - BUILDING	-	-	60,000	60,000	-	0.00%
OBBT Trail	Equipment & Construction	317-FACI.6300-16.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	295	-	-	-	-
OBBT Trail	Equipment & Construction	317-FACI.6300-16.572.5650	CONSTRUCTION IN PROGRESS	6,205	-	-	-	-	-
Golf Course Greens Maintenance	Operating	317-FACI.6700.572.5512	LANDSCAPING SUPPLIES	-	5,200	-	15,000	15,000	-
Golf Course Greens Maintenance	Equipment & Construction	317-FACI.6700.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	874,115	-	-	-	-	-
Golf Course Greens Maintenance	Equipment & Construction	317-FACI.6700.572.5620	CAPITAL OUTLAY - BUILDING	-	1,775	-	-	-	-
Golf Course Greens Maintenance	Equipment & Construction	317-FACI.6700.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	290,188	-	-	-	-	-
Golf Course Pro Shop Sales	Equipment & Construction	317-FACI.6700-02.572.5463	MAINTENANCE & REPAIR-FACILITY	-	3,541	-	-	-	-
Parks-Azalea	Interfund Transfers	317-FACI.6900-02.581.5910	INTERFUND TRANSFER	200,000	-	-	-	-	-
Welcome Center	Equipment & Construction	317-FACI.6900-20.572.5650	CONSTRUCTION IN PROGRESS	7,000	-	-	-	-	-
Panacea Mineral Springs	Equipment & Construction	317-FACI.6900-25.572.5610	CAPITAL OUTLAY - LAND	-	5,028	-	-	-	-
Ochlockonee Bay Channel	Interfund Transfers	317-FACI.6900-26.581.5910	INTERFUND TRANSFER	-	25,000	25,000	-	(25,000)	-100.00%
Fire Response & Suppression	Debt Service	317-FACI.8900-90.522.5710	LOAN PAYMENT - PRINCIPAL	130,000	130,000	132,000	132,000	-	0.00%
Fire Response & Suppression	Debt Service	317-FACI.8900-90.522.5720	LOAN PAYMENT - INTEREST	12,054	5,233	23,000	23,000	-	0.00%
317-PARK ONE CENT SALES TAX - 10% PARKS & RECREATION FUND									
Parks Department	(Revenue)	317-PARK.6900.000.312604	PARKS & RECREATION INFRASTRUCTURE	457,613	296,513	462,954	487,534	24,580	5.31%
Parks Department	(Revenue)	317-PARK.6900.000.381000	INTERFUND TRANSFER	50,000	-	-	-	-	-
Parks Department	(Revenue)	317-PARK.6900.000.389000	CASH FORWARD	-	-	37,494	450,000	412,506	1100.19%
Recreation Department	Equipment & Construction	317-PARK.6300.572.5620	CAPITAL OUTLAY - BUILDING	-	-	-	179,500	179,500	-
Parks Department	Equipment & Construction	317-PARK.6900.572.5620	CAPITAL OUTLAY - BUILDING	-	-	-	458,034	458,034	-
Parks Department	Equipment & Construction	317-PARK.6900.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	33,219	-	-	-	-	-
Parks Department	Reserves	317-PARK.6900.581.5990	RESERVE	-	-	500,448	-	(500,448)	-100.00%
Parks-Hudson	Equipment & Construction	317-PARK.6900-03.572.5620	CAPITAL OUTLAY - BUILDING	19,574	-	-	-	-	-
Parks-Hudson	Interfund Transfers	317-PARK.6900-03.581.5910	INTERFUND TRANSFER	18,737	-	-	-	-	-
Parks-Shell Point Beach	Equipment & Construction	317-PARK.6900-06.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	15,375	-	-	-	-	-
Parks-Woolley	Equipment & Construction	317-PARK.6900-07.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	51,498	-	-	-	-	-
Parks-Medart	Professional & Contractual	317-PARK.6900-10.572.5310	PROFESSIONAL SERVICES	-	3,200	-	-	-	-
Parks-Medart	Equipment & Construction	317-PARK.6900-10.572.5620	CAPITAL OUTLAY - BUILDING	-	-	-	300,000	300,000	-

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Parks-Medart	Equipment & Construction	317-PARK.6900-10.572.5630	MEDART PARK	420,259	58,021	-	-	-	-
317-ROAD ONE CENT SALES TAX - 45% ROAD PAVING FUND									
Road Department	(Revenue)	317-ROAD.7000.000.312601	1 CENT - ROAD PAVING	2,059,259	1,334,308	2,083,290	2,193,902	110,612	5.31%
Road Department	(Revenue)	317-ROAD.7000.000.381000	INTERFUND TRANSFERS	1,321	-	-	-	-	-
Road Department	(Revenue)	317-ROAD.7000.000.389000	CASH FORWARD	-	-	2,808,000	2,000,000	(808,000)	-28.77%
Road Department	Professional & Contractual	317-ROAD.7000.541.5310	PROFESSIONAL SERVICES	-	1,000	-	-	-	-
Road Department	Equipment & Construction	317-ROAD.7000.541.5610	CAPITAL OUTLAY - LAND	8,922	-	-	-	-	-
Road Department	Equipment & Construction	317-ROAD.7000.541.5630	CAPITAL OUTLAY - New Paving/Resurfacing	14,225	187,717	4,873,290	4,193,902	(679,388)	-13.94%
Road Department	Equipment & Construction	317-ROAD.7000.541.5650	CONSTRUCTION IN PROGRESS	18,000	-	-	-	-	-
Road Department	Interfund Transfers	317-ROAD.7000.581.5910	INTERFUND TRANSFER	126,384	18,000	18,000	-	(18,000)	-100.00%
Bridges	Interfund Transfers	317-ROAD.7000-05.581.5910	INTERFUND TRANSFER	58,400	-	-	-	-	-
Road Striping	Operating	317-ROAD.7000-OC-16.541.5460	MAINTENANCE & REPAIR	55,586	8,530	-	-	-	-
Wakulla Arran & Songbird Intersection	Operating	317-ROAD.7000-OC-28.541.5460	MAINTENANCE & REPAIR	-	1,593	-	-	-	-
Wakulla Arran & Songbird Intersection	Equipment & Construction	317-ROAD.7000-OC-28.541.5610	CAPITAL OUTLAY - LAND	265	-	-	-	-	-
Wakulla Arran & Songbird Intersection	Equipment & Construction	317-ROAD.7000-OC-28.541.5630	WAKULLA ARRAN SONGBIRD SIGNALIZATION	646,843	-	-	-	-	-
Floyd Gray	Equipment & Construction	317-ROAD.7000-OC-29.541.5630	FLOYD GRAY FORCE MAIN AND PAVING	455,882	-	-	-	-	-
317-SAFE ONE CENT SALES TAX - 22% PUBLIC SAFETY FUND									
BOCC	(Revenue)	317-SAFE.0100.000.312603	1 CENT - PUBLIC SAFETY	1,006,749	652,329	1,018,497	1,072,575	54,078	5.31%
BOCC	(Revenue)	317-SAFE.0100.000.389000	CASH FORWARD	-	-	465,000	800,000	335,000	72.04%
EMS	(Revenue)	317-SAFE.6000.000.365010	SALE OF SURPLUS PROPERTY	4,590	-	-	-	-	-
EMS	(Revenue)	317-SAFE.6000.000.366010	LOCAL CONTRIBUTIONS	16,500	-	-	-	-	-
Sheriff	Transfers to Constitutionals	317-SAFE.0200-SH.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	432,800	376,888	665,494	421,427	(244,067)	-36.67%
Animal Services	Equipment & Construction	317-SAFE.0502.562.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	80,000	80,000	-
EMS	Equipment & Construction	317-SAFE.6000.526.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	317,820	195,550	818,003	1,371,148	553,145	67.62%
Fire Response & Suppression	Debt Service	317-SAFE.8900-90.522.5710	LOAN PAYMENT-PRINCIPAL	126,605	-	-	-	-	-
Fire Response & Suppression	Debt Service	317-SAFE.8900-90.522.5720	LOAN PAYMENT-INTEREST	4,822	-	-	-	-	-
362 ROAD PAVING GRANT FUNDS									
Road Department	(Revenue)	362-DOT-29.7000.000.334490	STATE GRANT-OTHER TRANSPORTATION	-	1,000	-	-	-	-
Road Department	(Revenue)	362-DOT-29.7000.000.334492	STATE GRANT - SCOP - WAKULLA SPRINGS ROAD	1,107,979	-	77,122	-	(77,122)	-100.00%
Road Department	(Revenue)	362-DOT-29.7000.000.381000	INTERFUND TRANSFER	1,000	-	-	-	-	-
Road Department	Equipment & Construction	362-DOT-29.7000.541.5630	WAKULLA SPRINGS ROAD	846,254	-	77,122	-	(77,122)	-100.00%
Road Department	(Revenue)	362-DOT-36.7000.000.334492	STATE GRANT - SCOP - CR375 MACK LAKE ROAD TO FH13	3,458,666	1,699	2,846,158	2,844,459	(1,699)	-0.06%
Road Department	Equipment & Construction	362-DOT-36.7000.541.5630	CR375 MACK LAKE ROAD TO FH13	3,458,666	1,699	2,846,158	2,844,459	(1,699)	-0.06%
Road Department	(Revenue)	362-DOT-37.7000.000.334490	STATE GRANT - ARRAN ROAD 319 TO FH13	547,424	-	-	-	-	-
Road Department	(Revenue)	362-DOT-37.7000.000.381000	INTERFUND TRANSFER	122,987	-	-	-	-	-
Road Department	Equipment & Construction	362-DOT-37.7000.541.5630	ARRAN ROAD 319 TO FH13	670,412	-	-	-	-	-
Road Department	(Revenue)	362-DOT-38.7000.000.334490	STATE GRANT - TIGER HAMMOCK SHADEVILLE TO MYS W.	34,500	-	472,650	472,650	-	0.00%
Road Department	Equipment & Construction	362-DOT-38.7000.541.5630	TIGER HAMMOCK SHADEVILLE TO MYS WATERS	34,500	-	472,650	472,650	-	0.00%
Road Department	(Revenue)	362-DOT-39.7000.000.334492	STATE GRANT - LONNIE RAKER EAST IVAN TO 267	539,029	49,455	-	-	-	-
Road Department	(Revenue)	362-DOT-39.7000.000.381000	INTERFUND TRANSFER	2,397	-	-	-	-	-
Road Department	Equipment & Construction	362-DOT-39.7000.541.5630	LONNIE RAKER EAST IVAN TO 267	541,426	-	-	-	-	-
Road Department	(Revenue)	362-DOT-40.7000.000.334492	STATE GRANT - MILL CREEK BRIDGE 590021 REPAIRS	101,780	-	-	-	-	-
Road Department	(Revenue)	362-DOT-40.7000.000.381000	INTERFUND TRANSFER	58,400	-	-	-	-	-
Road Department	Equipment & Construction	362-DOT-40.7000.541.5630	MILL CREEK BRIDGE 590021 REPAIRS	160,180	-	-	-	-	-
Road Department	(Revenue)	362-DOT-41.7000.000.334491	STATE GRANT - OLD SHELL POINT ROAD	108,450	12,050	1,333,005	1,320,955	(12,050)	-0.90%
Road Department	Equipment & Construction	362-DOT-41.7000.541.5630	OLD SHELL POINT ROAD	-	12,050	1,333,005	1,320,955	(12,050)	-0.90%
Road Department	Equipment & Construction	362-DOT-41.7000.541.5650	CONSTRUCTION IN PROGRESS	108,450	-	-	-	-	-
Road Department	(Revenue)	362-DOT-42.7000.000.334491	STATE GRANT - WHIDDON LAKE ROAD	6,097	22,355	573,832	539,284	(34,548)	-6.02%
Road Department	Equipment & Construction	362-DOT-42.7000.541.5630	WHIDDON LAKE ROAD RESURFACING	6,097	34,548	573,832	539,284	(34,548)	-6.02%
Multi-Use Paths	(Revenue)	362-DOT-43.7000-19.000.334490	STATE GRANT - MLK MULTI-USE PATH	-	-	1,030,605	1,030,605	-	0.00%
Multi-Use Paths	Equipment & Construction	362-DOT-43.7000-19.541.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	1,030,605	1,030,605	-	0.00%
435 SEWER OPERATING FUND									
Waste Water/Sewer Department	(Revenue)	435.8000.000.343510	SEWER FEES-SOPCHOPPY	1,539,475	1,295,811	1,562,858	1,862,766	299,908	19.19%
Waste Water/Sewer Department	(Revenue)	435.8000.000.343512	SEWER FEES - PAWS	601,605	401,126	607,981	644,382	36,401	5.99%
Waste Water/Sewer Department	(Revenue)	435.8000.000.343513	SEWER FEES - TALQUIN SEWER	1,459,257	1,525,360	1,541,454	1,929,868	388,414	25.20%
Waste Water/Sewer Department	(Revenue)	435.8000.000.343515	SEWER DUMPING FEES	171,359	117,135	179,588	179,588	-	0.00%
Waste Water/Sewer Department	(Revenue)	435.8000.000.369900	MISCELLANEOUS REVENUES	-	189	2,000	2,000	-	0.00%

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Waste Water/Sewer Department	(Revenue)	435.8000.000.389000	CASH FORWARD	-	-	63,726	400,000	336,274	527.69%
Waste Water/Sewer Department	Professional & Contractual	435.8000.535.5310	PROFESSIONAL SERVICES	1,356,185	1,273,195	1,388,940	1,444,498	55,558	4.00%
Waste Water/Sewer Department	Professional & Contractual	435.8000.535.5340	CONTRACTED SERVICES	48,693	63,135	178,500	178,500	-	0.00%
Waste Water/Sewer Department	Professional & Contractual	435.8000.535.5345	CONTRACTED SERVICES-IT	1,369	481	28,624	-	(28,624)	-100.00%
Waste Water/Sewer Department	Operating	435.8000.535.5411	TELEMETRY COMMUNCIATIONS	28,609	24,202	42,000	42,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5430	UTILITIES - ELECTRIC AT LIFT STATIONS	124,022	106,773	142,366	137,000	(5,366)	-3.77%
Waste Water/Sewer Department	Operating	435.8000.535.5433	UTILITIES-WATER/SEWER AT LIFT STATIONS	12,030	9,213	12,240	12,875	635	5.19%
Waste Water/Sewer Department	Operating	435.8000.535.5436	UTILITIES - ELECTRIC AT PLANT	152,063	130,370	151,636	186,185	34,549	22.78%
Waste Water/Sewer Department	Operating	435.8000.535.5437	UTILITIES-WATER/SEWER AT PLANT	1,368	1,039	1,500	1,500	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5440	LEASES-MACH & EQUIPMENT	1,164	1,164	-	1,800	1,800	-
Waste Water/Sewer Department	Operating	435.8000.535.5445	RENTALS	1,498	-	-	1,000	1,000	-
Waste Water/Sewer Department	Operating	435.8000.535.5452	LIABILITY INSURANCE	332	332	-	700	700	-
Waste Water/Sewer Department	Operating	435.8000.535.5462	MAINT & REPAIR - COLLECTION SYSTEM	361,963	132,741	220,000	220,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5463	MAINT & REPAIR - FACILITY / WWTP	384,239	281,892	185,000	200,000	15,000	8.11%
Waste Water/Sewer Department	Operating	435.8000.535.5464	MAINT & REPAIR - FLEET	28,083	23,829	55,000	40,000	(15,000)	-27.27%
Waste Water/Sewer Department	Operating	435.8000.535.5465	MAINT & REPAIR - L/S REHAB & PUMPS	40,207	17,682	375,000	300,000	(75,000)	-20.00%
Waste Water/Sewer Department	Operating	435.8000.535.5490	WATER UTILITY BILLING FEES	70,331	54,672	59,000	59,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5510	OFFICE SUPPLIES	1,551	454	-	2,000	2,000	-
Waste Water/Sewer Department	Operating	435.8000.535.5520	OPERATING SUPPLIES	18,166	15,288	22,000	22,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5521	FUEL	62,101	46,936	90,000	90,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5525	WWTP CHEMICALS	349,041	360,492	300,000	500,000	200,000	66.67%
Waste Water/Sewer Department	Operating	435.8000.535.5526	COLLECTIONS CHEMICALS	-	1,506	-	-	-	-
Waste Water/Sewer Department	Operating	435.8000.535.5527	LABORATORY SAMPLING	63,554	43,841	37,927	65,000	27,073	71.38%
Waste Water/Sewer Department	Operating	435.8000.535.5529	TOOLS	4,601	1,339	-	5,000	5,000	-
Waste Water/Sewer Department	Operating	435.8000.535.5540	BOOKS AND SUBSCRIPTIONS	2,389	7,862	4,000	24,000	20,000	500.00%
Waste Water/Sewer Department	Equipment & Construction	435.8000.535.5640	OPERATING EQUIPMENT	6,134	6,106	6,000	7,500	1,500	25.00%
Waste Water/Sewer Department	Interfund Transfers	435.8000.581.5910	INTERFUND TRANSFERS - TO GF & GOLF FUND	463,749	463,749	463,749	463,749	-	0.00%
Waste Water/Sewer Department	Reserves	435.8000.581.5990	RESERVE	-	-	194,125	1,014,297	820,172	422.50%
435-ACC SEWER ACCESS FEE FUND									
Waste Water/Sewer Department	(Revenue)	435-ACC.8000.000.343516	SEWER ACCESS FEES	1,531,847	1,555,980	1,200,000	1,200,000	-	0.00%
Waste Water/Sewer Department	(Revenue)	435-ACC.8000.000.361100	INTEREST EARNED	78,744	292	1,000	1,000	-	0.00%
Waste Water/Sewer Department	(Revenue)	435-ACC.8000.000.365010	SALE OF SURPLUS PROPERTY	-	7,133	-	-	-	-
Waste Water/Sewer Department	(Revenue)	435-ACC.8000.000.381000	INTERFUND TRANSFERS	12,499,117	399,869	-	-	-	-
Waste Water/Sewer Department	(Revenue)	435-ACC.8000.000.389000	CASH FORWARD	-	-	350,000	-	(350,000)	-100.00%
Waste Water/Sewer Department	Professional & Contractual	435-ACC.8000.535.5310	PROFESSIONAL SERVICES	-	-	-	70,000	70,000	-
Waste Water/Sewer Department	Operating	435-ACC.8000.535.5490	OTHER CURRENT CHARGES	93	31,628	-	47,000	47,000	-
Waste Water/Sewer Department	Equipment & Construction	435-ACC.8000.535.5610	CAPITAL OUTLAY - LAND	10,132	(375)	-	-	-	-
Waste Water/Sewer Department	Equipment & Construction	435-ACC.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	264,272	762,521	963,459	200,938	26.35%
Waste Water/Sewer Department	Equipment & Construction	435-ACC.8000.535.5645	CAPITAL OUTLAY-MACHINERY & EQUIPMENT	265,162	299,413	-	-	-	-
Waste Water/Sewer Department	Debt Service	435-ACC.8000.535.5710	LOAN PAYMENT - PRINCIPAL	-	3,031,520	306,476	65,000	(241,476)	-78.79%
Waste Water/Sewer Department	Debt Service	435-ACC.8000.535.5720	LOAN PAYMENT - INTEREST	922,597	103,642	166,747	4,600	(162,147)	-97.24%
Waste Water/Sewer Department	Interfund Transfers	435-ACC.8000.581.5910	INTERFUND TRANSFER	936,428	315,256	315,256	50,941	(264,315)	-83.84%
Waste Water/Sewer Department	Operating	435-ACC.8000.535.5920	DEPRECIATION EXPENSE	1,552,969	-	-	-	-	-
Otter Creek WWTP	Equipment & Construction	435-ACC.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	38,121	-	-	-	-
435 SEWER GRANT FUNDS									
Waste Water/Sewer Department	(Revenue)	435-DEO-01.8000.000.331350	CDBG GRANT LIFT STATION MITIGATION	-	-	678,100	172,403	(505,697)	-74.58%
Waste Water/Sewer Department	(Revenue)	435-DEO-01.8000.000.389000	CASH FORWARD	-	-	19,768	19,768	-	0.00%
Waste Water/Sewer Department	Operating	435-DEO-01.8000.535.5460	MAINTENANCE & REPAIR	-	-	697,868	-	(697,868)	-100.00%
Waste Water/Sewer Department	Equipment & Construction	435-DEO-01.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	678,194	-	192,171	192,171	-
Waste Water/Sewer Department	(Revenue)	435-DEP-03.8000.000.334351	SEPTIC UPGRADE INCENTIVE PROGRAM	368,316	(536,816)	2,008,666	1,321,436	(687,230)	-34.21%
Waste Water/Sewer Department	Professional & Contractual	435-DEP-03.8000.535.5310	PROFESSIONAL SERVICES - PROGRAM OVERSIGHT	136,595	103,563	250,000	146,438	(103,562)	-41.42%
Waste Water/Sewer Department	Professional & Contractual	435-DEP-03.8000.535.5340	CONTRACTED SERVICES - UPGRADE INSTALLATION	231,721	592,668	1,758,666	1,174,998	(583,668)	-33.19%
Magnolia Gardens FY21/22 (Phase IV)	(Revenue)	435-DEP-05.8000-17.000.331351	FEDERAL GRANT - MAGNOLIA GARDENS PH IV	-	-	3,751,329	-	(3,751,329)	-100.00%
Magnolia Gardens FY21/22 (Phase IV)	(Revenue)	435-DEP-05.8000-17.000.331352	FEDERAL GRANT - MAGNOLIA GARDENS PH IV	2,404,511	891,725	-	1,876,820	1,876,820	-
Magnolia Gardens FY21/22 (Phase IV)	Equipment & Construction	435-DEP-05.8000-17.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	199,807	1,874,509	3,751,329	1,876,820	(1,874,509)	-49.97%
Collections System Ph. 1-B	(Revenue)	435-DEP-06.8000-18.000.331351	FEDERAL GRANT - COLLECTION SYSTEM UPGRADES	(80,449)	-	-	-	-	-
Collections System Ph. 1-B	(Revenue)	435-DEP-06.8000-18.000.331352	FEDERAL GRANT - COLLECTION SYSTEM UPGRADES	541,597	-	-	-	-	-

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Collections System Ph. 2-B	(Revenue)	435-DEP-06.8000-20.000.331351	FEDERAL GRANT - COLLECTION SYSTEM UPGRADES	-	-	712,235	-	(712,235)	-100.00%
Collections System Ph. 2-B	Equipment & Construction	435-DEP-06.8000-20.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	712,235	-	(712,235)	-100.00%
Wakulla Gardens Phase 5	(Revenue)	435-DEP-07.8000-22.000.331351	FEDERAL GRANT - WAKULLA GARDENS PH V	(186,873)	7,026	5,187,555	3,937,608	(1,249,947)	-24.10%
Wakulla Gardens Phase 5	Equipment & Construction	435-DEP-07.8000-22.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	1,249,947	5,187,555	3,937,608	(1,249,947)	-24.10%
Wakulla Gardens Phase 6	(Revenue)	435-DEP-08.8000-23.000.331351	FEDERAL GRANT - WAKULLA GARDENS PH VI	(1,167,927)	1,482,351	3,871,761	1,239,518	(2,632,243)	-67.99%
Wakulla Gardens Phase 6	Equipment & Construction	435-DEP-08.8000-23.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	30,717	2,632,322	3,871,761	1,239,518	(2,632,243)	-67.99%
Wakulla Gardens Phase 7	(Revenue)	435-DEP-09.8000-21.000.331351	FEDERAL GRANT - WAKULLA GARDENS PH VII	(135,520)	(6,080)	2,433,438	2,286,360	(147,078)	-6.04%
Wakulla Gardens Phase 7	Equipment & Construction	435-DEP-09.8000-21.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	542,518	2,433,438	2,286,360	(147,078)	-6.04%
Waste Water/Sewer Department	(Revenue)	435-DEP-10.8000.000.331351	FEDERAL GRANT - ELEVATE LIFT STATIONS 2,7,11	(68,782)	(68,782)	862,505	846,933	(15,572)	-1.81%
Waste Water/Sewer Department	Equipment & Construction	435-DEP-10.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	15,572	862,505	846,933	(15,572)	-1.81%
Waste Water/Sewer Department	(Revenue)	435-DEP-11.8000.000.331351	FEDERAL GRANT - RETROFIT LIFT STATIONS 12,28,30	(42,493)	(84,271)	1,194,181	1,189,571	(4,610)	-0.39%
Waste Water/Sewer Department	Equipment & Construction	435-DEP-11.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	4,610	1,194,181	1,189,571	(4,610)	-0.39%
Waste Water/Sewer Department	(Revenue)	435-DEP-12.8000.000.334352	STATE GRANT - PFA EXPANSION, PH I & II	292,472	(310,752)	6,290,951	6,283,639	(7,312)	-0.12%
Waste Water/Sewer Department	Equipment & Construction	435-DEP-12.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	7,312	6,290,951	6,283,639	(7,312)	-0.12%
Waste Water/Sewer Department	(Revenue)	435-DEP-13.8000.000.334352	STATE GRANT - C'VILLE EAST EXPANSION, PH V & VI	294,855	-	7,941,969	7,930,175	(11,794)	-0.15%
Waste Water/Sewer Department	Equipment & Construction	435-DEP-13.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	11,794	7,941,969	7,930,175	(11,794)	-0.15%
Golf Course Reuse Line	(Revenue)	435-DEP-14.8000-09.000.381000	INTERFUND TRANSFERS	2,428,993	-	-	-	-	-
Golf Course Reuse Line	Equipment & Construction	435-DEP-14.8000-09.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	35,822	-	-	-	-
Golf Course Reuse Line	Interfund Transfers	435-DEP-14.8000-09.581.5910	INTERFUND TRANSFER	9,482,728	-	-	-	-	-
Otter Creek WWTP	(Revenue)	435-DEP-15.8000-24.000.334352	STATE GRANT - WWTP TRAIN 3CAPACITY INCREASE	1,912,322	4,634,893	6,055,848	-	(6,055,848)	-100.00%
Otter Creek WWTP	Equipment & Construction	435-DEP-15.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	4,535,964	216,384	6,055,848	-	(6,055,848)	-100.00%
Otter Creek WWTP	(Revenue)	435-DEP-16.8000-24.000.334352	STATE GRANT - WWTP INFLUENT REDUNDANCY	-	1,413,565	6,009,605	863,927	(5,145,678)	-85.62%
Otter Creek WWTP	Equipment & Construction	435-DEP-16.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	5,145,678	6,009,605	863,927	(5,145,678)	-85.62%
Alexander Lift Station and Force Main	(Revenue)	435-DEP-17.8000-25.000.334352	STATE GRANT - ALEXANDER MASTER LIFT STATION	-	-	1,407,317	9,751,143	8,343,826	592.89%
Alexander Lift Station and Force Main	Equipment & Construction	435-DEP-17.8000-25.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	1,407,317	9,751,143	8,343,826	592.89%
WMS WWTP Decommission & Disconnection	(Revenue)	435-DEP-18.8000.000.334351	STATE GRANT - WMS DECOMMISSION & CONNECTION	7,337	20,619	580,800	403,231	(177,569)	-30.57%
WMS WWTP Decommission & Disconnection	Equipment & Construction	435-DEP-18.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	177,569	580,800	403,231	(177,569)	-30.57%
Eagles Ridge	(Revenue)	435-DEP-19.8000-26.000.334351	STATE GRANT - EAGLE'S RIDGE & WILDWOOD ACRES SEP1	-	-	586,673	1,667,492	1,080,819	184.23%
Eagles Ridge	Equipment & Construction	435-DEP-19.8000-26.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	586,673	1,667,492	1,080,819	184.23%
Wildwood Acres	(Revenue)	435-DEP-19.8000-27.000.334351	STATE GRANT - EAGLE'S RIDGE & WILDWOOD ACRES SEP1	54,162	54,162	3,195,621	8,497,645	5,302,024	165.92%
Wildwood Acres	Equipment & Construction	435-DEP-19.8000-27.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	32,497	951,478	3,195,621	8,497,645	5,302,024	165.92%
Otter Creek WWTP	(Revenue)	435-FDACs-01.8000-24.000.334351	STATE GRANT - WWTP FILTER REPLACEMENT	-	-	619,375	619,375	-	0.00%
Otter Creek WWTP	Equipment & Construction	435-FDACs-01.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	619,375	619,375	-	0.00%
Waste Water/Sewer Department	(Revenue)	435-FDC-01.8000.000.334350	STATE GRANT - COMP. PLANNING, E WAKULLA SEWER FE.	-	-	75,000	-	(75,000)	-100.00%
Waste Water/Sewer Department	Professional & Contractual	435-FDC-01.8000.535.5340	CONTRACTED SERVICES	-	75,000	75,000	-	(75,000)	-100.00%
Waste Water/Sewer Department	(Revenue)	435-FEMA-02.8000.000.331351	FEDERAL GRANT - LIFT STATION 6 MITIGATION	-	-	174,904	140,908	(33,996)	-19.44%
Waste Water/Sewer Department	(Revenue)	435-FEMA-02.8000.000.389000	CASH FORWARD	-	-	19,434	19,434	-	0.00%
Waste Water/Sewer Department	Equipment & Construction	435-FEMA-02.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	33,996	194,338	160,342	(33,996)	-17.49%
Waste Water/Sewer Department	(Revenue)	435-FEMA-03.8000.000.334351	FEDERAL GRANT - RETROFIT LIFT STATIONS 1,4,5,10	-	-	940,696	940,696	-	0.00%
Waste Water/Sewer Department	(Revenue)	435-FEMA-03.8000.000.381000	INTERFUND TRANSFERS - GRANT MATCH	-	315,256	315,256	-	(315,256)	-100.00%
Waste Water/Sewer Department	(Revenue)	435-FEMA-03.8000.000.389000	CASH FORWARD	-	-	-	315,256	315,256	-
Waste Water/Sewer Department	Equipment & Construction	435-FEMA-03.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	1,255,952	1,255,952	-	0.00%
Waste Water/Sewer Department	(Revenue)	435-FEMA-04.8000.000.334351	FEDERAL GRANT - LIFT STATION 3 MITIGATION	-	-	-	152,823	-	-
Waste Water/Sewer Department	(Revenue)	435-FEMA-04.8000.000.381000	INTERFUND TRANSFERS - GRANT MATCH (FROM 435-ACC)	-	-	-	50,941	-	-
Waste Water/Sewer Department	Equipment & Construction	435-FEMA-04.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	203,764	-	-
Magnolia Gardens	Interfund Transfers	435-NWF-03.8000.581.5910	INTERFUND TRANSFER	7,031,188	-	-	-	-	-
Magnolia Gardens	(Revenue)	435-NWF-03.8000-12.000.334352	STATE GRANT - MAGNOLIA GARDENS PH III	1,483	-	-	-	-	-
Magnolia Gardens FY21/22	(Revenue)	435-NWF-03.8000-17.000.334352	STATE GRANT - MAGNOLIA GARDENS PH III	-	-	1,323,530	-	(1,323,530)	-100.00%
Magnolia Gardens FY21/22	Equipment & Construction	435-NWF-03.8000-17.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	1,323,530	-	(1,323,530)	-100.00%
Wakulla Gardens Phase III	(Revenue)	435-NWF-04.8000-10.000.334352	STATE GRANT - WAKULLA GARDENS PH III & IV	5,748,963	265,395	2,406,370	-	(2,406,370)	-100.00%
Wakulla Gardens Phase III	Equipment & Construction	435-NWF-04.8000-10.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	281,640	1,085,352	2,406,370	-	(2,406,370)	-100.00%
Wakulla Gardens-FY20/21- Ph IV	(Revenue)	435-NWF-04.8000-16.000.334352	STATE GRANT - WAKULLA GARDENS PH III & IV	-	-	5,031,260	-	(5,031,260)	-100.00%
Wakulla Gardens-FY20/21- Ph IV	Equipment & Construction	435-NWF-04.8000-16.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	2,390,838	5,031,260	-	(5,031,260)	-100.00%
Waste Water/Sewer Department	(Revenue)	435-RESTORE-01.8000.000.331506	BP-RESTORE ACT FUNDS - RETROFIT LIFT STATION 76	2,091,015	(27,864)	3,899,837	-	(3,899,837)	-100.00%
Waste Water/Sewer Department	(Revenue)	435-RESTORE-01.8000.000.381000	INTERFUND TRANSFERS	41,399	-	-	-	-	-
Waste Water/Sewer Department	Equipment & Construction	435-RESTORE-01.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	323,909	3,899,837	-	(3,899,837)	-100.00%
Waste Water/Sewer Department	(Revenue)	435-RESTORE-02.8000.000.331506	BP-RESTORE ACT FUNDS	(367,987)	-	-	-	-	-

WAKULLA COUNTY

FISCAL YEAR 2025-26 FINAL BUDGET BY LINE ITEM

Department Name	Expense Type	GL Code	Description	FY 23/24 Actual	Actual Thru 07/31/25	FY 24/25 Amended Budget	FY 25/26 Final Budget	\$ Change	% Change
Waste Water/Sewer Department	(Revenue)	435-RESTORE-02.8000.000.381000	INTERFUND TRANSFERS	367,987	-	-	-	-	-
Otter Creek WWTP	(Revenue)	435-RESTORE-03.8000-24.000.331506	BP-RESTORE ACT FUNDS - WWTP AEROMOD TRAIN 3	139,060	(97,699)	7,703,803	12,177,704	4,473,901	58.07%
Otter Creek WWTP	Equipment & Construction	435-RESTORE-03.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	268,215	7,703,803	12,177,704	4,473,901	58.07%
Waste Water/Sewer Department	Debt Service	435-SRF-03.8000.535.5710	LOAN PAYMENT-PRINCIPAL	-	57,235	-	-	-	-
435-LOAN FLGFP \$30M LOAN FUND									
Waste Water/Sewer Department	(Revenue)	435-LOAN.8000.000.361100	INTEREST EARNED	-	280,831	750,000	750,000	-	0.00%
Waste Water/Sewer Department	(Revenue)	435-LOAN.8000.000.384000	LOAN PROCEEDS	-	20,000,000	30,000,000	30,000,000	-	0.00%
Waste Water/Sewer Department	Operating	435-LOAN.8000.535.5490	OTHER CURRENT CHARGES - BANK FEES	-	180	-	-	-	-
Waste Water/Sewer Department	Debt Service	435-LOAN.8000.535.5710	LOAN PAYMENT - PRINCIPAL	-	8,725,000	30,000,000	30,000,000	-	0.00%
Waste Water/Sewer Department	Debt Service	435-LOAN.8000.535.5720	LOAN PAYMENT - INTEREST	-	472,940	750,000	750,000	-	0.00%
440 SOLID WASTE OPERATING FUNDS									
Litter Control	Aid & Contributions	440.1600.537.5820	AID TO PRIVATE ORGANIZATIONS KWCB	38,312	30,657	40,000	40,000	-	0.00%
Solid Waste Department	(Revenue)	440.8500.000.343401	SOLID WASTE - RESIDENTIAL	2,929,665	2,941,577	2,964,038	3,190,954	226,916	7.66%
Solid Waste Department	(Revenue)	440.8500.000.343402	SOLID WASTE - COMMERCIAL	77,096	79,597	67,338	80,000	12,662	18.80%
Solid Waste Department	(Revenue)	440.8500.000.361101	INTEREST ON TAX	7,491	7,302	7,000	7,000	-	0.00%
Solid Waste Department	(Revenue)	440.8500.000.381000	TRANSFER FROM GF (HARDSHIPS)	17,544	20,808	20,808	23,326	2,518	12.10%
Solid Waste Department	(Revenue)	440.8500.000.389000	CASH FORWARD	-	-	164,383	-	(164,383)	-100.00%
Solid Waste Department	Professional & Contractual	440.8500.534.5310	PROFESSIONAL SERVICES	3,151	-	-	-	-	-
Solid Waste Department	Professional & Contractual	440.8500.534.5340	CONTRACTED SERVICES	2,691,241	2,683,294	2,951,930	3,020,255	68,325	2.31%
Solid Waste Department	Operating	440.8500.534.5430	UTILITIES - ELECTRIC	-	-	-	100	100	-
Solid Waste Department	Operating	440.8500.534.5433	UTILITIES-WATER/SEWER	-	-	-	50	50	-
Solid Waste Department	Operating	440.8500.534.5460	MAINTENANCE & REPAIR	6,073	1,002	5,000	10,000	5,000	100.00%
Solid Waste Department	Operating	440.8500.534.5490	OTHER CURRENT CHARGES	32,500	-	-	5,000	5,000	-
Solid Waste Department	Operating	440.8500.534.5499	REFUNDS	99	1,167	-	100	100	-
Solid Waste Department	Operating	440.8500.534.5520	OPERATING SUPPLIES	-	214	-	500	500	-
Solid Waste Department	Equipment & Construction	440.8500.534.5640	OPERATING EQUIPMENT	-	-	-	20,000	20,000	-
Solid Waste Department	Debt Service	440.8500.534.5710	LOAN PAYMENT - PRINCIPAL	-	369,855	61,667	-	(61,667)	-100.00%
Solid Waste Department	Debt Service	440.8500.534.5720	LOAN PAYMENT - INTEREST	12,637	7,084	28,364	-	(28,364)	-100.00%
Solid Waste Department	Interfund Transfers	440.8500.581.5910	INTERFUND TRANSFERS - TO ROAD DEPT & GF	136,606	148,606	136,606	136,606	-	0.00%
Solid Waste Department	Operating	440.8500.534.5920	DEPRECIATION EXPENSE	16,882	-	-	-	-	-
Solid Waste Department	Reserves	440.8500.581.5990	RESERVE	-	-	-	68,669	68,669	-
Solid Waste Department	(Revenue)	440-CLOSE.8500.000.361100	INTEREST EARNED	551	366	-	-	-	-
440 SOLID WASTE-RELATED GRANT FUNDS									
Solid Waste Department	(Revenue)	440-DEP-01.8500.000.334340	STATE GRANT - SOLID WASTE	56,341	59,734	115,000	115,000	-	0.00%
Solid Waste Department	Professional & Contractual	440-DEP-01.8500.534.5348	LANDFILL MONITORING	40,386	23,817	71,000	71,000	-	0.00%
Solid Waste Department	Operating	440-DEP-01.8500.534.5460	MAINTENANCE & REPAIR	5,182	-	-	-	-	-
Solid Waste Department	Operating	440-DEP-01.8500.534.5520	OPERATING SUPPLIES	5,871	274	44,000	44,000	-	0.00%
Solid Waste Department	Equipment & Construction	440-DEP-01.8500.534.5640	OPERATING EQUIPMENT	4,903	32,947	-	-	-	-
Solid Waste Department	(Revenue)	440-DEP-02.8500.000.334340	STATE GRANT - HHW CENTER DESIGN	92,310	-	100,000	-	(100,000)	-100.00%
Solid Waste Department	Equipment & Construction	440-DEP-02.8500.534.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	100,000	-	(100,000)	-100.00%
Solid Waste Department	(Revenue)	440-DEP-03.8500.000.334340	STATE GRANT - HHW CENTER CONSTRUCTION PH1	-	-	100,000	-	(100,000)	-100.00%
Solid Waste Department	Equipment & Construction	440-DEP-03.8500.534.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	89,309	100,000	-	(100,000)	-100.00%