WAKULLA
COUNTY

Fiscal Year 2026-2027
Final Budget

Adopted
September 21, 2026



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BUDGET SUMMARY
Wakulla County, Florida
Fiscal Year 2026/2027

THE OPERATING BUDGET EXPENDITURES OF WAKULLA COUNTY BOARD OF COUNTY COMMISSIONERS ARE 3.2% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES.

Final Millage Levy								
General Fund	**7.7000**							
		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	7.7000	19,397,829	-	-	-	19,397,829	-	19,397,829
Sales, Use, Utility & Fuel Taxes		5,071,708	1,905,000	5,044,903	-	12,021,611	-	12,021,611
Licenses and Special Assessments		650,000	4,742,493	31,400	-	5,423,893	-	5,423,893
Intergovernmental Revenues		10,782,675	29,190,953	9,695,654	55,010,395	104,679,677	-	104,679,677
Charges for Services		4,980,226	632,400	-	9,380,717	14,993,343	-	14,993,343
Fines and Forfeitures		42,400	37,000	-	-	79,400	-	79,400
Miscellaneous Revenues		816,144	25,819,744	-	23,965,828	50,601,716	-	50,601,716
Total Revenues - Sources		**41,740,982**	**62,327,590**	**14,771,957**	**88,356,940**	**207,197,469**	**-**	**207,197,469**
Transfers In		7,880,948	18,606,055	225,000	14,552	26,726,555	(26,726,555)	-
Fund Balances Carried Forward		4,056,547	3,175,345	2,232,262	2,266,197	11,730,351	-	11,730,351
Total Revenues, Transfers & Fund Balances		**53,678,477**	**84,108,990**	**17,229,219**	**90,637,689**	**245,654,375**	**(26,726,555)**	**218,927,820**
Estimated Expenditures:								
General Government		9,540,796	725,728	3,255,236	-	13,521,760	-	13,521,760
Public Safety		6,117,465	4,723,644	3,989,804	-	14,830,913	-	14,830,913
Physical Environment		483,191	-	105,262	64,646,206	65,234,659	-	65,234,659
Transportation		7,600	3,099,177	5,716,828	-	8,823,605	-	8,823,605
Economic Environment		85,908	22,391,544	-	-	22,477,452	-	22,477,452
Human Services		1,591,212	108,481	-	-	1,699,693	-	1,699,693
Culture and Recreation		4,322,819	4,183,544	2,807,743	-	11,314,106	-	11,314,106
Court Services		80,745	527,707	-	-	608,452	-	608,452
Debt Service		-	26,341,800	155,000	23,959,600	50,456,400	-	50,456,400
Total Expenditures - Uses		**22,229,736**	**62,101,625**	**16,029,873**	**88,605,806**	**188,967,040**	**-**	**188,967,040**
								-
Transfers Out		29,508,741	20,948,946	1,199,346	1,357,346	53,014,379	(26,726,555)	26,287,824
Fund Balances - Reserves		1,940,000	1,058,419	-	674,537	3,672,956	-	3,672,956
Total Expenditures, Transfers & Fund Balances		**53,678,477**	**84,108,990**	**17,229,219**	**90,637,689**	**245,654,375**	**(26,726,555)**	**218,927,820**

Wakulla County, Florida
COMPARATIVE BUDGET SUMMARY
Amended Fiscal Year 2025/2026 to Final Fiscal Year 2026/27

	General Funds			Special Revenue Funds			Capital Projects Funds			Enterprise Funds			Total All Funds		
Revenues by Source	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**
95% Ad Valorem Taxes	18,840,018	19,397,829	**3.0%**	-	-		-	-		-	-		18,840,018	19,397,829	**3.0%**
Sales, Use, Utility & Fuel Taxes	4,894,180	5,071,708	**3.6%**	2,834,454	1,905,000	**-32.8%**	4,875,339	5,044,903	**3.5%**	-	-		12,603,973	12,021,611	**-4.6%**
Licenses and Special Assessments	775,000	650,000	**-16.1%**	4,501,230	4,742,493	**5.4%**	-	31,400		-	-		5,276,230	5,423,893	**2.8%**
Intergovernmental Revenues	10,565,691	10,782,675	**2.1%**	30,967,163	29,190,953	**-5.7%**	19,138,057	9,695,654	**-49.3%**	65,330,638	55,010,395	**-15.8%**	126,001,549	104,679,677	**-16.9%**
Charges for Services	4,764,415	4,980,226	**4.5%**	627,000	632,400	**0.9%**	-	-		9,087,558	9,380,717	**3.2%**	14,478,973	14,993,343	**3.6%**
Fines and Forfeitures	52,400	42,400	**-19.1%**	38,500	37,000	**-3.9%**	-	-		-	-		90,900	79,400	**-12.7%**
Miscellaneous Revenues	535,344	816,144	**52.5%**	10,106,560	25,819,744	**155.5%**	-	-		30,822,828	23,965,828	**-22.2%**	41,464,732	50,601,716	**22.0%**
Subtotal-Revenues from Sources	**40,427,048**	**41,740,982**	**3.3%**	**49,074,907**	**62,327,590**	**27.0%**	**24,013,396**	**14,771,957**	**-38.5%**	**105,241,024**	**88,356,940**	**-16.0%**	**218,756,375**	**207,197,469**	**-5.3%**
Transfers In	6,446,685	7,880,948	**22.2%**	17,277,762	18,606,055	**7.7%**	-	225,000		74,267	14,552	**-80.4%**	23,798,714	26,726,555	**12.3%**
Fund Balances Carried Forward	2,692,960	4,056,547	**50.6%**	2,783,357	3,175,345	**14.1%**	5,074,205	2,232,262	**-56.0%**	754,458	2,266,197	**200.4%**	11,304,980	11,730,351	**3.8%**
Total Revenues, Transfers & Fund Balances	**49,566,693**	**53,678,477**	**8.3%**	**69,136,026**	**84,108,990**	**21.7%**	**29,087,601**	**17,229,219**	**-40.8%**	**106,069,749**	**90,637,689**	**-14.5%**	**253,860,069**	**245,654,375**	**-3.2%**

	General Funds			Special Revenue Funds			Capital Projects Funds			Enterprise Funds			Total All Funds		
Expenditures by Purpose	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**	**FY25/26**	**FY26/27**	**% Chg**
General Government	8,056,575	9,540,796	**18.4%**	2,341,088	725,728	**-69.0%**	7,952,146	3,255,236	**-59.1%**	-	-		18,349,809	13,521,760	**-26.3%**
Public Safety	5,886,309	6,117,465	**3.9%**	5,896,172	4,723,644	**-19.9%**	3,746,827	3,989,804	**6.5%**	-	-		15,529,308	14,830,913	**-4.5%**
Physical Environment	521,351	483,191	**-7.3%**	-	-		105,262	105,262	**0.0%**	73,515,887	64,646,206	**-12.1%**	74,142,500	65,234,659	**-12.0%**
Transportation	6,600	7,600	**15.2%**	3,127,288	3,099,177	**-0.9%**	10,401,855	5,716,828	**-45.0%**	-	-		13,535,743	8,823,605	**-34.8%**
Economic Environment	85,715	85,908	**0.2%**	23,414,321	22,391,544	**-4.4%**	-	-		-	-		23,500,036	22,477,452	**-4.4%**
Human Services	1,514,052	1,591,212	**5.1%**	106,372	108,481	**2.0%**	80,000	-	**-100.0%**	-	-		1,700,424	1,699,693	**0.0%**
Culture and Recreation	4,222,236	4,322,819	**2.4%**	2,772,625	4,183,544	**50.9%**	6,069,084	2,807,743	**-53.7%**	-	-		13,063,945	11,314,106	**-13.4%**
Court Services	79,500	80,745	**1.6%**	273,412	527,707	**93.0%**	15,000	-	**-100.0%**	-	-		367,912	608,452	**65.4%**
Debt Service	-	-		10,884,706	26,341,800	**142.0%**	155,000	155,000	**0.0%**	30,819,600	23,959,600	**-22.3%**	41,859,306	50,456,400	**20.5%**
Subtotal-Expenditures for Uses	**20,372,338**	**22,229,736**	**9.1%**	**48,815,984**	**62,101,625**	**27.2%**	**28,525,174**	**16,029,873**	**-43.8%**	**104,335,487**	**88,605,806**	**-15.1%**	**202,048,983**	**188,967,040**	**-6.5%**
Transfers Out	27,941,855	29,508,741	**5.6%**	19,063,394	20,948,946	**9.9%**	562,427	1,199,346	**113.2%**	651,296	1,357,346	**108.4%**	48,218,972	53,014,379	**9.9%**
Fund Balances - Reserves	1,252,500	1,940,000	**54.9%**	1,256,648	1,058,419	**-15.8%**	-	-		1,082,966	674,537	**-37.7%**	3,592,114	3,672,956	**2.3%**
Total Expenditures, Transfers & Fund Balances	**49,566,693**	**53,678,477**	**8.3%**	**69,136,026**	**84,108,990**	**21.7%**	**29,087,601**	**17,229,219**	**-40.8%**	**106,069,749**	**90,637,689**	**-14.5%**	**253,860,069**	**245,654,375**	**-3.2%**

WAKULLA COUNTY

FISCAL YEAR 2026/2027 FINAL BUDGET BY FUND

Total Fund Expenditures
Exhibit "A"

		Fund Share of FY26/27 Total Budget	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 FINAL Budget	$ Increase (Decrease)	% Increase (Decrease)
General Funds	001 | General Fund	20.04%	41,098,680	34,990,633	45,915,867	49,223,182	3,307,315	7.20%
	010 | Building Department Fund	0.54%	919,371	814,257	1,503,619	1,321,973	(181,646)	-12.08%
	011 | Golf Course Fund	0.95%	1,723,699	1,442,469	2,107,207	2,333,322	226,115	10.73%
	015 | Revenue Stabilization Fund	0.33%	6,565,147	-	40,000	800,000	760,000	1900.00%
Special Revenue Funds	104 | Justice Assistance Grant Fund	0.03%	52,954	-	86,972	75,000	(11,972)	-13.77%
	106 | Governmental Grants Fund	0.24%	-	-	498,500	595,728	97,228	19.50%
	107 | Recreation Activities Fund	0.07%	103,332	91,991	144,380	167,000	22,620	15.67%
	115 | Ambulance Grant Fund	0.11%	36,250	-	-	277,944	277,944	-
	118 | Mosquito Control Fund	0.04%	178,697	116,019	113,372	108,481	(4,891)	-4.31%
	124 | Boating Improvement Fund	0.10%	22,190	202,283	319,320	254,746	(64,574)	-20.22%
	125 | S.H.I.P. Funds	0.36%	669,492	637,385	1,909,777	887,000	(1,022,777)	-53.55%
	127 | Disaster Relief Fund	1.39%	527,885	397,101	2,442,360	3,422,081	979,721	40.11%
	128 | BP Restore Act Fund	0.00%	5,518,692	-	1,154,488	-	(1,154,488)	-100.00%
	150 | Sheriff Fund	7.88%	17,516,693	16,269,110	18,105,312	19,357,718	1,252,406	6.92%
	154 | Court Related	0.25%	201,951	147,559	485,112	613,062	127,950	26.38%
	157 | Criminal Justice	0.22%	466	72	373,848	550,088	176,240	47.14%
	160 | Road & Bridge Fund	1.63%	2,837,783	2,317,727	3,479,680	3,998,555	518,875	14.91%
	180 | MSBU - Fire Fund	2.05%	4,360,650	5,066,527	6,390,253	5,046,868	(1,343,385)	-21.02%
	188 | Tourist Development Fund	0.23%	298,694	397,401	675,321	574,693	(100,628)	-14.90%
	190 | E-911 Fund	0.51%	571,965	251,379	1,030,787	1,253,657	222,870	21.62%
	195 | Industrial Development Authority	19.10%	32,930	501,535	31,926,544	46,926,369	14,999,825	46.98%
Capital Projects Funds	300 | Capital Projects Fund	2.69%	2,121,360	5,726,852	14,235,366	6,603,826	(7,631,540)	-53.61%
	307 | Impact Fees Fund	0.00%	-	18,943	18,943	-	(18,943)	-100.00%
	317 | One Cent Sales Tax Fund	2.92%	4,137,177	1,927,933	8,625,339	7,171,903	(1,453,436)	-16.85%
	362 | Road Paving Fund	1.41%	88,406	1,371,650	6,207,953	3,453,490	(2,754,463)	-44.37%
Enterprise Funds	435 | Wastewater Fund	35.35%	50,523,710	34,594,067	102,559,719	86,835,635	(15,724,084)	-15.33%
	440 | Solid Waste Fund	1.55%	3,385,759	3,003,651	3,510,030	3,802,054	292,024	8.32%
Total Budget		**100.00%**	**143,493,930**	**110,286,544**	**253,860,069**	**245,654,375**	**(8,205,694)**	**-3.2%**

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
FUND BALANCE SUMMARIES - MAJOR OPERATING FUNDS

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget
001 | GENERAL OPERATING FUND				
Beginning Fund Balance	**6,197,558**	**6,047,808**		-
Revenue	41,268,566	37,836,179	45,915,867	49,223,182
Expense	41,098,680	34,990,633	45,915,867	49,223,182
Net Profit (Loss)	**169,886**	**2,845,545**	-	
Adjustments	(319,637)			
Ending Fund Balance	**6,047,808**	**8,893,353**	-	
Fund Balance Policy = 3-4 Months Operating Expenses	4,167,683	3,739,229		
Surplus (Deficit) Fund Balance	**1,880,124**	**5,154,124**		
010 | BUILDING DEPARTMENT OPERATING FUND				
Beginning Fund Balance	**604,362**	**637,181**		-
Revenue	952,189	621,608	1,003,619	821,973
Expense	919,371	814,257	1,003,619	821,973
Net Profit (Loss)	**32,819**	**(192,649)**	-	-
Adjustments	-	-		-
Ending Fund Balance	**637,181**	**444,532**	-	-
Fund Balance Policy = 3-4 Months Operating Expenses	266,617	236,134		
Surplus (Deficit) Fund Balance	**370,563**	**208,397**		-
011 | WAKULLA SANDS GOLF COURSE FUND				
Beginning Fund Balance	**56,714**	**297,017**		-
Revenue	1,964,002	1,707,524	2,107,207	2,333,322
Expense	1,723,699	1,442,469	2,107,207	2,333,322
Net Profit (Loss)	**240,303**	**265,055**	-	-
Adjustments	-			-
Ending Fund Balance	**297,017**	**562,072**	-	-
Fund Balance Policy = 3-4 Months Operating Expenses	499,873	418,316		
Surplus (Deficit) Fund Balance	**(202,856)**	**143,757**		-
015 | REVENUE STABILIZATION FUND				
Beginning Fund Balance	**5,350,094**	**196,127**		
Revenue	1,411,179	322,264	40,000	800,000
Expense	6,565,147	-	40,000	800,000
Net Profit (Loss)	**(5,153,967)**	**322,264**	-	-
Adjustments	-	-		
Ending Fund Balance	**196,127**	**518,390**	-	-
Fund Balance Policy = Debt Service	6,138,334	-		
Surplus (Deficit) Fund Balance	(5,942,208)	518,390		-
107 | RECREATION USER FEES FUND				
Beginning Fund Balance	**29,380**	**45,308**		
Revenue	119,261	107,458	144,380	167,000
Expense	103,332	91,991	144,380	167,000
Net Profit (Loss)	**15,929**	**15,467**	-	-
Adjustments	-	-		
Ending Fund Balance	**45,308**	**60,775**	-	-
Fund Balance Policy = 3-4 Months Operating Expenses	29,966	26,677		
Surplus (Deficit) Fund Balance	15,342	34,097	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
FUND BALANCE SUMMARIES - MAJOR OPERATING FUNDS

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget
124 | BOATING USER FEES FUND				
Beginning Fund Balance	**61,758**	**112,083**		
Revenue	72,515	56,972	99,000	216,400
Expense	22,190	26,559	99,000	216,400
Net Profit (Loss)	**50,325**	**30,413**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**112,083**	**142,496**	**-**	**-**
Fund Balance Policy = 3-4 Months Operating Expenses	6,435	7,702		
Surplus (Deficit) Fund Balance	105,648	134,794	-	
150 | SHERIFF FUND				
Beginning Fund Balance	**4,580,111**	**4,764,019**		**-**
Revenue	17,700,601	13,447,677	18,105,312	19,357,718
Expense	17,516,693	16,269,110	18,105,312	19,357,718
Net Profit (Loss)	**183,908**	**(2,821,433)**	**-**	**-**
Adjustments	-	-		-
Ending Fund Balance	**4,764,019**	**1,942,586**	**-**	**-**
Fund Balance Policy = 3 Months Operating Expenses	4,813,378	4,389,194		
Surplus (Deficit) Fund Balance	(49,359)	(2,446,608)	-	-
154 | COURT FUNDS				
Beginning Fund Balance	**289,631**	**311,050**		**-**
Revenue	219,705	116,930	485,112	613,062
Expense	201,951	147,559	485,112	613,062
Net Profit (Loss)	**17,754**	**(30,629)**	**-**	**-**
Adjustments	3,666	-		-
Ending Fund Balance	**311,050**	**280,421**	**-**	**-**
Fund Balance Policy = 3 Months Operating Expenses	58,566	42,792		-
Surplus (Deficit) Fund Balance	252,484	237,629	-	-
160 | ROAD OPERATING FUND				
Beginning Fund Balance	**958,136**	**1,029,785**		**-**
Revenue	2,375,542	1,849,701	2,809,163	2,948,138
Expense	2,303,600	1,923,431	2,809,163	2,948,138
Net Profit (Loss)	**71,942**	**(73,729)**	**-**	**-**
Adjustments	(294)	-		-
Ending Fund Balance	**1,029,785**	**956,055**	**-**	**-**
Fund Balance Policy = 3-4 Months Operating Expenses	668,044	557,795		
Surplus (Deficit) Fund Balance	361,741	398,260	-	-
160-2CT | ROAD DEPARTMENT CAPITAL EQUIPMENT FUND				
Beginning Fund Balance	**84,740**	**162,385**		
Revenue	352,993	208,297	435,000	770,000
Expense	275,348	369,997	435,000	770,000
Net Profit (Loss)	**77,645**	**(161,700)**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**162,385**	**685**	**-**	**-**
Fund Balance Policy = DEBT SERVICE	107,206	107,206		
Surplus (Deficit) Fund Balance	55,179	(106,521)	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
FUND BALANCE SUMMARIES - MAJOR OPERATING FUNDS

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget
180 | FIRE MSBU OPERATING FUND				
Beginning Fund Balance	**929,663**	**975,290**		**-**
Revenue	3,915,440	4,248,707	4,381,724	4,544,069
Expense	3,869,813	3,220,746	4,381,724	4,544,069
Net Profit (Loss)	**45,627**	**1,027,962**	**-**	**-**
Adjustments	-	-		-
Ending Fund Balance	**975,290**	**2,003,251**	**-**	**-**
Fund Balance Policy = 3-4 Months Operating Expenses	1,122,246	934,016		-
Surplus (Deficit) Fund Balance	(146,956)	1,069,235	-	-
180-EQUIP | FIRE MSBU CAPITAL EQUIPMENT FUND BALANCE SUMMARY				
Beginning Fund Balance	**567,877**	**644,173**		
Revenue	522,646	588,606	792,230	502,799
Expense	446,351	626,983	792,230	502,799
Net Profit (Loss)	**76,296**	**(38,376)**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**644,173**	**605,797**	**-**	**-**
Fund Balance Policy = DEBT SERVICE	364,001	365,000		
Surplus (Deficit) Fund Balance	280,172	240,797	-	
188 | TOURIST DEVELOPMENT FUND				
Beginning Fund Balance	**381,641**	**434,700**		
Revenue	349,654	229,677	655,606	560,693
Expense	296,596	388,328	655,606	560,693
Net Profit (Loss)	**53,058**	**(158,651)**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**434,700**	**276,049**	**-**	**-**
Fund Balance Policy = 3-4 Months Operating Expenses	86,013	112,615		
Surplus (Deficit) Fund Balance	348,687	163,434	-	
190 | E911 FUND				
Beginning Fund Balance	**642,415**	**581,297**		
Revenue	260,125	188,268	523,000	729,000
Expense	321,242	153,208	523,000	729,000
Net Profit (Loss)	**(61,117)**	**35,060**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**581,297**	**616,357**	**-**	**-**
Fund Balance Policy = 3-4 Months Operating Expenses	93,160	44,430		-
Surplus (Deficit) Fund Balance	488,137	571,927	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
FUND BALANCE SUMMARIES - MAJOR OPERATING FUNDS

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget
317-FACI | 1-CENT SALES TAX 23% PUBLIC FACILITY FUND				
Beginning Fund Balance	**170,670**	**629,071**		
Revenue	1,134,405	688,854	1,621,328	1,927,147
Expense	676,005	562,496	1,621,328	1,927,147
Net Profit (Loss)	**458,401**	**126,358**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**629,071**	**755,429**	**-**	**-**
Fund Balance Policy = DEBT SERVICE	134,495	137,517		
Surplus (Deficit) Fund Balance	494,576	617,912	-	
317-PARK| 1-CENT SALES TAX 10% PARKS & RECREATION FUND				
Beginning Fund Balance	**70,824**	**481,760**		
Revenue	489,157	291,817	937,534	1,114,412
Expense	78,221	171,743	937,534	1,114,412
Net Profit (Loss)	**410,936**	**120,074**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**481,760**	**601,834**	**-**	**-**
Fund Balance Policy = DEBT SERVICE	-	-		
Surplus (Deficit) Fund Balance	481,760	601,834	-	
317-ROAD| 1-CENT SALES TAX 45% ROAD PAVING FUND				
Beginning Fund Balance	**2,828,525**	**2,296,816**		
Revenue	2,204,266	1,313,175	4,193,902	2,270,638
Expense	2,735,975	106,792	4,193,902	2,270,638
Net Profit (Loss)	**(531,709)**	**1,206,384**	**-**	**-**
Adjustments	-	-		
Ending Fund Balance	**2,296,816**	**3,503,199**	**-**	**-**
Fund Balance Policy = DEBT SERVICE	-	-		
Surplus (Deficit) Fund Balance	2,296,816	3,503,199	-	
317-SAFE| 1-CENT SALES TAX 22% PUBLIC SAFETY FUND				
Beginning Fund Balance	**473,356**	**902,524**		
Revenue	1,076,146	641,997	1,872,575	1,859,706
Expense	646,977	1,086,903	1,872,575	1,859,706
Net Profit (Loss)	**429,169**	**(444,906)**	**-**	**-**
Adjustments	(1)	-		
Ending Fund Balance	**902,524**	**457,618**	**-**	**-**
Fund Balance Policy = DEBT SERVICE	-	-		
Surplus (Deficit) Fund Balance	902,524	457,618	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
FUND BALANCE SUMMARIES - MAJOR OPERATING FUNDS

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget
435 | SEWER OPERATING FUND				
Beginning Fund Balance	**967,925**	**1,651,436**		**-**
Revenue	4,333,695	3,996,564	5,018,604	5,552,215
Expense	3,650,184	3,416,207	5,018,604	5,552,215
Net Profit (Loss)	**683,511**	**580,357**	**-**	**-**
Adjustments	-	63,791		-
Ending Fund Balance	**1,651,436**	**2,295,584**	**-**	**-**
Fund Balance Policy = 3-4 Months Operating Expenses	1,058,553	990,700		
Surplus (Deficit) Fund Balance	592,882	1,304,884	-	-
435-ACC | SEWER ACCESS FEES FUND				
Beginning Fund Balance	**43,417,486**	**188,323**		
Revenue	42,470,970	1,080,629	1,201,000	2,054,000
Expense	5,025,061	231,272	1,201,000	2,054,000
Net Profit (Loss)	**37,445,910**	**849,357**	**-**	**-**
Adjustments	(596,278)	-		
Ending Fund Balance	**80,267,118**	**1,037,680**	**-**	**-**
Fund Balance Policy = DEBT SERVICE	283,155	16,675		
Surplus (Deficit) Fund Balance	79,983,963	1,021,005	-	
440 | SOLID WASTE OPERATING FUND				
Beginning Fund Balance	**17,933**	**276,093**		**-**
Revenue	3,325,403	3,312,289	3,301,280	3,702,054
Expense	3,067,253	2,931,945	3,301,280	3,702,054
Net Profit (Loss)	**258,150**	**380,344**	**-**	**-**
Adjustments	10	-		-
Ending Fund Balance	**276,093**	**656,438**	**-**	**-**
Fund Balance Policy = 3-4 Months Operating Expenses	889,503	850,264		
Surplus (Deficit) Fund Balance	(613,410)	(193,826)	-	-

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
001 | GENERAL (OPERATING) FUND					
001 | GENERAL FUND OPERATING REVENUE BY SOURCE					
Ad Valorem Property Tax	*17,229,446*	*19,144,419*	*18,840,018*	*19,397,829*	*39.41%*
Local Tax Revenue	*4,624,243*	*3,287,489*	*4,894,180*	*5,071,708*	*10.30%*
Neighborhood Special Assessments	-	-	-	-	*0.00%*
Federal Lands Revenue	*852,673*	*963,213*	*817,000*	*950,000*	*1.93%*
State Revenue Sharing	*9,076,473*	*6,810,619*	*9,372,129*	*9,485,651*	*19.27%*
Miscellaneous Revenue	*433,307*	*379,557*	*331,044*	*331,844*	*0.67%*
Interfund Transfers	*5,633,237*	*4,441,158*	*6,228,893*	*7,505,052*	*15.25%*
Cash Forward	-	-	*1,857,441*	*2,741,674*	*5.57%*
Grant Revenue	*186,981*	*349,953*	*292,562*	*333,024*	*0.68%*
Departmental Revenue	*3,232,207*	*2,459,771*	*3,282,600*	*3,406,400*	*6.92%*
TOTAL GENERAL REVENUE	***41,268,566***	***37,836,179***	***45,915,867***	***49,223,182***	***100.00%***
CHANGE FROM PREVIOUS YEAR	***6.78%***		***6.50%***	***7.20%***	
001 | GENERAL FUND SUMMARY BY EXPENSE TYPE					
Personnel - Salaries & Wages, Benefits	9,228,058	8,087,250	10,497,396	11,228,830	22.81%
Professional & Contractual	1,526,400	1,540,143	2,162,567	2,146,739	4.36%
Operating	2,915,386	2,731,055	3,476,217	4,794,965	9.74%
Equipment & Construction	201,477	52,436	266,512	305,974	0.62%
Aid & Contributions	500,001	483,010	498,250	493,250	1.00%
Interfund Transfers	26,727,358	22,096,739	27,852,425	29,113,424	59.15%
Reserves	-	-	1,162,500	1,140,000	2.32%
TOTAL GENERAL OPERATING FUND EXPENSE	**41,098,680**	**34,990,633**	**45,915,867**	**49,223,182**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**7.00%**		**6.50%**	**7.20%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
001 | GENERAL FUND DEPARTMENT SUMMARIES					
0100 | BOCC DEPARTMENT	**Share of General Operating Fund Total Expense**			**1.07%**	
Executive Salaries & Benefits	449,596	395,449	480,406	506,883	96.30%
Operating	10,779	12,888	12,500	15,500	2.94%
Equipment & Construction	8,734	1,702	2,000	4,000	0.76%
TOTAL DEPARTMENT EXPENSE	**469,109**	**410,039**	**494,906**	**526,383**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**10.42%**		**8.25%**	**6.36%**	
0102 | COUNTY ADMINISTRATION DEPARTMENT	**Share of General Operating Fund Total Expense**			**3.96%**	
DEPARTMENTAL REVENUE	***10,000***	***650***	**-**	**-**	***0.00%***
Personnel	1,517,950	1,265,640	1,673,482	1,664,171	85.41%
Operating	49,000	42,255	54,050	268,200	13.77%
Equipment & Construction	5,789	-	6,000	16,000	0.82%
TOTAL DEPARTMENT EXPENSE	**1,572,739**	**1,307,895**	**1,733,532**	**1,948,371**	**100.00%**
Net Profit (Loss)	(1,562,739)	(1,307,245)	(1,733,532)	(1,948,371)	
CHANGE FROM PREVIOUS YEAR	**-4.54%**		**-1.72%**	**12.39%**	
0105 | REVENUE COLLECTIONS DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.00%**	
DEPARTMENTAL REVENUE	***8,369***	***7,459***	***7,200***	**-**	
Personnel	178,652	135,648	190,237	-	
Operating	10,702	9,638	22,000	-	
Equipment & Construction	-	-	-	-	
TOTAL DEPARTMENT EXPENSE	**189,354**	**145,286**	**212,237**	**-**	
Net Profit (Loss)	(180,984)	(137,827)	(205,037)	-	
CHANGE FROM PREVIOUS YEAR	**-1.60%**		**-8.98%**	**-100.00%**	
0106 | PUBLIC WORKS ADMINISTRATION	**Share of General Operating Fund Total Expense**			**0.67%**	
DEPARTMENTAL REVENUE	**-**	**-**	**-**	***9,000***	***2.73%***
Personnel	-	-	-	305,305	92.46%
Operating	-	-	-	20,900	6.33%
Equipment & Construction	-	-	-	4,000	1.21%
TOTAL DEPARTMENT EXPENSE	**-**	**-**	**-**	**330,205**	**100.00%**
Net Profit (Loss)	-	-	-	(321,205)	
CHANGE FROM PREVIOUS YEAR					
0200 | FUNDING OF CONSTITUTIONAL OFFICES	**Share of General Operating Fund Total Expense**			**47.48%**	
Clerk of Court Revenue	-	-	-	-	0.00%
Property Appraiser Revenue	-	-	-	-	0.00%
Supervisor of Elections Revenue	*21,700*	-	-	-	0.00%
Sheriff Revenue	*5,089*	-	-	-	0.00%
Tax Collector Revenue	*468,081*	*297,760*	*405,000*	*405,000*	100.00%
TOTAL REVENUE FROM CONST. OFFICES	***494,870***	***297,760***	***405,000***	***405,000***	**100.00%**
Clerk of Court Expense	1,297,944	1,030,079	1,373,448	1,243,089	5.32%
Property Appraiser Expense	1,601,884	1,299,361	1,732,481	1,881,067	8.05%
Supervisor of Elections Expense	693,959	581,757	775,676	856,989	3.67%
Sheriff Expense	15,566,451	12,383,873	16,511,075	17,858,481	76.41%
Tax Collector Expense	1,411,072	1,125,470	1,500,627	1,531,136	6.55%
TOTAL CONST. OFFICE EXPENSE	**20,571,310**	**16,420,539**	**21,893,307**	**23,370,762**	**100.00%**
Net Profit (Loss)	(20,076,440)	(16,122,780)	(21,488,307)	(22,965,762)	
CHANGE FROM PREVIOUS YEAR	**5.66%**		**6.52%**	**6.75%**	
0202- IT | INFORMATION TECHNOLOGY DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.83%**	
Personnel	-	-	-	62,253	15.22%
Operating	-	56	-	326,690	79.89%
Equipment & Construction	-	-	-	20,000	4.89%
TOTAL DEPARTMENT EXPENSE	**-**	**56**	**-**	**408,943**	**100.00%**
CHANGE FROM PREVIOUS YEAR					

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
0202-COM | COUNTYWIDE RADIO SYSTEM DEPARTMENT	**Share of General Operating Fund Total Expense**			**1.47%**	
Personnel	96,275	77,150	190,437	62,253	8.60%
Operating	78,731	191,043	189,000	656,400	90.71%
Equipment & Construction	6,296	-	13,000	5,000	0.69%
TOTAL DEPARTMENT EXPENSE	**181,303**	**268,193**	**392,437**	**723,653**	**100.00%**
CHANGE FROM PREVIOUS YEAR			**6.90%**	**84.40%**	

0202-GA | GENERAL ADMINISTRATION	**Share of General Operating Fund Total Expense**			**8.70%**	
DEPARTMENTAL REVENUE	***2,969***	***12,588***	-	-	***0.00%***
0202-CA | County Attorney	228,607	190,378	369,731	375,920	8.78%
0202-MB | BOCC Memberships	45,698	37,456	43,350	43,555	1.02%
Constitutional-Related	19,894	18,500	77,500	77,500	1.81%
Aids & Contributions, Transfers	1,348,747	750,636	755,636	409,131	9.56%
Personnel Related (Workers Comp, Leave Payouts)	405,366	314,994	413,737	458,604	10.71%
Operating	1,823,795	1,708,288	2,090,652	1,915,530	44.75%
Equipment & Construction	26,632	3,081	25,000	-	0.00%
Reserves	-	-	1,087,500	1,000,000	23.36%
TOTAL DEPARTMENT EXPENSE	**3,898,738**	**3,023,333**	**4,863,106**	**4,280,240**	**100.00%**
Net Profit (Loss)	(3,895,770)	(3,010,745)	(4,863,106)	(4,280,240)	
CHANGE FROM PREVIOUS YEAR	**18.18%**		**4.15%**	**-11.99%**	

0203 | HEALTH & HUMAN SERVICES DEPARTMENT	**Share of General Operating Fund Total Expense**			**2.12%**	
DEPARTMENTAL REVENUE	***20,228***	-	-	-	***0.00%***
Health Department	87,455	79,457	58,000	58,000	5.55%
Medicaid - Nursing Home	428,939	450,757	484,589	493,030	47.14%
Indigent Services	8,140	4,070	60,000	60,000	5.74%
Medical & Mental Health Svcs	184,252	175,744	304,844	304,844	29.15%
Senior Citizen Services	100,001	100,010	100,000	100,000	9.56%
We Care Network	12,000	9,000	12,000	15,000	1.43%
North Florida Medical Center	10,000	15,000	15,000	15,000	1.43%
FL Wild Mammal Assn.	-	6,000	8,000	-	0.00%
American Red Cross	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**830,787**	**840,037**	**1,042,433**	**1,045,874**	**100.00%**
Net Profit (Loss)	(810,559)	(840,037)	(1,042,433)	(1,045,874)	
CHANGE FROM PREVIOUS YEAR	**16.23%**		**11.08%**	**0.33%**	

0300 | PLANNING & ZONING DEPARTMENT	**Share of General Operating Fund Total Expense**			**1.26%**	
DEPARTMENTAL REVENUE	***218,601***	***196,584***	***265,900***	***255,900***	***41.34%***
Personnel	379,991	344,526	461,596	462,977	74.79%
Operating	63,379	102,031	178,858	150,100	24.25%
Equipment & Construction	-	-	5,000	6,000	0.97%
TOTAL DEPARTMENT EXPENSE	**443,369**	**446,557**	**645,454**	**619,077**	**100.00%**
Net Profit (Loss)	(224,769)	(249,972)	(379,554)	(363,177)	
CHANGE FROM PREVIOUS YEAR	**-8.93%**		**5.67%**	**-4.09%**	

0502 | ANIMAL SERVICES DEPARTMENT	**Share of General Operating Fund Total Expense**			**1.52%**	
DEPARTMENTAL REVENUE	***97,832***	***53,421***	***88,000***	***104,000***	***13.87%***
Personnel	492,043	432,791	546,719	590,838	78.80%
Operating	136,275	85,933	127,600	154,000	20.54%
Equipment & Construction	12,551	1,827	5,000	5,000	0.67%
TOTAL DEPARTMENT EXPENSE	**640,870**	**520,550**	**679,319**	**749,838**	**100.00%**
Net Profit (Loss)	(543,038)	(467,129)	(591,319)	(645,838)	
CHANGE FROM PREVIOUS YEAR	**16.07%**		**7.95%**	**10.38%**	

1100 | AIRPORT DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.02%**	
DEPARTMENTAL REVENUE	-	***1,200***	-	-	***0.00%***
Operating	4,318	3,661	6,600	7,600	100.00%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**4,318**	**3,661**	**6,600**	**7,600**	**100.00%**
Net Profit (Loss)	(4,318)	(2,461)	(6,600)	(7,600)	
CHANGE FROM PREVIOUS YEAR	**-43.07%**		**11.86%**	**15.15%**	

1500 | DISASTER-EMERGENCY PREPAREDNESS DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.00%**	
Operating	416	69	1,000	1,000	100.00%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**416**	**69**	**1,000**	**1,000**	**100.00%**
CHANGE FROM PREVIOUS YEAR					

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
1800 | LIBRARY DEPARTMENT	**Share of General Operating Fund Total Expense**			**1.15%**	
Departmental Revenue	*135*	*5,822*	*10,500*	*10,500*	
Local Contribution | Friends of the Library	*9,722*	-	*16,000*	*16,000*	
TOTAL DEPARTMENT REVENUE	***9,858***	***5,822***	***26,500***	***26,500***	***4.68%***
Personnel	464,440	412,970	501,297	540,636	95.38%
Operating	17,441	19,326	38,100	16,000	2.82%
Equipment & Construction	470	243	10,200	10,200	1.80%
TOTAL DEPARTMENT EXPENSE	**482,351**	**432,539**	**549,597**	**566,836**	**100.00%**
Net Profit (Loss)	(472,493)	(426,718)	(523,097)	(540,336)	
CHANGE FROM PREVIOUS YEAR	**-11.15%**		**-6.53%**	**3.14%**	

1800 | FL DEPARTMENT OF STATE LIBRARY OPERATING GRANT FUND	**Share of General Operating Fund Total Expense**			**0.64%**	
Grant Revenue - State Aid to Libraries	*176,031*	*348,937*	*274,062*	*314,524*	
Grant Revenue - Library Access Network	-	-	-	-	
TOTAL DEPARTMENT REVENUE	***176,031***	***348,937***	***274,062***	***314,524***	
Grant Expense - State Aid to Libraries	176,031	98,595	274,062	314,524	
Grant Expense - Library Access Network	-	-	-	-	
TOTAL DEPARTMENT EXPENSE	**176,031**	**98,595**	**274,062**	**314,524**	
Net Profit (Loss)	-	250,342	-	-	
CHANGE FROM PREVIOUS YEAR	**113.35%**		**-12.11%**	**14.76%**	

1900 | AGRICULTURE / EXTENSION / 4-H DEPARTMENTS	**Share of General Operating Fund Total Expense**			**0.98%**	
Extension Revenue (Facility Rentals)	*6,014*	*4,685*	*8,500*	*8,500*	*1.76%*
Agricultural Agent Revenue (Charges for Service)	-	-	-	-	*0.00%*
4H Revenue (Summer Camps)	*33,370*	*36,792*	*40,600*	*35,600*	*7.37%*
Family & Consumer Sciences Revenue	-	-	*200*	*200*	*0.04%*
TOTAL DEPARTMENT REVENUE	***39,384***	***41,477***	***49,300***	***44,300***	***9.17%***
Personnel	279,399	225,975	368,901	330,641	68.43%
Operating	91,845	67,324	124,450	124,550	25.78%
Equipment & Construction	24,844	-	28,000	28,000	5.79%
TOTAL DEPARTMENT EXPENSE	**396,088**	**293,299**	**521,351**	**483,191**	**100.00%**
Net Profit (Loss)	(390,074)	(288,614)	(512,851)	(474,691)	
CHANGE FROM PREVIOUS YEAR	**6.01%**		**14.68%**	**-7.32%**	

2300 | FACILITIES MANAGEMENT DEPARTMENTS	**Share of General Operating Fund Total Expense**			**2.18%**	
Personnel	505,010	424,182	515,450	566,386	*52.74%*
Operating (At Large)	81,829	63,705	65,600	79,400	*7.39%*
Equipment & Construction	2,509	1,313	10,000	10,000	*0.93%*
Individual Facilities					
WCSO Fuel Contamination Recovery	-	-	75,000	75,000	*6.98%*
Old Jail (Historical Society)	7,742	650	2,500	6,000	*0.56%*
Historic Courthouse (Chamber of Commerce)	11,086	11,602	11,500	11,500	*1.07%*
Public Works (340 Trice Ln.)	8,502	7,882	11,500	12,700	*1.18%*
County Admin Bldg (3093 Crawfordville Hwy.)	23,642	7,666	7,960	7,960	*0.74%*
Tax Collector Bldg (202 Ochlockonee St.)	5,712	1,822	5,000	5,000	*0.47%*
Elections/Prop. Appraiser Bldg (3115 Crawfordville Hwy.)	2,890	1,421	5,000	5,000	*0.47%*
Commission Chambers (29 Arran Rd.)	17,145	10,845	7,500	16,900	*1.57%*
Health Department (48 Oak St.)	2,939	2,289	8,000	8,000	*0.74%*
Indigent Cemetery	-	-	-	-	*0.00%*
Facilities Maintenance Shop (88 Cedar Ave.)	6,125	3,882	7,450	8,600	*0.80%*
Courthouse (3056 Crawfordville Hwy.)	-	429	-	261,400	*24.34%*
TOTAL DEPARTMENT EXPENSE	**675,130**	**537,690**	**732,460**	**1,073,846**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**14.00%**		**-8.63%**	**46.61%**	

2300-15 | LANDSCAPING & GROUNDS DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.94%**	
Personnel	-	181,233	219,696	418,661	90.04%
Operating	1,440	15,750	40,000	41,300	8.88%
Equipment & Construction	-	4,209	-	5,000	1.08%
TOTAL DEPARTMENT EXPENSE	**1,440**	**201,192**	**259,696**	**464,961**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**-48.15%**		**8556.53%**	**79.04%**	

2400 | FLEET MANAGEMENT DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.70%**	
DEPARTMENTAL REVENUE	***6,000***	***-***	***6,000***	***-***	***0.00%***
Personnel	265,720	232,388	288,933	293,343	85.46%
Operating	16,255	19,479	26,500	34,900	10.17%
Equipment & Construction	10,650	-	15,000	15,000	4.37%
TOTAL DEPARTMENT EXPENSE	**292,624**	**251,867**	**330,433**	**343,243**	**100.00%**
Net Profit (Loss)	(286,624)	(251,867)	(324,433)	(343,243)	
CHANGE FROM PREVIOUS YEAR	**2.58%**		**7.70%**	**3.88%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
4000 | PROBATION DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.52%**	
DEPARTMENTAL REVENUE	***54,338***	***41,928***	***45,000***	***56,000***	***21.77%***
Personnel	191,601	188,139	197,363	224,779	87.37%
Operating	13,803	22,614	27,860	29,500	11.47%
Equipment & Construction	3,283	-	4,500	3,000	1.17%
TOTAL DEPARTMENT EXPENSE	**208,687**	**210,753**	**229,723**	**257,279**	**100.00%**
Net Profit (Loss)	(154,349)	(168,825)	(184,723)	(201,279)	
CHANGE FROM PREVIOUS YEAR	**1.67%**		**-19.07%**	**12.00%**	
5600 | ECONOMIC DEVELOPMENT DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.10%**	
DEPARTMENTAL REVENUE	***10,000***	-	-	-	***0.00%***
Grants, Aid & Contributions	60,000	50,000	50,000	50,000	100.00%
Contracted & Professional Services - Project Safety	11,947	20,181	-	-	0.00%
Contracted & Professional Services - Project Boomer	813	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**72,760**	**70,181**	**50,000**	**50,000**	**100.00%**
Net Profit (Loss)	(62,760)	(70,181)	(50,000)	(50,000)	
CHANGE FROM PREVIOUS YEAR	**45.52%**	**-3.54%**	**0.00%**	**0.00%**	
5700 | VETERANS SERVICES DEPARTMENT	**Share of General Operating Fund Total Expense**			**0.07%**	
DEPARTMENTAL REVENUE	-	-	-	-	***0.00%***
Personnel	25,889	23,668	28,765	29,483	82.11%
Operating	3,488	4,725	6,950	6,425	17.89%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**29,377**	**28,393**	**35,715**	**35,908**	**100.00%**
Net Profit (Loss)	(29,377)	(28,393)	(35,715)	(35,908)	
CHANGE FROM PREVIOUS YEAR	**-29.18%**		**-41.78%**	**0.54%**	
6000 | EMERGENCY MEDICAL SERVICES DEPARTMENT	**Share of General Operating Fund Total Expense**			**9.13%**	
DEPARTMENTAL REVENUE	***2,137,045***	***1,678,946***	***2,155,000***	***2,265,000***	***50.41%***
Personnel	3,218,807	2,942,406	3,591,697	3,877,874	86.30%
Operating	499,174	525,269	549,700	595,350	13.25%
Equipment & Construction	8,023	8,711	5,000	20,000	0.45%
Interfund Transfers Out	474	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**3,726,004**	**3,476,386**	**4,146,397**	**4,493,224**	**100.00%**
Net Profit (Loss)	(1,588,959)	(1,797,441)	(1,991,397)	(2,228,224)	
CHANGE FROM PREVIOUS YEAR	**14.65%**		**15.85%**	**8.36%**	
6300 | RECREATION DEPARTMENT	**Share of General Operating Fund Total Expense**			**1.60%**	
DEPARTMENTAL REVENUE	-	-	-	-	***0.00%***
Personnel	312,665	266,375	391,807	368,630	46.91%
Operating (At Large)	168,068	170,797	214,600	229,800	29.24%
Equipment & Construction	550	1,195	7,500	7,500	0.95%
Interfund Transfers Out	-	-	-	-	0.00%
Individual Recreational Facilities					
Crawfordville Community Center Revenue	*82,748*	*71,699*	*92,000*	*92,000*	*11.71%*
Crawfordville Community Center Expense	72,480	68,233	80,850	85,800	10.92%
OBBT & Coastal Trails Revenue	-	-	-	-	*0.00%*
OBBT & Coastal Trails Expense	5,550	3,585	4,650	5,150	0.66%
Shadeville Community Center Revenue	-	-	-	-	
Shadeville Community Center Expense	-	-	-	89,000	
TOTAL FACILITIES REVENUE	***82,748***	***71,699***	***92,000***	***92,000***	***11.71%***
TOTAL DEPARTMENT EXPENSE	**559,313**	**510,185**	**699,407**	**785,880**	**88.68%**
Net Profit (Loss)	(476,565)	(438,485)	(607,407)	(693,880)	
CHANGE FROM PREVIOUS YEAR	**2.43%**		**-0.96%**	**12.36%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
6900 | PARKS DEPARTMENTS	**Share of General Operating Fund Total Expense**			**1.53%**	
Departmental Revenue	***1,099***	***54***	***1,000***	***1,000***	***0.13%***
Personnel	444,655	223,716	436,873	465,113	61.80%
Operating (At Large)	30,767	16,911	25,740	28,200	3.75%
Equipment & Construction	2,242	-	2,000	2,000	0.27%
Interfund Transfers Out	49,206	29,177	71,000	71,000	9.43%
Individual Parks					
Azalea Park Revenue	*869*	*1,823*	*1,000*	*1,000*	*0.13%*
Azalea Park Expense	23,725	18,038	18,400	16,400	2.18%
Hudson Park Revenue	*6,504*	*8,335*	*10,000*	*14,400*	*1.91%*
Hudson Park Expense	11,739	10,931	13,500	16,600	2.21%
Mash Island Park Revenue	-	*79*	-	-	*0.00%*
Mash Island Park Expense	8,512	7,162	18,950	14,150	1.88%
Panacea Community Center Revenue	*10,626*	*8,650*	*12,000*	*12,000*	*1.59%*
Panaca Community Center Expense	5,736	3,720	11,700	15,000	1.99%
Shell Point Beach Revenue	*5,782*	*5,545*	*11,500*	*11,500*	*1.53%*
Shell Point Beach Expense	6,068	2,262	12,400	12,900	1.71%
Wooley Park Revenue	*2,911*	*4,937*	*5,500*	*7,500*	*1.00%*
Wooley Park Expense	9,743	7,112	16,700	18,600	2.47%
Newport Park Revenue	*96,464*	*79,018*	*125,000*	*125,000*	*16.61%*
Newport Park Expense	35,765	17,439	40,400	40,400	5.37%
Medart Park Revenue	*671*	*969*	*1,200*	*1,600*	*0.21%*
Medart Park Expense	-	307	-	-	0.00%
Hickory Park Revenue	*345*	*139*	*500*	*500*	*0.07%*
Hickory Park Expense	21,452	3,366	16,000	16,000	2.13%
Welcome Center Revenue	*79*	-	-	-	*0.00%*
Welcome Center Expense	9,824	7,635	21,000	26,400	3.51%
Purify Bay Revenue	-	-	-	-	*0.00%*
Purify Bay Expense	-	25	-	-	0.00%
Guy Revell Conservation Area Revenue	-	-	-	-	*0.00%*
Guy Revell Conservation Area Expense	1,783	1,900	2,300	3,800	0.50%
Panacea Mineral Springs Revenue	-	-	-	-	*0.00%*
Panacea Mineral Springs Expense	-	-	6,000	6,000	0.80%
TOTAL PARKS REVENUE	***125,350***	***109,549***	***167,700***	***174,500***	***23.19%***
TOTAL DEPARTMENT EXPENSE	**661,216**	**349,702**	**712,963**	**752,563**	**100.00%**
Net Profit (Loss)	(535,866)	(240,153)	(545,263)	(578,063)	
CHANGE FROM PREVIOUS YEAR	**17.55%**		**4.22%**	**5.55%**	

001-DOR-01| SERVICE-IN-PROCESS GRANT FUND	**Share of General Operating Fund Total Expense**			**0.01%**	
Intergovernmental (Grant) Revenue	***1,228***	***1,016***	***2,500***	***2,500***	
Grant Expense (Transfer Out to WCSO)	**1,228**	**911**	**2,500**	**2,500**	
	-7.00%			**0.00%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

001 | CONSTITUTIONAL OFFICE FUNDS

001-CL | CLERK OF COURT FUND	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
	Share of General Operating Fund Total Expense				2.68%
BEGINNING FUND BALANCE	**194,502**	**210,250**			
Return to BOCC	*15,748*	-	-	-	
Transfer from General Fund	*1,297,944*	*1,030,079*	*1,373,448*	*1,243,089*	
Cash Forward	-	-	*25,000*	*75,000*	
Total Fund Revenue	***1,313,692***	***1,030,079***	***1,398,448***	***1,318,089***	
Operating Expense	1,297,944	1,258,994	1,373,448	1,243,089	
Reserves	-	-	25,000	75,000	
Total Fund Expense	**1,297,944**	**1,258,994**	**1,398,448**	**1,318,089**	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	15,748	(228,916)	-	-	
ENDING FUND BALANCE	**210,250**	**(18,666)**			
Fund Balance Policy = 3-4 Months Operating Expenses	376,404	365,108			
Surplus (Deficit) Fund Balance	(166,154)	(383,774)			

001-PA| PROPERTY APPRAISER FUND					
	Share of General Operating Fund Total Expense				3.82%
BEGINNING FUND BALANCE	**550,164**	**653,482**			
Return to BOCC	*103,318*	-	-	-	
Transfer from General Fund	*1,601,884*	*1,299,361*	*1,732,481*	*1,881,067*	
Cash Forward	-	-	-	-	
Total Fund Revenue	***1,705,202***	***1,299,361***	***1,732,481***	***1,881,067***	
Operating Expense	1,601,884	1,732,481	1,732,481	1,881,067	
Reserves	-	-	-	-	
Total Fund Expense	**1,601,884**	**1,732,481**	**1,732,481**	**1,881,067**	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	103,318	(433,120)	-	-	
ENDING FUND BALANCE	**653,482**	**220,362**			
Fund Balance Policy = 3-4 Months Operating Expenses	464,546	502,419			
Surplus (Deficit) Fund Balance	188,936	(282,058)			

001-SE| SUPERVISOR OF ELECTIONS FUND					
	Share of General Operating Fund Total Expense				1.74%
BEGINNING FUND BALANCE	**(17,725)**	**5,763**			
Return to BOCC	*23,489*	-	-	-	
Transfer from General Fund	*693,959*	*581,757*	*775,676*	*856,989*	
Cash Forward	-	-	-	-	
Total Fund Revenue	***717,448***	***581,757***	***775,676***	***856,989***	
Operating Expense	693,959	775,676	775,676	856,989	
Reserves	-	-	-	-	
Total Fund Expense	**693,959**	**775,676**	**775,676**	**856,989**	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	23,489	(193,919)	-	-	
ENDING FUND BALANCE	**5,763**	**(188,156)**			
Fund Balance Policy = 3-4 Months Operating Expenses	201,248	224,946			
Surplus (Deficit) Fund Balance	(195,485)	(413,102)			

001-TC | TAX COLLECTOR FUND					
	Share of General Operating Fund Total Expense				3.11%
BEGINNING FUND BALANCE	**29,330**	**29,330**			
Transfer from General Fund	*1,408,356*	*1,125,470*	*1,500,627*	*1,531,136*	
Cash Forward	-	-	-	-	
Total Fund Revenue	***1,408,356***	***1,125,470***	***1,500,627***	***1,531,136***	
Operating Expense	1,408,356	1,375,575	1,500,627	1,531,136	
Reserves	-	-	-	-	
Total Fund Expense	**1,408,356**	**1,375,575**	**1,500,627**	**1,531,136**	
Year-End Adjustments	-	-	-	-	
Net Profit (Loss)	-	(250,105)	-	-	
ENDING FUND BALANCE	**29,330**	**(220,775)**			
Fund Balance Policy = 3-4 Months Operating Expenses	408,423	398,917			
Surplus (Deficit) Fund Balance	(379,093)	(619,691)			

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

010 | BUILDING DEPARTMENT FUND

010| BUILDING DEPARTMENT OPERATING FUND BY EXPENSE TYPE	Share of Building Department Fund Total Expense			62.18%	
	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
DEPARTMENTAL REVENUE	***952,189***	***621,608***	***1,003,619***	***821,973***	***100.00%***
Personnel	657,405	581,049	736,989	619,062	75.31%
Operating	68,661	75,955	87,200	86,900	10.57%
Equipment & Construction	103,874	67,823	40,000	15,000	1.82%
Interfund Transfers Out	89,430	89,430	89,430	101,011	12.29%
Reserves	-	-	50,000	-	0.00%
TOTAL DEPARTMENT EXPENSE	**919,371**	**814,257**	**1,003,619**	**821,973**	**100.00%**
Net Profit (Loss)	32,819	(192,649)	-	-	
CHANGE FROM PREVIOUS YEAR	**20.82%**		**-4.43%**	**-18.10%**	

010-CONST | BUILDING DEPT. CONSTRUCTION FUND	Share of Building Department Fund Total Expense			37.82%	
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
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

011 | WAKULLA SANDS GOLF COURSE FUND

011|WAKULLA SANDS GOLF COURSE FUND BY REVENUE & EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
Greens Fees	*1,136,489*	*1,058,545*	*1,319,415*	*1,290,086*	*55.29%*
Player Development Program	*167,071*	*98,890*	*159,250*	*206,590*	*8.85%*
Pro Shop Sales	*96,643*	*90,828*	*100,000*	*105,000*	*4.50%*
Concessions Sales	*227,310*	*215,231*	*200,000*	*245,000*	*10.50%*
Interfund Transfers	*227,374*	*217,792*	*217,792*	*375,896*	*16.11%*
Miscellaneous Revenues	*100,953*	*26,238*	*110,750*	*110,750*	*4.75%*
TOTAL FUND REVENUE	***1,955,840***	***1,707,524***	***2,107,207***	***2,333,322***	***100.00%***
Personnel Costs - Salaries, Wages & Benefits	1,168,096	991,543	1,425,846	1,331,860	57.08%
Operating	518,921	447,776	673,361	699,156	29.96%
Equipment & Construction	36,681	3,150	8,000	8,000	0.34%
Interfund Transfer to General Fund	-	-	-	294,306	12.61%
Reserves	-	-	-	-	0.00%
TOTAL GOLF COURSE FUND EXPENSE	**1,723,699**	**1,442,469**	**2,107,207**	**2,333,322**	**100.00%**
Net Profit (Loss)	232,141	265,055	-	-	
CHANGE FROM PREVIOUS YEAR	**-69.00%**		**7.17%**	**10.73%**	

011|WAKULLA SANDS GOLF COURSE FUND SUMMARIES BY DEPARTMENT

6700 | GREENS MAINTENANCE DEPARTMENT		Share of Golf Fund Total Expense		68.91%	
Greens Fees & Player Development Fees	*1,303,560*	*1,157,435*	*1,478,665*	*1,496,676*	*93.08%*
Miscellaneous Revenue	*69,758*	*240*	*60,000*	*60,000*	*3.73%*
Interfund Transfer from Sewer Fund	*227,374*	*217,792*	*217,792*	*375,896*	*23.38%*
TOTAL DEPARTMENTAL REVENUE	***1,600,692***	***1,375,467***	***1,756,457***	***1,932,572***	***120.19%***
Personnel Costs - Salaries, Wages & Benefits	735,391	617,934	939,807	837,588	52.09%
Operating	303,687	282,545	432,161	468,056	29.11%
Equipment & Construction	36,681	3,150	8,000	8,000	0.50%
Interfund Transfer to General Fund	-	-	-	294,306	18.30%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**1,075,759**	**903,628**	**1,379,968**	**1,607,950**	**100.00%**
Net Profit (Loss)	524,934	471,839	376,489	324,622	
CHANGE FROM PREVIOUS YEAR	**-80.29%**		**16.35%**	**16.52%**	

6700-02 | PRO SHOP DEPARTMENT		Share of Golf Fund Total Expense		19.42%	
Pro Shop Retail Sales	*96,643*	*90,828*	*100,000*	*105,000*	*23.17%*
Tournament Fees	*39,353*	*25,998*	*50,000*	*50,000*	*11.03%*
Cart Fees (Rebudgeted to Greens Dept.)	*4*	-	-	-	*0.00%*
Local Contributions (Local Tournaments)	-	-	-	-	*0.00%*
TOTAL DEPARTMENTAL REVENUE	***136,000***	***116,826***	***150,000***	***155,000***	***34.20%***
Personnel Costs - Salaries, Wages & Benefits	307,826	259,499	322,075	326,603	*72.07%*
Retail Cost of Goods Sold	62,214	46,454	60,000	60,000	*13.24%*
Operating	58,030	39,436	79,200	66,600	*14.70%*
Equipment & Construction	-	-	-	-	*0.00%*
TOTAL DEPARTMENT EXPENSE	**428,070**	**345,389**	**461,275**	**453,203**	**100.00%**
Net Profit (Loss)	(292,070)	(228,562)	(311,275)	(298,203)	
CHANGE FROM PREVIOUS YEAR			**-11.40%**	**-1.75%**	

6700-03 | FOOD & BEVERAGE DEPARTMENT		Share of Golf Fund Total Expense		11.66%	
Sandbar Retail Sales	*227,310*	*215,231*	*200,000*	*245,000*	*90.02%*
Food Truck Rentals	-	-	*750*	*750*	*0.28%*
TOTAL DEPARTMENTAL REVENUE	***227,310***	***215,231***	***200,750***	***245,750***	***90.29%***
Personnel Costs - Salaries, Wages & Benefits	124,880	114,110	163,964	167,669	61.60%
Retail Cost of Goods Sold	79,049	70,196	80,000	85,000	31.23%
Operating	15,941	9,146	22,000	19,500	7.16%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**219,871**	**193,452**	**265,964**	**272,169**	**100.00%**
Net Profit (Loss)	7,439	21,778	(65,214)	(26,419)	
CHANGE FROM PREVIOUS YEAR			**2.48%**	**2.33%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
015 | REVENUE STABILIZATION FUND					
015 | REVENUE STABILIZATION FUND BY REVENUE & EXPENSE TYPE					
Transfers In	*1,000,000*	-	-	-	*0.00%*
Earned Interest	*411,179*	*310,227*	*40,000*	*300,000*	*37.50%*
Loan Proceeds	-	-	-	-	*0.00%*
Cash Forward	-	-	-	*500,000*	*62.50%*
TOTAL FUND REVENUE	***1,411,179***	***310,227***	***40,000***	***800,000***	***100.00%***
Professional & Contractual, Operating	8,202	-	-	-	*0.00%*
Equipment & Construction	18,742	-	-	-	*0.00%*
Debt Service	6,138,334	-	-	-	*0.00%*
Interfund Transfers Out	399,869	-	-	-	*0.00%*
Reserves	-	-	40,000	800,000	*100.00%*
TOTAL FUND EXPENSE	**6,565,147**	**-**	**40,000**	**800,000**	**100.00%**
Net Profit (Loss)	(5,153,967)	310,227	-	-	
CHANGE FROM PREVIOUS YEAR	**-57.67%**		**-98.14%**	**1900.00%**	
104 | JUSTICE ASSISTANCE GRANT FUNDS SUMMARY					
INTERGOVERNMENTAL (GRANT) REVENUE	***52,954***	***4,472***	***86,972***	***75,000***	**100.00%**
TRANSFER TO CONSTITUTIONAL OFFICER	**52,954**	**-**	**86,972**	**75,000**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**4.85%**		**-33.10%**	**-13.77%**	
106 | GOVERNMENTAL GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	-	-	*498,500*	*595,728*	*119.50%*
Transfer in (Grant Match)	-	-	-	-	*0.00%*
Cash Forward	-	-	-	-	*0.00%*
TOTAL FUND REVENUE	**-**	**-**	***498,500***	***595,728***	***119.50%***
Professional & Contractual, Operating	-	-	*498,500*	*498,500*	*100.00%*
Equipment & Construction	-	-	-	-	*0.00%*
TOTAL FUND EXPENSE	**-**	**-**	**498,500**	**498,500**	**100.00%**
Net Profit (Loss)	-	-	-	97,228	
CHANGE FROM PREVIOUS YEAR				**0.00%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

107 | RECREATION USER FEE FUND

107 | RECREATION USER FEE FUND BY REVENUE & EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
Program-Related Revenue	*119,261*	*107,458*	*128,000*	*132,000*	79.04%
Cash Forward	-	-	*16,380*	*35,000*	20.96%
TOTAL FUND REVENUE	***119,261***	***107,458***	***144,380***	***167,000***	**100.00%**
Operating (Program Supplies, Utilities)	44,253	37,363	56,580	62,540	37.45%
Professional & Contractual (Officiating)	54,981	48,838	50,200	56,400	33.77%
Maintenance & Repair (Contingency)	4,098	5,791	37,600	37,600	22.51%
Reserves	-	-	-	10,460	6.26%
TOTAL FUND EXPENSE	**103,332**	**91,991**	**144,380**	**167,000**	**100.00%**
Net Profit (Loss)	**15,929**	**15,467**	-	-	
CHANGE FROM PREVIOUS YEAR	**1.54%**	**-10.98%**	**12.93%**	**15.67%**	

6300 | RECREATION DEPARTMENT SUMMARIES					
At-Large Revenue | Cash Forward	-	-	*16,380*	*35,000*	*20.96%*
At-Large Expense | Reserves	-	-	-	10,460	6.26%
Individual Recreational Programs					
6300-01 | Adult Softball Revenue	*1,500*	*2,100*	*2,000*	*2,000*	*1.20%*
6300-01 | Adult Softball Expense	2,153	924	2,430	2,430	1.46%
6300-02 | Flag Football Revenue	*5,395*	*1,450*	*3,000*	*5,000*	*2.99%*
6300-02 | Flag Football Expense	8,267	711	3,230	8,230	4.93%
6300-06 | Winter Soccer Revenue	*31,300*	*30,260*	*32,000*	*32,000*	*19.16%*
6300-06 | Winter Soccer Expense	30,976	26,586	38,500	38,500	23.05%
6300-07 | Youth Basketball Revenue	*7,945*	*7,915*	*8,000*	*8,000*	*4.79%*
6300-07 | Youth Basketball Expense	7,632	5,735	6,000	6,000	3.59%
6300-08 | T-Ball Revenue	*10,850*	*13,025*	*12,000*	*13,000*	*7.78%*
6300-08 | T-Ball Expense	7,291	9,553	13,740	13,240	7.93%
6300-09 | Pitching Machine Baseball Revenue	*3,950*	*4,270*	*4,000*	*4,500*	*2.69%*
6300-09 | Pitching Machine Baseball Expense	4,724	3,578	5,860	5,860	3.51%
6300-10 | Medart Park Rentals & Special Events Revenue	*2,925*	*5,400*	*8,000*	*8,000*	*4.79%*
6300-10 | Medart Park Rentals & Special Events Expense	2,836	1,770	12,800	12,800	7.66%
6300-11 | Association Users Revenue	*19,650*	*7,850*	*22,000*	*22,000*	*13.17%*
6300-11 | Association Users Expense	17,086	10,309	30,800	30,800	18.44%
6300-14 | Spring Soccer Revenue	*21,300*	*22,955*	*22,000*	*22,000*	*13.17%*
6300-14 | Spring Soccer Expense	12,865	20,806	13,120	18,720	11.21%
6300-15 | Player Pitch Baseball Revenue	*1,230*	*2,355*	*1,500*	*2,000*	*1.20%*
6300-15 | Player Pitch Baseball Expense	411	1,951	2,660	3,160	1.89%
6300-18 | Equestrian Center Revenue	-	-	*500*	*500*	*0.30%*
6300-18 | Equestrian Center Expense	2,596	3,046	8,040	7,600	4.55%
6300-19 | Other Recreational Programs Revenue	*13,216*	*9,878*	*13,000*	*13,000*	*7.78%*
6300-19 | Other Recreational Programs Expense	6,495	7,024	7,200	9,200	5.51%
TOTAL FUND REVENUE	***119,261***	***107,458***	***144,380***	***167,000***	***100.00%***
TOTAL FUND EXPENSE	**103,332**	**91,991**	**144,380**	**167,000**	**100.00%**

115 | EMS GRANT FUND SUMMARY

Intergovernmental (Grant) Revenue	*35,776*	-	-	-	
Transfer in (Match from General Fund)	*474*	-	-	-	
TOTAL FUND REVENUE	***36,250***	**-**	**-**	**-**	
Operating	*3,250*	-	-	-	
Equipment & Construction	33,000	-	-	277,944	
TOTAL FUND EXPENSE	**36,250**	**-**	**-**	**277,944**	
Net Profit (Loss)	-	-	-	(277,944)	
CHANGE FROM PREVIOUS YEAR			**-100.00%**		

118 | MOSQUITO CONTROL GRANT FUND SUMMARY

Intergovernmental (Grant) Revenue	*138,217*	*44,059*	*67,479*	*69,588*	*64.15%*
Transfer in (Match from General Fund)	*38,893*	*38,893*	*38,893*	*38,893*	*35.85%*
Miscellaneous Revenue	*1,587*	-	-	-	*0.00%*
Cash Forward	-	-	*7,000*	-	*0.00%*
TOTAL FUND REVENUE	***178,697***	***82,952***	***113,372***	***108,481***	***100.00%***
Operating	106,855	97,644	106,372	108,481	100.00%
Equipment & Construction	71,842	18,375	-	-	0.00%
Interfund Transfer to Health Department	-	-	-	-	0.00%
Reserves	-	-	7,000	-	0.00%
TOTAL FUND EXPENSE	**178,697**	**116,019**	**113,372**	**108,481**	**100.00%**
Net Profit (Loss)	-	(33,067)	-	-	
CHANGE FROM PREVIOUS YEAR	**77.33%**		**-40.30%**	**-4.31%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

124 | BOATING USER FEES FUND

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
124 | BOATING USER FEES FUND BY REVENUE & EXPENSE TYPE					
Boating Vessel Registration Fees	*21,170*	*13,392*	*20,000*	*20,000*	9.24%
Program-Related Revenue	*51,345*	*43,580*	*49,000*	*51,400*	23.75%
Cash Forward	-	-	*30,000*	*145,000*	67.01%
TOTAL FUND REVENUE	***72,515***	***56,972***	***99,000***	***216,400***	***100.00%***
Operating	22,190	24,431	42,450	116,900	54.02%
Equipment & Construction	-	-	-	-	0.00%
Transfers Out	-	2,128	2,128	-	0.00%
Reserves	-	-	54,422	99,500	45.98%
TOTAL FUND EXPENSE	**22,190**	**26,559**	**99,000**	**216,400**	**100.00%**
Net Profit (Loss)	50,325	30,413	-	-	
CHANGE FROM PREVIOUS YEAR	**-16.22%**		**13.14%**	**118.59%**	
6900 | BOATING FACILITIES OPERATIONAL DEPARTMENTS SUMMARIES					
6900 | At-Large Revenue	*42,640*	*30,920*	*68,000*	*185,000*	*85.49%*
6900 | At-Large Expense	2,626	7,100	61,550	181,000	83.64%
6900-04 | Mash Island Revenue	*5,312*	*4,349*	*6,000*	*5,000*	*2.31%*
6900-04 | Mash Island Expense	-	391	1,500	1,500	0.69%
6900-06 | Shell Point Beach Revenue	*5,559*	*4,984*	*6,000*	*6,000*	*2.77%*
6900-06 | Shell Point Beach Expense	3,453	4,049	9,300	7,300	3.37%
6900-08 | Newport Revenue	*3,112*	*3,375*	*3,000*	*3,500*	*1.62%*
6900-08 | Newport Expense	2,904	1,900	5,000	5,500	2.54%
6900-14 | Levy Bay Revenue	*152*	*246*	-	*200*	*0.09%*
6900-14 | Levy Bay Expense	1,658	1,250	2,600	2,800	1.29%
6900-15 | Lower Bridge Revenue	*6,235*	*4,886*	*6,500*	*6,500*	*3.00%*
6900-15 | Lower Bridge Expense	2,916	1,993	4,500	4,500	2.08%
6900-17 | Bottoms Road Revenue	*183*	*389*	-	*250*	*0.12%*
6900-17 | Bottoms Road Expense	-	-	-	-	0.00%
6900-18 | Rock Landing Revenue	*7,955*	*6,199*	*8,000*	*8,000*	*3.70%*
6900-18 | Rock Landing Expense	7,161	3,102	11,550	9,300	4.30%
6900-19 | Upper Bridge Revenue	*1,085*	*1,325*	*1,500*	*1,500*	*0.69%*
6900-19 | Upper Bridge Expense	1,473	1,302	3,000	4,500	2.08%
6900-21 | Piney Creek Revenue	-	-	-	-	*0.00%*
6900-21 | Piney Creek Expense	-	-	-	-	0.00%
6900-22 | Roho Brothers Three Revenue	*52*	*79*	-	*100*	*0.05%*
6900-22 | Roho Brothers Three Expense	-	-	-	-	0.00%
6900-26 | Ochlockonee Bay Channel Revenue	-	-	-	-	*0.00%*
6900-26 | Ochlockonee Bay Channel Expense	-	389	-	-	0.00%
6900-27 | NT Smith Revenue	*48*	*42*	-	*50*	*0.02%*
6900-27 | NT Smith Expense	-	-	-	-	0.00%
6900-28 | Lake Ellen Revenue	*65*	*27*	-	*100*	*0.05%*
6900-28 | Lake Ellen Expense	-	5,083	-	-	0.00%
6900-29 | Shell Point Kayak Launch	*118*	*150*	-	*200*	*0.09%*
6900-29 | Shell Point Kayak Launch	-	-	-	-	0.00%
TOTAL OPERATIONAL REVENUE	***72,285***	***56,753***	***99,000***	***216,400***	*100.00%*
TOTAL OPERATIONAL EXPENSE	**22,190**	**21,476**	**99,000**	**216,400**	100.00%
Net Profit (Loss)	50,094	35,277	-	-	
CHANGE FROM PREVIOUS YEAR	**-16.22%**		**13.14%**	**118.59%**	
BOATING FACILITIES GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	-	-	*193,192*	*36,218*	
Transfers In/Cash Forward (Grant Match)	*25,000*	*2,128*	*27,128*	*2,128*	
TOTAL GRANT REVENUE	***25,000***	***2,128***	***220,320***	***38,346***	
Operating	-	171,500	220,320	-	
Equipment & Construction	-	4,224	-	38,346	
Transfers Out to Other Departments	-	-	-	-	
TOTAL GRANT EXPENSE	**-**	**175,724**	**220,320**	**38,346**	
Net Profit (Loss)	25,000	(173,596)	-	-	
CHANGE FROM PREVIOUS YEAR	**129.50%**			**-82.60%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
125 | STATE HOUSING INITIATIVE PROGRAM (SHIP) GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	*663,333*	*1,157,728*	*1,906,777*	*884,000*	*99.66%*
Transfers In (Grant Match)	-	-	-	-	*0.00%*
Miscellaneous Revenue	*6,159*	*8,768*	*3,000*	*3,000*	*0.34%*
TOTAL FUND REVENUE	***669,492***	***1,166,496***	***1,909,777***	***887,000***	***100.00%***
Operating	669,112	637,385	1,909,777	887,000	*100.00%*
Equipment & Construction	-	-	-	-	*0.00%*
Transfers Out to Other Departments	380	-	-	-	*0.00%*
TOTAL FUND EXPENSE	**669,492**	**637,385**	**1,909,777**	**887,000**	**100.00%**
Net Profit (Loss)	-	529,111	-	-	
CHANGE FROM PREVIOUS YEAR	**151.52%**		**30.76%**	**-53.55%**	
127 | FEDERAL EMERGENCY MANAGEMENT ASSISTANCE (FEMA) GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	*508,496*	*(1,225,426)*	*2,442,360*	*2,947,491*	*86.13%*
Transfers In (Grant Match)	*19,389*	-	-	*474,590*	*13.87%*
TOTAL FUND REVENUE	***527,885***	***(1,225,426)***	***2,442,360***	***3,422,081***	***100.00%***
Operating	381,874	261,811	-	-	*0.00%*
Equipment & Construction	139,974	135,290	2,442,360	3,422,081	*100.00%*
Personnel	-	-	-	-	*0.00%*
Aid & Contributions	-	-	-	-	*0.00%*
Interfund Transfers	6,037	-	-	-	*0.00%*
Reserves	-	-	-	-	*0.00%*
TOTAL FUND EXPENSE	**527,885**	**397,101**	**2,442,360**	**3,422,081**	**100.00%**
Net Profit (Loss)	-	(1,622,527)	-	-	
CHANGE FROM PREVIOUS YEAR	**293.04%**		**38.04%**	**40.11%**	
128 | BP RESTORE ACT GRANT FUND SUMMARY					
Intergovernmental (Grant) Revenue	*5,518,692*	*(333,043)*	*1,154,488*	-	
Transfers In (Grant Match)	-	-	-	-	
Miscellaneous Revenue	-	-	-	-	
TOTAL FUND REVENUE	***5,518,692***	***(333,043)***	***1,154,488***	**-**	
Operating	-	-	-	-	
Equipment & Construction	5,518,692	-	1,154,488	-	
Personnel	-	-	-	-	
TOTAL FUND EXPENSE	**5,518,692**	**-**	**1,154,488**	**-**	
Net Profit (Loss)	-	(333,043)	-	-	
CHANGE FROM PREVIOUS YEAR	**-17.90%**		**-78.75%**	**-100.00%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

150 | SHERIFF FUND

150 | SHERIFF FUND BY REVENUE & EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
Intergovernmental Revenue	*918,838*	*951,167*	*1,096,737*	*1,096,737*	*5.67%*
Transfers In	*16,471,581*	*12,384,217*	*16,513,575*	*17,860,981*	*92.27%*
Fines & Charges for Service	*33,925*	*28,166*	*25,000*	*30,000*	*0.15%*
Miscellaneous	*276,258*	*84,127*	*70,000*	*70,000*	*0.36%*
Cash Forward	-	-	*400,000*	*300,000*	*1.55%*
TOTAL FUND REVENUE	***17,700,601***	***13,447,677***	***18,105,312***	***19,357,718***	***100.00%***
Operating	-	128,614	-	-	0.00%
Transfer to Constitutionals	17,516,693	16,140,495	17,607,813	18,955,218	97.92%
Reserves	-	-	497,499	402,500	2.08%
TOTAL FUND EXPENSE	**17,516,693**	**16,269,110**	**18,105,312**	**19,357,718**	**100.00%**
Net Profit (Loss)	183,908	(2,821,433)	-	-	
CHANGE FROM PREVIOUS YEAR	**7.34%**	**-7.12%**	**1.32%**	**6.92%**	

150-FDLE | LAW ENFORCEMENT SALARY ASSISTANCE GRANT FUND					
INTERGOVERNMENTAL (GRANT) REVENUE	***918,838***	***951,167***	***1,096,737***	***1,096,737***	
TRANSFER TO CONSTITUTIONAL OFFICER	**918,838**	**1,133,957**	**1,096,737**	**1,096,737**	
	-42.85%		**16.00%**	**0.00%**	

154 | COURT MAINTENANCE FUNDS

154 | COURT MAINTENANCE FUNDS SUMMARY BY FUND					
154-CI | COURT INNOVATION FUND REVENUE	*17,483*	*4,019*	*18,000*	*18,959*	
154-CI | COURT INNOVATION FUND EXPENSE	17,026	-	18,000	18,959	
154-COU | $30 STATE COURT FACILITY FUND REVENUE	*54,993*	*34,756*	*235,000*	*305,000*	
154-COU | $30 STATE COURT FACILITY FUND EXPENSE	2,179	958	235,000	305,000	
154-CRI | CRIME PREVENTION FUND REVENUE	*9,477*	*6,646*	*26,000*	*40,000*	
154-CRI | CRIME PREVENTION FUND EXPENSE	4,591	-	26,000	40,000	
154-JUV | ALTERNATIVE JUVENILE/TEEN COURT FUND REVENUE	*9,904*	*4,019*	*11,700*	*10,855*	
154-JUV | ALTERNATIVE JUVENILE/TEEN COURT FUND EXPENSE	9,904	-	11,700	10,855	
154-LAW | LAW LIBRARY FUND REVENUE	*5,923*	*4,019*	*6,000*	*6,000*	
154-LAW | LAW LIBRARY FUND EXPENSE	5,923	-	6,000	6,000	
154-LEG | LEGAL AID FUND REVENUE	*5,961*	*4,019*	*5,000*	*6,000*	
154-LEG | LEGAL AID FUND EXPENSE	5,961	1,982	5,000	6,000	

154-REC | $2 COURT INFORMATION TECHNOLOGY FUND SUMMARY BY REVENUE & EXPENSE TYPE					
Fines & Charges for Service	*75,250*	*59,454*	*80,000*	*80,000*	*35.36%*
Interfund Transfer from General Revenue	-	-	-	*84,600*	
Intergovernmental Revenue	*40,714*	-	*56,270*	*61,648*	*27.25%*
Cash Forward	-	-	*47,142*	-	*0.00%*
TOTAL FUND REVENUE	***115,964***	***59,454***	***183,412***	***226,248***	***100.00%***
COURT ADMINISTRATION EXPENSE	22,804	6,101	27,300	11,500	5.08%
STATE ATTORNEY EXPENSE	31,291	37,028	41,700	71,700	31.69%
PUBLIC DEFENDER EXPENSE	13,552	19,941	22,495	21,611	9.55%
CLERK OF COURT EXPENSE	3,593	2,891	3,500	-	0.00%
CIRCUIT COURT JUDGE EXPENSE	2,538	4,387	3,700	2,500	1.10%
COUNTY COURT JUDGE EXPENSE	3,291	6,365	7,800	2,500	1.10%
USER SUPPORT ANALYST EXPENSE	73,657	67,907	76,917	81,937	36.22%
TRANSFER OUT	5,641	-	-	-	0.00%
RESERVE	-	-	-	34,500	15.25%
TOTAL FUND EXPENSE	**156,367**	**144,619**	**183,412**	**226,248**	**100.00%**
Net Profit (Loss)	(40,403)	(85,165)	-	-	
CHANGE FROM PREVIOUS YEAR	**9.89%**		**-8.12%**	**23.36%**	

WAKULLA COUNTY
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REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
157 | CRIMINAL JUSTICE & CRIME-RELATED FUNDS					
157 | CRIMINAL JUSTICE & CRIME-RELATED FUND BALANCE SUMMARY					
Beginning Fund Balance	**254,250**	**289,972**			
Revenue	36,188	94,978	373,848	550,088	
Expense	466	72	373,848	550,088	
Net Profit (Loss)	**35,722**	**94,906**	**-**	**-**	
Adjustments	-	-			
Ending Fund Balance	**289,972**	**384,878**	**-**	**-**	
Fund Balance Policy = 3-4 Months Operating Expenses	135	21		-	
Surplus (Deficit) Fund Balance	289,837	384,857	-		
157 | CRIMINAL JUSTICE & CRIME-RELATED FUNDS SUMMARY BY FUND					
157-CRI | CRIMINAL JUSTICE EDUCATION FUND REVENUE	*4,468*	*2,841*	*10,000*	*18,000*	*3.27%*
157-CRI | CRIMINAL JUSTICE EDUCATION FUND EXPENSE	-	-	10,000	18,000	3.27%
157-CYB | $48 CYBER SECURITY TRAINING FUND REVENUE	-	-	*1,288*	*288*	*0.05%*
157-CYB | $48 CYBER SECURITY TRAINING FUND EXPENSE	-	-	1,288	288	0.05%
157-DOM | DOMESTIC VIOLENCE FUND REVENUE	*2,746*	*2,473*	*72,500*	*88,000*	*16.00%*
157-DOM | DOMESTIC VIOLENCE FUND EXPENSE	-	-	72,500	88,000	16.00%
157-DRI | DRIVER EDUCATION FUND REVENUE	*5,367*	*3,415*	*15,000*	*30,000*	*5.45%*
157-DRI | DRIVER EDUCATION FUND EXPENSE	-	-	15,000	30,000	5.45%
157-LAW | LAW EDUCATION FUND REVENUE	*4,780*	*3,096*	*6,000*	*16,500*	*3.00%*
157-LAW | LAW EDUCATION FUND EXPENSE	-	-	6,000	16,500	3.00%
157-MOV | MOVING VIOLATION FUND REVENUE	*18,478*	*10,971*	*195,000*	*252,000*	*45.81%*
157-MOV | MOVING VIOLATION FUND EXPENSE	370	-	195,000	252,000	45.81%
157-SHARE | ASSET FORFEITURE & RECOVERY FUND REVENUE	*348*	*200*	*74,060*	*75,300*	*13.69%*
157-SHARE | ASSET FORFEITURE & RECOVERY FUND EXPENSE	96	72	74,060	75,300	13.69%
157-SHARE-01 | FEDERAL ASSET FORFEITURE TREASURY FUND REVENUE	-	*71,983*	-	*70,000*	*12.73%*
157-SHARE-01 | FEDERAL ASSET FORFEITURE TREASURY FUND REVENUE	-	-	-	70,000	12.73%
TOTAL FUND REVENUE	***36,188***	***94,978***	***373,848***	***550,088***	***100.00%***
TOTAL FUND EXPENSE	**466**	**72**	**373,848**	**550,088**	**100.00%**
Net Profit (Loss)	35,722	94,906	-	-	
CHANGE FROM PREVIOUS YEAR	**-98.75%**		**19.88%**	**47.14%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

160 | ROAD FUND

160 | ROAD FUNDS SUMMARY BY EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
Personnel Costs - Salaries, Wages & Benefits	1,481,594	1,388,071	1,873,577	1,870,660	46.78%
Operating	606,775	555,443	733,400	1,016,517	25.42%
Equipment & Construction	407,870	268,887	545,311	274,600	6.87%
Debt Service	106,861	105,327	107,206	565,000	14.13%
Interfund Transfers	225,100	-	220,186	271,778	6.80%
Reserves	9,582	-	-	-	0.00%
TOTAL ROAD FUND EXPENSE	**2,837,783**	**2,317,727**	**3,479,680**	**3,998,555**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**1.75%**	**-18.33%**	**-2.45%**	**14.91%**	

160 | ROAD FUND SUMMARIES BY FUND/DEPARTMENT

7000 | ROAD DEPARTMENT SUMMARY		Share of Road Fund Total Expense		62.48%	
Local Option Fuel Tax	*1,062,112*	*664,893*	*1,045,000*	*660,000*	*26.42%*
State Gas Tax	*879,712*	*666,439*	*905,000*	*-*	*0.00%*
Intergovernmental Revenue	*64,374*	*227,878*	*119,000*	*1,102,400*	*44.13%*
Miscellaneous	*17,487*	*32,320*	*10,000*	*15,000*	*0.60%*
Transfer In (from Solid Waste - Roadside Trash Pickup)	*104,914*	*100,000*	*100,000*	*100,000*	*4.00%*
Cash Forward	*-*	*-*	*390,163*	*433,738*	*17.36%*
TOTAL DEPARTMENT REVENUE	***2,128,599***	***1,691,531***	***2,569,163***	***2,311,138***	***92.51%***
Personnel Costs - Salaries, Wages & Benefits	1,481,594	1,388,071	1,873,577	1,870,660	74.88%
Operating	265,184	235,457	305,000	355,700	14.24%
Equipment & Construction	2,959	-	-	-	0.00%
Interfund Transfer	220,186	-	220,186	271,778	10.88%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**1,969,922**	**1,623,528**	**2,398,763**	**2,498,138**	**100.00%**
Net Profit (Loss)	158,677	68,003	170,400	(187,000)	
CHANGE FROM PREVIOUS YEAR	**-1.25%**		**11.00%**	**4.14%**	

7000-02, 7000-05, 7000-15 & 7000-16 | ROADS, BRIDGES, STREET LIGHTS & LANDSCAPING MAINTENANCE DEPARTMENTS SUMMARY		Share of Road Fund Total Expense		10.76%	
9TH CENT GAS TAX REVENUE	***1,062,112***	***664,893***	***1,045,000***	***660,000***	***153.45%***
Roads Maintenance	306,046	255,153	366,500	372,100	86.51%
Bridges Maintenance	-	29,914	20,000	50,000	11.63%
Street Lights Maintenance	14,166	5,654	7,000	8,000	1.86%
Landscaping Maintenance	460	156	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**320,672**	**290,877**	**393,500**	**430,100**	**100.00%**
Net Profit (Loss)	741,439	374,016	651,500	229,900	
CHANGE FROM PREVIOUS YEAR	**-27.22%**		**-12.07%**	**9.30%**	

7000-03 | 10/5 CENT FUEL DEPARTMENT (COUNTY FUEL DEPOT)		Share of Road Fund Total Expense		0.50%	
State Motor Fuel Use Tax	*52,157*	*40,366*	*50,000*	*-*	*0.00%*
Charges for Service (10/5 Cent Local Fee)	*12,460*	*7,923*	*10,000*	*-*	*0.00%*
TOTAL DEPARTMENT REVENUE	***64,617***	***48,288***	***60,000***	***-***	***0.00%***
Operating	13,005	9,026	16,900	19,900	100.00%
Equipment & Construction	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	**13,005**	**9,026**	**16,900**	**19,900**	**100.00%**
Net Profit (Loss)	51,612	39,262	43,100	(19,900)	
CHANGE FROM PREVIOUS YEAR	**80.22%**		**-87.93%**	**17.75%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
160-2CT | CAPITAL EQUIPMENT FUND BY REVENUE & EXPENSE TYPE		**Share of Road Fund Total Expense**		**19.26%**	
2-Cent Local Option Fuel Tax	*338,092*	*204,187*	*320,000*	*325,000*	*42.21%*
Miscellaneous Revenue (Equipment Buy-Back)	*14,901*	*4,110*	*15,000*	*445,000*	*57.79%*
Cash Forward	-	-	*100,000*	-	*0.00%*
TOTAL DEPARTMENT REVENUE	***352,993***	***208,297***	***435,000***	***770,000***	***100.00%***
Operating	4,553	255	-	-	0.00%
Equipment & Construction	154,352	264,415	327,794	205,000	26.62%
Debt Service	106,861	105,327	107,206	565,000	73.38%
Reserves	9,582	-	-	-	0.00%
TOTAL FUND EXPENSE	**275,348**	**369,997**	**435,000**	**770,000**	**100.00%**
Net Profit (Loss)	77,645	(161,700)	-	-	
CHANGE FROM PREVIOUS YEAR	**-19.77%**		**32.28%**	**77.01%**	

160-TTL3 | NATIONAL FOREST SETTLEMENT TITLE III FUND SUMMARY		**Share of Road Fund Total Expense**		**1.57%**	
Intergovernmental Revenue	*4,963*	*27,011*	*20,000*	*30,600*	*48.88%*
Cash Forward	-	-	*5,000*	*32,000*	*51.12%*
TOTAL DEPARTMENT REVENUE	***4,963***	***27,011***	***25,000***	***62,600***	***100.00%***
Operating	5,091	-	-	-	0.00%
Equipment & Construction	82,150	-	25,000	62,600	100.00%
TOTAL FUND EXPENSE	**87,241**	**-**	**25,000**	**62,600**	**100.00%**
Net Profit (Loss)	(82,278)	27,011	-	-	
CHANGE FROM PREVIOUS YEAR			**-76.75%**	**150.40%**	

ROAD-RELATED GRANT FUNDS SUMMARY		**Share of Road Fund Total Expense**		**5.45%**	
Intergovernmental (Grant) Revenue	*171,594*	-	*192,517*	*192,517*	
Transfers In (Grant Match)	*18,000*	-	-	*7,300*	
Cash Forward	-	-	*18,000*	*18,000*	
TOTAL GRANT REVENUE	***189,594***	**-**	***210,517***	***217,817***	
Operating	-	24,300	18,000	217,817	
Equipment & Construction	166,679	-	192,517	-	
TOTAL GRANT EXPENSE	**166,679**	**24,300**	**210,517**	**217,817**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

180 | FIRE MSBU FUNDS

180 | FIRE MSBU (OPERATING) FUND SUMMARY BY EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
Personnel Costs - Salaries, Wages & Benefits	3,174,243	2,725,174	3,338,414	3,503,844	77.11%
Operating	674,381	488,402	816,326	611,600	13.46%
Equipment & Construction	21,189	7,170	5,000	16,500	0.36%
Interfund Transfers	-	-	221,984	412,125	9.07%
Reserves	-	-	-	-	0.00%
TOTAL FIRE FUND EXPENSE	**3,869,813**	**3,220,746**	**4,381,724**	**4,544,069**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**9.20%**		**6.11%**	**3.71%**	

180 | FIRE MSBU FUND SUMMARIES BY DEPARTMENT

8900-90 | FIRE RESPONSE & SUPRESSION DEPARTMENT SUMMARY		Share of Fire Fund Total Expense		86.56%	
Special Assessments - Fire MSBU	*3,796,911*	*4,113,638*	*3,939,000*	*4,344,694*	*99.46%*
Intergovernmental Revenue (Firefighter Supplement)	*12,780*	*9,290*	*15,000*	*15,000*	*0.34%*
Miscellaneous	*54,249*	*64,471*	*8,500*	*8,500*	*0.19%*
Transfer In (from General Fund - Hardships)	*25,296*	*28,667*	*28,667*	*18,836*	*0.43%*
Cash Forward	-	-	*370,557*	*152,039*	*3.48%*
TOTAL DEPARTMENT REVENUE	***3,889,236***	***4,216,067***	***4,361,724***	***4,539,069***	***103.91%***
Personnel Costs - Salaries, Wages & Benefits	3,046,979	2,616,019	3,178,102	3,358,427	76.88%
Operating	651,949	472,853	790,026	582,800	13.34%
Equipment & Construction	21,189	6,851	5,000	15,000	0.34%
Interfund Transfer	-	-	221,984	412,125	9.43%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**3,720,118**	**3,095,723**	**4,195,112**	**4,368,352**	**100.00%**
Net Profit (Loss)	169,118	1,120,344	166,612	170,717	
CHANGE FROM PREVIOUS YEAR	**9.47%**		**6.28%**	**4.13%**	

8900-101 | WCFR FIRE CADET PROGRAM DEPARTMENT SUMMARY		Share of Fire Fund Total Expense		0.94%	
Personnel Costs - Salaries, Wages & Benefits	23,119	18,961	37,814	26,332	55.63%
Operating	14,693	10,029	20,850	21,000	44.37%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**37,813**	**28,990**	**58,664**	**47,332**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**-18.27%**		**10.73%**	**-19.32%**	

8900-102 | FIRE PREVENTION DEPARTMENT SUMMARY		Share of Fire Fund Total Expense		2.54%	
DEPARTMENTAL REVENUE (INSPECTION FEES)	***26,204***	***32,641***	***20,000***	***5,000***	***3.89%***
Personnel Costs - Salaries, Wages & Benefits	104,144	90,194	122,498	119,085	92.76%
Operating	7,739	5,520	5,450	7,800	6.08%
Equipment & Construction	-	319	-	1,500	1.17%
TOTAL DEPARTMENT EXPENSE	**111,883**	**96,033**	**127,948**	**128,385**	**100.00%**
Net Profit (Loss)	(85,678)	(63,392)	(107,948)	(123,385)	
CHANGE FROM PREVIOUS YEAR	**12.51%**		**-0.90%**	**0.34%**	

FIRE-RELATED GRANT FUNDS SUMMARY		Share of Fire Fund Total Expense		0.00%	
Intergovernmental (Grant) Revenue	*33,066*	*1,050,000*	*1,050,000*	-	
Transfers In (Grant Match)	*11,419*	*168,799*	*166,299*	-	
TOTAL GRANT REVENUE	***44,486***	***1,218,799***	***1,216,299***	**-**	
Operating	44,486	-	-	-	
Equipment & Construction	-	1,218,799	1,216,299	-	
TOTAL GRANT EXPENSE	**44,486**	**1,218,799**	**1,216,299**	**-**	

180-EQUIP | FIRE MSBU CAPITAL EQUIPMENT FUND BY REVENUE & EXPENSE TYPE					
Fire MSBU Capital Equipment Component	*522,646*	*566,281*	*542,230*	*377,799*	*75.14%*
Miscellaneous	-	*22,326*	-	-	*0.00%*
Cash Forward	-	-	*250,000*	*125,000*	*24.86%*
TOTAL DEPARTMENT REVENUE	***522,646***	***588,606***	***792,230***	***502,799***	***100.00%***
Operating	-	14,967	-	-	0.00%
Equipment & Construction	65,638	90,278	260,931	138,499	27.55%
Debt Service	369,294	352,938	365,000	364,300	72.45%
Interfund Transfer	11,419	168,799	166,299	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**446,351**	**626,983**	**792,230**	**502,799**	**100.00%**
Net Profit (Loss)	76,296	(38,376)	-	-	
CHANGE FROM PREVIOUS YEAR	**-27.31%**		**9.73%**	**-36.53%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

188 | TOURIST DEVELOPMENT FUNDS

188 | TOURIST DEVELOPMENT FUND SUMMARY BY EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
Personnel Costs - Salaries, Wages & Benefits	2,030	-	-	85,177	14.82%
Operating	266,558	370,795	576,215	444,500	77.35%
Equipment & Construction	-	-	-	-	0.00%
Aid & Contributions	11,000	7,500	20,000	20,000	3.48%
Debt Service	-	-	-	-	0.00%
Interfund Transfers	19,106	19,106	19,106	25,016	4.35%
Reserves	-	-	60,000	-	0.00%
TOTAL TOURISM FUND EXPENSE	**298,694**	**397,401**	**675,321**	**574,693**	**100.00%**
CHANGE FROM PREVIOUS YEAR	**-27.64%**		**8.82%**	**-14.90%**	

188 | TOURIST DEVELOPMENT FUND SUMMARIES BY DEPARTMENT

1000 | TOURIST DEVELOPMENT DEPARTMENT SUMMARY		Share of Tourism Fund Total Expense		95.82%	
Local Tourist Development Tax (Hotel Bed Tax)	*349,654*	*229,677*	*384,454*	*350,000*	*63.56%*
Miscellaneous	-	-	-	-	*0.00%*
Cash Forward	-	-	*271,152*	*210,693*	*38.26%*
TOTAL DEPARTMENT REVENUE	***349,654***	***229,677***	***655,606***	***560,693***	***101.82%***
Personnel Costs - Salaries, Wages & Benefits	2,030	-	-	85,177	15.47%
Operating	255,055	361,122	531,500	420,500	76.36%
Equipment & Construction	-	-	-	-	0.00%
Aid & Contributions	11,000	7,500	20,000	20,000	3.63%
Interfund Transfer	19,106	19,106	19,106	25,016	4.54%
Reserves	-	-	60,000	-	0.00%
TOTAL DEPARTMENT EXPENSE	**287,191**	**387,728**	**630,606**	**550,693**	**100.00%**
Net Profit (Loss)	62,464	(158,051)	25,000	10,000	
CHANGE FROM PREVIOUS YEAR	**-29.53%**		**3.96%**	**-12.67%**	

6900-20 | WELCOME CENTER DEPARTMENT SUMMARY		Share of Tourism Fund Total Expense		1.74%	
Operating	9,405	600	25,000	10,000	100.00%
Equipment & Construction	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**9,405**	**600**	**25,000**	**10,000**	**100.00%**
CHANGE FROM PREVIOUS YEAR					

188-BBMC | BIG BEND MARITIME CENTER FUND		Share of Tourism Fund Total Expense		2.44%	
Program-Related Revenue	*2,220*	*2,400*	*4,000*	*4,000*	*28.57%*
Miscellaneous	-	-	-	-	*0.00%*
Transfers In (from General Fund, Parks Dept.)	-	-	*10,000*	*10,000*	*71.43%*
Cash Forward	-	-	-	-	*0.00%*
TOTAL DEPARTMENT REVENUE	***2,220***	***2,400***	***14,000***	***14,000***	***100.00%***
Operating	2,098	3,920	14,000	14,000	100.00%
Equipment & Construction	-	-	-	-	0.00%
Interfund Transfer	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL DEPARTMENT EXPENSE	**2,098**	**3,920**	**14,000**	**14,000**	**100.00%**
Net Profit (Loss)	122	(1,520)	-	-	
CHANGE FROM PREVIOUS YEAR	**-59.87%**		**0.00%**	**0.00%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

190 | E-911 (OPERATING) FUND SUMMARY

190 | E-911 (OPERATING) FUND BY REVENUE/EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
Charges for Service (Driveway Permits, Phone Surcharges)	*243,757*	*188,268*	*223,000*	*229,000*	*31.41%*
Transfers In	-	-	-	-	*0.00%*
Miscellaneous Revenue	*16,368*	-	-	-	*0.00%*
Cash Forward	-	-	*300,000*	*500,000*	*68.59%*
TOTAL FUND REVENUE	***260,125***	***188,268***	***523,000***	***729,000***	***100.00%***
Operating	14,410	6,231	65,000	65,000	8.92%
Equipment & Construction	-	-	-	-	0.00%
Interfund Transfer to General Fund	13,392	13,392	13,392	7,085	0.97%
Interfund Transfer to Sheriff	293,441	133,585	195,881	154,781	21.23%
Reserves	-	-	248,727	502,134	68.88%
TOTAL FUND EXPENSE	**321,242**	**153,208**	**523,000**	**729,000**	**100.00%**
Net Profit (Loss)	(61,117)	35,060	-	-	
CHANGE FROM PREVIOUS YEAR	**47.73%**		**-1.69%**	**39.39%**	

E-911 GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	*250,722*	*129,022*	*507,787*	*524,657*	*100.00%*
Transfers In (Grant Match)	-	-	-	-	*0.00%*
TOTAL GRANT REVENUE	***250,722***	***129,022***	***507,787***	***524,657***	***100.00%***
Operating	250,722	7,847	169,102	47,557	9.06%
Equipment & Construction	-	-	-	-	0.00%
Transfers to Constitutional Office (WCSO)	-	90,324	338,685	477,100	90.94%
TOTAL GRANT EXPENSE	**250,722**	**98,171**	**507,787**	**524,657**	**200.00%**
	-57.46%		**-64.37%**	**3.32%**	

195 | INDUSTRIAL DEVELOPMENT AUTHORITY FUND

195 | INDUSTRIAL DEVELOPMENT AUTHORITY (OPERATING) FUND SUMMARY					
CASH FORWARD	-	-	***9,675***	***9,500***	***100.00%***
Operating	-	-	175	175	1.84%
Reserve	-	-	9,500	9,325	98.16%
TOTAL FUND EXPENSE	-	-	**9,675**	**9,500**	**100.00%**
Net Profit (Loss)	-	-	-	-	
CHANGE FROM PREVIOUS YEAR				**-1.81%**	

INDUSTRIAL DEVELOPMENT GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	*32,930*	*290,270*	*21,504,369*	*21,504,369*	*45.84%*
Transfers In	-	*412,500*	*412,500*	-	*0.00%*
Loan Proceeds	-	*58,500*	*10,000,000*	*25,000,000*	*53.29%*
Cash Forward	-	-	-	*412,500*	*0.88%*
TOTAL GRANT REVENUE	***32,930***	***761,270***	***31,916,869***	***46,916,869***	***100.00%***
Operating	-	56,000	-	-	0.00%
Equipment & Construction	32,930	386,827	21,504,369	21,504,369	84.62%
Debt Service	-	58,707	10,412,500	25,412,500	54.16%
TOTAL GRANT EXPENSE	**32,930**	**501,535**	**31,916,869**	**46,916,869**	**239.67%**
CHANGE FROM PREVIOUS YEAR		**1423.03%**	**608.58%**	**47.00%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
300 | CAPITAL PROJECT FUNDS SUMMARY					
Neighborhood Special Assessments Revenue	-	*36,496*	-	*31,400*	*0.48%*
Intergovernmental (Grant) Revenue	*1,103,360*	*410,740*	*12,930,104*	*6,242,164*	*94.52%*
Transfers In (Grant Match)	*18,000*	*18,943*	-	*225,000*	*3.41%*
Cash Forward	-	-	*1,305,262*	*105,262*	*1.59%*
TOTAL FUND REVENUE	***1,121,360***	***466,179***	***14,235,366***	***6,603,826***	***100.00%***
Operating	27,500	9,874	116,602	109,502	1.66%
Equipment & Construction	2,093,860	5,716,978	14,118,764	6,494,324	98.34%
Transfers Out to Other Departments	-	-	-	-	0.00%
TOTAL FUND EXPENSE	**2,121,360**	**5,726,852**	**14,235,366**	**6,603,826**	**100.00%**
Net Profit (Loss)	(1,000,000)	(5,260,674)	-	-	
CHANGE FROM PREVIOUS YEAR	**1340.05%**		**-6.10%**	**-53.61%**	
307 | IMPACT FEES FUNDS SUMMARY					
Impact Fees Revenue	-	-	-	-	
Cash Forward	-	-	*18,943*	-	
TOTAL FUND REVENUE	**-**	**-**	***18,943***	**-**	
Equipment & Construction	-	-	18,943	-	
Transfers Out to Other Departments	-	18,943	-	-	
TOTAL FUND EXPENSE	**-**	**18,943**	**18,943**	**-**	
Net Profit (Loss)	-	(18,943)	-	-	
CHANGE FROM PREVIOUS YEAR			**0.00%**	**-100.00%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

317 | ONE CENT SALES TAX FUNDS

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
317-FACI | 23% PUBLIC FACILITY FUND BY REVENUE/EXPENSE TYPE					
Sales Tax	*1,125,062*	*671,178*	*1,121,328*	*1,160,147*	*60.20%*
Miscellaneous	*9,344*	*17,675*	-	-	*0.00%*
Transfers In	-	-	-	-	*0.00%*
Cash Forward	-	-	*500,000*	*767,000*	*39.80%*
TOTAL FUND REVENUE	***1,134,405***	***688,854***	***1,621,328***	***1,927,147***	***100.00%***
Operating	5,200	4,054	15,000	-	0.00%
Equipment & Construction	455,079	402,079	1,310,328	1,421,147	73.74%
Debt Service	134,495	137,517	155,000	155,000	8.04%
Interfund Transfers	44,389	-	-	225,000	11.68%
Transfers to Constitutionals	36,841	18,846	141,000	126,000	6.54%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	**676,005**	**562,496**	**1,621,328**	**1,927,147**	**100.00%**
Net Profit (Loss)	458,401	126,358	-	-	
CHANGE FROM PREVIOUS YEAR	**-72.96%**		**41.50%**	**18.86%**	
317-PARK | 10% PARKS & RECREATION FUND BY REVENUE/EXPENSE TYPE					
Sales Tax	*489,157*	*291,817*	*487,534*	*504,412*	*45.26%*
Miscellaneous	-	-	-	-	*0.00%*
Transfers In	-	-	-	-	*0.00%*
Cash Forward	-	-	*450,000*	*610,000*	*54.74%*
TOTAL FUND REVENUE	***489,157***	***291,817***	***937,534***	***1,114,412***	***100.00%***
Operating	3,200	4,100	-	-	0.00%
Equipment & Construction	75,021	167,643	937,534	639,822	57.41%
Debt Service	-	-	-	-	0.00%
Interfund Transfers	-	-	-	474,590	42.59%
Transfers to Constitutionals	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	**75,021**	**167,643**	**937,534**	**1,114,412**	**100.00%**
Net Profit (Loss)	414,136	124,174	-	-	
CHANGE FROM PREVIOUS YEAR	**-86.57%**		**87.34%**	**18.87%**	
317-ROAD | 45% ROAD PAVING FUND BY REVENUE/EXPENSE TYPE					
Sales Tax	*2,201,208*	*1,313,175*	*2,193,902*	*2,270,638*	*100.00%*
Miscellaneous	-	-	-	-	*0.00%*
Transfers In	*3,059*	-	-	-	*0.00%*
Cash Forward	-	-	*2,000,000*	-	*0.00%*
TOTAL FUND REVENUE	***2,204,266***	***1,313,175***	***4,193,902***	***2,270,638***	***100.00%***
Operating	18,825	43,001	-	100,000	4.40%
Equipment & Construction	202,779	63,791	4,193,902	2,163,338	95.27%
Debt Service	-	-	-	-	0.00%
Interfund Transfers	2,514,371	-	-	7,300	0.32%
Transfers to Constitutionals	-	-	-	-	0.00%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	**2,717,150**	**63,791**	**4,193,902**	**2,270,638**	**100.00%**
Net Profit (Loss)	(512,884)	1,249,385	-	-	
CHANGE FROM PREVIOUS YEAR	**104.46%**		**-14.26%**	**-45.86%**	
317-SAFE | 22% PUBLIC SAFETY FUND BY REVENUE/EXPENSE TYPE					
Sales Tax	*1,076,146*	*641,997*	*1,072,575*	*1,109,706*	*59.67%*
Miscellaneous	-	-	-	-	*0.00%*
Transfers In	-	-	-	-	*0.00%*
Cash Forward	-	-	*800,000*	*750,000*	*40.33%*
TOTAL FUND REVENUE	***1,076,146***	***641,997***	***1,872,575***	***1,859,706***	***100.00%***
Operating	-	23,490	-	-	0.00%
Equipment & Construction	195,550	672,558	1,451,148	1,493,250	80.29%
Debt Service	-	-	-	-	0.00%
Interfund Transfers	-	-	-	-	0.00%
Transfers to Constitutionals	451,427	390,855	421,427	366,456	19.71%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	**646,977**	**1,063,413**	**1,872,575**	**1,859,706**	**100.00%**
Net Profit (Loss)	429,169	(421,416)	-	-	
CHANGE FROM PREVIOUS YEAR	**-26.65%**		**26.23%**	**-0.69%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
362 | ROAD PAVING GRANT FUNDS SUMMARY					
Intergovernmental (Grant) Revenue	*88,406*	*1,371,650*	*6,207,953*	*3,453,490*	*100.00%*
Transfers In (Grant Match)	-	-	-	-	*0.00%*
TOTAL FUND REVENUE	***88,406***	***1,371,650***	***6,207,953***	***3,453,490***	***100.00%***
Equipment & Construction	85,347	1,371,650	6,207,953	3,453,490	100.00%
Transfers Out	3,059	-	-	-	0.00%
TOTAL FUND EXPENSE	**88,406**	**1,371,650**	**6,207,953**	**3,453,490**	**100.00%**
Net Profit (Loss)	-	-	-	-	
CHANGE FROM PREVIOUS YEAR	**-98.48%**		**-1.98%**	**-44.37%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

435 | SEWER FUNDS

435 | SEWER OPERATING FUND BY REVENUE & EXPENSE TYPE		Share of Sewer Fund Total Expense		6.39%	
Sewer Fees	*4,333,506*	*3,986,938*	*4,616,604*	*4,647,215*	*83.70%*
Miscellaneous	*189*	*9,627*	*2,000*	*5,000*	*0.09%*
Transfers In	-	-	-	-	*0.00%*
Cash Forward	-	-	*400,000*	*900,000*	*16.21%*
TOTAL FUND REVENUE	***4,333,695***	***3,996,564***	***5,018,604***	***5,552,215***	***100.00%***
Contracted Sewer System Operator	1,388,940	1,324,123	1,444,498	1,502,278	*27.06%*
Operating	1,788,500	1,624,131	2,088,560	2,388,700	*43.02%*
Equipment & Construction	8,996	4,204	7,500	7,500	*0.14%*
Transfers Out to Other Departments	463,749	463,749	463,749	1,127,316	*20.30%*
Reserves	-	-	1,014,297	526,421	*9.48%*
TOTAL FUND EXPENSE	**3,650,184**	**3,416,207**	**5,018,604**	**5,552,215**	**100.00%**
Net Profit (Loss)	683,511	580,357	-	-	
CHANGE FROM PREVIOUS YEAR	**1.86%**		**26.81%**	**10.63%**	

435-ACC | SEWER ACCESS FEES FUND BY REVENUE & EXPENSE TYPE		Share of Sewer Fund Total Expense		2.37%	
Sewer Access Fees	*1,776,705*	*1,080,629*	*1,200,000*	*1,053,000*	*51.27%*
Miscellaneous	*7,425*	-	*1,000*	*1,000*	*0.05%*
Transfers In	*40,686,841*	-	-	-	*0.00%*
Cash Forward	-	-	-	*1,000,000*	*48.69%*
TOTAL FUND REVENUE	***42,470,970***	***1,080,629***	***1,201,000***	***2,054,000***	***100.00%***
Operating	3,506,745	54	117,000	117,000	5.70%
Equipment & Construction	-	176,347	963,459	1,867,400	90.92%
Transfers Out	1,235,160	38,196	50,941	-	0.00%
Debt Service	283,155	16,675	69,600	69,600	3.39%
Reserves	-	-	-	-	0.00%
TOTAL FUND EXPENSE	**5,025,061**	**231,272**	**1,201,000**	**2,054,000**	**100.00%**
Net Profit (Loss)	37,445,910	849,357	-	-	
CHANGE FROM PREVIOUS YEAR	**36.28%**		**-22.57%**	**71.02%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
SEWER PROJECTS GRANT FUNDS SUMMARY		**Share of Sewer Fund Total Expense**		**91.24%**	
Intergovernmental (Grant) Revenue	*30,556,826*	*(954,472)*	*65,121,888*	*54,910,395*	*69.31%*
Transfers In (Grant Match)	*3,785,693*	*38,196*	*50,941*	*-*	*0.00%*
Miscellaneous (Loan Proceeds)	*382,193*	*17,114,824*	*30,812,828*	*23,952,828*	*30.23%*
Cash Forward	*-*	*-*	*354,458*	*366,197*	*0.46%*
TOTAL GRANT REVENUE	***34,724,712***	***16,198,547***	***96,340,115***	***79,229,420***	***100.00%***
Operating	780,466	100,019	1,321,436	790,000	1.00%
Equipment & Construction	-	10,908,985	64,268,679	54,549,420	68.85%
Debt Service	726,866	19,937,584	30,750,000	23,890,000	30.15%
Interfund Transfers Out	40,341,134	-	-	-	0.00%
TOTAL GRANT EXPENSE	**41,848,465**	**30,946,588**	**96,340,115**	**79,229,420**	**100.00%**
Net Profit (Loss)	(7,123,753)	(14,748,041)	-	-	
CHANGE FROM PREVIOUS YEAR	**90.54%**		**-9.15%**	**-17.76%**	

SEWER PROJECTS $30M LOAN FUND SUMMARY		**Share of Sewer Fund Total Expense**		**27.51%**	
Draw 2 Loan Proceeds	*-*	*-*	*30,000,000*	*3,160,000*	*13.23%*
Draw 2 Interest Earned	*382,193*	*-*	*750,000*	*85,000*	*0.36%*
Draw 2 Interfund Transfers	*139,752*	*-*	*-*	*-*	*0.00%*
Draw 3 Loan Proceeds	*-*	*-*	*-*	*3,135,000*	*13.12%*
Draw 3 Interest Earned	*-*	*114,824*	*-*	*85,000*	*0.36%*
Draw 3 Interfund Transfers	*205,156*	*32,496*	*-*	*-*	*0.00%*
Draw 4 Loan Proceeds	*-*	*17,000,000*	*-*	*17,000,000*	*71.16%*
Draw 4 Interest Earned	*-*	*-*	*-*	*425,000*	*1.78%*
Draw 4 Interfund Transfers	*-*	*-*	*-*	*-*	*0.00%*
TOTAL LOAN FUND REVENUE	***727,101***	***17,147,319***	***30,750,000***	***23,890,000***	***100.00%***
Draw 2 Bank Fees	235	(35)	-	-	0.00%
Draw 2 Interest Payments	521,710	198,450	750,000	85,000	0.36%
Draw 2 Principal Repayment	-	6,153,000	30,000,000	3,160,000	13.23%
Draw 3 Bank Fees	-	160	-	-	0.00%
Draw 3 Interest Payments	205,156	426,892	-	85,000	0.36%
Draw 3 Principal Repayment	-	13,089,000	-	3,135,000	13.12%
Draw 4 Bank Fees	-	-	-	-	0.00%
Draw 4 Interest Payments	-	70,243	-	425,000	1.78%
Draw 4 Principal Repayment	-	-	-	17,000,000	71.16%
TOTAL LOAN FUND EXPENSE	**727,101**	**19,937,709**	**30,750,000**	**23,890,000**	**72.94%**
Net Profit (Loss)	-	(2,790,390)	-	-	
CHANGE FROM PREVIOUS YEAR			**0.00%**	**-22.31%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET
REVENUE & EXPENSE SUMMARIES BY FUND/DEPARTMENT

440 | SOLID WASTE OPERATING FUND SUMMARY

440 | SOLID WASTE OPERATING FUND BY REVENUE & EXPENSE TYPE	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	% of Dept. Expense
	Share of Solid Waste Fund Total Expense			97.37%	
Solid Waste Assessment - Residential	*2,955,719*	*3,195,878*	*3,190,954*	*3,555,502*	*96.04%*
Solid Waste Franchise Fees - Commercial	*96,798*	*85,624*	*80,000*	*125,000*	*3.38%*
Miscellaneous	*7,302*	*7,461*	*7,000*	*7,000*	*0.19%*
Transfer In (from General Fund - Hardships)	*265,584*	*23,326*	*23,326*	*14,552*	*0.39%*
Cash Forward	-	-	-	-	*0.00%*
TOTAL FUND REVENUE	***3,325,403***	***3,312,289***	***3,301,280***	***3,702,054***	***100.00%***
Contracted Waste Collection Operator	2,850,033	2,762,043	3,020,255	3,193,058	86.25%
Operating	20,834	941	15,750	40,850	1.10%
Equipment & Construction	-	-	20,000	50,000	1.35%
Aid & Contributions (Keep Wakulla County Beautiful)	39,958	32,355	40,000	40,000	1.08%
Debt Service	7,821	-	-	-	0.00%
Transfers Out to Other Departments	148,606	136,606	136,606	230,030	6.21%
Reserves	-	-	68,669	148,116	4.00%
TOTAL FUND EXPENSE	**3,067,253**	**2,931,945**	**3,301,280**	**3,702,054**	**100.00%**
Net Profit (Loss)	258,150	380,344	-	-	
CHANGE FROM PREVIOUS YEAR	**4.42%**		**2.41%**	**12.14%**	

SOLID WASTE GRANT FUNDS SUMMARY					
	Share of Solid Waste Fund Total Expense			2.63%	
Intergovernmental (Grant) Revenue	*226,196*	*47,065*	*208,750*	*100,000*	*100.00%*
Transfers In (Grant Match)	-	-	-	-	*0.00%*
TOTAL GRANT REVENUE	***226,196***	***47,065***	***208,750***	***100,000***	***100.00%***
Operating	50,598	56,407	188,750	100,000	100.00%
Equipment & Construction	23,132	15,299	20,000	-	0.00%
TOTAL GRANT EXPENSE	**73,730**	**71,707**	**208,750**	**100,000**	**100.00%**
Net Profit (Loss)	152,466	(24,641)	-	-	
CHANGE FROM PREVIOUS YEAR	**30.86%**		**-33.73%**	**-52.10%**	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
001 GENERAL FUND | 0000 GENERAL REVENUE									
GF Revenue	*(Revenue)*	*001.0000.000.311010*	*AD VALOREM TAXES*	*17,229,446*	*19,144,419*	*18,840,018*	*19,397,829*	*557,811*	*2.96%*
GF Revenue	*(Revenue)*	*001.0000.000.314100*	*PUBLIC SERVICES TAX*	*3,684,188*	*2,673,237*	*3,903,155*	*4,055,413*	*152,258*	*3.90%*
GF Revenue	*(Revenue)*	*001.0000.000.315100*	*LOCAL COMMUNICATIONS SERVICE*	*907,976*	*603,358*	*956,025*	*981,295*	*25,270*	*2.64%*
GF Revenue	*(Revenue)*	*001.0000.000.316010*	*OCCUPATIONAL LICENSES*	*32,079*	*10,894*	*35,000*	*35,000*	*-*	*0.00%*
GF Revenue	*(Revenue)*	*001.0000.000.333010*	*NATIONAL FOREST IN LIEU OF TAX*	*482,123*	*570,048*	*405,000*	*550,000*	*145,000*	*35.80%*
GF Revenue	*(Revenue)*	*001.0000.000.333011*	*ST MARKS REFUGE IN LIEU OF TAX*	*370,550*	*393,165*	*412,000*	*400,000*	*(12,000)*	*-2.91%*
GF Revenue	*(Revenue)*	*001.0000.000.335120*	*STATE REVENUE SHARING*	*1,232,704*	*961,871*	*1,170,000*	*1,365,000*	*195,000*	*16.67%*
GF Revenue	*(Revenue)*	*001.0000.000.335130*	*INSURANCE AGENTS LICENSE*	*24,812*	*11,625*	*22,000*	*25,000*	*3,000*	*13.64%*
GF Revenue	*(Revenue)*	*001.0000.000.335140*	*MOBILE HOME LICENSE*	*8,122*	*8,391*	*8,000*	*10,000*	*2,000*	*25.00%*
GF Revenue	*(Revenue)*	*001.0000.000.335150*	*ALCOHOLIC BEVERAGE LICENSE*	*6,081*	*379*	*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*	*1,718,485*	*646,485*	*1,760,000*	*1,360,178*	*(399,822)*	*-22.72%*
GF Revenue	*(Revenue)*	*001.0000.000.335181*	*HALF CENT SALES TAX-CO. KICKER*	*2,491,521*	*1,681,281*	*2,800,000*	*2,853,673*	*53,673*	*1.92%*
GF Revenue	*(Revenue)*	*001.0000.000.335183*	*FISCALLY CONSTRAINED COUNTIES*	*279,925*	*158,455*	*325,000*	*250,000*	*(75,000)*	*-23.08%*
GF Revenue	*(Revenue)*	*001.0000.000.335184*	*FISCALLY CONSTRAINED COUNTIES LEG. OFFSET*	*2,841,558*	*2,895,512*	*2,835,329*	*3,170,000*	*334,671*	*11.80%*
GF Revenue	*(Revenue)*	*001.0000.000.361100*	*INTEREST ON INVESTMENTS*	*150,092*	*242,035*	*200,000*	*200,000*	*-*	*0.00%*
GF Revenue	*(Revenue)*	*001.0000.000.361101*	*INTEREST ON TAX*	*28,471*	*30,907*	*25,000*	*25,000*	*-*	*0.00%*
GF Revenue	*(Revenue)*	*001.0000.000.365010*	*SALE OF SURPLUS PROPERTY*	*7,799*	*-*	*-*	*-*	*-*	
GF Revenue	*(Revenue)*	*001.0000.000.369300*	*MISC. REVENUE - OPIOID SETTLEMENT*	*52,161*	*29,480*	*82,344*	*82,344*	*82,344*	*100.00%*
GF Revenue	*(Revenue)*	*001.0000.000.369305*	*MISC. REVENUE - INSURANCE SETTLEMENTS*		*-*	*-*			
GF Revenue	*(Revenue)*	*001.0000.000.369900*	*MISCELLANEOUS REVENUE - OTHER*	*(7,688)*	*6,810*	*15,000*	*15,000*	*15,000*	*100.00%*
GF Revenue	*(Revenue)*	*001.0000.000.369911*	*MISCELLANEOUS REVENUE - REBATES*	*11,020*	*11,135*	*-*	*-*	*-*	
GF Revenue	*(Revenue)*	*001.0000.000.381000*	*INTERFUND TRANSFER IN*	*6,037*	*-*	*-*	*-*	*-*	
GF Revenue	*(Revenue)*	*001.0000.000.389000*	*CASH FORWARD*	*-*	*-*	*1,832,441*	*2,666,674*	*834,233*	*45.53%*
E-911	*(Revenue)*	*001.0600.000.381000*	*TRANSFER FROM FUND 190 (E-911)*	*13,392*	*13,392*	*13,392*	*7,085*	*(6,307)*	*-47.10%*
Tourist Development	*(Revenue)*	*001.1000.000.381000*	*TRANSFER FROM FUND 188 (TOURISM)*	*19,106*	*19,106*	*19,106*	*25,016*	*5,910*	*30.93%*
Greens Maintenance Department	*(Revenue)*	*001.6700.000.381000*	*TRANSFER FROM FUND 011 (GOLF)*	*-*	*-*	*-*	*294,306*	*294,306*	
Road Department	*(Revenue)*	*001.7000.000.381000*	*TRANSFER FROM FUND 160 (ROAD)*	*220,186*	*-*	*220,186*	*271,778*	*51,592*	*23.43%*
Waste Water/Sewer Department	*(Revenue)*	*001.8000.000.381000*	*TRANSFER FROM FUND 435 (SEWER)*	*245,957*	*245,957*	*245,957*	*-*	*(245,957)*	*-100.00%*
Waste Water/Sewer Department	*(Revenue)*	*001.8000.000.382000*	*TRANSFER FROM FUND 435 (SEWER)*				*751,420*		
Solid Waste Department	*(Revenue)*	*001.8500.000.381000*	*TRANSFER FROM FUND 440 (SOLID WASTE)*	*36,606*	*36,606*	*36,606*	*-*	*(36,606)*	*-100.00%*
Solid Waste Department	*(Revenue)*	*001.8500.000.382000*	*TRANSFER FROM FUND 440 (SOLID WASTE)*				*130,030*		
Fire Response & Suppression	*(Revenue)*	*001.8900-90.000.381000*	*TRANSFER FROM FUND 180 (FIRE)*	*-*	*-*	*221,984*	*412,125*	*190,141*	*85.66%*
Building Department	*(Revenue)*	*001.2100.000.381000*	*TRANSFER FROM FUND 010 (BUILDING DEPT)*	*89,430*	*89,430*	*89,430*	*101,011*	*11,581*	*12.95%*
001 GENERAL FUND | 0100 COUNTY COMMISSIONERS									
BOCC	Salaries & Wages	001.0100.511.5110	EXECUTIVE SALARIES	219,486	186,524	232,364	243,888	11,524	4.96%
BOCC	Benefits	001.0100.511.5210	FICA TAX	15,740	13,231	17,776	18,657	881	4.96%
BOCC	Benefits	001.0100.511.5220	RETIREMENT BENEFITS	124,850	101,878	126,801	134,138	7,337	5.79%
BOCC	Benefits	001.0100.511.5230	HEALTH INSURANCE	89,520	93,817	103,465	110,200	6,735	6.51%
BOCC	Operating	001.0100.511.5400	TRAVEL	5,276	3,730	6,000	6,000	-	0.00%
BOCC	Operating	001.0100.511.5410	TELEPHONE & INTERNET	1,917	1,872	2,000	2,000	-	0.00%
BOCC	Operating	001.0100.511.5495	EVENTS & SERVICES	150	-	500	500	-	0.00%
BOCC	Operating	001.0100.511.5520	OPERATING SUPPLIES	282	4,085	1,000	4,000	3,000	300.00%
BOCC	Operating	001.0100.511.5550	TRAINING	3,154	3,200	3,000	3,000	-	0.00%
BOCC	Equipment & Construction	001.0100.511.5640	OPERATING EQUIPMENT	8,734	1,702	2,000	4,000	2,000	100.00%
001 GENERAL FUND | 0102 COUNTY ADMINISTRATOR DEPARTMENT									
County Administration	*(Revenue)*	*001.0102.000.366010*	*LOCAL CONTRIBUTIONS*	*10,000*	*250*	*-*			
County Administration	*(Revenue)*	*001.0102.000.369305*	*MISC REVENUE - INSURANCE SETTLEMENTS*		*400*	*-*			
County Administration	Salaries & Wages	001.0102.512.5120	REGULAR SALARIES	694,313	543,498	704,368	669,928	(34,440)	-4.89%
County Administration	Salaries & Wages	001.0102.512.5125	SEASONAL/TEMP WAGES	1,965	-	-	-	-	
County Administration	Salaries & Wages	001.0102.512.5130	HOURLY WAGES	259,522	236,847	342,892	387,000	44,108	12.86%
County Administration	Salaries & Wages	001.0102.512.5140	OVERTIME	328	-	-	-	-	
County Administration	Salaries & Wages	001.0102.512.5145	HOLIDAY HOURS-WAGES	13,210	13,776	18,047	20,173	2,126	11.78%
County Administration	Salaries & Wages	001.0102.512.5150	ANNUAL PHYSICAL	770	-	-		-	
County Administration	Benefits	001.0102.512.5210	FICA TAX	71,094	58,367	81,496	82,398	902	1.11%
County Administration	Benefits	001.0102.512.5220	RETIREMENT BENEFITS	255,842	210,260	270,011	266,818	(3,193)	-1.18%
County Administration	Benefits	001.0102.512.5230	HEALTH INSURANCE	220,907	202,893	256,668	237,854	(18,814)	-7.33%
County Administration	Professional & Contractual	001.0102.512.5310	PROFESSIONAL SERVICES	10,150	570	-	1,000	1,000	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
County Administration	Professional & Contractual	001.0102.512.5340	CONTRACTED SERVICES	-	390	-	1,000	1,000	
County Administration	Operating	001.0102.512.5400	TRAVEL	3,363	4,504	8,650	6,000	(2,650)	-30.64%
County Administration	Operating	001.0102.512.5410	TELEPHONE & INTERNET	6,922	5,988	6,500	7,500	1,000	15.38%
County Administration	Operating	001.0102.512.5420	POSTAGE & FREIGHT	75	198	300	400	100	33.33%
County Administration	Operating	001.0102.512.5440	LEASES/MACH&EQUIP	235	2,349	-	3,000	3,000	
County Administration	Operating	001.0102.512.5445	RENTALS	350	350	250	250	-	0.00%
County Administration	Operating	001.0102.512.5460	MAINTENANCE & REPAIR	155	461	250	400	150	60.00%
County Administration	Operating	001.0102.512.5464	MAINTENANCE & REPAIR - FLEET	110	757	1,000	1,000	-	0.00%
County Administration	Operating	001.0102.512.5470	PRINTING & BINDING	751	42	500	500	-	0.00%
County Administration	Operating	001.0102.512.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	302	608	500	1,500	1,000	200.00%
County Administration	Operating	001.0102.512.5490	OTHER CURRENT CHARGES	-	-	250	250	-	0.00%
County Administration	Operating	001.0102.512.5495	EVENTS & SERVICES	883	375	400	400	-	0.00%
County Administration	Operating	001.0102.512.5510	OFFICE SUPPLIES	7,409	4,116	8,000	8,000	-	0.00%
County Administration	Operating	001.0102.512.5520	OPERATING SUPPLIES	3,567	4,102	5,000	6,000	1,000	20.00%
County Administration	Operating	001.0102.512.5521	FUEL	7,168	5,449	7,500	8,000	500	6.67%
County Administration	Operating	001.0102.512.5540	BOOKS AND SUBSCRIPTIONS	749	8,207	8,000	215,000	207,000	2587.50%
County Administration	Operating	001.0102.512.5544	MEMBERSHIPS	3,063	895	2,500	2,000	(500)	-20.00%
County Administration	Operating	001.0102.512.5550	TRAINING	3,750	2,895	4,450	6,000	1,550	34.83%
County Administration	Equipment & Construction	001.0102.512.5640	OPERATING EQUIPMENT	5,789	-	6,000	16,000	10,000	166.67%
001 GENERAL FUND | 0105 REVENUE COLLECTIONS DEPARTMENT									
Revenue Collections	*(Revenue)*	*001.0105.000.344200*	*10/5 CENT LOCAL FEE*	*8,104*	*5,942*	*7,000*			
Revenue Collections	*(Revenue)*	*001.0105.000.361100*	*INTEREST EARNED*	*265*	*1,517*	*200*			
Revenue Collections	Salaries & Wages	001.0105.519.5120	REGULAR SALARIES	-	-	-			
Revenue Collections	Salaries & Wages	001.0105.519.5130	HOURLY WAGES	111,353	88,434	115,041			
Revenue Collections	Salaries & Wages	001.0105.519.5140	OVERTIME	832	956	-			
Revenue Collections	Salaries & Wages	001.0105.519.5145	HOLIDAY HOURS-WAGES	6,224	5,301	6,055			
Revenue Collections	Salaries & Wages	001.0105.519.5150	ANNUAL PHYSICAL	175	-	-			
Revenue Collections	Benefits	001.0105.519.5210	FICA TAX	8,887	7,111	9,264			
Revenue Collections	Benefits	001.0105.519.5220	RETIREMENT BENEFITS	16,183	13,226	17,001			
Revenue Collections	Benefits	001.0105.519.5230	HEALTH INSURANCE	34,999	20,620	42,876			
Revenue Collections	Professional & Contractual	001.0105.519.5310	PROFESSIONAL SERVICES	104	-	-			
Revenue Collections	Operating	001.0105.519.5400	TRAVEL	225	60	500			
Revenue Collections	Operating	001.0105.519.5410	TELEPHONE & INTERNET	-	-	1,000			
Revenue Collections	Operating	001.0105.519.5420	POSTAGE & FREIGHT	11	-	400			
Revenue Collections	Operating	001.0105.519.5440	LEASES/MACH&EQUIP	2,095	1,900	5,500			
Revenue Collections	Operating	001.0105.519.5445	RENTALS	342	360	1,000			
Revenue Collections	Operating	001.0105.519.5463	MAINTENANCE & REPAIR - FACILITY		-	-			
Revenue Collections	Operating	001.0105.519.5490	OTHER CURRENT CHARGES	283	-	300			
Revenue Collections	Operating	001.0105.519.5510	OFFICE SUPPLIES	4,226	3,700	5,500			
Revenue Collections	Operating	001.0105.519.5520	OPERATING SUPPLIES	2,713	2,916	7,000			
Revenue Collections	Operating	001.0105.519.5540	BOOKS AND SUBSCRIPTIONS	702	702	800			
001 GENERAL FUND | 0106 PUBLIC WORKS ADMINISTRATION									
Public Works Administration	*(Revenue)*	*001.0106.000.344200*	*10/5 CENT LOCAL FEE*				*8,000*	*8,000*	
Public Works Administration	*(Revenue)*	*001.0106.000.361100*	*INTEREST EARNED*				*1,000*	*1,000*	
Public Works Administration	Salaries & Wages	001.0106.519.5120	REGULAR SALARIES				80,345	80,345	
Public Works Administration	Salaries & Wages	001.0106.519.5130	HOURLY WAGES				116,702	116,702	
Public Works Administration	Salaries & Wages	001.0106.519.5145	HOLIDAY HOURS-WAGES				6,142	6,142	
Public Works Administration	Benefits	001.0106.519.5210	FICA TAX				15,554	15,554	
Public Works Administration	Benefits	001.0106.519.5220	RETIREMENT BENEFITS				38,833	38,833	
Public Works Administration	Benefits	001.0106.519.5230	HEALTH INSURANCE				47,729	47,729	
Public Works Administration	Operating	001.0106.519.5400	TRAVEL				500	500	
Public Works Administration	Operating	001.0106.519.5410	TELEPHONE & INTERNET				1,000	1,000	
Public Works Administration	Operating	001.0106.519.5440	LEASES/MACH&EQUIP				3,000	3,000	
Public Works Administration	Operating	001.0106.519.5445	RENTALS				1,000	1,000	
Public Works Administration	Operating	001.0106.519.5490	OTHER CURRENT CHARGES				600	600	
Public Works Administration	Operating	001.0106.519.5510	OFFICE SUPPLIES				5,500	5,500	
Public Works Administration	Operating	001.0106.519.5520	OPERATING SUPPLIES				7,000	7,000	
Public Works Administration	Operating	001.0106.519.5540	BOOKS AND SUBSCRIPTIONS				1,300	1,300	
Public Works Administration	Operating	001.0106.519.5550	TRAINING				1,000	1,000	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Public Works Administration	Equipment & Construction	001.0106.519.5640	OPERATING EQUIPMENT				4,000	4,000	
001 GENERAL FUND | 0200 FUNDING OF CONSTITUTIONAL OFFICES									
Clerk of Court - Finance	Interfund Transfers	001.0200-CL-01.581.5910	TRANSFER TO 001-CL, FINANCE	1,040,667	826,030	1,101,373	1,096,176	(5,197)	-0.47%
Clerk of Court - Maintenance	Interfund Transfers	001.0200-CL-02.581.5910	TRANSFER TO 001-CL, MAINTENANCE	122,268	96,158	128,221	-	(128,221)	-100.00%
Clerk of Court - Internal Audit	Interfund Transfers	001.0200-CL-03.581.5910	TRANSFER TO 001-CL, INTERNAL AUDIT	135,009	107,891	143,854	146,913	3,059	2.13%
Property Appraiser	Interfund Transfers	001.0200-PA.581.5910	TRANSFER TO 001-PA	1,601,884	1,299,361	1,732,481	1,881,067	148,586	8.58%
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	693,959	581,757	775,676	856,989	81,313	10.48%
Sheriff	*(Revenue)*	*001.0200-SH.000.386400*	*SHERIFF - RETURN TO BOCC*	*5,089*	-	-	-	-	
Sheriff	Interfund Transfers	001.0200-SH.581.5910	TRANSFER TO FUND 150 (SHERIFF)	15,551,516	12,383,306	16,511,075	17,858,481	1,347,406	8.16%
Sheriff	Transfers to Constitutionals	001.0200-SH.581.5911	TRANSFER TO SHERIFF	14,935	567				
Tax Collector	*(Revenue)*	*001.0200-TC.000.329001*	*CONCEALED WEAPON PERMIT FEES*	*6,402*	-	-	-	-	
Tax Collector	*(Revenue)*	*001.0200-TC.000.341510*	*TAX COLLECTOR FEES*	*440,292*	*263,786*	*350,000*	*350,000*	-	*0.00%*
Tax Collector	*(Revenue)*	*001.0200-TC.000.341511*	*TAX COLLECTOR ADVERTISING FEES*	*21,387*	*33,974*	*55,000*	*55,000*	-	*0.00%*
Tax Collector	Interfund Transfers	001.0200-TC.581.5910	TRANSFER TO FUND 001-TC	1,408,356	1,125,470	1,500,627	1,531,136	30,509	2.03%
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	150,224	141,837	154,731	160,920	6,189	4.00%
County Attorney	Professional & Contractual	001.0202-CA.514.5312	COUNTY ATTORNEY - LITIGATION	19,769	35,580	100,000	100,000	-	0.00%
County Attorney	Professional & Contractual	001.0202-CA.514.5313	LEGAL FEES - OTHER	42,197	6,417	100,000	100,000	-	0.00%
County Attorney	Professional & Contractual	001.0202-CA.514.5314	COUNTY ATTORNEY-SPECIAL PROJECTS	16,417	6,544	15,000	15,000	-	0.00%
001 GENERAL FUND | 0202-IT INFORMATION TECHNOLOGY DEPARTMENT									
Information Technology	Salaries & Wages	001.0202-IT.513.5120	REGULAR SALARIES		-	-	42,848	42,848	
Information Technology	Benefits	001.0202-IT.513.5210	FICA TAX		-	-	3,278	3,278	
Information Technology	Benefits	001.0202-IT.513.5220	RETIREMENT BENEFITS		-	-	6,103	6,103	
Information Technology	Benefits	001.0202-IT.513.5230	HEALTH INSURANCE		-	-	10,024	10,024	
Information Technology	Professional & Contractual	001.0202-IT.513.5345	CONTRACTED SVCS - INFO TECHNOLOGY		-	-	226,090	226,090	
Information Technology	Operating	001.0202-IT.513.5410	TELEPHONE & INTERNET		-	-	600	600	
Information Technology	Operating	001.0202-IT.513.5460	MAINTENANCE & REPAIR		-	-	10,000	10,000	
Information Technology	Operating	001.0202-IT.513.5520	OPERATING SUPPLIES		56	-	10,000	10,000	
Information Technology	Operating	001.0202-IT.513.5540	BOOKS AND SUBSCRIPTIONS		-	-	80,000	80,000	
Information Technology	Equipment & Construction	001.0202-IT.513.5640	OPERATING EQUIPMENT		-	-	20,000	20,000	
001 GENERAL FUND | 0202-COM COUNTYWIDE RADIO SYSTEM									
Countywide Radio System	Salaries & Wages	001.0202-COM.513.5120	REGULAR SALARIES	78,973	55,260	85,099	42,848	(42,251)	-49.65%
Countywide Radio System	Salaries & Wages	001.0202-COM.513.5130	HOURLY WAGES	-	-	51,900		(51,900)	-100.00%
Countywide Radio System	Salaries & Wages	001.0202-COM.513.5145	HOLIDAY HOURS-WAGES	-	-	2,732		(2,732)	-100.00%
Countywide Radio System	Benefits	001.0202-COM.513.5210	FICA TAX	6,028	4,744	10,689	3,278	(7,411)	-69.33%
Countywide Radio System	Benefits	001.0202-COM.513.5220	RETIREMENT BENEFITS	10,855	8,672	19,617	6,103	(13,514)	-68.89%
Countywide Radio System	Benefits	001.0202-COM.513.5230	HEALTH INSURANCE	420	8,474	20,400	10,024	(10,376)	-50.86%
Countywide Radio System	Professional & Contractual	001.0202-COM.513.5340	CONTRACTED SERVICES	16,008	-	39,600	-	(39,600)	-100.00%
Countywide Radio System	Operating	001.0202-COM.513.5400	TRAVEL	1,639	1,574	15,000	5,000	(10,000)	-66.67%
Countywide Radio System	Operating	001.0202-COM.513.5410	TELEPHONE & INTERNET	19,468	32,175	1,200	44,000	42,800	3566.67%
Countywide Radio System	Operating	001.0202-COM.513.5420	POSTAGE & FREIGHT	137	74	500	-	(500)	-100.00%
Countywide Radio System	Operating	001.0202-COM.513.5430	UTILITIES - ELECTRIC	25,601	27,333	23,000	36,000	13,000	56.52%
Countywide Radio System	Operating	001.0202-COM.513.5460	MAINTENANCE & REPAIR	2,984	77,480	50,000	130,000	80,000	160.00%
Countywide Radio System	Operating	001.0202-COM.513.5462	MAINTENANCE & REPAIR - EQUIPMENT	2,250	-		306,000		
Countywide Radio System	Operating	001.0202-COM.513.5464	MAINTENANCE & REPAIR - FLEET	1,272	-	1,500	-		
Countywide Radio System	Operating	001.0202-COM.513.5511	UNIFORMS	150	-	-	150		
Countywide Radio System	Operating	001.0202-COM.513.5520	OPERATING SUPPLIES	5,329	284	5,000	5,000	-	0.00%
Countywide Radio System	Operating	001.0202-COM.513.5521	FUEL	2,857	618	32,000	32,000	-	0.00%
Countywide Radio System	Operating	001.0202-COM.513.5529	TOOLS	699	161	1,000	-	(1,000)	-100.00%
Countywide Radio System	Operating	001.0202-COM.513.5540	BOOKS AND SUBSCRIPTIONS	-	51,346	-	88,000	88,000	
Countywide Radio System	Operating	001.0202-COM.513.5544	MEMBERSHIPS	85	-	200	250	50	25.00%
Countywide Radio System	Operating	001.0202-COM.513.5550	TRAINING	250	-	20,000	10,000	(10,000)	-50.00%
Countywide Radio System	Equipment & Construction	001.0202-COM.513.5640	OPERATING EQUIPMENT	6,296	-	13,000	5,000	(8,000)	-61.54%
001 GENERAL FUND | 0202-GA GENERAL ADMINISTRATION									
General Administration	*(Revenue)*	*001.0202-GA.000.369900*	*MISCELLANEOUS REVENUE-OTHER*	*590*	-	-	-	-	
General Administration	*(Revenue)*	*001.0202-GA.000.369911*	*MISCELLANEOUS REVENUE-REBATES*	*2,379*	*12,588*	-	-	-	
General Administration	*(Revenue)*	*001.0202-GA.000.381000*	*INTERFUND TRANSFER*	*380*	-	-	-	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
General Administration	Salaries & Wages	001.0202-GA.513.5121	ANNUAL/SICK LEAVE PAY OUT	82,893	41,871	50,000	125,000	75,000	150.00%
General Administration	Salaries & Wages	001.0202-GA.513.5150	ANNUAL PHYSICAL INCENTIVE	-	5,425	6,000	-	(6,000)	-100.00%
General Administration	Benefits	001.0202-GA.513.5210	FICA TAX	5,215	2,444	5,000	5,000	-	0.00%
General Administration	Benefits	001.0202-GA.513.5220	RETIREMENT BENEFITS	15,749	6,489	12,500	12,500	-	0.00%
General Administration	Benefits	001.0202-GA.513.5230	HEALTH INSURANCE	23,255	23,669	30,000	30,000	-	0.00%
General Administration	Benefits	001.0202-GA.513.5231	FLEX PLAN	67,674	47,863	80,000	80,000	-	0.00%
General Administration	Benefits	001.0202-GA.513.5240	WORKERS' COMPENSATION	210,581	186,688	230,237	206,104	(24,133)	-10.48%
General Administration	Benefits	001.0202-GA.513.5250	UNEMPLOYMENT COMPENSATION	-	545	-	-	-	
General Administration	Professional & Contractual	001.0202-GA.513.5310	PROFESSIONAL SERVICES - LEGISLATIVE & ACTUARIAL	62,150	43,655	95,000	75,000	(20,000)	-21.05%
General Administration	Professional & Contractual	001.0202-GA.562.5310	PROFESSIONAL SERVICES - EAP	8,800	10,000	8,800	12,000	3,200	36.36%
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	123,525	123,850	125,000	131,000	6,000	4.80%
General Administration	Professional & Contractual	001.0202-GA.513.5330	RECORDING/TRANSCRIPTION SERVICES	1,160	1,813	7,500	7,500	-	0.00%
General Administration	Professional & Contractual	001.0202-GA.513.5340	CONTRACTED SERVICES	67,182	62,441	114,975	97,000	(17,975)	-15.63%
General Administration	Professional & Contractual	001.0202-GA.685.5340	CONTRACTED SERVICES Guardian Ad Litem	7,150	7,742	8,000	9,245	1,245	15.56%
General Administration	Professional & Contractual	001.0202-GA.513.5345	CONTRACTED SVS-INFO TECHNOLOGY	187,699	216,961	180,000	-	(180,000)	-100.0%
General Administration	Operating	001.0202-GA.513.5401	STIPENDS - INTERN PROGRAM	-	17,375	50,000	50,000	-	0.0%
General Administration	Operating	001.0202-GA.513.5410	TELEPHONE & INTERNET	44,546	40,164	44,000	48,100	4,100	9.32%
General Administration	Operating	001.0202-GA.513.5420	POSTAGE & FREIGHT	23,954	4,403	27,000	-	(27,000)	-100.00%
General Administration	Operating	001.0202-GA.513.5430	UTILITIES - ELECTRIC	120,415	89,915	120,000	48,000	(72,000)	-60.00%
General Administration	Operating	001.0202-GA.513.5433	UTILITIES-WATER/SEWER	8,022	6,790	12,000	7,300	(4,700)	-39.17%
General Administration	Operating	001.0202-GA.513.5435	UTILITIES - LP GAS	64,740	65,546	80,000	-	(80,000)	-100.00%
General Administration	Operating	001.0202-GA.513.5440	LEASES/MACH&EQUIP	4,000	789	6,000	-	(6,000)	-100.00%
General Administration	Operating	001.0202-GA.513.5445	RENTALS-RECORDS STORAGE	3,850	3,150	4,500	4,500	-	0.00%
General Administration	Operating	001.0202-GA.513.5450	PROPERTY INSURANCE	424,706	280,167	426,276	492,396	66,120	15.51%
General Administration	Operating	001.0202-GA.513.5451	VEHICLE INSURANCE	55,298	118,130	63,984	122,008	58,024	90.69%
General Administration	Operating	001.0202-GA.513.5452	LIABILITY INSURANCE (GENERAL & CYBER)	443,776	498,957	467,617	551,481	83,864	17.93%
General Administration	Operating	001.0202-GA.513.5460	MAINTENANCE & REPAIR	-	1,204	-	-	-	
General Administration	Operating	001.0202-GA.513.5470	PRINTING & BINDING	1,270	-	5,000	5,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	33,009	40,245	30,000	40,000	10,000	33.33%
General Administration	Operating	001.0202-GA.513.5490	OTHER CURRENT CHARGES-BANK FEES	70,711	18,529	85,000	85,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5495	EVENTS & SERVICES	5,144	4,756	15,000	15,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5520	OPERATING SUPPLIES	24,903	14,677	40,000	40,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5540	BOOKS AND SUBSCRIPTIONS	32,256	30,797	60,000	60,000	-	0.00%
General Administration	Operating	001.0202-GA.513.5550	TRAINING	2,563	-	-	-	-	
General Administration	Operating	001.0202-GA.513.5551	TUITION REIMBURSEMENT PROGRAM	425	6,233	15,000	15,000	-	0.00%
General Administration	Equipment & Construction	001.0202-GA.513.5640	OPERATING EQUIPMENT	3,409	3,081	25,000	-	(25,000)	-100.00%
General Administration	Equipment & Construction	001.0202-GA.513.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	23,223	-	-	-	-	
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	1,091,497	503,386	503,386	156,881	(346,505)	-68.83%
General Administration	Aid & Contributions	001.0202-GA.513.5830	SOIL AND WATER BOARD	10,000	-	5,000	5,000		
General Administration	Reserves	001.0202-GA.581.5990	RESERVE	-	-	1,087,500	1,000,000	(87,500)	-8.05%
001 GENERAL FUND | 0202-MB MEMBERSHIPS									
Memb-Apalachee Reg Planning Council	Operating	001.0202-MB-02.511.5544	MEMB-APALACHEE REG PLANNING COUNCIL	26,170	18,226	18,500	18,705	205	1.11%
Memb-Small County Coalition	Operating	001.0202-MB-04.511.5544	MEMB-SMALL COUNTY COALITION	5,350	5,350	5,500	5,500	-	0.00%
Membership-CRTPA	Operating	001.0202-MB-05.511.5544	MEMBERSHIP-CRTPA	403	584	5,000	5,000	-	0.00%
Florida Assn. of Counties	Operating	001.0202-MB-07.511.5544	FLORIDA ASSN. OF COUNTIES	8,577	8,215	9,000	9,000	-	0.00%
Chamber of Commerce	Operating	001.0202-MB-08.511.5544	CHAMBER OF COMMERCE	670	670	700	700	-	0.00%
Memb-Natl Assoc of Counties	Operating	001.0202-MB-09.511.5544	NATIONAL ASSOCIATION OF COUNTIES	651	535	750	750	-	0.00%
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	500	-	0.00%
001 GENERAL FUND | 0202 CONSTITUTIONAL RELATED									
Tax Collector	Operating	001.0202-TC.519.5420	POSTAGE & FREIGHT	14,000	18,500	15,000	15,000	-	0.00%
Tax Collector	Operating	001.0202-TC.519.5470	PRINTING & BINDING	5,894	-	7,500	7,500	-	0.00%
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	428,939	450,757	484,589	493,030	8,441	1.74%
H.C.R.A.	Professional & Contractual	001.0203-04.562.5340	HEALTH CARE RESPONSIBILITY ACT EXPENSE	-	-	50,000	50,000	-	0.00%
Health Department Contribution	*(Revenue)*	*001.0203-06.000.366010*	*LOCAL CONTRIBUTIONS*	*20,228*	-	-	-	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Health Department Contribution	Operating	001.0203-06.562.5460	MAINTENANCE & REPAIR	20,167	17,093	-	-	-	
Health Department Contribution	Operating	001.0203-06.562.5464	MAINTENANCE & REPAIR - FLEET	2,841	7,363	3,000	3,000	-	0.00%
Health Department Contribution	Operating	001.0203-06.562.5520	OPERATING SUPPLIES	148	-	-	-	-	
Health Department Contribution	Equipment & Construction	001.0203-06.562.5630	CAPITAL OUTLAY - INFRASTRUCTURE		-				
Health Department Contribution	Equipment & Construction	001.0203-06.562.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	9,299	-	-	-	-	
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	001.0203-07.562.5820	WE CARE NETWORK	6,000	-				
We Care Network	Aid & Contributions	001.0203-07.562.5830	WE CARE NETWORK	6,000	9,000	12,000	15,000	3,000	25.00%
Medical Exams	Aid & Contributions	001.0203-08.562.5830	MEDICAL EXAMS	5,750	750	6,000	6,000	-	0.00%
Substance Abuse	Professional & Contractual	001.0203-10.569.5340	SUBSTANCE ABUSE	-	37,447	82,344	82,344	-	0.00%
Senior Citizen Contribution	Aid & Contributions	001.0203-11.564.5820	SENIOR CITIZEN CONTRIBUTION	100,001	100,010	100,000	100,000	-	0.00%
Indigent Burials	Professional & Contractual	001.0203-14.569.5310	INDIGENT CREMATION	8,140	4,070	10,000	10,000	-	0.00%
Medical Examiner	Professional & Contractual	001.0203-16.527.5310	MEDICAL EXAMINER	107,002	83,922	145,000	145,000	-	0.00%
Sanity Inquisitions	Professional & Contractual	001.0203-17.616.5310	SANITY INQUISITIONS	71,500	53,625	71,500	71,500	-	0.00%
North Florida Medical Center	Aid & Contributions	001.0203-20.562.5820	NORTH FLORIDA MEDICAL CENTER	10,000	15,000	15,000	15,000	-	0.00%
FL Wild Mammal Association	Aid & Contributions	001.0203-21.562.5820	FL WILD MAMMAL ASSOCIATION	-	6,000	8,000	-		
001 GENERAL FUND | 0300 PLANNING & ZONING DEPARTMENT									
Planning and Zoning	*(Revenue)*	*001.0300.000.341200*	*PLANNING AND ZONING FEES*	*108,766*	*82,002*	*125,000*	*115,000*	*(10,000)*	*-8.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341201*	*PLAT APPROVAL*	*6,590*	*14,580*	*15,000*	*15,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341202*	*CONDITIONAL/TEMPORARY USE*	*6,610*	*1,410*	*5,000*	*5,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341203*	*COMPREHENSIVE PLAN*	*10,310*	*3,065*	*12,000*	*12,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341204*	*RE-ADVERTISEMENT FEES*	*-*	*420*	*500*	*500*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341205*	*SITE PLAN REVIEW*	*31,859*	*23,594*	*35,000*	*35,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341206*	*TRANSPORTATION CONCURRENCY FEES*	*7,050*	*8,250*	*20,000*	*20,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341211*	*DEVELOPMENT PLAN REVIEW*	*3,000*	*3,775*	*10,000*	*10,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341212*	*DEVELOPMENT PLAN INSPECTION*	*6,250*	*3,750*	*10,000*	*10,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.341831*	*ADMINISTRATIVE FINE*	*750*	*1,705*	*1,500*	*1,500*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.354320*	*CODE ENFORCEMENT FINES*	*30,982*	*50,813*	*25,000*	*25,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.354321*	*VIOLATION SEARCHES*	*3,225*	*2,325*	*4,000*	*4,000*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.354323*	*LEIN REDUCTION APPLICATION FEE*	*25*	*175*	*400*	*400*	*-*	*0.00%*
Planning and Zoning	*(Revenue)*	*001.0300.000.366010*	*LOCAL CONTRIBUTIONS*		*720*	-	-	-	
Planning and Zoning	*(Revenue)*	*001.0300.000.369304*	*REFUND PRIOR YEAR EXPENSES*	*185*	-	-			
Planning and Zoning	*(Revenue)*	*001.0300.000.369900*	*MISCELLANEOUS REVENUE - OTHER*	*3,000*	-	*2,500*	*2,500*	-	*0.00%*
Planning and Zoning	Salaries & Wages	001.0300.515.5120	REGULAR SALARIES	74,496	67,390	83,940	126,160	42,220	50.30%
Planning and Zoning	Salaries & Wages	001.0300.515.5130	HOURLY WAGES	165,531	133,885	188,191	167,701	(20,490)	-10.89%
Planning and Zoning	Salaries & Wages	001.0300.515.5140	OVERTIME	1,098	-	4,675	5,974		
Planning and Zoning	Salaries & Wages	001.0300.515.5145	HOLIDAY HOURS-WAGES	8,954	7,628	9,905	8,826	(1,079)	-10.89%
Planning and Zoning	Salaries & Wages	001.0300.515.5150	ANNUAL PHYSICAL INCENTIVE	35	-	-		-	
Planning and Zoning	Benefits	001.0300.515.5210	FICA TAX	18,079	15,136	21,933	23,613	1,680	7.66%
Planning and Zoning	Benefits	001.0300.515.5220	RETIREMENT BENEFITS	34,406	35,852	40,251	58,544	18,293	45.45%
Planning and Zoning	Benefits	001.0300.515.5230	HEALTH INSURANCE	77,393	84,635	112,701	72,159	(40,542)	-35.97%
Planning and Zoning	Professional & Contractual	001.0300.515.5310	PROFESSIONAL SERVICES	11,888	11,700	46,000	46,000	-	0.00%
Planning and Zoning	Professional & Contractual	001.0300.515.5313	LEGAL FEES - SPECIAL MAGISTRATE		1,200	-			
Planning and Zoning	Professional & Contractual	001.0300.515.5340	CONTRACTED SERVICES	3,063	39,133	46,308	6,000	(40,308)	-87.04%
Planning and Zoning	Operating	001.0300.515.5400	TRAVEL	5,811	1,026	7,000	7,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5410	TELEPHONE & INTERNET	3,461	2,751	7,000	7,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5420	POSTAGE & FREIGHT	22	1,267	150	2,000	1,850	1233.33%
Planning and Zoning	Operating	001.0300.515.5440	LEASES/MACH&EQUIP	2,634	2,217	2,500	2,700	200	8.00%
Planning and Zoning	Operating	001.0300.515.5460	MAINTENANCE & REPAIR	333	3,338	4,000	4,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5464	MAINT & REPAIR - FLEET	20	20		500		
Planning and Zoning	Operating	001.0300.515.5470	PRINTING & BINDING	623	706	3,000	3,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	7,888	6,065	15,000	15,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5490	OTHER CURRENT CHARGES	292	-	-	-	-	
Planning and Zoning	Operating	001.0300.515.5495	EVENTS & SERVICES	533	-	400	400	-	0.00%
Planning and Zoning	Operating	001.0300.515.5510	OFFICE SUPPLIES	1,209	1,019	4,000	4,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5520	OPERATING SUPPLIES	2,487	2,599	5,000	5,000	-	0.00%
Planning and Zoning	Operating	001.0300.515.5521	FUEL	630	392	5,000	2,000	(3,000)	-60.00%
Planning and Zoning	Operating	001.0300.515.5540	BOOKS AND SUBSCRIPTIONS	19,152	26,447	23,000	35,000	12,000	52.17%
Planning and Zoning	Operating	001.0300.515.5544	MEMBERSHIPS	1,605	1,452	3,000	3,000	-	0.00%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Planning and Zoning	Operating	001.0300.515.5550	TRAINING	1,730	700	7,500	7,500	-	0.00%
Planning and Zoning	Equipment & Construction	001.0300.515.5640	OPERATING EQUIPMENT	-	-	5,000	6,000	1,000	20.00%
001 GENERAL FUND | 0502 ANIMAL SERVICES DEPARTMENT									
Animal Services	*(Revenue)*	*001.0502.000.354010*	*ANIMAL CONTROL FINES*	*14,262*	*6,409*	*14,000*	*10,000*	*(4,000)*	*-28.57%*
Animal Services	*(Revenue)*	*001.0502.000.366010*	*LOCAL CONTRIBUTIONS*	*55,739*	*25,881*	*44,000*	*60,000*	*16,000*	*36.36%*
Animal Services	*(Revenue)*	*001.0502.000.369905*	*MISC REV - ADOPTION FEES*	*27,831*	*21,130*	*30,000*	*34,000*	*4,000*	*13.33%*
Animal Services	Salaries & Wages	001.0502.562.5120	REGULAR SALARIES	61,627	48,711	60,690	63,123	2,433	4.01%
Animal Services	Salaries & Wages	001.0502.562.5130	HOURLY WAGES	226,942	197,010	248,258	262,104	13,846	5.58%
Animal Services	Salaries & Wages	001.0502.562.5140	OVERTIME	25,539	19,561	34,213	33,663	(550)	-1.61%
Animal Services	Salaries & Wages	001.0502.562.5145	HOLIDAY HOURS-WAGES	9,416	9,277	12,137	12,827	690	5.69%
Animal Services	Salaries & Wages	001.0502.562.5150	ANNUAL PHYSICAL INCENTIVE	175	-	-		-	
Animal Services	Benefits	001.0502.562.5210	FICA TAX	24,063	20,577	27,180	28,436	1,256	4.62%
Animal Services	Benefits	001.0502.562.5220	RETIREMENT BENEFITS	44,581	39,208	49,880	50,516	636	1.28%
Animal Services	Benefits	001.0502.562.5230	HEALTH INSURANCE	99,700	98,447	114,361	140,169	25,808	22.57%
Animal Services	Professional & Contractual	001.0502.562.5310	PROFESSIONAL SERVICES	2,164	220	600	600	-	0.00%
Animal Services	Professional & Contractual	001.0502.562.5315	VETERINARY SERVICES	6,562	8,586	2,000	9,000	7,000	350.00%
Animal Services	Professional & Contractual	001.0502.562.5340	CONTRACTED SERVICES	320	1,793	6,500	8,000	1,500	23.08%
Animal Services	Operating	001.0502.562.5400	TRAVEL	679	198	1,500	3,000	1,500	100.00%
Animal Services	Operating	001.0502.562.5410	TELEPHONE & INTERNET	7,984	10,348	6,000	12,000	6,000	100.00%
Animal Services	Operating	001.0502.562.5420	POSTAGE & FREIGHT	11	-	200	200	-	0.00%
Animal Services	Operating	001.0502.562.5430	UTILITIES - ELECTRIC	11,514	13,173	15,000	19,000	4,000	26.67%
Animal Services	Operating	001.0502.562.5433	UTILITIES-WATER/SEWER	7,658	6,027	8,000	9,000	1,000	12.50%
Animal Services	Operating	001.0502.562.5440	LEASES/MACH&EQUIP	804	1,387	1,700	1,700	-	0.00%
Animal Services	Operating	001.0502.562.5460	MAINTENANCE & REPAIR	3,546	1,283	-	-	-	
Animal Services	Operating	001.0502.562.5463	MAINT & REPAIR - FACILTIY	19,406	4,257	5,000	8,000	3,000	60.00%
Animal Services	Operating	001.0502.562.5464	MAINT & REPAIR - FLEET	3,257	1,358	2,500	1,500	(1,000)	-40.00%
Animal Services	Operating	001.0502.562.5490	OTHER CURRENT CHARGES	536	-	2,500	-	(2,500)	-100.00%
Animal Services	Operating	001.0502.562.5491	DONATION SUPPLIES	31,412	-	24,000	24,000	-	0.00%
Animal Services	Operating	001.0502.562.5492	ADOPTION PREPARATION	13,707	20,025	30,000	30,000	-	0.00%
Animal Services	Operating	001.0502.562.5493	RECLAIMED-REQUIRED VACCINATIONS	13	-	600	-	(600)	-100.00%
Animal Services	Operating	001.0502.562.5495	EVENTS & SERVICES		406	-	800	800	
Animal Services	Operating	001.0502.562.5510	OFFICE SUPPLIES	238	124	500	500	-	0.00%
Animal Services	Operating	001.0502.562.5511	UNIFORMS	1,890	1,315	1,000	1,500	500	50.00%
Animal Services	Operating	001.0502.562.5512	LANDSCAPING SUPPLIES	187	-	500	-	(500)	-100.00%
Animal Services	Operating	001.0502.562.5520	OPERATING SUPPLIES	14,939	6,149	7,500	9,000	1,500	20.00%
Animal Services	Operating	001.0502.562.5521	FUEL	7,992	7,921	8,000	12,000	4,000	50.00%
Animal Services	Operating	001.0502.562.5529	TOOLS	461	763	1,000	1,000	-	0.00%
Animal Services	Operating	001.0502.562.5540	BOOKS AND SUBSCRIPTIONS	-	-	200	200	-	0.00%
Animal Services	Operating	001.0502.562.5544	MEMBERSHIPS	284	-	300	500	200	66.67%
Animal Services	Operating	001.0502.562.5550	TRAINING	710	601	2,500	2,500	-	0.00%
Animal Services	Equipment & Construction	001.0502.562.5640	OPERATING EQUIPMENT	12,551	1,827	5,000	5,000	-	0.00%
001 GENERAL FUND | 1100 AIRPORT DEPARTMENT									
Airport	*(Revenue)*	*001.1100.000.344110*	*AIRPORT FEES*	-	-	-	-	-	
Airport	*(Revenue)*	*001.1100.000.366010*	*LOCAL CONTRIBUTIONS*	-	*1,200*	-	-	-	
Airport	Operating	001.1100.542.5430	UTILITIES - ELECTRIC	257	188	400	400	-	0.00%
Airport	Operating	001.1100.542.5452	LIABILITY INSURANCE	3,100	3,019	5,000	5,000	-	0.00%
Airport	Operating	001.1100.542.5460	MAINTENANCE & REPAIR	848	234	1,200	1,200	-	0.00%
Airport	Operating	001.1100.542.5520	OPERATING SUPPLIES	113	220	-	1,000	1,000	
001 GENERAL FUND | 1500 DISASTER-EMERGENCY PREPAREDNESS DEPARTMENT									
Disaster-Emergency Relief	Operating	001.1500.525.5460	MAINTENANCE & REPAIR - SAND BAG SITE	-	69	500	500	-	0.00%
Disaster-Emergency Relief	Operating	001.1500.525.5520	OPERATING SUPPLIES	416	-	500	500	-	0.00%
Disaster-Emergency Relief	Interfund Transfers	001.1500.581.5910	TRANSFERS OUT	11,500	-				
001 GENERAL FUND | 1800 LIBRARY DEPARTMENT									
Library	*(Revenue)*	*001.1800.000.335192*	*FL ARTS LICENSE PLATES*	*135*	*120*	*300*	*300*	-	*0.00%*
Library	*(Revenue)*	*001.1800.000.366010*	*LOCAL CONTRIBUTIONS*	-	-	*10,200*	*10,200*		
Library	*(Revenue)*	*001.1800.000.369305*	*MISCELLANEOUS REVENUE - INSURANCE SETTLEMENTS*		*5,702*	-	-		
Library	Salaries & Wages	001.1800.571.5120	REGULAR SALARIES	53,747	45,505	56,129	58,380	2,251	4.01%
Library	Salaries & Wages	001.1800.571.5130	HOURLY WAGES	233,046	194,132	250,203	262,577	12,374	4.95%
Library	Salaries & Wages	001.1800.571.5140	OVERTIME	-	144	-		-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Library	Salaries & Wages	001.1800.571.5145	HOLIDAY HOURS-WAGES	8,710	8,731	13,071	13,708	637	4.87%
Library	Salaries & Wages	001.1800.571.5150	ANNUAL PHYSICAL INCENTIVE	350	-	-		-	
Library	Benefits	001.1800.571.5210	FICA TAX	21,333	17,653	24,434	25,602	1,168	4.78%
Library	Benefits	001.1800.571.5220	RETIREMENT BENEFITS	40,601	34,651	44,841	47,689	2,848	6.35%
Library	Benefits	001.1800.571.5230	HEALTH INSURANCE	106,652	112,153	112,619	132,680	20,061	17.81%
Library	Professional & Contractual	001.1800.571.5340	CONTRACTED SERVICES	29	79	5,000	-	(5,000)	-100.00%
Library	Professional & Contractual	001.1800.571.5345	CONTRACTED SVS-INFO TECHNOLOGY	1,260	735	3,000	-	(3,000)	-100.00%
Library	Operating	001.1800.571.5400	TRAVEL	-	-	5,000	-	(5,000)	-100.00%
Library	Operating	001.1800.571.5410	TELEPHONE & INTERNET	6,900	5,469	8,000	-	(8,000)	-100.00%
Library	Operating	001.1800.571.5460	MAINTENANCE & REPAIR	-	5,702	-	-	-	
Library	Operating	001.1800.571.5495	EVENTS & SERVICES	-	190	-	-	-	
Library	Operating	001.1800.571.5510	OFFICE SUPPLIES		9	-	-	-	
Library	Operating	001.1800.571.5520	OPERATING SUPPLIES	-	750	-	-	-	
Library	Operating	001.1800.571.5544	MEMBERSHIPS	-	-	100	-	(100)	-100.00%
Library	Operating	001.1800.571.5550	TRAINING	-	-	1,000	-	(1,000)	-100.00%
Library	Equipment & Construction	001.1800.571.5640	OPERATING EQUIPMENT	-	-	10,200	10,200	-	0.00%
Library	Equipment & Construction	001.1800.571.5660	CAPITAL OUTLAY - LIBRARY BOOKS	-	52	-	-	-	
Friends of the Library	*(Revenue)*	*001.1800-01.000.366010*	*LOCAL CONTRIBUTIONS - FRIENDS OF THE LIBRARY*	*9,722*	-	*16,000*	*16,000*		*0.00%*
Friends of the Library	Professional & Contractual	001.1800-01.571.5340	CONTRACTED SERVICES		401	-			
Friends of the Library	Operating	001.1800-01.571.5495	EVENTS & SERVICES	2,909	3,781	4,000	4,000	-	0.00%
Friends of the Library	Operating	001.1800-01.571.5510	OFFICE SUPPLIES	-	24	-	-	-	
Friends of the Library	Operating	001.1800-01.571.5520	OPERATING SUPPLIES	6,343	972	12,000	12,000	-	0.00%
Friends of the Library	Operating	001.1800-01.571.5540	BOOKS AND SUBSCRIPTIONS	-	1,070	-	-	-	
Friends of the Library	Operating	001.1800-01.571.5544	MEMBERSHIPS	-	145	-	-	-	
Friends of the Library	Equipment & Construction	001.1800-01.571.5660	CAPITAL OUTLAY - LIBRARY BOOKS	470	191	-	-	-	
001-DOS-01 STATE AID TO LIBRARIES FUND									
State Aid to Libraries	*(Revenue)*	*001-DOS-01.1800.000.334701*	*LIBRARY STATE AID*	*176,031*	*348,937*	*124,062*	*134,524*	*10,462*	*8.43%*
State Aid to Libraries	*(Revenue)*	*001-DOS-01.1800.000.389000*	*CASH FORWARD*	-	-	*150,000*	*180,000*	*30,000*	*20.00%*
State Aid to Libraries	Professional & Contractual	001-DOS-01.1800.571.5340	CONTRACTED SERVICES	5,739	9,865	8,000	15,000	7,000	87.50%
State Aid to Libraries	Professional & Contractual	001-DOS-01.1800.571.5345	CONTRACTED SERVICES - IT		212	-			
State Aid to Libraries	Operating	001-DOS-01.1800.571.5400	TRAVEL	6,122	6,196	2,000	4,000	2,000	100.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5401	INTERN STIPEND		3,025	-	5,000	5,000	
State Aid to Libraries	Operating	001-DOS-01.1800.571.5410	TELEPHONE & INTERNET	2,669	2,527	4,000	11,000	7,000	175.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5430	UTILITIES - ELECTRIC	16,316	12,339	17,000	17,000	-	0.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5433	UTILITIES-WATER/SEWER	1,922	1,578	2,000	2,500	500	25.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5445	RENTALS	550	950	1,000	1,000	-	0.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5460	MAINTENANCE & REPAIR	2,755	11,892	6,000	12,000	6,000	100.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5480	ADVERTISING / PROMOTIONAL ACTIVITIES	1,476	1,093	750	750	-	0.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5495	EVENTS & SERVICES	5,350	1,981	3,000	1,500	(1,500)	-50.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5510	OFFICE SUPPLIES	2,892	2,415	5,000	3,500	(1,500)	-30.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5511	UNIFORMS		179	-	500	500	
State Aid to Libraries	Operating	001-DOS-01.1800.571.5520	OPERATING SUPPLIES	22,993	6,865	20,000	15,000	(5,000)	-25.00%
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	25,052	4,811	25,000	10,000	(15,000)	-60.00%
State Aid to Libraries	Operating	001-DOS-01.1800.571.5544	MEMBERSHIPS	275	472	-	500	500	
State Aid to Libraries	Operating	001-DOS-01.1800.571.5550	TRAINING	2,292	2,027	2,000	5,000	3,000	150.00%
State Aid to Libraries	Equipment & Construction	001-DOS-01.1800.571.5640	OPERATING EQUIPMENT	56,790	18,201	10,000	15,000	5,000	50.00%
State Aid to Libraries	Equipment & Construction	001-DOS-01.1800.571.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	5,095	-	68,312	-	(68,312)	-100.00%
State Aid to Libraries	Equipment & Construction	001-DOS-01.1800.571.5660	CAPITAL OUTLAY - LIBRARY BOOKS	17,718	11,954	50,000	130,274	80,274	160.55%
State Aid to Libraries	Reserves	001-DOS-01.1800.581.5990	RESERVE	-	-	50,000	65,000	15,000	30.00%
001 GENERAL FUND | 1900 AGRICULTURE / EXTENSION / 4-H DEPARTMENTS									
Extension Facility Fees	*(Revenue)*	*001.1900.000.347500*	*AGRICULTURE FEES*	*6,014*	*4,685*	*8,500*	*8,500*	-	*0.00%*
Extension Department	Salaries & Wages	001.1900.537.5120	REGULAR SALARIES	66,529	75,783	108,716	112,338	3,622	3.33%
Extension Department	Salaries & Wages	001.1900.537.5130	HOURLY WAGES	74,674	49,950	78,790	76,228	(2,562)	-3.25%
Extension Department	Salaries & Wages	001.1900.537.5145	HOLIDAY HOURS-WAGES	3,947	3,373	4,147	4,012	(135)	-3.26%
Extension Department	Benefits	001.1900.537.5210	FICA TAX	10,542	9,487	14,661	14,732	71	0.48%
Extension Department	Benefits	001.1900.537.5220	RETIREMENT BENEFITS	18,827	16,987	26,906	26,171	(735)	-2.73%
Extension Department	Benefits	001.1900.537.5230	HEALTH INSURANCE	47,693	34,147	50,795	22,127	(28,668)	-56.44%
Extension Department	Professional & Contractual	001.1900.537.5310	PROFESSIONAL SERVICES	-	55	-	-	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Extension Department	Professional & Contractual	001.1900.537.5340	CONTRACTED SERVICES	19,196	13,589	14,000	15,500	1,500	10.71%
Extension Department	Operating	001.1900.537.5400	TRAVEL	723	1,138	4,000	4,000	-	0.00%
Extension Department	Operating	001.1900.537.5410	TELEPHONE & INTERNET	6,510	5,624	7,000	7,000	-	0.00%
Extension Department	Operating	001.1900.537.5420	POSTAGE & FREIGHT	-	-	50	-	(50)	-100.00%
Extension Department	Operating	001.1900.537.5430	UTILITIES - ELECTRIC	18,689	13,817	17,000	17,000	-	0.00%
Extension Department	Operating	001.1900.537.5433	UTILITIES-WATER/SEWER	2,702	3,392	2,000	5,000	3,000	150.00%
Extension Department	Operating	001.1900.537.5435	UTILITIES - LP GAS	112	157	300	400	100	33.33%
Extension Department	Operating	001.1900.537.5440	LEASES/MACH&EQUIP	2,334	1,787	2,600	2,600	-	0.00%
Extension Department	Operating	001.1900.537.5460	MAINTENANCE & REPAIR	12,481	7,450	17,500	17,500	-	0.00%
Extension Department	Operating	001.1900.537.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	95	270	1,000	1,000	-	0.00%
Extension Department	Operating	001.1900.537.5495	EVENTS & SERVICES	-	206	500	500	-	0.00%
Extension Department	Operating	001.1900.537.5510	OFFICE SUPPLIES	1,856	1,084	2,500	2,500	-	0.00%
Extension Department	Operating	001.1900.537.5520	OPERATING SUPPLIES	7,312	4,366	25,000	25,000	-	0.00%
Extension Department	Operating	001.1900.537.5521	FUEL	969	488	1,200	1,200	-	0.00%
Extension Department	Operating	001.1900.537.5540	BOOKS AND SUBSCRIPTIONS	3,046	160	550	-	(550)	-100.00%
Extension Department	Operating	001.1900.537.5544	MEMBERSHIPS	504	495	500	1,050	550	110.00%
Extension Department	Operating	001.1900.537.5550	TRAINING	495	-	1,500	1,500	-	0.00%
Extension Department	Equipment & Construction	001.1900.537.5620	CAPITAL OUTLAY - BUILDING	11,386	-	13,000	13,000	-	0.00%
Extension Department	Equipment & Construction	001.1900.537.5640	OPERATING EQUIPMENT	5,073	-	-	-	-	
Extension Department	Equipment & Construction	001.1900.537.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	8,385	-	15,000	15,000	-	0.00%
4H Department	*(Revenue)*	*001.1900-02.000.347500*	*4-H FEES*	*695*	*1,042*	*600*	*600*	-	*0.00%*
4H Department	*(Revenue)*	*001.1900-02.000.347504*	*CRAWFORDVILLE SUMMER CAMP*	*32,675*	*35,750*	*40,000*	*35,000*	*(5,000)*	*-12.50%*
4H Department	Salaries & Wages	001.1900-02.537.5125	SEASONAL WAGES 4-H Programs	-	-	15,447	12,292	(3,155)	-20.42%
4H Department	Salaries & Wages	001.1900-02.537.5130	HOURLY WAGES 4-H Programs	44,007	27,931	52,682	49,807	(2,875)	-5.46%
4H Department	Salaries & Wages	001.1900-02.537.5145	HOLIDAY HOURS-WAGES	2,807	1,659	3,499	2,589	(910)	-26.01%
4H Department	Benefits	001.1900-02.537.5210	FICA TAX	3,591	2,268	5,479	4,205	(1,274)	-23.25%
4H Department	Benefits	001.1900-02.537.5220	RETIREMENT BENEFITS	6,439	4,140	7,779	5,630	(2,149)	-27.63%
4H Department	Benefits	001.1900-02.537.5230	HEALTH INSURANCE	341	250	-	510	510	
4H Department	Professional & Contractual	001.1900-02.537.5310	PROFESSIONAL SERVICES	220	1,009	250	800	550	220.00%
4H Department	Professional & Contractual	001.1900-02.537.5340	CONTRACTED SERVICES	450	-	-	-	-	
4H Department	Operating	001.1900-02.537.5410	TELEPHONE & INTERNET	994	755	1,200	1,200	-	0.00%
4H Department	Operating	001.1900-02.537.5480	ADVERTISING / PROMOTIONAL ACTIVITIES	300	413	600	600	-	0.00%
4H Department	Operating	001.1900-02.537.5520	OPERATING SUPPLIES	12,856	11,070	25,000	20,000	(5,000)	-20.00%
Family & Consumer Sciences	*(Revenue)*	*001.1900-03.000.347500*	*FAMILY CONSUMER SCIENCES FEES*	-	-	*200*	*200*	-	*0.00%*
Family & Consumer Sciences	Operating	001.1900-03.537.5520	OPERATING SUPPLIES	-	-	200	200	-	0.00%
001 GENERAL FUND | 2300 COUNTY FACILITIES DEPARTMENT									
Facilities Management	Salaries & Wages	001.2300.519.5120	REGULAR SALARIES		51,175	-	74,293	74,293	
Facilities Management	Salaries & Wages	001.2300.519.5130	HOURLY WAGES	303,487	199,615	311,526	249,415	(62,111)	-19.94%
Facilities Management	Salaries & Wages	001.2300.519.5140	OVERTIME	14,147	13,387	23,237	24,169	932	4.01%
Facilities Management	Salaries & Wages	001.2300.519.5145	HOLIDAY HOURS-WAGES	16,418	11,326	15,066	11,956	(3,110)	-20.64%
Facilities Management	Salaries & Wages	001.2300.519.5150	ANNUAL PHYSICAL INCENTIVE	175	-	-	-	-	
Facilities Management	Benefits	001.2300.519.5210	FICA TAX	24,290	19,984	26,762	27,527	765	2.86%
Facilities Management	Benefits	001.2300.519.5220	RETIREMENT BENEFITS	51,845	43,767	49,112	56,192	7,080	14.42%
Facilities Management	Benefits	001.2300.519.5230	HEALTH INSURANCE	94,648	84,928	89,747	122,834	33,087	36.87%
Facilities Management	Professional & Contractual	001.2300.519.5310	PROFESSIONAL SERVICES	55	-	-	-	-	
Facilities Management	Professional & Contractual	001.2300.519.5340	CONTRACTED SERVICES	120	-	840	-	(840)	-100.00%
Facilities Management	Professional & Contractual	001.2300.519.5345	CONTRACTED SVS - INFO TECHNOLOGY	315	-	1,260	-	(1,260)	-100.00%
Facilities Management	Operating	001.2300.519.5410	TELEPHONE & INTERNET	6,972	4,612	7,500	7,500	-	0.00%
Facilities Management	Operating	001.2300.519.5460	MAINTENANCE & REPAIR	3,343	5,329	-	10,000	10,000	
Facilities Management	Operating	001.2300.519.5462	MAINT & REPAIR-EQUIPMENT	129	343		-		
Facilities Management	Operating	001.2300.519.5464	MAINT & REPAIR-FLEET	6,833	4,094	5,000	5,000	-	0.00%
Facilities Management	Operating	001.2300.519.5510	OFFICE SUPPLIES	297	310	500	800	300	60.00%
Facilities Management	Operating	001.2300.519.5511	UNIFORMS	511	562	1,000	1,600		
Facilities Management	Operating	001.2300.519.5512	LANDSCAPING SUPPLIES	100	-	-	-		
Facilities Management	Operating	001.2300.519.5520	OPERATING SUPPLIES	22,371	12,990	20,000	20,000	-	0.00%
Facilities Management	Operating	001.2300.519.5521	FUEL	27,806	24,923	15,000	20,000	5,000	33.33%
Facilities Management	Operating	001.2300.519.5529	TOOLS	3,952	1,391	2,000	2,000	-	0.00%
Facilities Management	Operating	001.2300.519.5540	BOOKS AND SUBSCRIPTIONS	8,791	9,151	12,500	12,500	-	0.00%
Facilities Management	Operating	001.2300.519.5550	TRAINING	235	-	-	-	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Facilities Management	Equipment & Construction	001.2300.519.5640	OPERATING EQUIPMENT	2,509	1,313	10,000	10,000	-	0.00%
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	7,732	650	2,500	6,000	3,500	140.00%
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	8,337	6,462	9,000	9,000	-	0.00%
Historic Courthouse - Chamber of Commerce	Operating	001.2300-03.519.5460	MAINTENANCE & REPAIR	2,372	4,815	2,500	2,500	-	0.00%
Historic Courthouse - Chamber of Commerce	Operating	001.2300-03.519.5490	OTHER CURRENT CHARGES	377	75		-		
Historic Courthouse - Chamber of Commerce	Operating	001.2300-03.519.5520	OPERATING SUPPLIES	-	250	-	-	-	
Public Works Office	Professional & Contractual	001.2300-04.519.5340	CONTRACTED SERVICES 340 Trice Lane	4,077	3,087	5,500	5,500	-	0.00%
Public Works Office	Operating	001.2300-04.519.5460	MAINTENANCE & REPAIR	3,333	3,892	6,000	6,000	-	0.00%
Public Works Office	Operating	001.2300-04.519.5520	OPERATING SUPPLIES	1,092	903	-	1,200	1,200	
County Admin Building	Professional & Contractual	001.2300-05.519.5340	CONTRACTED SERVICES Cty Admin Building	3,996	2,625	5,460	5,460	-	0.00%
County Admin Building	Operating	001.2300-05.519.5460	MAINTENANCE & REPAIR	19,253	5,041	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	72	-	-	-	-	
Tax Collector's Office	Operating	001.2300-06.519.5460	MAINTENANCE & REPAIR	5,712	1,822	5,000	5,000	-	0.00%
Elections Office	Operating	001.2300-07.519.5460	MAINTENANCE & REPAIR Elections office	343	1,171	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	389	744	-	400	400	
Commission Chambers	Operating	001.2300-08.519.5410	TELEPHONE & INTERNET	4,382	9,643	5,000	14,000	9,000	180.00%
Commission Chambers	Operating	001.2300-08.519.5460	MAINTENANCE & REPAIR	12,071	393	2,500	2,500	-	0.00%
Commission Chambers	Operating	001.2300-08.519.5520	OPERATING SUPPLIES	303	65	-	-	-	
Health Department	Operating	001.2300-09.519.5460	MAINTENANCE & REPAIR Health dept	2,939	2,289	8,000	8,000	-	0.00%
Property Appraiser's Office	Operating	001.2300-11.519.5435	UTILITIES - LP GAS Property appraiser	1,700	-	-	-	-	
Property Appraiser's Office	Operating	001.2300-11.519.5460	MAINTENANCE & REPAIR	820	250	2,500	2,500	-	0.00%
Property Appraiser's Office	Operating	001.2300-11.519.5520	OPERATING SUPPLIES	14	-	-	-	-	
Facilities Maintenance Shop	Professional & Contractual	001.2300-12.519.5340	CONTRACTED SERVICES Facilities maint shop	1,233	101	750	750	-	0.00%
Facilities Maintenance Shop	Operating	001.2300-12.519.5430	UTILITIES - ELECTRIC	3,862	3,395	4,200	5,000	800	19.05%
Facilities Maintenance Shop	Operating	001.2300-12.519.5433	UTILITIES-WATER/SEWER	313	259	-	350	350	
Facilities Maintenance Shop	Operating	001.2300-12.519.5460	MAINTENANCE & REPAIR	415	127	2,500	2,500	-	0.00%
Facilities Maintenance Shop	Operating	001.2300-12.519.5520	OPERATING SUPPLIES	303	-	-	-	-	
Courthouse	Professional & Contractual	001.2300-13.519.5340	CONTRACTED SERVICES - Courthouse Complex		129	-	31,800	31,800	
Courthouse	Operating	001.2300-13.519.5410	TELEPHONE & INTERNET		300	-	6,900	6,900	
Courthouse	Operating	001.2300-13.519.5430	UTILITIES - ELECTRIC		-	-	72,000	72,000	
Courthouse	Operating	001.2300-13.519.5433	UTILITIES-WATER/SEWER		-	-	4,700	4,700	
Courthouse	Operating	001.2300-13.519.5435	UTILITIES - LP GAS		-	-	90,000	90,000	
Courthouse	Operating	001.2300-13.519.5520	OPERATING SUPPLIES		-	-	10,000	10,000	
001 GENERAL FUND | 2300-15 LANDSCAPING & GROUNDSKEEPING DEPARTMENT									
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5120	REGULAR SALARIES	-	52,970	66,893	125,460	58,567	87.55%
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5130	HOURLY WAGES	-	59,060	74,572	143,556	68,984	92.51%
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5140	OVERTIME	-	337	7,398	-	(7,398)	-100.00%
Landscaping & Groundskeeping	Salaries & Wages	001.2300-15.519.5145	HOLIDAY HOURS-WAGES	-	4,890	3,627	6,974	3,347	92.28%
Landscaping & Groundskeeping	Benefits	001.2300-15.519.5210	FICA TAX	-	8,576	11,666	21,113	9,447	80.98%
Landscaping & Groundskeeping	Benefits	001.2300-15.519.5220	RETIREMENT BENEFITS	-	20,786	26,747	54,136	27,389	102.40%
Landscaping & Groundskeeping	Benefits	001.2300-15.519.5230	HEALTH INSURANCE	-	34,613	28,793	67,422	38,629	134.16%
Landscaping & Groundskeeping	Operating	001.2300-15.519.5410	TELEPHONE & INTERNET		187	-	300	300	
Landscaping & Groundskeeping	Operating	001.2300-15.519.5445	EQUIPMENT RENTAL		1,569	-			
Landscaping & Groundskeeping	Operating	001.2300-15.519.5460	MAINTENANCE & REPAIR	24	-	-	-	-	
Landscaping & Groundskeeping	Operating	001.2300-15.519.5462	MAINTENANCE & REPAIR-EQUIPMENT	-	1,989	2,500	2,500	-	0.00%
Landscaping & Groundskeeping	Operating	001.2300-15.519.5464	MAINTENANCE & REPAIR-FLEET	-	-	2,500	2,500	-	0.00%
Landscaping & Groundskeeping	Operating	001.2300-15.519.5510	OFFICE SUPPLIES		50	-	200	200	
Landscaping & Groundskeeping	Operating	001.2300-15.519.5511	UNIFORMS		1,099	-	800	800	
Landscaping & Groundskeeping	Operating	001.2300-15.519.5512	LANDSCAPING SUPPLIES	189	1,859	10,000	10,000	-	
Landscaping & Groundskeeping	Operating	001.2300-15.519.5520	OPERATING SUPPLIES	315	3,442	8,000	8,000	-	0.00%
Landscaping & Groundskeeping	Operating	001.2300-15.519.5521	FUEL	-	4,579	15,000	15,000	-	
Landscaping & Groundskeeping	Operating	001.2300-15.519.5529	TOOLS	912	714	2,000	2,000	-	0.00%
Landscaping & Groundskeeping	Operating	001.2300-15.519.5550	TRAINING	-	261	-	-	-	
Landscaping & Groundskeeping	Equipment & Construction	001.2300-15.519.5640	OPERATING EQUIPMENT		1,060	-	5,000	5,000	
Landscaping & Groundskeeping	Equipment & Construction	001.2300-15.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT		3,150	-			

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
001 GENERAL FUND | 2400 FLEET MANAGEMENT DEPARTMENT									
Fleet Management	*(Revenue)*	*001.2400.000.351015*	*CDL TRAINING & TESTING FEES*	*6,000*	-	*6,000*	-	*(6,000)*	*-100.00%*
Fleet Management	Salaries & Wages	001.2400.519.5130	HOURLY WAGES	160,477	137,013	171,249	178,470	7,221	4.22%
Fleet Management	Salaries & Wages	001.2400.519.5140	OVERTIME	15,162	10,031	14,000	9,316	(4,684)	-33.46%
Fleet Management	Salaries & Wages	001.2400.519.5145	HOLIDAY HOURS-WAGES	7,127	7,227	8,949	9,327	378	4.22%
Fleet Management	Salaries & Wages	001.2400.519.5150	ANNUAL PHYSICAL INCENTIVE	175	-	-		-	
Fleet Management	Benefits	001.2400.519.5210	FICA TAX	13,505	11,323	15,954	15,079	(875)	-5.48%
Fleet Management	Benefits	001.2400.519.5220	RETIREMENT BENEFITS	25,156	21,582	29,279	26,788	(2,491)	-8.51%
Fleet Management	Benefits	001.2400.519.5230	HEALTH INSURANCE	44,117	45,212	49,502	54,363	4,861	9.82%
Fleet Management	Professional & Contractual	001.2400.519.5310	PROFESSIONAL SERVICES	49	-	-	-	-	
Fleet Management	Operating	001.2400.519.5400	TRAVEL	399	420	1,500	1,500	-	0.00%
Fleet Management	Operating	001.2400.519.5410	TELEPHONE & INTERNET	479	374	1,000	1,000	-	0.00%
Fleet Management	Operating	001.2400.519.5445	RENTALS	349	-	500	500	-	0.00%
Fleet Management	Operating	001.2400.519.5460	MAINTENANCE & REPAIR	1,911	377	500	1,000	500	100.00%
Fleet Management	Operating	001.2400.519.5464	MAINTENANCE & REPAIR - FLEET	523	663		2,500	2,500	
Fleet Management	Operating	001.2400.519.5511	UNIFORMS	150	282		2,400	2,400	
Fleet Management	Operating	001.2400.519.5520	OPERATING SUPPLIES	5,937	4,150	8,000	8,000	-	0.00%
Fleet Management	Operating	001.2400.519.5521	FUEL	2,752	2,546	5,000	5,000	-	0.00%
Fleet Management	Operating	001.2400.519.5529	TOOLS	1,255	1,099	-	3,000	3,000	
Fleet Management	Operating	001.2400.519.5540	BOOKS AND SUBSCRIPTIONS	2,451	9,566	9,000	9,000	-	0.00%
Fleet Management	Operating	001.2400.519.5550	TRAINING	-	-	1,000	1,000	-	0.00%
Fleet Management	Equipment & Construction	001.2400.519.5640	OPERATING EQUIPMENT	3,750	-	5,000	5,000	-	0.00%
Fleet Management	Equipment & Construction	001.2400.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	6,900	-	10,000	10,000	-	0.00%
001 GENERAL FUND | 4000 PROBATION OFFICE									
Probation Office	*(Revenue)*	*001.4000.000.348880*	*PROBATION FEES*	*54,338*	*41,928*	*45,000*	*56,000*	*11,000*	*24.44%*
Probation Office	Salaries & Wages	001.4000.523.5120	REGULAR SALARIES	63,435	53,724	67,573	68,925	1,352	2.00%
Probation Office	Salaries & Wages	001.4000.523.5130	HOURLY WAGES	68,304	58,519	78,351	73,594	(4,757)	-6.07%
Probation Office	Salaries & Wages	001.4000.523.5145	HOLIDAY HOURS-WAGES	3,588	3,584	4,124	3,873	(251)	-6.09%
Probation Office	Salaries & Wages	001.4000.523.5150	ANNUAL PHYSICAL INCENTIVE	175	-	-		-	
Probation Office	Benefits	001.4000.523.5210	FICA TAX	10,260	8,525	11,479	11,199	(280)	-2.44%
Probation Office	Benefits	001.4000.523.5220	RETIREMENT BENEFITS	34,351	26,980	21,836	34,615	12,779	58.52%
Probation Office	Benefits	001.4000.523.5230	HEALTH INSURANCE	11,488	36,807	14,000	32,573	18,573	132.66%
Probation Office	Professional & Contractual	001.4000.523.5310	PROFESSIONAL SERVICES	-	55	-	-	-	
Probation Office	Operating	001.4000.523.5400	TRAVEL	3,249	2,096	6,000	3,000	(3,000)	-50.00%
Probation Office	Operating	001.4000.523.5410	TELEPHONE & INTERNET	1,750	1,269	1,600	1,800	200	12.50%
Probation Office	Operating	001.4000.523.5420	POSTAGE & FREIGHT		101	-			
Probation Office	Operating	001.4000.523.5440	LEASES/MACH&EQUIP	1,709	1,112	1,800	2,200	400	22.22%
Probation Office	Operating	001.4000.523.5443	COMMUNICATION RENT	-	-	3,000	3,000	-	0.00%
Probation Office	Operating	001.4000.523.5445	RENTALS	-	-	160	-	(160)	-100.00%
Probation Office	Operating	001.4000.523.5490	OTHER CURRENT CHARGES	-	358	-	600	600	
Probation Office	Operating	001.4000.523.5510	OFFICE SUPPLIES	2,204	1,310	2,400	2,400	-	0.00%
Probation Office	Operating	001.4000.523.5520	OPERATING SUPPLIES	4,311	6,374	2,400	6,000	3,600	150.00%
Probation Office	Operating	001.4000.523.5540	BOOKS AND SUBSCRIPTIONS	140	9,499	9,000	9,000	-	0.00%
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	3,283	-	4,500	3,000	(1,500)	-33.33%
001 GENERAL FUND | 5600 ECONOMIC DEVELOPMENT									
Economic Development	*(Revenue)*	*001.5600.000.366010*	*LOCAL CONTRIBUTIONS*	*10,000*	-	-	-	-	
Economic Development	Aid & Contributions	001.5600.552.5820	AID TO PRIVATE ORGANIZATIONS	10,000	-	-	-	-	
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	-	5,200		-	-	
Project Safety	Professional & Contractual	001.5600-01.552.5313	LEGAL FEES	11,947	13,908	-	-	-	
Project Safety	Operating	001.5600-01.552.5400	TRAVEL		1,073	-	-	-	
Project Boomer	Professional & Contractual	001.5600-02.552.5313	LEGAL FEES	813	-	-	-	-	
001 GENERAL FUND | 5700 VETERANS SERVICE OFFICE									
Veterans Service Office	*(Revenue)*	*001.5700.000.366010*	*LOCAL CONTRIBUTIONS*	-	-	-	-	-	
Veterans Service Office	Salaries & Wages	001.5700.553.5130	HOURLY WAGES	21,326	19,461	23,638	24,111	473	2.00%
Veterans Service Office	Benefits	001.5700.553.5210	FICA TAX	1,631	1,489	1,808	1,935	127	7.02%
Veterans Service Office	Benefits	001.5700.553.5220	RETIREMENT BENEFITS	2,932	2,718	3,319	3,437	118	3.56%
Veterans Service Office	Operating	001.5700.553.5400	TRAVEL	1,581	2,702	2,000	2,000	-	0.00%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Veterans Service Office	Operating	001.5700.553.5410	TELEPHONE & INTERNET	479	374	750	750	-	0.00%
Veterans Service Office	Operating	001.5700.553.5495	EVENTS & SERVICES	400	98	2,000	1,000	(1,000)	-50.00%
Veterans Service Office	Operating	001.5700.553.5510	OFFICE SUPPLIES	-	200	250	250	-	0.00%
Veterans Service Office	Operating	001.5700.553.5520	OPERATING SUPPLIES	229	450	1,500	1,500	-	0.00%
Veterans Service Office	Operating	001.5700.553.5540	BOOKS AND SUBSCRIPTIONS	449	476	450	500	50	11.11%
Veterans Service Office	Operating	001.5700.553.5544	MEMBERSHIPS	-	75	-	75	75	
Veterans Service Office	Operating	001.5700.553.5550	TRAINING	350	350	-	350	350	
001 GENERAL FUND | 6000 EMS DEPARTMENT									
EMS	*(Revenue)*	*001.6000.000.331210*	*PEMT SUPPLEMENTAL PAYMENTS*	*204,806*	*-*	*240,000*	*200,000*	*(40,000)*	*-16.67%*
EMS	*(Revenue)*	*001.6000.000.334200*	*FDOH COUNTY AWARD*	*-*	*-*	*10,000*	*10,000*		
EMS	*(Revenue)*	*001.6000.000.342600*	*AMBULANCE RECEIPTS*	*1,927,649*	*1,640,986*	*1,900,000*	*2,050,000*	*150,000*	*7.89%*
EMS	*(Revenue)*	*001.6000.000.369304*	*REFUND-PRIOR YEAR EXPENSES*	*4,590*	*-*	*-*	*-*	*-*	
EMS	*(Revenue)*	*001.6000.000.369305*	*MISC REV-INSURANCE SETTLEMENTS*	*-*	*37,960*	*-*	*-*	*-*	
EMS	*(Revenue)*	*001.6000.000.369900*	*MISCELLANEOUS REVENUE - OTHER*	*-*	*-*	*5,000*	*5,000*	*-*	*0.00%*
EMS	Salaries & Wages	001.6000.526.5120	REGULAR SALARIES	167,892	138,066	169,912	175,876	5,964	3.51%
EMS	Salaries & Wages	001.6000.526.5130	HOURLY WAGES	1,244,980	1,057,902	1,351,746	1,417,808	66,062	4.89%
EMS	Salaries & Wages	001.6000.526.5135	FLEX WAGES	50,430	25,968	51,753	31,204	(20,549)	-39.71%
EMS	Salaries & Wages	001.6000.526.5140	OVERTIME	425,844	437,530	504,431	544,695	40,264	7.98%
EMS	Salaries & Wages	001.6000.526.5145	HOLIDAY HOURS-WAGES	83,344	82,724	103,892	108,479	4,587	4.42%
EMS	Salaries & Wages	001.6000.526.5150	ANNUAL PHYSICAL INCENTIVE	-	-	-	-	-	
EMS	Benefits	001.6000.526.5210	FICA TAX	145,998	127,835	158,955	165,973	7,018	4.42%
EMS	Benefits	001.6000.526.5220	RETIREMENT BENEFITS	629,630	602,162	714,611	807,584	92,973	13.01%
EMS	Benefits	001.6000.526.5230	HEALTH INSURANCE	470,688	470,219	536,397	626,255	89,858	16.75%
EMS	Professional & Contractual	001.6000.526.5310	PROFESSIONAL SERVICES	836	-	35,000	1,000	(34,000)	-97.14%
EMS	Professional & Contractual	001.6000.526.5340	CONTRACTED SERVICES	46,154	78,135	61,000	65,000	4,000	6.56%
EMS	Professional & Contractual	001.6000.526.5345	CONTRACTED SVS-INFO TECHNOLOGY	360	-	-	-	-	
EMS	Operating	001.6000.526.5400	TRAVEL	1,623	2,893	2,500	3,000	500	20.00%
EMS	Operating	001.6000.526.5410	TELEPHONE & INTERNET	23,890	15,379	25,000	25,250	250	1.00%
EMS	Operating	001.6000.526.5420	POSTAGE & FREIGHT	531	379	500	500	-	0.00%
EMS	Operating	001.6000.526.5430	UTILITIES - ELECTRIC	26,051	21,806	23,000	26,000	3,000	13.04%
EMS	Operating	001.6000.526.5433	UTILITIES-WATER/SEWER	4,443	3,613	4,500	5,000	500	11.11%
EMS	Operating	001.6000.526.5435	UTILITIES - LP GAS	1,358	1,743	2,400	3,000	600	25.00%
EMS	Operating	001.6000.526.5440	LEASES/MACH&EQUIP	900	468	1,000	1,200	200	20.00%
EMS	Operating	001.6000.526.5462	MAINT & REPAIR - EQUIPMENT	26,018	9,988	19,000	25,000	6,000	31.58%
EMS	Operating	001.6000.526.5463	MAINT & REPAIR - FACILITY	11,822	67,201	15,000	40,000	25,000	166.67%
EMS	Operating	001.6000.526.5464	MAINT & REPAIR - FLEET	51,003	24,279	50,000	50,000	-	0.00%
EMS	Operating	001.6000.526.5490	OTHER CURRENT CHARGES	1,825	25	1,800	18,000	16,200	900.00%
EMS	Operating	001.6000.526.5495	EVENTS & SERVICES		150	-	400	400	
EMS	Operating	001.6000.526.5510	OFFICE SUPPLIES	93	37	1,000	1,000	-	0.00%
EMS	Operating	001.6000.526.5511	UNIFORMS	21,605	15,882	17,000	18,000	1,000	5.88%
EMS	Operating	001.6000.526.5520	OPERATING SUPPLIES	23,939	25,417	30,000	35,000	5,000	16.67%
EMS	Operating	001.6000.526.5521	FUEL	67,324	67,516	85,000	85,000	-	0.00%
EMS	Operating	001.6000.526.5524	MEDICAL SUPPLIES	139,818	151,384	140,000	150,000	10,000	7.14%
EMS	Operating	001.6000.526.5529	TOOLS	20	-	-	-	-	
EMS	Operating	001.6000.526.5540	BOOKS AND SUBSCRIPTIONS	34,377	24,202	28,000	28,000	-	0.00%
EMS	Operating	001.6000.526.5550	TRAINING	15,102	14,772	8,000	15,000	7,000	87.50%
EMS	Equipment & Construction	001.6000.526.5640	OPERATING EQUIPMENT	8,023	3,211	5,000	20,000	15,000	300.00%
EMS	Equipment & Construction	001.6000.526.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	5,500	-	-	-	
EMS	Interfund Transfers	001.6000.581.5910	INTERFUND TRANSFER	474	-	-	-	-	
Community Paramedic Program	Operating	001.6000-01.526.5520	OPERATING SUPPLIES	84	-	-	-	-	
001 GENERAL FUND | 6300 RECREATION DEPARTMENTS									
Recreation Department	Salaries & Wages	001.6300.572.5120	REGULAR SALARIES	63,412	61,557	61,200	73,645	12,445	20.33%
Recreation Department	Salaries & Wages	001.6300.572.5130	HOURLY WAGES	145,712	112,727	177,229	178,876	1,647	0.93%
Recreation Department	Salaries & Wages	001.6300.572.5140	OVERTIME	208	707	-	-	-	
Recreation Department	Salaries & Wages	001.6300.572.5145	HOLIDAY HOURS-WAGES	5,603	5,422	9,211	9,286	75	0.81%
Recreation Department	Salaries & Wages	001.6300.572.5150	ANNUAL PHYSICAL	-	-	-	-	-	
Recreation Department	Benefits	001.6300.572.5210	FICA TAX	15,966	13,514	18,944	20,028	1,084	5.72%
Recreation Department	Benefits	001.6300.572.5220	RETIREMENT BENEFITS	32,124	31,950	43,081	40,350	(2,731)	-6.34%
Recreation Department	Benefits	001.6300.572.5230	HEALTH INSURANCE	49,639	40,498	82,142	46,445	(35,697)	-43.46%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Recreation Department	Professional & Contractual	001.6300.572.5310	PROFESSIONAL SERVICES	16,064	16,475	-	-	-	
Recreation Department	Professional & Contractual	001.6300.572.5340	CONTRACTED SERVICES	827	1,062	1,000	1,300	300	30.00%
Recreation Department	Operating	001.6300.572.5400	TRAVEL	-	244	600	600	-	0.00%
Recreation Department	Operating	001.6300.572.5410	TELEPHONE & INTERNET	9,038	7,953	9,000	10,000	1,000	11.11%
Recreation Department	Operating	001.6300.572.5420	POSTAGE & FREIGHT	-	67	-	-	-	
Recreation Department	Operating	001.6300.572.5430	UTILITIES - ELECTRIC	54,693	46,538	55,000	55,000	-	0.00%
Recreation Department	Operating	001.6300.572.5433	UTILITIES-WATER/SEWER	3,363	2,202	5,000	5,000	-	0.00%
Recreation Department	Operating	001.6300.572.5435	UTILITIES - LP GAS	14	85	200	200	-	0.00%
Recreation Department	Operating	001.6300.572.5440	LEASES/MACH&EQUIP	1,458	1,228	1,300	1,500	200	15.38%
Recreation Department	Operating	001.6300.572.5445	RENTALS	250	1,979	-	3,500	3,500	
Recreation Department	Operating	001.6300.572.5460	MAINTENANCE & REPAIR	5,063	830	-	-	-	
Recreation Department	Operating	001.6300.572.5462	MAINT & REPAIR - BALL FIELDS & IRRIGATION	22,405	22,209	60,000	60,000	-	0.00%
Recreation Department	Operating	001.6300.572.5463	MAINT & REPAIR - BUILDINGS, GATES, GROUNDS	32,148	38,845	50,000	50,000	-	0.00%
Recreation Department	Operating	001.6300.572.5464	MAINT & REPAIR - MOWERS, VEHICLES & EQUIP.	3,778	5,148	12,000	12,000	-	0.00%
Recreation Department	Operating	001.6300.572.5490	OTHER CURRENT CHARGES	26	-	-	-	-	
Recreation Department	Operating	001.6300.572.5495	EVENTS & SERVICES		510	-	-	-	
Recreation Department	Operating	001.6300.572.5510	OFFICE SUPPLIES	1,683	1,949	2,500	3,000	500	20.00%
Recreation Department	Operating	001.6300.572.5512	LANDSCAPING SUPPLIES	2,282	1,940				
Recreation Department	Operating	001.6300.572.5520	OPERATING SUPPLIES	5,403	12,935	6,000	8,000	2,000	33.33%
Recreation Department	Operating	001.6300.572.5521	FUEL	5,937	7,396	8,000	12,000	4,000	50.00%
Recreation Department	Operating	001.6300.572.5529	TOOLS	3,594	722	1,000	1,000	-	0.00%
Recreation Department	Operating	001.6300.572.5540	BOOKS AND SUBSCRIPTIONS	41	41	3,000	6,500	3,500	116.67%
Recreation Department	Operating	001.6300.572.5544	MEMBERSHIPS	-	189	-	200	200	
Recreation Department	Operating	001.6300.572.5550	TRAINING		252	-			
Recreation Department	Equipment & Construction	001.6300.572.5640	OPERATING EQUIPMENT	550	1,195	7,500	7,500	-	0.00%
OBBT Trail	Operating	001.6300-16.572.5430	UTILITIES-ELECTRIC Bike Trails	2,196	1,780	2,750	2,750	-	0.00%
OBBT Trail	Operating	001.6300-16.572.5445	RENTALS	1,728	1,250	1,900	1,900	-	0.00%
OBBT Trail	Operating	001.6300-16.572.5460	MAINTENANCE & REPAIR	1,626	555	-	500	500	
Crawfordville Community Center	*(Revenue)*	*001.6300-17.000.347205*	*COMMUNITY CENTER RENTAL FEES*	*32,744*	*27,383*	*42,000*	*42,000*	-	*0.00%*
Crawfordville Community Center	*(Revenue)*	*001.6300-17.000.347206*	*PROGRAM RELATED RENTALS*	*50,004*	*44,316*	*50,000*	*50,000*	-	*0.00%*
Crawfordville Community Center	Professional & Contractual	001.6300-17.572.5340	CONTRACTED SERVICES	21,457	16,238	22,800	22,800	-	0.00%
Crawfordville Community Center	Operating	001.6300-17.572.5410	TELEPHONE & INTERNET	7,943	7,967	8,000	12,000	4,000	50.00%
Crawfordville Community Center	Operating	001.6300-17.572.5430	UTILITIES - ELECTRIC	31,447	26,400	28,000	30,000	2,000	7.14%
Crawfordville Community Center	Operating	001.6300-17.572.5433	UTILITIES-WATER/SEWER	3,294	1,599	5,000	3,000	(2,000)	-40.00%
Crawfordville Community Center	Operating	001.6300-17.572.5445	RENTALS	1,533	1,924	2,050	3,000	950	46.34%
Crawfordville Community Center	Operating	001.6300-17.572.5460	MAINTENANCE & REPAIR	4,257	8,934	10,000	10,000	-	0.00%
Crawfordville Community Center	Operating	001.6300-17.572.5512	LANDSCAPING SUPPLIES	27	-				
Crawfordville Community Center	Operating	001.6300-17.572.5520	OPERATING SUPPLIES	2,109	5,170	5,000	5,000	-	0.00%
Crawfordville Community Center	Operating	001.6300-17.572.5529	TOOLS	412	-	-	-	-	
Shadeville Community Center	Professional & Contractual	001.6300-20.572.5340	CONTRACTED SERVICES		-	-	20,000	20,000	
Shadeville Community Center	Operating	001.6300-20.572.5410	TELEPHONE & INTERNET		-	-	12,000	12,000	
Shadeville Community Center	Operating	001.6300-20.572.5430	UTILITIES - ELECTRIC		-	-	30,000	30,000	
Shadeville Community Center	Operating	001.6300-20.572.5433	UTILITIES-WATER/SEWER		-	-	2,000	2,000	
Shadeville Community Center	Operating	001.6300-20.572.5460	MAINTENANCE & REPAIR		-	-	25,000	25,000	
001 GENERAL FUND | 6900 PARKS DEPARTMENTS									
Parks Department	*(Revenue)*	*001.6900.000.354000*	*PARKING ORD 2021-30 VIOLATION*	*27*	*54*	-	-	-	
Parks Department	*(Revenue)*	*001.6900.000.369304*	*REFUND-PRIOR YEAR EXPENSES*	*159*	-				
Parks Department	*(Revenue)*	*001.6900.000.369900*	*MISCELLANEOUS REVENUES-OTHER*	*913*	-	*1,000*	*1,000*	-	*0.00%*
Parks Department	Salaries & Wages	001.6900.572.5120	REGULAR SALARIES	76,320	31,845	80,509	82,925	2,416	3.00%
Parks Department	Salaries & Wages	001.6900.572.5125	STUDENT WAGES (SEASONAL)	12,617	11,986	22,277	23,868	1,591	7.14%
Parks Department	Salaries & Wages	001.6900.572.5130	HOURLY WAGES	172,660	77,435	153,939	182,074	28,135	18.28%
Parks Department	Salaries & Wages	001.6900.572.5140	OVERTIME	2,440	1,157	1,869	1,894	25	1.34%
Parks Department	Salaries & Wages	001.6900.572.5145	HOLIDAY HOURS-WAGES	7,533	3,796	7,594	7,761	167	2.20%
Parks Department	Salaries & Wages	001.6900.572.5150	ANNUAL PHYSICAL INCENTIVE	525	-	-		-	
Parks Department	Benefits	001.6900.572.5210	FICA TAX	19,651	9,266	20,363	21,011	648	3.18%
Parks Department	Benefits	001.6900.572.5220	RETIREMENT BENEFITS	52,653	27,311	49,545	53,865	4,320	8.72%
Parks Department	Benefits	001.6900.572.5230	HEALTH INSURANCE	100,256	60,920	100,777	91,715	(9,062)	-8.99%
Parks Department	Professional & Contractual	001.6900.572.5310	PROFESSIONAL SERVICES	165	415	-	200	200	
Parks Department	Professional & Contractual	001.6900.572.5340	CONTRACTED SERVICES	245	3,799	-	-	-	

WAKULLA COUNTY
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Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Parks Department	Professional & Contractual	001.6900.572.5345	CONTRACTED SVS-INFO TECHNOLOGY	949	-	1,260	-	(1,260)	-100.00%
Parks Department	Operating	001.6900.572.5400	TRAVEL	-	-	1,000	1,000	-	0.00%
Parks Department	Operating	001.6900.572.5410	TELEPHONE & INTERNET	610	374	1,000	1,000	-	0.00%
Parks Department	Operating	001.6900.572.5420	POSTAGE & FREIGHT	-	-	-	-	-	
Parks Department	Operating	001.6900.572.5430	UTILITIES - ELECTRIC	1,203	898	1,300	1,500	200	15.38%
Parks Department	Operating	001.6900.572.5435	UTILITIES - LP GAS	16	-	500	-	(500)	-100.00%
Parks Department	Operating	001.6900.572.5440	LEASES/MACH&EQUIP	1,368	1,140	1,500	1,500	-	0.00%
Parks Department	Operating	001.6900.572.5460	MAINTENANCE & REPAIR	1,925	144	-	500	500	
Parks Department	Operating	001.6900.572.5462	MAINTENANCE & REPAIR - EQUIPMENT	474	536	-	500	500	
Parks Department	Operating	001.6900.572.5463	MAINTENANCE & REPAIR - FACILITY		150	-	500		
Parks Department	Operating	001.6900.572.5464	MAINTENANCE & REPAIR - FLEET	63	60	2,000	-	(2,000)	-100.00%
Parks Department	Operating	001.6900.572.5495	EVENTS & SERVICES	1,065	241	500	500	-	0.00%
Parks Department	Operating	001.6900.572.5510	OFFICE SUPPLIES	26	53	500	500	-	0.00%
Parks Department	Operating	001.6900.572.5511	UNIFORMS	322	890		500		
Parks Department	Operating	001.6900.572.5512	LANDSCAPING SUPPLIES	1,402	-	-	-	-	
Parks Department	Operating	001.6900.572.5520	OPERATING SUPPLIES	8,061	7,233	5,000	12,000	7,000	140.00%
Parks Department	Operating	001.6900.572.5521	FUEL	5,026	884	5,000	2,000	(3,000)	-60.00%
Parks Department	Operating	001.6900.572.5529	TOOLS	2,453	94	-	-	-	
Parks Department	Operating	001.6900.572.5540	BOOKS AND SUBSCRIPTIONS	4,917	-	5,500	5,500	-	0.00%
Parks Department	Operating	001.6900.572.5544	MEMBERSHIPS	429	-	180	-	(180)	-100.00%
Parks Department	Operating	001.6900.572.5550	TRAINING	46	-	500	500	-	0.00%
Parks Department	Equipment & Construction	001.6900.572.5640	OPERATING EQUIPMENT	2,242	-	2,000	2,000	-	0.00%
Parks Department	Interfund Transfers	001.6900.581.5910	TRANSFER TO FUND 188-BBMC	-	-	10,000	10,000	-	0.00%
Parks Department	Transfers to Constitutionals	001.6900.581.5911	TRANSFER TO WCSO (WORK CREW)	49,206	29,177	61,000	61,000	-	0.00%
Parks-Azalea	*(Revenue)*	*001.6900-02.000.347211*	*AZALEA PARK CONCESSION RENTALS*	*486*	*1,848*	-	-	-	
Parks-Azalea	*(Revenue)*	*001.6900-02.000.347400*	*AZALEA PARK SPECIAL EVENT FEES*	*384*	*(25)*	*1,000*	*1,000*	-	*0.00%*
Parks-Azalea	Professional & Contractual	001.6900-02.572.5340	CONTRACTED SERVICES Azalea Park	8,820	5,880	5,500	5,500	-	0.00%
Parks-Azalea	Operating	001.6900-02.572.5430	UTILITIES - ELECTRIC	3,017	2,912	3,500	3,500	-	0.00%
Parks-Azalea	Operating	001.6900-02.572.5433	UTILITIES-WATER/SEWER	2,062	1,048	2,400	2,400	-	0.00%
Parks-Azalea	Operating	001.6900-02.572.5460	MAINTENANCE & REPAIR Azalea	6,027	7,942	4,000	4,000	-	0.00%
Parks-Azalea	Operating	001.6900-02.572.5512	LANDSCAPING SUPPLIES	617	-	-	-	-	
Parks-Azalea	Operating	001.6900-02.572.5520	OPERATING SUPPLIES	3,182	256	3,000	1,000	(2,000)	-66.67%
Parks-Hudson	*(Revenue)*	*001.6900-03.000.347211*	*HUDSON PARK CONCESSION RENTALS*	*1,286*	*1,593*	*2,000*	*2,400*	*400*	*20.00%*
Parks-Hudson	*(Revenue)*	*001.6900-03.000.347400*	*HUDSON SPECIAL EVENT FEES*	*5,219*	*6,742*	*8,000*	*12,000*	*4,000*	*50.00%*
Parks-Hudson	Professional & Contractual	001.6900-03.572.5340	CONTRACTED SERVICES Hudson Park	7,194	4,903	6,000	6,000	-	0.00%
Parks-Hudson	Operating	001.6900-03.572.5430	UTILITIES - ELECTRIC	2,179	2,338	2,000	3,000	1,000	50.00%
Parks-Hudson	Operating	001.6900-03.572.5433	UTILITIES-WATER/SEWER	1,738	2,122	1,500	3,000	1,500	100.00%
Parks-Hudson	Operating	001.6900-03.572.5460	MAINTENANCE & REPAIR Hudson	423	1,306	4,000	4,000	-	0.00%
Parks-Hudson	Operating	001.6900-03.572.5520	OPERATING SUPPLIES	205	262	-	600	600	
Parks-Mash Island	Professional & Contractual	001.6900-04.572.5340	CONTRACTED SERVICES Mash island	70	-	-	-	-	
Parks-Mash Island	Operating	001.6900-04.572.5410	TELEPHONE & INTERNET	700	695	900	900	-	0.00%
Parks-Mash Island	Operating	001.6900-04.572.5430	UTILITIES - ELECTRIC	3,099	2,344	2,000	2,800	800	40.00%
Parks-Mash Island	Operating	001.6900-04.572.5433	UTILITIES-WATER/SEWER	2,768	3,129	3,000	3,400	400	13.33%
Parks-Mash Island	Operating	001.6900-04.572.5435	UTILITIES - LP GAS	62	20	50	50		
Parks-Mash Island	Operating	001.6900-04.572.5445	RENTALS	293	-	2,000	2,000	-	0.00%
Parks-Mash Island	Operating	001.6900-04.572.5460	MAINTENANCE & REPAIR	1,182	645	10,000	5,000	(5,000)	-50.00%
Parks-Mash Island	Operating	001.6900-04.572.5520	OPERATING SUPPLIES	339	30	1,000	-	(1,000)	-100.00%
Parks-Panacea Comm Ctr.	*(Revenue)*	*001.6900-05.000.347400*	*PANACEA COMMUNITY CENTER*	*10,626*	*8,650*	*12,000*	*12,000*	-	*0.00%*
Parks-Panacea Comm Ctr.	Professional & Contractual	001.6900-05.572.5340	CONTRACTED SERVICES Panacea Com Ctr	1,694	1,258	2,000	2,000	-	0.00%
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5430	UTILITIES - ELECTRIC	513	825	500	3,600	3,100	620.00%
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5433	UTILITIES-WATER/SEWER	1,167	1,032	1,200	1,400	200	16.67%
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5410	TELEPHONE & INTERNET	785	655	1,000	1,000	-	0.00%
Parks-Panacea Comm Ctr.	Operating	001.6900-05.572.5460	MAINTENANCE & REPAIR	1,232	(155)	6,000	6,000	-	0.00%
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	148	105	1,000	1,000	-	0.00%
Parks-Shell Point Beach	*(Revenue)*	*001.6900-06.000.347200*	*SHELL POINT BEACH FACILITY RENTAL EES*	*1,294*	*1,415*	*2,500*	*2,500*	-	*0.00%*
Parks-Shell Point Beach	*(Revenue)*	*001.6900-06.000.347211*	*SHELL POINT BEACH CONCESSIONS*	*2,613*	*2,062*	*5,000*	*5,000*	-	*0.00%*
Parks-Shell Point Beach	*(Revenue)*	*001.6900-06.000.369900*	*SHELL POINT WEATHERSTEM RENTAL*	*1,875*	*2,067*	*4,000*	*4,000*	-	*0.00%*
Parks-Shell Point Beach	Operating	001.6900-06.572.5430	UTILITIES - ELECTRIC	1,356	1,109	1,300	1,500	200	15.38%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Parks-Shell Point Beach	Operating	001.6900-06.572.5433	UTILITIES-WATER/SEWER	692	798	600	900	300	50.00%
Parks-Shell Point Beach	Operating	001.6900-06.572.5460	MAINTENANCE & REPAIR	3,664	311	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	322	44	500	500	-	0.00%
Parks-Wooley	*(Revenue)*	*001.6900-07.000.347400*	*WOOLEY SPECIAL EVENT FEES*	*2,911*	*4,937*	*5,500*	*7,500*	*2,000*	*36.36%*
Parks-Wooley	Professional & Contractual	001.6900-07.572.5340	CONTRACTED SERVICES Woolley Park	102	-	-	-	-	
Parks-Wooley	Operating	001.6900-07.572.5410	TELEPHONE & INTERNET	1,067	978	1,000	1,500	500	50.00%
Parks-Wooley	Operating	001.6900-07.572.5430	UTILITIES - ELECTRIC	3,228	2,891	3,000	3,400	400	13.33%
Parks-Wooley	Operating	001.6900-07.572.5433	UTILITIES-WATER/SEWER	1,508	1,891	1,500	2,500	1,000	66.67%
Parks-Wooley	Operating	001.6900-07.572.5435	UTILITIES - LP GAS	110	-	200	200	-	0.00%
Parks-Wooley	Operating	001.6900-07.572.5460	MAINTENANCE & REPAIR Woolley	2,804	1,119	10,000	10,000	-	0.00%
Parks-Wooley	Operating	001.6900-07.572.5512	LANDSCAPING SUPPLIES	346	75	-	-		
Parks-Wooley	Operating	001.6900-07.572.5520	OPERATING SUPPLIES	577	157	1,000	1,000	-	0.00%
Parks-Newport	*(Revenue)*	*001.6900-08.000.347225*	*NEWPORT PARK CAMPING FEES*	*96,464*	*79,018*	*125,000*	*125,000*	-	*0.00%*
Parks-Newport	Professional & Contractual	001.6900-08.572.5310	PROFESSIONAL SERVICES Newport	2,400	38	-	-	-	
Parks-Newport	Professional & Contractual	001.6900-08.572.5340	CONTRACTED SERVICES Newport	422	300	500	500	-	0.00%
Parks-Newport	Operating	001.6900-08.572.5410	TELEPHONE & INTERNET	1,375	1,173	1,500	1,500	-	0.00%
Parks-Newport	Operating	001.6900-08.572.5430	UTILITIES - ELECTRIC	11,699	9,360	13,000	13,000	-	0.00%
Parks-Newport	Operating	001.6900-08.572.5435	UTILITIES - LP GAS	-	-	400	400	-	0.00%
Parks-Newport	Operating	001.6900-08.572.5460	MAINTENANCE & REPAIR	16,513	5,394	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	2,808	1,175	5,000	5,000	-	0.00%
Parks-Newport	Operating	001.6900-08.572.5529	TOOLS	60	-	-	-	-	
Parks-Medart	*(Revenue)*	*001.6900-10.000.347400*	*MEDART SPECIAL EVENT FEES*	*671*	*969*	*1,200*	*1,600*	*400*	*33.33%*
Parks-Medart	Operating	001.6900-10.572.5460	MAINTENANCE & REPAIR		232	-	-	-	
Parks-Medart	Operating	001.6900-10.572.5520	OPERATING SUPPLIES Medart	-	75	-	-	-	
Parks-Hickory	*(Revenue)*	*001.6900-11.000.347400*	*HICKORY PARK SPECIAL EVENT FEES*	*345*	*139*	*500*	*500*	-	*0.00%*
Parks-Hickory	Operating	001.6900-11.572.5433	UTILITIES-WATER/SEWER Hickory	308	341	500	500	-	0.00%
Parks-Hickory	Operating	001.6900-11.572.5460	MAINTENANCE & REPAIR Hickory Park	20,761	2,921	15,000	15,000	-	0.00%
Parks-Hickory	Operating	001.6900-11.572.5512	LANDSCAPING SUPPLIES	205	-	-	-	-	
Parks-Hickory	Operating	001.6900-11.572.5520	OPERATING SUPPLIES	178	104	500	500	-	0.00%
Welcome Center	*(Revenue)*	*001.6900-20.000.347200*	*WELCOME CENTER RENTALS*	*79*	-				
Welcome Center	Professional & Contractual	001.6900-20.572.5340	CONTRACTED SERVICES	5,760	3,134	6,000	6,000	-	0.00%
Welcome Center	Operating	001.6900-20.572.5410	TELEPHONE & INTERNET		826	-	600	600	
Welcome Center	Operating	001.6900-20.572.5430	UTILITIES - ELECTRIC		2,576	-	3,500	3,500	
Welcome Center	Operating	001.6900-20.572.5433	UTILITIES-WATER/SEWER		980	-	1,300	1,300	
Welcome Center	Operating	001.6900-20.572.5460	MAINTENANCE & REPAIR	3,989	119	15,000	15,000	-	0.00%
Welcome Center	Operating	001.6900-20.572.5520	OPERATING SUPPLIES	75	-	-	-	-	
Purify Bay	Operating	001.6900-23.572.5460	MAINTENANCE & REPAIR Purify Bay	-	25	-	-	-	
Guy Revell Conservation Area	Operating	001.6900-24.572.5445	RENTALS Guy Revell	1,723	1,250	1,800	1,800	-	0.00%
Guy Revell Conservation Area	Operating	001.6900-24.572.5460	MAINTENANCE & REPAIR	60	650	500	2,000	1,500	300.00%
Panacea Mineral Springs	Operating	001.6900-25.572.5460	MAINTENANCE & REPAIR	-	-	2,000	2,000	-	0.00%
Panacea Mineral Springs	Operating	001.6900-25.572.5520	OPERATING SUPPLIES	-	-	4,000	4,000	-	0.00%
001-CL | CLERK OF COURT FUND									
Clerk of Court - Finance	*(Revenue)*	*001-CL.0200-CL-01.000.381000*	*TRANSFER FROM GENERAL REVENUE-FINANCE*	*1,040,667*	*826,030*	*1,101,373*	*1,096,176*	*(5,197)*	*-0.47%*
Clerk of Court - Finance	*(Revenue)*	*001-CL.0200-CL-01.000.386100*	*CLERK OF COURTS-REFUND BOCC*	*15,748*	-	-		-	
Clerk of Court - Finance	*(Revenue)*	*001-CL.0200-CL-01.000.389000*	*CASH FORWARD*	-	-	*25,000*	*75,000*	*50,000*	*200.00%*
Clerk of Court - Finance	Transfers to Constitutionals	001-CL.0200-CL-01.581.5911	TRANSFER - FINANCE & ACCOUNTING	1,039,719	1,009,592	1,101,373	1,096,176	(5,197)	-0.47%
Clerk of Court - Finance	Reserves	001-CL.0200-CL-01.581.5990	RESERVE	-	-	25,000	75,000	50,000	200.00%
Clerk of Court - Maintenance	*(Revenue)*	*001-CL.0200-CL-02.000.381000*	*TRANSFER FROM GENERAL REVENUE-MAINTENANCE*	*122,268*	*96,158*	*128,221*	-	*(128,221)*	*-100.00%*
Clerk of Court - Maintenance	Transfers to Constitutionals	001-CL.0200-CL-02.581.5911	TRANSFER - MAINTENANCE	124,092	117,536	128,221	-	(128,221)	-100.00%
Clerk of Court - Internal Audit	*(Revenue)*	*001-CL.0200-CL-03.000.381000*	*TRANSFER FROM GENERAL REVENUE-INTERNAL AUDIT*	*135,009*	*107,891*	*143,854*	*146,913*	*3,059*	*2.13%*
Clerk of Court - Internal Audit	Transfers to Constitutionals	001-CL.0200-CL-03.581.5911	TRANSFER - INTERNAL AUDIT	134,133	131,866	143,854	146,913	3,059	2.13%
001-DOR-01 | SERVICE-IN-PROCESS GRANT FUND									
Service In Process	*(Revenue)*	*001-DOR-01.0200-SH-05.000.334690*	*SERVICE-IN-PROCESS GRANT*	*1,228*	*1,016*	*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	1,228	911	2,500	2,500	-	0.00%
001-PA | PROPERTY APPRAISER FUND									
Property Appraiser	*(Revenue)*	*001-PA.0200-PA.000.386600*	*PROPERTY APPRAISER REFUND BOCC*	*103,318*	-	-	-	-	
Property Appraiser	*(Revenue)*	*001-PA.0200-PA-01.000.381000*	*TRANSFER FROM GENERAL REVENUE*	*1,601,884*	*1,299,361*	*1,732,481*	*1,881,067*	*148,586*	*8.58%*

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Property Appraiser	Transfers to Constitutionals	001-PA.0200-PA-01.581.5911	TRANSFER TO CONST. OFFICER	1,601,884	1,732,481	1,732,481	1,881,067	148,586	8.58%
001-SE | SUPERVISOR OF ELECTIONS FUND									
Supervisor of Elections	*(Revenue)*	*001-SE.0200-SE.000.381000*	*TRANSFER FROM GENERAL REVENUE*	*693,959*	*581,757*	*775,676*	*856,989*	*81,313*	*10.48%*
Supervisor of Elections	*(Revenue)*	*001-SE.0200-SE.000.386500*	*RETURN FROM SUP OF ELECTIONS*	*23,489*	-	-	-	-	
Supervisor of Elections	Transfers to Constitutionals	001-SE.0200-SE.581.5911	TRANSFER TO CONST. OFFICER	693,959	775,676	775,676	856,989	81,313	10.48%
001-TC| TAX COLLECTOR FUND									
Tax Collector	*(Revenue)*	*001-TC.0200-TC-01.000.381000*	*TRANSFER FROM GENERAL REVENUE*	*1,408,356*	*1,125,470*	*1,500,627*	*1,531,136*	*30,509*	*2.03%*
Tax Collector	Transfers to Constitutionals	001-TC.0200-TC-01.581.5911	TRANSFER TO CONST. OFFICER	1,408,356	1,375,575	1,500,627	1,531,136	30,509	2.03%
010 | BUILDING DEPARTMENT FUND									
Building Department	*(Revenue)*	*010.2100.000.322000*	*BUILDING PERMITS*	*910,054*	*565,425*	*775,000*	*650,000*	*(125,000)*	*-16.13%*
Building Department	*(Revenue)*	*010.2100.000.341801*	*RADON 5%/10% COMMISSION*	*(110)*	-	-	-	-	
Building Department	*(Revenue)*	*010.2100.000.341803*	*APPLICATION FEES*	*37,230*	*25,429*	*36,000*	*30,000*	*(6,000)*	*-16.67%*
Building Department	*(Revenue)*	*010.2100.000.341806*	*RE-INSPECTION FEE*	*350*	*1,150*	*1,000*	*1,000*	-	*0.00%*
Building Department	*(Revenue)*	*010.2100.000.341807*	*PRE-INSPECTION FEE*	*715*	*650*	*1,500*	*1,500*	-	*0.00%*
Building Department	*(Revenue)*	*010.2100.000.341808*	*PLANS REVIEW*	*1,360*	*520*	*1,500*	*1,500*	-	*0.00%*
Building Department	*(Revenue)*	*010.2100.000.341830*	*CONTRACTOR LICENSE*	*65*	-	-			
Building Department	*(Revenue)*	*010.2100.000.351200*	*CRIMINAL RESTITUTION*		*823*	-			
Building Department	*(Revenue)*	*010.2100.000.354321*	*VIOLATION SEARCHES*	*2,425*	*2,025*	*3,000*	*3,000*	-	*0.00%*
Building Department	*(Revenue)*	*010.2100.000.361100*	*INTEREST EARNED*		-	-			
Building Department	*(Revenue)*	*010.2100.000.364000*	*MISC. REVENUE - SALE OF ASSETS*		*25,586*	-			
Building Department	*(Revenue)*	*010.2100.000.369900*	*MISCELLANEOUS REVENUES - OTHER*	*100*	-	*100*	*100*	-	*0.00%*
Building Department	*(Revenue)*	*010.2100.000.389000*	*CASH FORWARD*	-	-	*185,519*	*134,873*	*(50,646)*	*-27.30%*
Building Department	Salaries & Wages	010.2100.524.5120	REGULAR SALARIES	164,952	139,950	173,998	140,740	(33,258)	-19.11%
Building Department	Salaries & Wages	010.2100.524.5130	HOURLY WAGES	260,446	229,034	293,859	249,456	(44,403)	-15.11%
Building Department	Salaries & Wages	010.2100.524.5140	OVERTIME	15,208	6,103	31,665	32,901	1,236	3.90%
Building Department	Salaries & Wages	010.2100.524.5145	HOLIDAY HOURS-WAGES	13,323	12,851	15,402	13,063	(2,339)	-15.19%
Building Department	Salaries & Wages	010.2100.524.5150	ANNUAL PHYSICAL	875	-	-		-	
Building Department	Benefits	010.2100.524.5210	FICA TAX	33,240	28,497	39,392	33,367	(6,025)	-15.29%
Building Department	Benefits	010.2100.524.5220	RETIREMENT BENEFITS	73,913	64,899	80,213	74,303	(5,910)	-7.37%
Building Department	Benefits	010.2100.524.5230	HEALTH INSURANCE	95,448	99,715	102,460	75,232	(27,228)	-26.57%
Building Department	Professional & Contractual	010.2100.524.5310	PROFESSIONAL SERVICES	55	-	-	-	-	
Building Department	Professional & Contractual	010.2100.524.5340	CONTRACTED SERVICES	3,144	325	6,000	1,000	(5,000)	-83.33%
Building Department	Operating	010.2100.524.5400	TRAVEL	3,686	3,322	5,000	5,000	-	0.00%
Building Department	Operating	010.2100.524.5410	TELEPHONE & INTERNET	5,986	4,818	6,000	6,000	-	0.00%
Building Department	Operating	010.2100.524.5420	POSTAGE & FREIGHT	-	1,057	-	1,500	1,500	
Building Department	Operating	010.2100.524.5430	UTILITIES - ELECTRIC	78	65	500	200	(300)	-60.00%
Building Department	Operating	010.2100.524.5433	UTILITIES-WATER/SEWER	812	453	700	700	-	0.00%
Building Department	Operating	010.2100.524.5440	LEASES/MACH&EQUIP	5,811	4,876	6,000	6,000	-	0.00%
Building Department	Operating	010.2100.524.5460	MAINTENANCE & REPAIR	9,728	9,945	10,000	10,000	-	0.00%
Building Department	Operating	010.2100.524.5464	MAINT & REPAIR - FLEET	420	725	500	500	-	0.00%
Building Department	Operating	010.2100.524.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	500	-	(500)	-100.00%
Building Department	Operating	010.2100.524.5490	OTHER CURRENT CHARGES	-	254	-	-	-	
Building Department	Operating	010.2100.524.5495	EVENTS & SERVICES	616	51	500	-	(500)	-100.00%
Building Department	Operating	010.2100.524.5499	REFUNDS	100	-		-		
Building Department	Operating	010.2100.524.5510	OFFICE SUPPLIES	3,484	3,647	4,000	4,000	-	0.00%
Building Department	Operating	010.2100.524.5511	UNIFORMS	300	1,116	500	1,000	500	100.00%
Building Department	Operating	010.2100.524.5520	OPERATING SUPPLIES	7,881	4,658	10,000	6,000	(4,000)	-40.00%
Building Department	Operating	010.2100.524.5521	FUEL	10,512	8,323	12,000	10,000	(2,000)	-16.67%
Building Department	Operating	010.2100.524.5540	BOOKS AND SUBSCRIPTIONS	9,600	27,098	15,000	25,000	10,000	66.67%
Building Department	Operating	010.2100.524.5544	MEMBERSHIPS	1,799	1,637	2,500	2,500	-	0.00%
Building Department	Operating	010.2100.524.5550	TRAINING	4,649	3,584	7,500	7,500	-	0.00%
Building Department	Equipment & Construction	010.2100.524.5640	OPERATING EQUIPMENT	3,397	7,728	5,000	5,000	-	0.00%
Building Department	Equipment & Construction	010.2100.524.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	100,477	60,095	35,000	10,000	(25,000)	-71.43%
Building Department	Interfund Transfers	010.2100.581.5910	TRANSFER TO GF FOR G&A SVCS.	89,430	89,430	89,430	101,011	11,581	12.95%
Building Department	Reserves	010.2100.581.5990	RESERVE	-	-	50,000	-	(50,000)	-100.00%
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*	*1,136,489*	*1,058,545*	*1,319,415*	*1,290,086*	*(29,329)*	*-2.22%*

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Golf Course Greens Maintenance	*(Revenue)*	*011.6700.000.361100*	*INTEREST EARNED*	*496*	*240*	-	-	-	
Golf Course Greens Maintenance	*(Revenue)*	*011.6700.000.369900*	*MISC REVENUE (PLAYER DEV. PROGRAM)*	*167,071*	*98,890*	*159,250*	*206,590*	*47,340*	*29.73%*
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*	*61,100*	-	*60,000*	*60,000*	-	*0.00%*
Golf Course Greens Maintenance	*(Revenue)*	*011.6700.000.381000*	*TRANSFER FROM SEWER FUND-EFFLUENT DISPOSAL*	*227,374*	*217,792*	*217,792*	*375,896*	*158,104*	*72.59%*
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5120	REGULAR SALARIES Green Maintenance	149,100	134,018	156,759	127,965	(28,794)	-18.37%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5130	HOURLY WAGES	318,311	250,483	435,541	420,173	(15,368)	-3.53%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5140	OVERTIME	2,302	5,606	6,000	6,000	-	0.00%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5145	HOLIDAY HOURS-WAGES	19,974	15,120	21,777	21,009	(768)	-3.53%
Golf Course Greens Maintenance	Salaries & Wages	011.6700.572.5150	ANNUAL PHYSICAL INCENTIVE	-	-	-		-	
Golf Course Greens Maintenance	Benefits	011.6700.572.5210	FICA TAX	36,549	29,831	47,094	43,540	(3,554)	-7.55%
Golf Course Greens Maintenance	Benefits	011.6700.572.5220	RETIREMENT BENEFITS	67,510	68,300	86,425	88,099	1,674	1.94%
Golf Course Greens Maintenance	Benefits	011.6700.572.5230	HEALTH INSURANCE	141,643	114,575	186,211	130,802	(55,409)	-29.76%
Golf Course Greens Maintenance	Professional & Contractual	011.6700.572.5310	PROFESSIONAL SERVICES	874	55	4,000	4,000	-	0.00%
Golf Course Greens Maintenance	Professional & Contractual	011.6700.572.5340	CONTRACTED SERVICES	222	1,875	18,375	5,000	(13,375)	-72.79%
Golf Course Greens Maintenance	Operating	011.6700.572.5400	TRAVEL	-	722	2,500	2,500	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5410	TELEPHONE & INTERNET	5,711	5,601	6,000	6,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5430	UTILITIES-ELECTRIC	27,989	24,623	27,000	30,000	3,000	11.11%
Golf Course Greens Maintenance	Operating	011.6700.572.5433	UTILTIES-WATER/SEWER	781	720	2,000	2,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5440	LEASES/MACH&EQUIP	1,005	1,015	800	1,200	400	50.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5445	RENTALS	-	-	5,000	10,000	5,000	100.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5460	MAINTENANCE & REPAIR - GREENS	20,962	17,467	30,000	30,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5462	MAINT & REPAIR-EQUIPMENT	17,278	12,921	24,000	24,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5463	MAINT & REPAIR-FACILITY	4,348	8,068	10,000	12,000	2,000	20.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5464	MAINT & REPAIR - LANDSCAPING	625	857	10,000	10,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5480	ADVERTISING/PROMOTION	25	175	1,000	1,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5490	OTHER CURRENT CHARGES	35,202	29,601	40,836	63,856	23,020	56.37%
Golf Course Greens Maintenance	Operating	011.6700.572.5510	OFFICE SUPPLIES	157	50	1,000	1,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5511	UNIFORMS	11,848	9,294	12,000	13,000	1,000	8.33%
Golf Course Greens Maintenance	Operating	011.6700.572.5520	OPERATING SUPPLIES	15,359	11,518	18,000	18,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5521	FUEL	27,939	22,677	30,000	30,000	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5525	GREENS CHEMICALS	129,453	126,940	180,000	190,000	10,000	5.56%
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	2,069	2,884	2,000	4,000	2,000	100.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5540	BOOKS AND SUBSCRIPTIONS	435	1,605	150	3,000	2,850	1900.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5544	MEMBERSHIPS	1,239	1,321	1,500	1,500	-	0.00%
Golf Course Greens Maintenance	Operating	011.6700.572.5550	TRAINING	164	1,856	4,000	4,000	-	0.00%
Golf Course Greens Maintenance	Equipment & Construction	011.6700.572.5640	OPERATING EQUIPMENT	15,072	-	8,000	8,000	-	0.00%
Golf Course Greens Maintenance	Equipment & Construction	011.6700.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	21,609	3,150	-	-	-	
Golf Course Greens Maintenance	Interfund Transfers	011.6700.581.5910	TRANSFER TO GF FOR G&A SVCS.	-	-	-	294,306	-	
Golf Course Pro Shop Sales	*(Revenue)*	*011.6700-02.000.347206*	*TOURNAMENT FEES*	*39,353*	*25,998*	*50,000*	*50,000*	-	*0.00%*
Golf Course Pro Shop Sales	*(Revenue)*	*011.6700-02.000.347212*	*CART RENTAL FEES*	*4*	-	-	-	-	
Golf Course Pro Shop Sales	*(Revenue)*	*011.6700-02.000.347213*	*PRO SHOP SALES*	*96,643*	*90,828*	*100,000*	*105,000*	*5,000*	*5.00%*
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5120	REGULAR SALARIES Pro Shop	83,574	86,032	107,160	110,374	3,214	3.00%
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5130	HOURLY WAGES	121,934	81,519	114,223	106,063	(8,160)	-7.14%
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5140	OVERTIME	2,060	2,682	4,000	4,000	-	0.00%
Golf Course Pro Shop Sales	Salaries & Wages	011.6700-02.572.5145	HOLIDAY HOURS-WAGES	8,567	4,372	5,711	5,303	(408)	-7.14%
Golf Course Pro Shop Sales	Benefits	011.6700-02.572.5210	FICA TAX	15,934	12,745	17,453	16,963	(490)	-2.81%
Golf Course Pro Shop Sales	Benefits	011.6700-02.572.5220	RETIREMENT BENEFITS	29,721	24,384	32,029	30,135	(1,894)	-5.91%
Golf Course Pro Shop Sales	Benefits	011.6700-02.572.5230	HEALTH INSURANCE	46,036	47,765	41,499	53,765	12,266	29.56%
Golf Course Pro Shop Sales	Professional & Contractual	011.6700-02.572.5310	PROFESSIONAL SERVICES	385	495				
Golf Course Pro Shop Sales	Professional & Contractual	011.6700-02.572.5340	CONTRACTED SERVICES	260	325	200	600	400	200.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5400	TRAVEL	1,057	906	1,000	1,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5410	TELEPHONE & INTERNET	959	733	1,000	1,500	500	50.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5420	POSTAGE & FREIGHT		12	-	-	-	
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5430	UTILITIES-ELECTRIC	11,309	10,001	15,000	15,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5433	UTILTIES-WATER/SEWER	1,972	1,438	2,000	2,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5440	LEASES/MACH&EQUIP	201	-	1,000	-	(1,000)	-100.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5460	MAINTENANCE & REPAIR	3,541	60	-	5,000	5,000	

WAKULLA COUNTY
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Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5462	MAINT & REPAIR-EQUIPMENT	5	151	5,000	-	(5,000)	-100.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5463	MAINT & REPAIR-FACILITY		52	-			
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5464	MAINT & REPAIR-FLEET		435	-			
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5480	ADVERTISING/PROMOTION	4,476	-	10,000	-	(10,000)	-100.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5490	RETAIL COST OF GOODS SOLD	62,214	46,454	60,000	60,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5495	EVENTS & SERVICES		132	-	-		
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5510	OFFICE SUPPLIES	793	138	2,000	1,000	(1,000)	-50.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5511	UNIFORMS	1,118	722	2,500	2,000	(500)	-20.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5520	OPERATING SUPPLIES	8,225	3,366	7,000	6,000	(1,000)	-14.29%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5540	BOOKS AND SUBSCRIPTIONS	21,945	18,730	30,000	30,000	-	0.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5544	MEMBERSHIPS	1,588	1,642	1,000	2,000	1,000	100.00%
Golf Course Pro Shop Sales	Operating	011.6700-02.572.5550	TRAINING	198	99	1,500	500	(1,000)	-66.67%
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*	*227,310*	*215,231*	*200,000*	*245,000*	*45,000*	*22.50%*
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5120	REGULAR SALARIES Food & Beverage	27,777	38,799	48,328	49,777	1,449	3.00%
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5130	HOURLY WAGES Food & Beverage	57,644	35,535	62,338	62,848	510	0.82%
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5140	OVERTIME	1,247	718	3,000	2,000	(1,000)	-33.33%
Golf Course Food & Beverage	Salaries & Wages	011.6700-03.572.5145	HOLIDAY HOURS-WAGES	3,214	2,030	3,117	3,142	25	0.80%
Golf Course Food & Beverage	Benefits	011.6700-03.572.5210	FICA TAX	6,822	5,763	8,741	8,856	115	1.32%
Golf Course Food & Beverage	Benefits	011.6700-03.572.5220	RETIREMENT BENEFITS	12,385	10,764	16,040	15,733	(307)	-1.91%
Golf Course Food & Beverage	Benefits	011.6700-03.572.5230	HEALTH INSURANCE	15,791	20,501	22,400	25,313	2,913	13.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5340	CONTRACTED SERVICES	620	595	1,000	1,000	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5410	TELEPHONE & INTERNET	479	-	600	200	(400)	-66.67%
Golf Course Food & Beverage	Operating	011.6700-03.572.5430	UTILITIES-ELECTRIC	796	688	2,000	1,000	(1,000)	-50.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5433	UTILTIES-WATER/SEWER	344	309	2,000	500	(1,500)	-75.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5452	LIABILITY INSURANCE	2,778	2,024	2,000	2,200	200	10.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5460	MAINTENANCE & REPAIR	124	-	1,000	1,000	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5463	MAINT & REPAIR-FACILITY	2,573	262	2,000	2,000	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5490	FOOD & BEV. COST OF GOODS SOLD	79,049	70,196	80,000	85,000	5,000	6.25%
Golf Course Food & Beverage	Operating	011.6700-03.572.5511	UNIFORMS	508	-				
Golf Course Food & Beverage	Operating	011.6700-03.572.5520	OPERATING SUPPLIES Food & Beverage	6,662	4,331	10,000	10,000	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5540	BOOKS AND SUBSCRIPTIONS	903	812	1,000	1,200	200	20.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5544	MEMBERSHIPS	110	110	200	200	-	0.00%
Golf Course Food & Beverage	Operating	011.6700-03.572.5550	TRAINING	45	15	200	200	-	0.00%
015 | REVENUE STABILIZATION FUND									
General Administration	*(Revenue)*	*015.0202-GA.000.361100*	*INTEREST EARNED*	*411,179*	*310,227*	*40,000*	*300,000*	*260,000*	*650.00%*
General Administration	*(Revenue)*	*015.0202-GA.000.369304*	*REFUND - PRIOR YEAR EXPENSES*		*12,037*	-			
General Administration	*(Revenue)*	*015.0202-GA.000.381000*	*INTERFUND TRANSFER*	*1,000,000*	-	-	-	-	
General Administration	*(Revenue)*	*015.0202-GA.000.389000*	*CASH FORWARD*	-	-	-	*500,000*	*500,000*	
General Administration	Operating	015.0202-GA.513.5490	OTHER CURRENT CHARGES	8,202	-	-	-	-	
General Administration	Debt Service	015.0202-GA.513.5710	LOAN PAYMENT-PRINCIPAL	6,124,000	-	-	-	-	
General Administration	Debt Service	015.0202-GA.513.5720	LOAN PAYMENT-INTEREST	14,334	-	-	-	-	
General Administration	Interfund Transfers	015.0202-GA.581.5910	INTERFUND TRANSFER	399,869	-	-	-	-	
General Administration	Reserves	015.0202-GA.581.5990	RESERVE	-	-	40,000	800,000	760,000	1900.00%
Golf Course Pro Shop Sales	Equipment & Construction	015.6700-02.572.5620	CAPITAL OUTLAY-BUILDING	18,742	-	-	-	-	
104 | JUSTICE ASSISTANCE GRANT FUNDS									
Law Enforcement	*(Revenue)*	*104-JAG-01.0200-SH-05.000.335200*	*JAG GRANT*	*47,762*	-	*75,000*	*75,000*	-	*0.00%*
Law Enforcement	Transfers to Constitutionals	104-JAG-01.0200-SH-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	47,762	-	75,000	75,000	-	0.00%
Law Enforcement	*(Revenue)*	*104-JAG-02.0200-SH-05.000.335200*	*JAG GRANT - TECHNOLOGY IMPROVEMENT*	*5,192*	-	*7,500*	-	*(7,500)*	*-100.00%*
Law Enforcement	Transfers to Constitutionals	104-JAG-02.0200-SH-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	5,192	-	7,500	-	(7,500)	-100.00%
Law Enforcement	*(Revenue)*	*104-JAG-04.0200-SH-05.000.335200*	*JAG GRANT - FY24 LAPTOP PROJECT*	-	*4,472*	*4,472*	-	*(4,472)*	*-100.00%*
Law Enforcement	Transfers to Constitutionals	104-JAG-04.0200-SH-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	4,472	-	(4,472)	-100.00%
106 | GOVERNMENTAL GRANT FUNDS									
Vulnerability & Adaptation Plan	*(Revenue)*	*106-DEP-01.0300.000.334350*	*STATE GRANT 26PLN33 COMPREHENSIVE PLANNING*		-	*498,500*	*498,500*	-	*0.00%*
Vulnerability & Adaptation Plan	Professional & Contractual	106-DEP-01.0300.515.5310	PROFESSIONAL SERVICES		-	498,500	498,500	-	0.00%
Supervisor of Elections	*(Revenue)*	*106-DOS-01.0200-SE.000.334101*	*STATE GRANT-POST ELECTION VOTING SYSTEM AUDIT*				97,228		
Supervisor of Elections	Transfers to Constitutionals	106-DOS-01.0200-SE.515.5911	TRANSFER TO CONSTITUTIONAL OFFICER				97,228		
107 | RECREATION USER FEE FUNDS									
Recreation Department	*(Revenue)*	*107-RECR-01.6300.000.389000*	*CASH FORWARD*	-	-	*16,380*	*35,000*	*18,620*	*113.68%*

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Recreation Department	Reserves	107-RECR-01.6300.581.5990	RESERVE	-	-	-	10,460	10,460	
Recreation-Adult Softball	*(Revenue)*	*107-RECR-01.6300-01.000.347200*	*ADULT SOFTBALL*	*1,500*	*2,100*	*2,000*	*2,000*	-	*0.00%*
Recreation-Adult Softball	Professional & Contractual	107-RECR-01.6300-01.572.5340	CONTRACTED SERVICES	1,669	829	1,500	1,500	-	0.00%
Recreation-Adult Softball	Operating	107-RECR-01.6300-01.572.5430	UTILITIES - ELECTRIC	-	-	330	330	-	0.00%
Recreation-Adult Softball	Operating	107-RECR-01.6300-01.572.5460	MAINTENANCE & REPAIR	158	-	400	400	-	0.00%
Recreation-Adult Softball	Operating	107-RECR-01.6300-01.572.5520	OPERATING SUPPLIES	326	95	200	200	-	0.00%
Recreation-Flag Football	*(Revenue)*	*107-RECR-01.6300-02.000.347200*	*FLAG FOOTBALL*	*5,395*	*1,450*	*3,000*	*5,000*	*2,000*	*66.67%*
Recreation-Flag Football	Professional & Contractual	107-RECR-01.6300-02.572.5310	PROFESSIONAL SERVICES	225	-	200	200	-	0.00%
Recreation-Flag Football	Professional & Contractual	107-RECR-01.6300-02.572.5340	CONTRACTED SERVICES	2,555	576	1,000	2,500	1,500	150.00%
Recreation-Flag Football	Operating	107-RECR-01.6300-02.572.5430	UTILITIES - ELECTRIC	-	-	330	330	-	0.00%
Recreation-Flag Football	Operating	107-RECR-01.6300-02.572.5460	MAINTENANCE & REPAIR	98	135	200	200	-	0.00%
Recreation-Flag Football	Operating	107-RECR-01.6300-02.572.5520	OPERATING SUPPLIES	5,390	-	1,500	5,000	3,500	233.33%
Recreation-Winter Soccer	*(Revenue)*	*107-RECR-01.6300-06.000.347200*	*WINTER SOCCER*	*31,300*	*30,260*	*32,000*	*32,000*	-	*0.00%*
Recreation-Winter Soccer	Professional & Contractual	107-RECR-01.6300-06.572.5310	PROFESSIONAL SERVICES	1,150	1,175	1,200	1,200	-	0.00%
Recreation-Winter Soccer	Professional & Contractual	107-RECR-01.6300-06.572.5340	CONTRACTED SERVICES	12,042	11,569	13,000	13,000	-	0.00%
Recreation-Winter Soccer	Operating	107-RECR-01.6300-06.572.5430	UTILITIES - ELECTRIC	-	-	3,300	3,300	-	0.00%
Recreation-Winter Soccer	Operating	107-RECR-01.6300-06.572.5460	MAINTENANCE & REPAIR	1,358	281	4,000	4,000	-	0.00%
Recreation-Winter Soccer	Operating	107-RECR-01.6300-06.572.5520	OPERATING SUPPLIES	16,426	13,561	17,000	17,000	-	0.00%
Recreation-Youth Basketball	*(Revenue)*	*107-RECR-01.6300-07.000.347200*	*YOUTH BASKETBALL*	*7,945*	*7,915*	*8,000*	*8,000*	-	*0.00%*
Recreation-Youth Basketball	Professional & Contractual	107-RECR-01.6300-07.572.5340	CONTRACTED SERVICES	7,576	4,595	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	56	490	-	-	-	
Recreation-TBall	*(Revenue)*	*107-RECR-01.6300-08.000.347200*	*T-BALL*	*10,850*	*13,025*	*12,000*	*13,000*	*1,000*	*8.33%*
Recreation-TBall	Professional & Contractual	107-RECR-01.6300-08.572.5310	PROFESSIONAL SERVICES	600	700	600	700	100	16.67%
Recreation-TBall	Professional & Contractual	107-RECR-01.6300-08.572.5340	CONTRACTED SERVICES	2,023	2,068	2,000	2,000	-	0.00%
Recreation-TBall	Operating	107-RECR-01.6300-08.572.5430	UTILITIES - ELECTRIC	-	-	1,540	1,540	-	0.00%
Recreation-TBall	Operating	107-RECR-01.6300-08.572.5460	MAINTENANCE & REPAIR	191	-	1,000	1,000	-	0.00%
Recreation-TBall	Operating	107-RECR-01.6300-08.572.5520	OPERATING SUPPLIES	4,477	6,785	8,600	8,000	(600)	-6.98%
Recreation-Pitching Machine	*(Revenue)*	*107-RECR-01.6300-09.000.347200*	*PITCHING MACHINE*	*3,950*	*4,270*	*4,000*	*4,500*	*500*	*12.50%*
Recreation-Pitching Machine	Professional & Contractual	107-RECR-01.6300-09.572.5310	PROFESSIONAL SERVICES	175	125	200	200	-	0.00%
Recreation-Pitching Machine	Professional & Contractual	107-RECR-01.6300-09.572.5340	CONTRACTED SERVICES	2,029	1,125	2,000	2,000	-	0.00%
Recreation-Pitching Machine	Operating	107-RECR-01.6300-09.572.5430	UTILITIES - ELECTRIC	-	-	660	660	-	0.00%
Recreation-Pitching Machine	Operating	107-RECR-01.6300-09.572.5460	MAINTENANCE & REPAIR	-	-	500	500	-	0.00%
Recreation-Pitching Machine	Operating	107-RECR-01.6300-09.572.5520	OPERATING SUPPLIES	2,520	2,328	2,500	2,500	-	0.00%
Medart Park Rentals/Special Events	*(Revenue)*	*107-RECR-01.6300-10.000.347200*	*MEDART PARK RENTALS/SPECIAL EVENTS*	*2,925*	*5,400*	*8,000*	*8,000*	-	*0.00%*
Medart Park Rentals/Special Events	Professional & Contractual	107-RECR-01.6300-10.572.5340	CONTRACTED SERVICES	1,866	1,700	2,000	2,000	-	0.00%
Medart Park Rentals/Special Events	Operating	107-RECR-01.6300-10.572.5460	MAINTENANCE & REPAIR	540	-	10,000	10,000	-	0.00%
Medart Park Rentals/Special Events	Operating	107-RECR-01.6300-10.572.5495	EVENTS & SERVICES	162	-	300	300	-	0.00%
Medart Park Rentals/Special Events	Operating	107-RECR-01.6300-10.572.5520	OPERATING SUPPLIES	269	70	500	500	-	0.00%
Association User Fee	*(Revenue)*	*107-RECR-01.6300-11.000.347200*	*ASSOCIATION USER FEE*	*19,650*	*7,850*	*22,000*	*22,000*	-	*0.00%*
Association User Fee	Professional & Contractual	107-RECR-01.6300-11.572.5310	PROFESSIONAL SERVICES	3,875	1,800	3,500	3,500	-	0.00%
Association User Fee	Professional & Contractual	107-RECR-01.6300-11.572.5340	CONTRACTED SERVICES	6,945	2,583	5,000	5,000	-	0.00%
Association User Fee	Operating	107-RECR-01.6300-11.572.5430	UTILITIES - ELECTRIC	-	-	3,300	3,300	-	0.00%
Association User Fee	Operating	107-RECR-01.6300-11.572.5460	MAINTENANCE & REPAIR	1,073	3,990	14,000	14,000	-	0.00%
Association User Fee	Operating	107-RECR-01.6300-11.572.5520	OPERATING SUPPLIES	5,194	1,936	5,000	5,000	-	0.00%
Recreation-Spring Soccer	*(Revenue)*	*107-RECR-01.6300-14.000.347200*	*SPRING SOCCER*	*21,300*	*22,955*	*22,000*	*22,000*	-	*0.00%*
Recreation-Spring Soccer	Professional & Contractual	107-RECR-01.6300-14.572.5310	PROFESSIONAL SERVICES	-	1,150	-	1,100	1,100	
Recreation-Spring Soccer	Professional & Contractual	107-RECR-01.6300-14.572.5340	CONTRACTED SERVICES	5,676	10,579	5,000	6,500	1,500	30.00%
Recreation-Spring Soccer	Operating	107-RECR-01.6300-14.572.5430	UTILITIES - ELECTRIC	-	-	1,320	1,320	-	0.00%
Recreation-Spring Soccer	Operating	107-RECR-01.6300-14.572.5460	MAINTENANCE & REPAIR	191	63	1,800	1,800	-	0.00%
Recreation-Spring Soccer	Operating	107-RECR-01.6300-14.572.5520	OPERATING SUPPLIES	6,998	9,014	5,000	8,000	3,000	60.00%
Recreation-Player Pitch	*(Revenue)*	*107-RECR-01.6300-15.000.347200*	*PLAYER PITCH*	*1,230*	*2,355*	*1,500*	*2,000*	*500*	*33.33%*
Recreation-Player Pitch	Professional & Contractual	107-RECR-01.6300-15.572.5310	PROFESSIONAL SERVICES		150	-			
Recreation-Player Pitch	Professional & Contractual	107-RECR-01.6300-15.572.5340	CONTRACTED SERVICES	104	706	1,000	1,000	-	0.00%
Recreation-Player Pitch	Operating	107-RECR-01.6300-15.572.5430	UTILITIES - ELECTRIC	-	-	660	660	-	0.00%
Recreation-Player Pitch	Operating	107-RECR-01.6300-15.572.5460	MAINTENANCE & REPAIR	-	-	500	500	-	0.00%
Recreation-Player Pitch	Operating	107-RECR-01.6300-15.572.5520	OPERATING SUPPLIES	307	1,095	500	1,000	500	100.00%
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	1,778	1,466	2,640	2,200	(440)	-16.67%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Equestrian Center	Operating	107-RECR-01.6300-18.572.5433	UTILITIES-WATER/SEWER	328	267	400	400	-	0.00%
Equestrian Center	Operating	107-RECR-01.6300-18.572.5460	MAINTENANCE & REPAIR	491	1,313	5,000	5,000	-	0.00%
Other Recreation Programs	*(Revenue)*	*107-RECR-01.6300-19.000.347200*	*OTHER PROGRAMS FEES*	*13,216*	*9,878*	*13,000*	*13,000*	-	*0.00%*
Other Recreation Programs	Professional & Contractual	107-RECR-01.6300-19.572.5310	PROFESSIONAL SERVICES	-	-	200	200	-	0.00%
Other Recreation Programs	Professional & Contractual	107-RECR-01.6300-19.572.5340	CONTRACTED SERVICES	6,473	6,759	6,000	8,000	2,000	33.33%
Other Recreation Programs	Operating	107-RECR-01.6300-19.572.5460	MAINTENANCE & REPAIR	-	10	-	-	-	
Other Recreation Programs	Operating	107-RECR-01.6300-19.572.5520	OPERATING SUPPLIES	22	255	1,000	1,000	-	0.00%
115 | EMS GRANT FUNDS									
EMS	*(Revenue)*	*115-DOH-01.6000.000.334200*	*COUNTY AWARDS GRANT*	*35,776*	-	-	-	-	
EMS	*(Revenue)*	*115-DOH-01.6000.000.381000*	*INTERFUND TRANSFERS*	*474*	-	-	-	-	
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	-	-	-	-	
EMS	*(Revenue)*	*115-NWFHN-01.6000.000.366010*	*OPIOID CORE FUNDING - V0321 NWFHN*		-	-	*277,944*	*277,944*	
EMS	Equipment & Construction	115-NWFHN-01.6000.526.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT		-	-	277,944	277,944	
118 | MOSQUITO CONTROL GRANT FUNDS									
Mosquito Control	*(Revenue)*	*118-DAC-01.0203-01.000.334610*	*STATE GRANT - HEALTH*	*64,279*	*9,265*	-	-	-	
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*	-	-	-	-	
Mosquito Control	*(Revenue)*	*118-DAC-01.0203-01.000.389000*	*CASH FORWARD*	-	-	*7,000*	-	*(7,000)*	*-100.00%*
Mosquito Control	Professional & Contractual	118-DAC-01.0203-01.562.5340	CONTRACTED SERVICES	104,388	-	-	-	-	
Mosquito Control	Operating	118-DAC-01.0203-01.562.5460	MAINTENANCE & REPAIR	241	-	-	-	-	
Mosquito Control	Operating	118-DAC-01.0203-01.562.5520	OPERATING SUPPLIES	130	-	-	-	-	
Mosquito Control	Reserves	118-DAC-01.0203-01.581.5990	RESERVE	-	-	7,000	-	(7,000)	-100.00%
CDC Program K Grant	*(Revenue)*	*118-DAC-03.0203-01.000.334610*	*STATE GRANT - HEALTH*	*73,938*	-	-	-	-	
CDC Program K Grant	Operating	118-DAC-03.0203-01.562.5520	OPPERATING SUPPLIES	2,096	-		-		
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	-	-	-	-	
Mosquito Control	*(Revenue)*	*118-DAC-2026.0203-01.000.334610*	*STATE GRANT 33067 - MOSQUITO CONTROL 2026*	-	*34,794*	*67,479*	-	*(67,479)*	*-100.00%*
Mosquito Control	*(Revenue)*	*118-DAC-2026.0203-01.000.381000*	*TRANSFER FROM GENERAL REVENUE*	-	*38,893*	*38,893*	-	*(38,893)*	*-100.00%*
Mosquito Control	Professional & Contractual	118-DAC-2026.0203-01.562.5340	CONTRACTED SERVICES	-	97,508	106,372	-	(106,372)	-100.00%
Mosquito Control	Operating	118-DAC-2026.0203-01.562.5460	MAINTENANCE & REPAIR		6				
Mosquito Control	Operating	118-DAC-2026.0203-01.562.5520	OPERATING SUPPLIES		130				
Mosquito Control	Equipment & Construction	118-DAC-2026.0203-01.562.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT		18,375				
Mosquito Control	*(Revenue)*	*118-DAC-2027.0203-01.000.334610*	*STATE GRANT - MOSQUITO CONTROL 2027*		-		*69,588*		
Mosquito Control	*(Revenue)*	*118-DAC-2027.0203-01.000.381000*	*TRANSFER FROM GENERAL REVENUE*		-		*38,893*		
Mosquito Control	Professional & Contractual	118-DAC-2027.0203-01.562.5340	CONTRACTED SERVICES		-		108,481		
124 | BOATING USER FEE FUNDS									
Parks Department	*(Revenue)*	*124.6900.000.329000*	*BOATING VESSEL REGISTRATION FEE*	*21,170*	*13,392*	*20,000*	*20,000*	-	*0.00%*
Parks Department	*(Revenue)*	*124.6900.000.347201*	*PARK-ANNUAL PASS*	*21,469*	*17,528*	*18,000*	*20,000*	*2,000*	*11.11%*
Parks Department	*(Revenue)*	*124.6900.000.389000*	*CASH FORWARD*	-	-	*30,000*	*145,000*	*115,000*	*383.33%*
Parks Department	Operating	124.6900.572.5420	POSTAGE & FREIGHT		264	-	500	500	
Parks Department	Operating	124.6900.572.5460	MAINTENANCE & REPAIR	1,152	2,897	-	76,000	76,000	
Parks Department	Operating	124.6900.572.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	215	-	1,000	1,000	-	0.00%
Parks Department	Operating	124.6900.572.5520	OPERATING SUPPLIES	1,259	1,811	4,000	4,000	-	0.00%
Parks Department	Interfund Transfers	124.6900.581.5910	INTERFUND TRANSFERS	-	2,128	2,128	-	(2,128)	-100.00%
Parks Department	Reserves	124.6900.581.5990	RESERVE	-	-	54,422	99,500	45,078	82.83%
Parks-Mash Island	*(Revenue)*	*124.6900-04.000.347450*	*MASH ISLAND BOAT RAMP FEES*	*5,312*	*4,349*	*6,000*	*5,000*	*(1,000)*	*-16.67%*
Parks-Mash Island	Operating	124.6900-04.572.5460	MAINTENANCE & REPAIR	-	391	1,500	1,500	-	0.00%
Parks-Shell Point Beach	*(Revenue)*	*124.6900-06.000.347450*	*SHELL POINT BEACH BOAT RAMP FEES*	*5,559*	*4,984*	*6,000*	*6,000*	-	*0.00%*
Parks-Shell Point Beach	Operating	124.6900-06.572.5430	UTILITIES - ELECTRIC	1,544	447	3,000	1,000	(2,000)	-66.67%
Parks-Shell Point Beach	Operating	124.6900-06.572.5433	UTILITIES-WATER/SEWER	251	226	500	500	-	0.00%
Parks-Shell Point Beach	Operating	124.6900-06.572.5445	RENTALS	1,658	1,375	1,800	1,800	-	0.00%
Parks-Shell Point Beach	Operating	124.6900-06.572.5460	MAINTENANCE & REPAIR	-	2,000	4,000	4,000	-	0.00%
Parks-Newport	*(Revenue)*	*124.6900-08.000.347450*	*NEWPORT PARK BOAT RAMP FEES*	*3,112*	*3,375*	*3,000*	*3,500*	*500*	*16.67%*
Parks-Newport	Operating	124.6900-08.572.5445	RENTALS Newport	2,345	1,900	2,500	3,000	500	20.00%
Parks-Newport	Operating	124.6900-08.572.5460	MAINTENANCE & REPAIR	559	-	2,500	2,500	-	0.00%
Boat Ramp-Levy Bay	*(Revenue)*	*124.6900-14.000.347450*	*LEVY BAY BOAT RAMP FEES*	*152*	*246*	-	*200*	*200*	
Boat Ramp-Levy Bay	Operating	124.6900-14.572.5445	RENTALS Levy Bay	1,658	1,250	1,600	1,800	200	12.50%
Boat Ramp-Levy Bay	Operating	124.6900-14.572.5460	MAINTENANCE & REPAIR	-	-	1,000	1,000	-	0.00%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Boat Ramp-Lower Bridge	*(Revenue)*	*124.6900-15.000.347450*	*LOWER BRIDGE BOAT RAMP FEES*	*6,235*	*4,886*	*6,500*	*6,500*	-	*0.00%*
Boat Ramp-Lower Bridge	Operating	124.6900-15.572.5445	RENTALS Lower Bridge	2,916	1,900	3,000	3,000	-	0.00%
Boat Ramp-Lower Bridge	Operating	124.6900-15.572.5460	MAINTENANCE & REPAIR	-	93	1,500	1,500	-	0.00%
Boat Ramp-Bottoms Road	*(Revenue)*	*124.6900-17.000.347450*	*BOTTOMS ROAD BOAT RAMP FEES*	*183*	*389*	-	*250*	*250*	
Boat Ramp-Rock Landing	*(Revenue)*	*124.6900-18.000.347450*	*ROCK LANDING BOAT RAMP FEES*	*2,800*	*2,581*	*3,000*	*3,000*	-	*0.00%*
Boat Ramp-Rock Landing	*(Revenue)*	*124.6900-18.000.347475*	*BOAT SLIP FEES*	*5,155*	*3,618*	*5,000*	*5,000*	-	*0.00%*
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5430	UTILITIES-ELECTRIC	296	188	500	500	-	0.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5433	UTILITIES-WATER/SEWER	321	309	500	500	-	0.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5440	LEASES - MACH & EQUIP	4,726	1,234	7,000	5,000	(2,000)	-28.57%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5445	RENTALS Rock Landing	1,658	1,125	1,800	1,800	-	0.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5460	MAINTENANCE & REPAIR	121	246	1,500	1,500	-	0.00%
Boat Ramp-Rock Landing	Operating	124.6900-18.572.5520	OPERATING SUPPLIES	40	-	250	-	(250)	-100.00%
Boat Ramp-Upper Bridge	*(Revenue)*	*124.6900-19.000.347450*	*UPPER BRIDGE BOAT RAMP FEES*	*1,085*	*1,325*	*1,500*	*1,500*	-	*0.00%*
Boat Ramp-Upper Bridge	Operating	124.6900-19.572.5445	RENTALS Upper Bridge	1,473	1,250	2,000	2,000	-	0.00%
Boat Ramp-Upper Bridge	Operating	124.6900-19.572.5460	MAINTENANCE & REPAIR	-	52	-	1,500	1,500	
Boat Ramp-Upper Bridge	Operating	124.6900-19.572.5520	OPERATING SUPPLIES	-	-	1,000	1,000	-	0.00%
Boat Ramp-Roho Brothers Three	*(Revenue)*	*124.6900-22.000.347450*	*ROHO BOAT RAMP FEES*	*52*	*79*	-	*100*	*100*	
Ochlockonee Bay Channel	Operating	124.6900-26.572.5460	MAINTENANCE & REPAIR - O.BAY CHANNEL		389	-			
Boat Ramp-NT Smith	*(Revenue)*	*124.6900-27.000.347450*	*NT SMITH BOAT RAMP FEES*	*48*	*42*	-	*50*	*50*	
Lake Ellen Boat Ramp	*(Revenue)*	*124.6900-28.000.347450*	*LAKE ELLEN BOAT RAMP FEES*	*65*	*27*	-	*100*	*100*	
Lake Ellen Boat Ramp	Professional & Contractual	124.6900-28.572.5310	PROFESSIONAL SERVICES		5,000	-			
Lake Ellen Boat Ramp	Operating	124.6900-28.572.5460	MAINTENANCE & REPAIR		83	-			
Boat Ramp-Shell Point Kayak Launch	*(Revenue)*	*124.6900-29.000.347450*	*SHELL POINT KAYAK LAUNCH FEES*	*118*	*150*	-	*200*	*200*	
124 | BOATING FACILITY GRANT FUNDS									
Ochlockonee Bay Channel	*(Revenue)*	*124-FWC-05.6900-26.000.334395*	*STATE GRANT 24071 - OCHLOCKONEE BAY CHANNEL*	-	-	*152,750*	-	*(152,750)*	*-100.00%*
Ochlockonee Bay Channel	*(Revenue)*	*124-FWC-05.6900-26.000.381000*	*INTERFUND TRANSFERS (GRANT MATCH)*	*25,000*	-	-	-	-	
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	-	171,500	177,750	-	(177,750)	-100.00%
Newport Boat Ramp	*(Revenue)*	*124-FWC-06.6900-08.000.334395*	*STATE GRANT 25045 - NEWPORT BOAT RAMP*	-	-	*40,442*	*36,218*	*(4,224)*	*-10.44%*
Newport Boat Ramp	*(Revenue)*	*124-FWC-06.6900-08.000.381000*	*INTERFUND TRANSFERS (GRANT MATCH)*	-	*2,128*	*2,128*	-	*(2,128)*	*-100.00%*
Newport Boat Ramp	*(Revenue)*	*124-FWC-06.6900-08.000.389000*	*CASH FORWARD*		-	-	*2,128*		
Newport Boat Ramp	Professional & Contractual	124-FWC-06.6900-08.572.5310	PROFESSIONAL SERVICES-DESIGN		-	42,570			
Newport Boat Ramp	Equipment & Construction	124-FWC-06.6900-08.572.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	4,224	-	38,346	38,346	
125 | STATE HOUSING INITIATIVE PROGRAM (SHIP) GRANT FUNDS									
Housing	*(Revenue)*	*125-HFC-2023.1200.000.331501*	*FEDERAL GRANT - HOUSING DEPT*	*74,376*	-	-	-	-	
Housing	*(Revenue)*	*125-HFC-2023.1200.000.361100*	*INTEREST EARNED*	*512*	-	-	-	-	
Housing	Professional & Contractual	125-HFC-2023.1200.554.5310	PROFESSIONAL SERVICES	570	-	-	-	-	
Housing	Professional & Contractual	125-HFC-2023.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	494	-	-	-	-	
Housing	Operating	125-HFC-2023.1200.554.5522	MATERIALS & LABOR (REHAB)	73,825	-	-	-	-	
Housing	*(Revenue)*	*125-HFC-2024.1200.000.331501*	*FEDERAL GRANT - HOUSING DEPT*	-	*386,080*	*369,789*	-	*(369,789)*	*-100.00%*
Housing	*(Revenue)*	*125-HFC-2024.1200.000.331502*	*FEDERAL GRANT - HOUSING ADMIN FEE*	-	-	*41,088*	-	*(41,088)*	*-100.00%*
Housing	*(Revenue)*	*125-HFC-2024.1200.000.331581*	*SHIP-RECAPTURE*	*27,150*	*74,547*	*76,900*	-	*(76,900)*	*-100.00%*
Housing	*(Revenue)*	*125-HFC-2024.1200.000.361100*	*INTEREST EARNED*	*5,647*	*743*	*1,000*	-	*(1,000)*	*-100.00%*
Housing	Professional & Contractual	125-HFC-2024.1200.554.5310	PROFESSIONAL SERVICES	-	-	41,088	-	(41,088)	-100.00%
Housing	Professional & Contractual	125-HFC-2024.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	-	-	1,000	-	(1,000)	-100.00%
Housing	Professional & Contractual	125-HFC-2024.1200.554.5342	DOWN PAYMENT ASSISTANCE	-	10,000	-	-	-	
Housing	Operating	125-HFC-2024.1200.554.5522	MATERIALS & LABOR (REHAB)	32,797	451,370	446,689	-	(446,689)	-100.00%
Housing	*(Revenue)*	*125-HFC-2025.1200.000.331501*	*FEDERAL GRANT SHIP - HOUSING DEPT*	-	*315,000*	*315,000*	*150,000*	*(165,000)*	*-52.38%*
Housing	*(Revenue)*	*125-HFC-2025.1200.000.331502*	*FEDERAL GRANT SHIP - HOUSING ADMIN FEE*	*35,000*	-	*35,000*	*35,000*	-	*0.00%*
Housing	*(Revenue)*	*125-HFC-2025.1200.000.331581*	*SHIP-RECAPTURE*		*6,166*	-	-	-	
Housing	*(Revenue)*	*125-HFC-2025.1200.000.361100*	*SHIP - INTEREST EARNED*	-	*5,195*	*1,000*	*1,000*	-	*0.00%*
Housing	Professional & Contractual	125-HFC-2025.1200.554.5310	PROFESSIONAL SERVICES	35,000	-	35,000	35,000	-	0.00%
Housing	Professional & Contractual	125-HFC-2025.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	-	410	1,000	1,000	-	0.00%
Housing	Professional & Contractual	125-HFC-2025.1200.554.5342	DOWN PAYMENT ASSISTANCE		10,000	-	-	-	
Housing	Operating	125-HFC-2025.1200.554.5522	MATERIALS & LABOR (REHAB)	-	165,605	315,000	150,000	(165,000)	-52.38%
Housing	*(Revenue)*	*125-HFC-2026.1200.000.331501*	*FEDERAL GRANT SHIP - HOUSING DEPT*	-	*315,000*	*331,500*	*331,500*	-	*0.00%*
Housing	*(Revenue)*	*125-HFC-2026.1200.000.331502*	*FEDERAL GRANT SHIP - HOUSING ADMIN FEE*	-	*35,000*	*17,500*	*17,500*	-	*0.00%*
Housing	*(Revenue)*	*125-HFC-2026.1200.000.331581*	*SHIP-RECAPTURE*		*25,934*	-			
Housing	*(Revenue)*	*125-HFC-2026.1200.000.361100*	*SHIP - INTEREST EARNED*	-	*2,831*	*1,000*	*1,000*	-	*0.00%*

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Housing	Professional & Contractual	125-HFC-2026.1200.554.5310	PROFESSIONAL SERVICES	-	-	17,500	17,500	-	0.00%
Housing	Professional & Contractual	125-HFC-2026.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	-	-	1,000	1,000	-	0.00%
Housing	Operating	125-HFC-2026.1200.554.5522	MATERIALS & LABOR (REHAB)	-	-	331,500	331,500	-	0.00%
Housing	*(Revenue)*	*125-HFC-2027.1200.000.331501*	*FEDERAL GRANT SHIP - HOUSING DEPT*	-	-	-	*315,000*	*315,000*	
Housing	*(Revenue)*	*125-HFC-2027.1200.000.331502*	*FEDERAL GRANT SHIP - HOUSING ADMIN FEE*	-	-	-	*35,000*	*35,000*	
Housing	*(Revenue)*	*125-HFC-2027.1200.000.361100*	*SHIP - INTEREST EARNED*	-	-	-	*1,000*	*1,000*	
Housing	Professional & Contractual	125-HFC-2027.1200.554.5310	PROFESSIONAL SERVICES	-	-	-	35,000	35,000	
Housing	Professional & Contractual	125-HFC-2027.1200.554.5330	RECORDING/TRANSCRIPTION SERVICES	-	-	-	1,000	1,000	
Housing	Operating	125-HFC-2027.1200.554.5522	MATERIALS & LABOR (REHAB)	-	-	-	315,000	315,000	
Housing	*(Revenue)*	*125-HUD-03.1200.000.331501*	*FEDERAL GRANT - HOUSING DEPT*	*526,807*	-	*720,000*	-	*(720,000)*	*-100.00%*
Housing	Professional & Contractual	125-HUD-03.1200.554.5310	PROFESSIONAL SERVICES	-	-	45,000	-	(45,000)	-100.00%
Housing	Operating	125-HUD-03.1200.554.5522	MATERIALS & LABOR (REHAB)	526,427	-	675,000	-	(675,000)	-100.00%
Housing	Interfund Transfers	125-HUD-03.1200.581.5910	INTERFUND TRANSFER	380	-	-	-	-	
127 | EMERGENCY MANAGEMENT GRANT FUNDS									
Emergency Generators Grant	*(Revenue)*	*127-DEM-02.0200-SH.000.331505*	*FEDERAL GRANT H0568- FEMA 4399-006-R*	-	*(41,594)*	-	-	-	
Emergency Generators Grant	*(Revenue)*	*127-DEM-02.2300-04.000.331505*	*FEDERAL GRANT - FEMA*	-	*(52,939)*	-	-	-	
Emergency Generators Grant	*(Revenue)*	*127-DEM-03.0202-GA.000.381000*	*INTERFUND TRANSFERS*	*19,389*	-	-	-	-	
County Admin Building	*(Revenue)*	*127-DEM-03.2300-05.000.331505*	*FEDERAL GRANT H0569 - FEMA 4399-008-R*	-	*(90,641)*	-	-	-	
County Admin Building	Professional & Contractual	127-DEM-03.2300-05.519.5310	PROFESSIONAL SERVICES	6,000	-				
Emergency Generators Grant	*(Revenue)*	*127-DEM-03.6300-17.000.331505*	*FEDERAL GRANT - FEMA*	*(13,389)*	*(117,046)*	-	-	-	
Hazard Mitigation-Emergency Generators	*(Revenue)*	*127-DEM-04.0202-GA.000.331350*	*CDBG GRANT M0067 - FEMA MATCH*	-	*(79,119)*	-	-	-	
Hazard Mitigation-Emergency Generators	*(Revenue)*	*127-DEM-05.0202-GA.000.331350*	*CDBG GRANT M0068 - FEMA MATCH*	-	*(33,824)*	-	-	-	
EOC & Dispatch	*(Revenue)*	*127-DFS-01.2300-16.000.334200*	*STATE GRANT FM1249 EOC IMPROVEMENTS*		-	*673,100*	*100,000*	*(573,100)*	*-85.14%*
EOC & Dispatch	Operating	127-DFS-01.2300-16.519.5520	OPERATING SUPPLIES		261,811	-	-	-	
EOC & Dispatch	Equipment & Construction	127-DFS-01.2300-16.519.5620	CAPITAL OUTLAY-BUILDING		135,260	673,100	100,000	(573,100)	-85.14%
2018 Hurricane Michael	*(Revenue)*	*127-FEMA-08.1500.000.331505*	*FEDERAL GRANT Z0835 - FEMA 2018 MICHAEL*	*137,364*	*(888,056)*	*1,769,260*	*2,847,491*	*1,078,231*	*60.94%*
Disaster-Emergency Relief	*(Revenue)*	*127-FEMA-08.1500.000.381000*	*INTERFUND TRANSFER-GRANT MATCH FROM 317-PARK*	-	-	-	*474,590*	*474,590*	
Parks-Mash Island	Equipment & Construction	127-FEMA-08.6900-04.572.5620	CAPITAL OUTLAY-BUILDING Mashes pier	-	30	1,769,260	3,322,081	1,552,821	87.77%
Parks-Mash Island	Equipment & Construction	127-FEMA-08.6900-04.572.5650	CONSTRUCTION IN PROGRESS	137,364	-	-	-	-	
2023 Hurricane Idalia	*(Revenue)*	*127-FEMA-09.1500.000.331505*	*FEDERAL GRANT - FEMA*	*6,037*	-	-	-	-	
General Administration	Interfund Transfers	127-FEMA-09.0202-GA.581.5910	INTERFUND TRANSFERS	6,037	-	-	-	-	
2024 Hurricane Helene	*(Revenue)*	*127-FEMA-10.1500.000.331505*	*FEDERAL GRANT - FEMA*	*378,484*	*77,793*	-	-	-	
Disaster Relief-Direct Costs	Professional & Contractual	127-FEMA-10.1500-01.525.5340	CONTRACTED SERVICES	360,765	-	-	-	-	
Golf Course Greens Maintenance	Operating	127-FEMA-10.6700.572.5463	MAINTENANCE & REPAIR-FACILITY	450	-	-	-	-	
Parks	Operating	127-FEMA-10.6900.572.5520	OPERATING SUPPLIES	226	-	-	-	-	
Parks	Operating	127-FEMA-10.6900.572.5521	FUEL	56	-	-	-	-	
Parks	Equipment & Construction	127-FEMA-10.6900.572.5640	OPERATING EQUIPMENT	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	-	-	-	-	
Welcome Center	Operating	127-FEMA-10.6900-20.572.5460	MAINTENANCE & REPAIR	1,848	-			-	
128 | BP RESTORE ACT FUNDS									
Emergency Radio System Grant	*(Revenue)*	*128-TRIUMPH-01.0202-COM.000.331200*	*FEDERAL GRANT RADIO SYSTEM*	*5,518,692*	*(333,043)*	*1,154,488*	-	*(1,154,488)*	*-100.00%*
Radio & IT	Equipment & Construction	128-TRIUMPH-01.0202-COM.513.5630	CAPITAL OUTLAY - RADIO SYSTEM	5,518,692	-	1,154,488	-	(1,154,488)	-100.00%
150 | SHERIFF FUND									
Sheriff	*(Revenue)*	*150.0200-SH.000.369900*	*MISCELLANEOUS REVENUES*	*4,087*	*467*	-		-	
Sheriff	*(Revenue)*	*150.0200-SH.000.381000*	*TRANSFER FROM GF*	*16,470,354*	*12,383,306*	*16,511,075*	*17,858,481*	*1,347,406*	*8.16%*
Sheriff	*(Revenue)*	*150.0200-SH.000.386400*	*SHERIFF - RETURN TO BOCC*	*193,439*	-	-		-	
Courthouse Security	Transfers to Constitutionals	150.0200-SH-01.581.5911	COURTHOUSE SECURITY	167,866	160,690	175,298	176,363	1,065	0.61%
Bailiff Services	Transfers to Constitutionals	150.0200-SH-02.581.5911	BAILIFF SERVICES	205,170	196,400	214,255	215,554	1,299	0.61%
Civil Defense	Transfers to Constitutionals	150.0200-SH-03.581.5911	EMERGENCY MANAGEMENT	30,444	42,345	46,195	83,758	37,563	81.31%
Corrections-Local	*(Revenue)*	*150.0200-SH-04.000.342310*	*HOUSING FOR PRISONERS*	*5,574*	*339*	-		-	
Corrections-Local	*(Revenue)*	*150.0200-SH-04.000.389000*	*CASH FORWARD*	-	-	*400,000*	*300,000*	*(100,000)*	*-25.00%*
Corrections-Local	Transfers to Constitutionals	150.0200-SH-04.581.5911	CORRECTIONS / LOCAL	5,603,970	5,511,010	6,012,011	5,951,439	(60,572)	-1.01%
Corrections-Local	Reserves	150.0200-SH-04.581.5990	RESERVE	-	-	200,000	200,000	-	0.00%
Law Enforcement	*(Revenue)*	*150.0200-SH-05.000.341520*	*FEES REMITTED FROM SHERIFF*	*28,351*	*27,827*	*25,000*	*30,000*	*5,000*	*20.00%*
Law Enforcement	*(Revenue)*	*150.0200-SH-05.000.361100*	*INTEREST EARNED*	*78,733*	*83,660*	*70,000*	*70,000*	-	*0.00%*
Law Enforcement	*(Revenue)*	*150.0200-SH-05.000.381000*	*TRANSFER FROM 001-DOR-01, SVC OF PROCESS GRANT*	*1,228*	*911*	*2,500*	*2,500*	-	*0.00%*
Law Enforcement	Transfers to Constitutionals	150.0200-SH-05.581.5911	LAW ENFORCEMENT	10,590,406	9,224,707	10,063,317	11,431,367	1,368,050	13.59%
Law Enforcement	Reserves	150.0200-SH-05.581.5990	RESERVE	-	-	297,499	202,500	(94,999)	-31.93%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Sheriff	*(Revenue)*	*150-FDLE-01.0200-SH.000.335290*	*STATE REV SHARING-OTHER PUBLIC SAFETY*	*918,838*	*822,553*	*1,096,737*	*1,096,737*	-	*0.00%*
Sheriff	Interfund Transfers	150-FDLE-01.0200-SH.581.5910	INTERFUND TRANSFER - FDLE PUB. SAFETY GRANT	918,838	-	-		-	
Sheriff	Transfers to Constitutionals	150-FDLE-01.0200-SH.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER - FDLE GRANT	-	1,005,342	1,096,737	1,096,737	-	0.00%
154 | COURT FUNDS									
Art V Local Ct Requirements	*(Revenue)*	*154-CI.0400-02.000.341543*	*25% COURT INNOVATION FEES*	*5,920*	*4,019*	*6,000*	*6,000*	-	*0.00%*
Art V Local Ct Requirements	*(Revenue)*	*154-CI.0400-02.000.381000*	*INTERFUND TRANSFERS - FROM 154-LAW*	*11,564*	-	-	*6,000*	*6,000*	
Art V Local Ct Requirements	*(Revenue)*	*154-CI.0400-02.000.389802*	*CASH FORWARD*	-	-	*12,000*	*6,959*	*(5,041)*	*-42.01%*
Art V Local Ct Requirements	Interfund Transfers	154-CI.0400-02.581.5910	INTERFUND TRANSFERS - TO 154-JUV	4,010	-	5,700	4,855	(845)	-14.82%
ISCID	Professional & Contractual	154-CI.0400-07-ISC.601.5310	PROFESSIONAL SERVICES	4,471	-	4,300	5,494	1,194	27.77%
Criminal Court Specialist	Professional & Contractual	154-CI.0400-13.601.5310	PROFESSIONAL SERVICES	8,545	-	8,000	8,610	610	7.63%
Art V Juv Alt Sanction/Teen Ct	*(Revenue)*	*154-JUV.0400-04.000.341542*	*25% ALT JUV/TEEN COURT FEES*	*5,922*	*4,019*	*6,000*	*6,000*	-	*0.00%*
Art V Juv Alt Sanction/Teen Ct	*(Revenue)*	*154-JUV.0400-04.000.381000*	*INTERFUND TRANSFERS - FROM 154-CI*	*3,982*	-	*5,700*	*4,855*	*(845)*	*-14.82%*
Art V Juv Alt Sanction/Teen Ct	Professional & Contractual	154-JUV.0400-04.682.5310	PROFESSIONAL SERVICES	9,904	-	11,700	10,855	(845)	-7.22%
Art V Law Library	*(Revenue)*	*154-LAW.0400-09.000.341541*	*25 % ART V LAW LIBRARY FEES*	*5,923*	*4,019*	*6,000*	*6,000*	-	*0.00%*
Art V Law Library	Operating	154-LAW.0400-09.714.5540	BOOKS AND SUBSCRIPTIONS	-	-	6,000	-	(6,000)	-100.00%
Art V Law Library	Interfund Transfers	154-LAW.0400-09.581.5910	INTERFUND TRANSFER TO 154-CI	5,923	-	-	6,000	6,000	
Art V Legal Aid Requirements	*(Revenue)*	*154-LEG.0400-03.000.341544*	*25% LEGAL AID FEES*	*5,933*	*4,019*	*5,000*	*6,000*	*1,000*	*20.00%*
Art V Legal Aid Requirements	*(Revenue)*	*154-LEG.0400-03.000.381000*	*INTERFUND TRANSFERS*	*28*	-	-	-	-	
Art V Legal Aid Requirements	Professional & Contractual	154-LEG.0400-03.712.5310	PROFESSIONAL SERVICES	5,961	1,982	5,000	6,000	1,000	20.00%
Art V State Court Facility Requirements	*(Revenue)*	*154-COU.0400-05.000.341545*	*$30 STATE COURT FACILITY FEE*	*54,993*	*34,756*	*55,000*	*55,000*	-	*0.00%*
Art V State Court Facility Requirements	*(Revenue)*	*154-COU.0400-05.000.389803*	*CASH FORWARD*	-	-	*180,000*	*250,000*	*70,000*	*38.89%*
Art V State Court Facility Requirements	Operating	154-COU.0400-05.712.5460	MAINTENANCE & REPAIR OF COURTHOUSE FACILITY	2,179	958	55,000	305,000	250,000	454.55%
Art V State Court Facility Requirements	Reserves	154-COU.0400-05.581.5990	RESERVE	-	-	180,000	-	(180,000)	-100.00%
Crime Prevention Programs	*(Revenue)*	*154-CRI.0400-06.000.341546*	*$50/20 CRIME PREVENTION FEES*	*9,477*	*6,646*	*10,000*	*10,000*	-	*0.00%*
Crime Prevention Programs	*(Revenue)*	*154-CRI.0400-06.000.389804*	*CASH FORWARD*	-	-	*16,000*	*30,000*	*14,000*	*87.50%*
Crime Prevention Programs	Transfers to Constitutionals	154-CRI.0400-06.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	4,591	-	15,000	40,000	25,000	166.67%
Crime Prevention Programs	Reserves	154-CRI.0400-06.581.5990	RESERVE	-	-	11,000	-	(11,000)	-100.00%
Court Info Technology	*(Revenue)*	*154-REC.0400-07.000.341547*	*$2.00 RECORDING - COURT IT*	*75,250*	*59,454*	*80,000*	*80,000*	-	*0.00%*
Court Info Technology	*(Revenue)*	*154-REC.0400-07.000.381000*	*INTERFUND TRANSFER - FROM GENERAL REVENUE*				*84,600*		
Court Info Technology	*(Revenue)*	*154-REC.0400-07.000.389801*	*CASH FORWARD*	-	-	*47,142*	-	*(47,142)*	*-100.00%*
Court Info Technology	Interfund Transfers	154-REC.0400-07.581.5910	INTERFUND TRANSFERS	5,641	-	-	-	-	
Court Administration	Professional & Contractual	154-REC.0400-07.601.5340	CONTRACTED SERVICES		-	-	3,500		
Court Administration	Operating	154-REC.0400-07.601.5410	TELEPHONE & INTERNET	7,185	5,856	7,000	-	(7,000)	-100.00%
Court Administration	Operating	154-REC.0400-07.601.5460	MAINTENANCE & REPAIR	14,469	-	8,000	-	(8,000)	-100.00%
Court Administration	Operating	154-REC.0400-07.601.5520	OPERATING SUPPLIES	51	244	4,300	4,000	(300)	-6.98%
Court Administration	Equipment & Construction	154-REC.0400-07.601.5640	OPERATING EQUIPMENT	1,100	-	8,000	4,000	(4,000)	-50.00%
State Attorney	Professional & Contractual	154-REC.0400-07.602.5340	CONTRACTED SERVICES	4,874	21,099	26,700	56,700	30,000	112.36%
State Attorney	Operating	154-REC.0400-07.602.5410	TELEPHONE & INTERNET	4,757	9,311	7,500	7,500	-	0.00%
State Attorney	Operating	154-REC.0400-07.602.5520	OPERATING SUPPLIES	18,426	4,122	3,000	3,000	-	0.00%
State Attorney	Equipment & Construction	154-REC.0400-07.602.5640	OPERATING EQUIPMENT	3,234	2,496	4,500	4,500	-	0.00%
Public Defender	Professional & Contractual	154-REC.0400-07.603.5340	CONTRACTED SERVICES	-	7,890	7,891	10,421	2,530	32.06%
Public Defender	Operating	154-REC.0400-07.603.5410	TELEPHONE & INTERNET	8,358	7,008	7,808	8,700	892	11.42%
Public Defender	Operating	154-REC.0400-07.603.5440	RENTALS/LEASES-MACH & EQUIP	-	1,592	1,796	2,490	694	38.64%
Public Defender	Operating	154-REC.0400-07.603.5460	MAINTENANCE & REPAIR	-	-	2,500	-	(2,500)	-100.00%
Public Defender	Operating	154-REC.0400-07.603.5520	OPERATING SUPPLIES	1,110	1,494	2,500	-	(2,500)	-100.00%
Public Defender	Equipment & Construction	154-REC.0400-07.603.5640	OPERATING EQUIPMENT	4,084	1,956	-	-	-	
Clerk of Court	Operating	154-REC.0400-07.604.5410	TELEPHONE & INTERNET	3,593	2,891	3,500	-	(3,500)	-100.00%
Circuit Court Judge	Operating	154-REC.0400-07-CIR.601.5410	TELEPHONE & INTERNET	2,205	1,721	2,200	-	(2,200)	-100.00%
Circuit Court Judge	Operating	154-REC.0400-07-CIR.601.5510	OFFICE SUPPLIES	218	669	-	-	-	
Circuit Court Judge	Operating	154-REC.0400-07-CIR.601.5520	OPERATING SUPPLIES	115	651	-	2,500	2,500	
Circuit Court Judge	Equipment & Construction	154-REC.0400-07-CIR.601.5640	OPERATING EQUIPMENT	-	1,346	1,500	-	(1,500)	-100.00%
County Court Judge	Operating	154-REC.0400-07-COU.601.5410	TELEPHONE & INTERNET	2,775	2,322	2,800	-	(2,800)	-100.00%
County Court Judge	Operating	154-REC.0400-07-COU.601.5520	OPERATING SUPPLIES	516	1,282	-	2,500	2,500	
County Court Judge	Equipment & Construction	154-REC.0400-07-COU.601.5640	OPERATING EQUIPMENT	-	2,761	5,000	-	(5,000)	-100.00%
User Support Analyst	*(Revenue)*	*154-REC.0400-07-USA.000.338901*	*COUNTY CONTRIB-USA*	*40,714*	-	*56,270*	*61,648*	*5,378*	*9.56%*
User Support Analyst	Salaries & Wages	154-REC.0400-07-USA.601.5120	REGULAR SALARIES	51,315	43,446	52,515	54,090	1,575	3.00%
User Support Analyst	Benefits	154-REC.0400-07-USA.601.5210	FICA TAX	3,905	3,271	4,017	4,138	121	3.01%
User Support Analyst	Benefits	154-REC.0400-07-USA.601.5220	RETIREMENT BENEFITS	6,981	6,007	7,372	7,351	(21)	-0.28%
User Support Analyst	Benefits	154-REC.0400-07-USA.601.5230	HEALTH INSURANCE	10,886	10,294	10,813	12,158	1,345	12.44%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
User Support Analyst	Operating	154-REC.0400-07-USA.601.5400	TRAVEL	214	4,598	2,000	4,000	2,000	100.00%
User Support Analyst	Operating	154-REC.0400-07-USA.601.5410	TELEPHONE & INTERNET	158	144	200	200	-	0.00%
User Support Analyst	Operating	154-REC.0400-07-USA.601.5520	OPERATING SUPPLIES	197	146	-	-	-	
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*	*4,468*	*2,841*	*5,000*	*4,000*	*(1,000)*	*-20.00%*
Art V $2.50 Criminal Justice Education	*(Revenue)*	*157-CRI.0500-01.000.389000*	*CASH FORWARD*	*-*	*-*	*5,000*	*14,000*	*9,000*	*180.00%*
Art V $2.50 Criminal Justice Education	Transfers to Constitutionals	157-CRI.0500-01.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	5,000	18,000	13,000	260.00%
Art V $2.50 Criminal Justice Education	Reserves	157-CRI.0500-01.581.5990	RESERVE	-	-	5,000	-	(5,000)	-100.00%
Cyber Security	*(Revenue)*	*157-CYB.0500-06.000.351013*	*CYBER SECURITY FEES*	*-*	*-*	*1,000*	*-*	*(1,000)*	*-100.00%*
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	288	(1,000)	-77.64%
Domestic Violence	*(Revenue)*	*157-DOM.0500-02.000.351011*	*DOMESTIC VIOLENCE FEES*	*2,746*	*2,473*	*2,500*	*3,000*	*500*	*20.00%*
Domestic Violence	*(Revenue)*	*157-DOM.0500-02.000.389000*	*CASH FORWARD*	*-*	*-*	*70,000*	*85,000*	*15,000*	*21.43%*
Domestic Violence	Transfers to Constitutionals	157-DOM.0500-02.581.5911	TRANSFER TO CONST OFFICER	-	-	10,000	88,000	78,000	780.00%
Domestic Violence	Reserves	157-DOM.0500-02.581.5990	RESERVE	-	-	62,500	-	(62,500)	-100.00%
Drivers Education	*(Revenue)*	*157-DRI.0500-03.000.351510*	*DRIVER EDUCATION FEES*	*5,367*	*3,415*	*5,000*	*5,000*	*-*	*0.00%*
Drivers Education	*(Revenue)*	*157-DRI.0500-03.000.389000*	*CASH FORWARD*	*-*	*-*	*10,000*	*25,000*	*15,000*	*150.00%*
Drivers Education	Professional & Contractual	157-DRI.0500-03.519.5340	CONTRACTED SERVICES	-	-	15,000	30,000	15,000	100.00%
Law Education	*(Revenue)*	*157-LAW.0500-04.000.351010*	*LAW EDUCATION FEES*	*4,780*	*3,096*	*5,000*	*5,000*	*-*	*0.00%*
Law Education	*(Revenue)*	*157-LAW.0500-04.000.389000*	*CASH FORWARD*	*-*	*-*	*1,000*	*11,500*	*10,500*	*1050.00%*
Law Education	Transfers to Constitutionals	157-LAW.0500-04.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	5,000	16,500	11,500	230.00%
Law Education	Reserves	157-LAW.0500-04.581.5990	RESERVE	-	-	1,000		(1,000)	-100.00%
Moving Violations	*(Revenue)*	*157-MOV.0500-05.000.351012*	*MOVING VIOLATION FEES*	*18,478*	*10,971*	*20,000*	*20,000*	*-*	*0.00%*
Moving Violations	*(Revenue)*	*157-MOV.0500-05.000.389000*	*CASH FORWARD*	*-*	*-*	*175,000*	*232,000*	*57,000*	*32.57%*
Moving Violations	Transfers to Constitutionals	157-MOV.0500-05.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	370	-	75,000	252,000	177,000	236.00%
Moving Violations	Reserves	157-MOV.0500-05.581.5990	RESERVE	-	-	120,000	-	(120,000)	-100.00%
Sheriff	*(Revenue)*	*157-SHARE.0200-SH.000.361100*	*INTEREST EARNED*	*348*	*200*	*60*	*300*	*240*	*400.00%*
Sheriff	*(Revenue)*	*157-SHARE.0200-SH.000.389000*	*CASH FORWARD*	*-*	*-*	*74,000*	*75,000*	*1,000*	*1.35%*
Sheriff	Operating	157-SHARE.0200-SH.521.5490	OTHER CURRENT CHARGES	96	72	100	100	-	0.00%
Sheriff	Transfers to Constitutionals	157-SHARE.0200-SH.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	-	73,960	75,200	1,240	1.68%
Sheriff	*(Revenue)*	*157-SHARE-01.0200-SH.000.351014*	*FEDERAL ASSET FORFEITURE TREASURY FUNDS*		*71,983*	-	-	-	
Sheriff	*(Revenue)*	*157-SHARE-01.0200-SH.000.389000*	*CASH FORWARD*		-	-	*70,000*		
Sheriff	Transfers to Constitutionals	157-SHARE-01.0200-SH.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER		-	-	70,000		
160 | ROAD DEPARTMENT FUND									
Road Department	*(Revenue)*	*160.7000.000.312410*	*LOCAL OPTION FUEL TAX - 4 CENTS*	*676,184*	*408,374*	*655,000*	*660,000*	*5,000*	*0.76%*
Road Department	*(Revenue)*	*160.7000.000.312420*	*LOCAL OPTION FUEL TAX - 7TH CENT*	*385,928*	*256,519*	*390,000*	*-*	*(390,000)*	*-100.00%*
Road Department	*(Revenue)*	*160.7000.000.335440*	*STATE FUEL TAX 1-CENT (7TH CENT)*			-	*390,000*		
Road Department	*(Revenue)*	*160.7000.000.312491*	*STATE 5TH & 6TH CENT GAS TAX (20%)*	*175,942*	*133,288*	*180,000*	*-*	*(180,000)*	*-100.00%*
Road Department	*(Revenue)*	*160.7000.000.312492*	*STATE 5TH & 6TH CENT GAS TAX (80%)*	*703,770*	*533,151*	*725,000*	*-*	*(725,000)*	*-100.00%*
Road Department	*(Revenue)*	*160.7000.000.335430*	*STATE 5TH & 6TH CENT GAS TAX (20%)*				*180,000*		
Road Department	*(Revenue)*	*160.7000.000.335431*	*STATE 5TH & 6TH CENT GAS TAX (80%)*				*710,000*		
Road Department	*(Revenue)*	*160.7000.000.331901*	*NAT'L FOREST SETTLEMENT-TITLE I-85%*	*28,125*	*153,063*	*80,000*	*173,400*	*93,400*	*116.75%*
Road Department	*(Revenue)*	*160.7000.000.335494*	*REVENUE SHARE - TRAFFIC SIGNAL MAINTENANCE*	*36,249*	*74,815*	*39,000*	*-*	*(39,000)*	*-100.00%*
Road Department	*(Revenue)*	*160.7000.000.335480*	*REVENUE SHARE - TRAFFIC SIGNAL MAINTENANCE*			-	*39,000*		
Road Department	*(Revenue)*	*160.7000.000.351200*	*RESTITUTION-CRIMINAL*	*2,550*	-	-		-	
Road Department	*(Revenue)*	*160.7000.000.369305*	*MISC REV - INSURANCE SETTLEMENTS*	-	*17,439*	-		-	
Road Department	*(Revenue)*	*160.7000.000.369900*	*MISCELLANEOUS REVENUES - OTHER*	*14,937*	*14,881*	*10,000*	*15,000*	*5,000*	*50.00%*
Road Department	*(Revenue)*	*160.7000.000.381000*	*TRANSFER FROM SOLID WASTE FUND*	*104,914*	*100,000*	*100,000*	*100,000*	*-*	*0.00%*
Road Department	*(Revenue)*	*160.7000.000.389000*	*CASH FORWARD*	*-*	*-*	*390,163*	*433,738*	*43,575*	*11.17%*
Road Department	Salaries & Wages	160.7000.541.5120	REGULAR SALARIES	82,513	116,315	89,071	80,345	(8,726)	-9.80%
Road Department	Salaries & Wages	160.7000.541.5130	HOURLY WAGES	882,010	753,889	1,079,760	1,041,288	(38,472)	-3.56%
Road Department	Salaries & Wages	160.7000.541.5140	OVERTIME	23,171	15,945	30,492	31,317	825	2.71%
Road Department	Salaries & Wages	160.7000.541.5145	HOLIDAY HOURS-WAGES	44,337	43,113	56,313	54,283	(2,030)	-3.60%
Road Department	Salaries & Wages	160.7000.541.5150	ANNUAL PHYSICAL INCENTIVE	700	-	-		-	
Road Department	Benefits	160.7000.541.5210	FICA TAX	78,244	68,831	96,056	96,880	824	0.86%
Road Department	Benefits	160.7000.541.5220	RETIREMENT BENEFITS	145,929	142,299	193,380	181,971	(11,409)	-5.90%
Road Department	Benefits	160.7000.541.5230	HEALTH INSURANCE	224,690	247,680	328,505	384,576	56,071	17.07%
Road Department	Professional & Contractual	160.7000.541.5310	PROFESSIONAL SERVICES	2,615	379	-	700	700	
Road Department	Operating	160.7000.541.5410	TELEPHONE & INTERNET	11,824	6,170	11,000	11,000	-	0.00%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Road Department	Operating	160.7000.541.5420	POSTAGE & FREIGHT	11	-	-	-	-	
Road Department	Operating	160.7000.541.5430	UTILITIES - ELECTRIC	31,642	26,643	30,000	35,000	5,000	16.67%
Road Department	Operating	160.7000.541.5433	UTILITIES-WATER	3,699	969	5,000	5,000	-	0.00%
Road Department	Operating	160.7000.541.5460	MAINTENANCE & REPAIR - TRAFFIC SIGNALS	17,744	23,059	30,000	72,000	42,000	140.00%
Road Department	Operating	160.7000.541.5464	MAINTENANCE & REPAIR - FLEET	465	7,204	-	-	-	
Road Department	Operating	160.7000.541.5490	OTHER CURRENT CHARGES	89	-	-	-	-	
Road Department	Operating	160.7000.541.5510	OFFICE SUPPLIES	353	365	-	1,500	1,500	
Road Department	Operating	160.7000.541.5511	UNIFORMS	25,837	17,901	24,000	24,000	-	0.00%
Road Department	Operating	160.7000.541.5520	OPERATING SUPPLIES	1,768	357	-	1,500	1,500	
Road Department	Operating	160.7000.541.5521	FUEL	169,136	152,330	200,000	200,000	-	0.00%
Road Department	Operating	160.7000.541.5540	BOOKS AND SUBSCRIPTIONS	-	-	5,000	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	271,778	51,592	23.43%
9 Cent Local Option Gas Tax-Roads	*(Revenue)*	*160.7000-02.000.312300*	*9TH CENT GAS TAX*	*182,326*	*109,882*	*180,000*	*180,000*	-	*0.00%*
9 Cent Local Option Gas Tax-Roads	Professional & Contractual	160.7000-02.541.5310	PROFESSIONAL SERVICES	18,906	2,947	-	-	-	
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5420	POSTAGE & FREIGHT	-	23	100	100	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5460	MAINTENANCE & REPAIR	141	49	-	-	-	
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5462	MAINT & REPAIR - EQUIPMENT	1,398	1,033	-	2,500	2,500	
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5463	MAINT & REPAIR - FACILITY / ROADS	133,426	86,260	165,000	165,000	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5464	MAINT & REPAIR - FLEET	110,684	141,120	160,000	160,000	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5495	EVENTS & SERVICES	280	37	400	-	(400)	-100.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5510	OFFICE SUPPLIES	443	162	1,500	-	(1,500)	-100.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5520	OPERATING SUPPLIES	21,308	8,996	20,000	20,000	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5529	TOOLS	2,668	186	4,000	2,500	(1,500)	-37.50%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5540	BOOKS AND SUBSCRIPTIONS	14,510	9,867	15,000	15,000	-	0.00%
9 Cent Local Option Gas Tax-Roads	Operating	160.7000-02.541.5550	TRAINING	552	-	500	-	(500)	-100.00%
9 Cent Local Option Gas Tax-Roads	Equipment & Construction	160.7000-02.541.5640	OPERATING EQUIPMENT	1,730	4,472	-	7,000	7,000	
10/5 Cent Fuel Charge	*(Revenue)*	*160.7000-03.000.335493*	*STATE MOTOR FUEL USE TAX*	*52,157*	*40,366*	*50,000*	-	*(50,000)*	*-100.00%*
10/5 Cent Fuel Charge	*(Revenue)*	*160.7000-03.000.335450*	*STATE MOTOR FUEL USE TAX*				*55,000*		
10/5 Cent Fuel Charge	*(Revenue)*	*160.7000-03.000.344200*	*10/5 CENT LOCAL FEE*	*12,460*	*7,923*	*10,000*	-	*(10,000)*	*-100.00%*
10/5 Cent Fuel Charge	*(Revenue)*	*160.7000-03.000.344900*	*10/5 CENT LOCAL FEE*				*12,000*		
10/5 Cent Fuel Charge	Operating	160.7000-03.541.5452	LIABILITY INSURANCE	1,659	1,298	1,900	1,900	-	0.00%
10/5 Cent Fuel Charge	Operating	160.7000-03.541.5460	MAINTENANCE & REPAIR	1,731	2,981	10,000	10,000	-	0.00%
10/5 Cent Fuel Charge	Operating	160.7000-03.541.5520	OPERATING SUPPLIES	9,615	4,746	5,000	8,000	3,000	60.00%
Bridges	Operating	160.7000-05.541.5460	MAINTENANCE & REPAIR	-	29,914	20,000	50,000	30,000	150.00%
Street Lights	Operating	160.7000-15.541.5430	UTILITIES - ELECTRIC	6,785	5,654	7,000	8,000	1,000	14.29%
Street Lights	Operating	160.7000-15.541.5460	MAINTENANCE & REPAIR	7,381	-	-	-	-	
Landscape Activities	Operating	160.7000-16.541.5460	MAINTENANCE & REPAIR	93	135	-	-	-	
Landscape Activities	Operating	160.7000-16.541.5512	LANDSCAPING SUPPLIES	368	-	-	-	-	
Landscape Activities	Operating	160.7000-16.541.5520	OPERATING SUPPLIES		21	-	-	-	
160-2CT | ROAD DEPARTMENT CAPITAL EQUIPMENT FUND									
Road Department	*(Revenue)*	*160-2CT.7000.000.312411*	*LOCAL OPTION FUEL TAX - 2 CENTS*	*338,092*	*204,187*	*320,000*	*325,000*	*5,000*	*1.56%*
Road Department	*(Revenue)*	*160-2CT.7000.000.365010*	*SALE OF SURPLUS PROPERTY*	*2,264*	-	*15,000*	*445,000*	*430,000*	*2866.67%*
Road Department	*(Revenue)*	*160-2CT.7000.000.369305*	*MISC REV-INSURANCE SETTLEMENTS*	*12,637*	*4,110*	-		-	
Road Department	*(Revenue)*	*160-2CT.7000.000.389000*	*CASH FORWARD*	-	-	*100,000*		*(100,000)*	*-100.00%*
Road Department	Operating	160-2CT.7000.541.5520	OPERATING SUPPLIES	2,093	255	-		-	
Road Department	Operating	160-2CT.7000.541.5540	BOOKS AND SUBSCRIPTIONS	2,460	-				
Road Department	Equipment & Construction	160-2CT.7000.541.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	154,352	264,415	327,794	205,000	(122,794)	-37.46%
Road Department	Debt Service	160-2CT.7000.541.5710	LOAN PAYMENT - PRINCIPAL	94,727	96,658	92,835	556,000	463,165	498.91%
Road Department	Debt Service	160-2CT.7000.541.5720	LOAN PAYMENT - INTEREST	12,134	8,668	14,371	9,000	(5,371)	-37.37%
Road Department	Reserves	160-2CT.7000.581.5910	INTERFUND TRANSFER	9,582	-				
160-TTL3 | NATIONAL FOREST SETTLEMENT TITLE III FUND									
Litter Control	*(Revenue)*	*160-TTL3.1600.000.389000*	*CASH FORWARD*	-	-	*5,000*	*32,000*	*27,000*	*540.00%*
Fire Response & Suppression	*(Revenue)*	*160-TTL3.8900-90.000.331902*	*NAT'L FOREST SETTLEMENT-TITLE III-15%*	*4,963*	*27,011*	*20,000*	*30,600*	*10,600*	*53.00%*
Fire Response & Suppression	Operating	160-TTL3.8900-90.522.5520	OPERATING SUPPLIES	5,091	-	-		-	
Fire Response & Suppression	Equipment & Construction	160-TTL3.8900-90.522.5640	OPERATING EQUIPMENT	-	-	-	62,600	62,600	
Fire Response & Suppression	Equipment & Construction	160-TTL3.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	82,150	-	25,000		(25,000)	-100.00%
160 | ROAD-RELATED GRANT FUNDS									
OBBT Trail	*(Revenue)*	*160-DEP-01.6300-16.000.334706*	*STATE GRANT - 24/25 COASTAL TRAIL MAINTENANCE*	*108,419*	-	-	-	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
OBBT Trail	Equipment & Construction	160-DEP-01.6300-16.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	108,419	-	-	-	-	
OBBT Trail	*(Revenue)*	*160-DEP-02.6300-16.000.334706*	*STATE GRANT - 24/25 OBB TRAIL MAINTENANCE*	*63,175*	-	-	-	-	
OBBT Trail	Equipment & Construction	160-DEP-02.6300-16.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	58,260	-	-	-	-	
OBBT Trail	Interfund Transfers	160-DEP-02.6300-16.581.5910	INTERFUND TRANSFER - TO ROAD FUND	4,914	-	-	-		
Coastal Highway	*(Revenue)*	*160-DOT-01.7000-17.000.334490*	*STATE GRANT G3980 - COASTAL HWY BEAUTIFICATION*	-	-	*111,817*	*111,817*	-	*0.00%*
Coastal Highway	*(Revenue)*	*160-DOT-01.7000-17.000.381000*	*INTERFUND TRANSFER - GRANT MATCH FROM 317-ROAD*	*10,000*	-	-	*3,000*	*3,000*	
Coastal Highway	*(Revenue)*	*160-DOT-01.7000-17.000.389000*	*CASH FORWARD*	-	-	*10,000*	*10,000*		
Coastal Highway	Operating	160-DOT-01.7000-17.541.5460	MAINTENANCE & REPAIR		12,500	-	111,817		
Coastal Highway	Equipment & Construction	160-DOT-01.7000-17.541.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	111,817	-	(111,817)	-100.00%
Coastal Highway	Professional & Contractual	160-DOT-01.7000-17.541.5310	PROFESSIONAL SERVICES-DESIGN	-	-	10,000	13,000	3,000	30.00%
Crawfordville Highway	*(Revenue)*	*160-DOT-02.7000-18.000.334490*	*STATE GRANT G3981 - CRAWFORDVILLE HWY BEAUTIFICATION*	-	-	*80,700*	*80,700*	-	*0.00%*
Crawfordville Highway	*(Revenue)*	*160-DOT-02.7000-18.000.381000*	*INTERFUND TRANSFER - GRANT MATCH FROM 317-ROAD*	*8,000*	-	-	*4,300*	*4,300*	
Crawfordville Highway	*(Revenue)*	*160-DOT-02.7000-18.000.389000*	*CASH FORWARD*	-	-	*8,000*	*8,000*		
Crawfordville Highway	Operating	160-DOT-02.7000-18.541.5460	MAINTENANCE & REPAIR		11,800	-	80,700		
Crawfordville Highway	Equipment & Construction	160-DOT-02.7000-18.541.5630	CAPITAL OUTLAY-INFRASTRUCTURE	-	-	80,700	-	(80,700)	-100.00%
Crawfordville Highway	Professional & Contractual	160-DOT-02.7000-18.541.5310	PROFESSIONAL SERVICES-DESIGN	-	-	8,000	12,300	4,300	53.75%
180 | FIRE DEPARTMENT MSBU OPERATING FUND									
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.325200*	*MSBU - FIRE*	*3,796,911*	*4,113,638*	*3,939,000*	*4,344,694*	*405,694*	*10.30%*
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.335210*	*FIREFIGHTER SUPPLEMENTAL COMP*	*12,780*	*9,290*	*15,000*	*15,000*	-	*0.00%*
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.361100*	*INTEREST EARNED*	*10,600*	*11,168*	*6,500*	*6,500*	-	*0.00%*
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.361101*	*INTEREST ON TAX*	-	-	-	-	-	
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*	-	*15,108*	-	-	-	
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.369305*	*MISC REV - INSURANCE SETTLEMENTS*	-	*37,960*	-	-	-	
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.369900*	*MISCELLANEOUS REVENUES*	-	-	*2,000*	*2,000*	-	*0.00%*
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.369908*	*REFUND CURRENT YEAR EXPENSES*	*79*	-	-	-	-	
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.369911*	*MISC REV - REBATES*	*120*	*235*	-	-	-	
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.381000*	*TRANSFER FROM GF, HARDSHIPS*	*25,296*	*28,667*	*28,667*	*18,836*	*(9,831)*	*-34.29%*
Fire Response & Suppression	*(Revenue)*	*180.8900-90.000.389000*	*CASH FORWARD*	-	-	*370,557*	*152,039*	*(218,518)*	*-58.97%*
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5120	REGULAR SALARIES	90,000	76,184	93,250	96,523	3,273	3.51%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5130	HOURLY WAGES	1,256,323	1,008,716	1,310,662	1,335,039	24,377	1.86%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5135	FLEX WAGES	38,499	20,580	28,806	35,188	6,382	22.16%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5140	OVERTIME	394,469	380,958	409,333	416,805	7,472	1.83%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5145	HOLIDAY HOURS-WAGES	82,129	75,888	92,103	94,178	2,075	2.25%
Fire Response & Suppression	Salaries & Wages	180.8900-90.522.5150	ANNUAL PHYSICAL INCENTIVE	-	-	-		-	
Fire Response & Suppression	Benefits	180.8900-90.522.5210	FICA TAX	137,860	114,687	140,917	144,092	3,175	2.25%
Fire Response & Suppression	Benefits	180.8900-90.522.5220	RETIREMENT BENEFITS	605,088	538,507	636,422	694,919	58,497	9.19%
Fire Response & Suppression	Benefits	180.8900-90.522.5230	HEALTH INSURANCE	442,611	400,499	466,609	541,683	75,074	16.09%
Fire Response & Suppression	Professional & Contractual	180.8900-90.522.5310	PROFESSIONAL SERVICES	22,030	2,907	37,000	25,000	(12,000)	-32.43%
Fire Response & Suppression	Professional & Contractual	180.8900-90.522.5313	LEGAL FEES - UNION MATTERS	776	525	3,000	3,000	-	0.00%
Fire Response & Suppression	Professional & Contractual	180.8900-90.522.5340	CONTRACTED SERVICES	9,687	24,574	10,000	10,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5400	TRAVEL	1,799	3,377	5,000	5,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5401	STIPEND	5,770	1,800	10,000	4,000	(6,000)	-60.00%
Fire Response & Suppression	Operating	180.8900-90.522.5410	TELEPHONE & INTERNET	22,276	14,338	22,000	20,000	(2,000)	-9.09%
Fire Response & Suppression	Operating	180.8900-90.522.5420	POSTAGE & FREIGHT	193	519	250	300	50	20.00%
Fire Response & Suppression	Operating	180.8900-90.522.5430	UTILITIES - ELECTRIC	41,041	29,796	45,000	45,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5433	UTILITIES-WATER/SEWER	6,566	5,085	7,000	7,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5435	UTILITIES-LP GAS	1,358	1,720	2,000	2,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5440	RENTALS/LEASES-MACH & EQUIP	815	468	1,000	1,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5450	PROPERTY INSURANCE	98,545	5,847	124,477	10,000	(114,477)	-91.97%
Fire Response & Suppression	Operating	180.8900-90.522.5451	VEHICLE INSURANCE	47,850	-	78,485		(78,485)	-100.00%
Fire Response & Suppression	Operating	180.8900-90.522.5452	LIABILITY INSURANCE	26,483	13,186	23,314	15,000	(8,314)	-35.66%
Fire Response & Suppression	Operating	180.8900-90.522.5462	MAINT & REPAIR - EQUIPMENT	32,652	40,059	35,000	40,000	5,000	14.29%
Fire Response & Suppression	Operating	180.8900-90.522.5463	MAINT & REPAIR - FACILITY	18,336	88,450	35,000	40,000	5,000	14.29%
Fire Response & Suppression	Operating	180.8900-90.522.5464	MAINT & REPAIR - FLEET	106,133	90,746	125,000	125,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5480	ADVERTISING/PROMOTION	78	-	-	-	-	
Fire Response & Suppression	Operating	180.8900-90.522.5495	EVENTS & SERVICES		150	-	-	-	
Fire Response & Suppression	Operating	180.8900-90.522.5499	REFUNDS	527	-	-	-	-	
Fire Response & Suppression	Operating	180.8900-90.522.5510	OFFICE SUPPLIES	93	37	1,000	1,000	-	0.00%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Fire Response & Suppression	Operating	180.8900-90.522.5511	UNIFORMS	19,031	13,394	15,000	17,000	2,000	13.33%
Fire Response & Suppression	Operating	180.8900-90.522.5520	OPERATING SUPPLIES	28,234	19,945	40,000	40,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5521	FUEL	47,779	41,728	65,000	65,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5528	BUNKER GEAR AND FIREHOSE	92,663	56,002	70,000	70,000	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5529	TOOLS	297	-	-		-	
Fire Response & Suppression	Operating	180.8900-90.522.5540	BOOKS AND SUBSCRIPTIONS	17,137	12,372	15,000	17,000	2,000	13.33%
Fire Response & Suppression	Operating	180.8900-90.522.5544	MEMBERSHIPS	463	380	500	500	-	0.00%
Fire Response & Suppression	Operating	180.8900-90.522.5550	TRAINING	3,337	5,451	20,000	20,000	-	0.00%
Fire Response & Suppression	Equipment & Construction	180.8900-90.522.5640	OPERATING EQUIPMENT	13,094	6,851	5,000	15,000	10,000	200.00%
Fire Response & Suppression	Equipment & Construction	180.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	8,095	-	-		-	
Fire Response & Suppression	Interfund Transfers	180.8900-90.581.5910	INTERFUND TRANSFER - TO GF, FOR G&A SVCS	-	-	221,984	412,125	190,141	85.66%
WCFR Cadet Program	Salaries & Wages	180.8900-101.522.5130	HOURLY WAGES Cadet Program	8,182	7,469	17,214	9,132	(8,082)	-46.95%
WCFR Cadet Program	Salaries & Wages	180.8900-101.522.5140	OVERTIME	6,147	4,560	9,000	8,000	(1,000)	-11.11%
WCFR Cadet Program	Salaries & Wages	180.8900-101.522.5145	HOLIDAY HOURS-WAGES	77	-	-	-	-	
WCFR Cadet Program	Benefits	180.8900-101.522.5210	FICA TAX	1,073	891	1,600	1,200	(400)	-25.00%
WCFR Cadet Program	Benefits	180.8900-101.522.5220	RETIREMENT BENEFITS	4,602	3,761	6,000	5,000	(1,000)	-16.67%
WCFR Cadet Program	Benefits	180.8900-101.522.5230	HEALTH INSURANCE	3,038	2,280	4,000	3,000	(1,000)	-25.00%
WCFR Cadet Program	Professional & Contractual	180.8900-101.522.5310	PROFESSIONAL SERVICES	77	-	-	-	-	
WCFR Cadet Program	Operating	180.8900-101.522.5400	TRAVEL	10,894	8,170	15,000	15,000	-	0.00%
WCFR Cadet Program	Operating	180.8900-101.522.5520	OPERATING SUPPLIES	754	1,509	1,500	1,500	-	0.00%
WCFR Cadet Program	Operating	180.8900-101.522.5544	MEMBERSHIPS	488	-	350	500	150	42.86%
WCFR Cadet Program	Operating	180.8900-101.522.5550	TRAINING	2,480	350	4,000	4,000	-	0.00%
Fire Prevention	*(Revenue)*	*180.8900-102.000.342500*	*PROTECTIVE INSPECTION FEES*	*26,204*	*32,641*	*20,000*	*5,000*	*(15,000)*	*-75.00%*
Fire Prevention	Salaries & Wages	180.8900-102.522.5120	REGULAR SALARIES (Div. Chief/Fire Inspector)	64,584	62,392	75,904	79,353	3,449	4.54%
Fire Prevention	Salaries & Wages	180.8900-102.522.5130	HOURLY WAGES Fire Inspection	3,976	394	-	-	-	
Fire Prevention	Salaries & Wages	180.8900-102.522.5140	OVERTIME	5,003	-	-	-	-	
Fire Prevention	Benefits	180.8900-102.522.5210	FICA TAX	5,584	4,757	5,807	6,070	263	4.53%
Fire Prevention	Benefits	180.8900-102.522.5220	RETIREMENT BENEFITS	24,605	22,267	29,967	33,162	3,195	10.66%
Fire Prevention	Benefits	180.8900-102.522.5230	HEALTH INSURANCE	392	384	10,820	500	(10,320)	-95.38%
Fire Prevention	Professional & Contractual	180.8900-102.522.5310	PROFESSIONAL SERVICES		51				
Fire Prevention	Operating	180.8900-102.522.5400	TRAVEL	284	45	-	-	-	
Fire Prevention	Operating	180.8900-102.522.5410	TELEPHONE & INTERNET	529	374	600	500	(100)	-16.67%
Fire Prevention	Operating	180.8900-102.522.5463	MAINT & REPAIR - FACILITY		24				
Fire Prevention	Operating	180.8900-102.522.5464	MAINT & REPAIR - FLEET	771	-	500	1,000	500	100.00%
Fire Prevention	Operating	180.8900-102.522.5511	UNIFORMS		60				
Fire Prevention	Operating	180.8900-102.522.5520	OPERATING SUPPLIES	4,443	1,518	2,000	3,000	1,000	50.00%
Fire Prevention	Operating	180.8900-102.522.5521	FUEL		126				
Fire Prevention	Operating	180.8900-102.522.5540	BOOKS AND SUBSCRIPTIONS	1,315	3,130	1,500	2,500	1,000	66.67%
Fire Prevention	Operating	180.8900-102.522.5544	MEMBERSHIPS	315	95	350	300	(50)	-14.29%
Fire Prevention	Operating	180.8900-102.522.5550	TRAINING	82	97	500	500	-	0.00%
Fire Prevention	Equipment & Construction	180.8900-102.522.5640	OPERATING EQUIPMENT	-	319	-	1,500	1,500	
180 | STATE FIRE MARSHAL GRANT FUNDS									
Fire Response & Suppression	*(Revenue)*	*180-DFS-01.8900-90.000.334200*	*STATE GRANT-PUBLIC SAFETY*	*33,066*	-	-	-	-	
Fire Response & Suppression	*(Revenue)*	*180-DFS-01.8900-90.000.381000*	*INTERFUND TRANSFER*	*11,419*	-	-	-	-	
Fire Response & Suppression	Operating	180-DFS-01.8900-90.522.5528	BUNKER GEAR & FIRE HOSE	44,486	-	-	-	-	
FM1225 Ladder Truck	*(Revenue)*	*180-DFS-07.8900-90.000.334200*	*STATE GRANT - FM1225 LADDER TRUCK*		*1,050,000*	*1,050,000*	-		
FM1225 Ladder Truck	*(Revenue)*	*180-DFS-07.8900-90.000.381000*	*INTERFUND TRANSFER - GRANT OVERAGE*		*168,799*	*166,299*	-		
FM1225 Ladder Truck	Equipment & Construction	180-DFS-07.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT		1,218,799	1,216,299	-		
180-EQUIP | FIRE DEPARTMENT MSBU CAPITAL EQUIPMENT FUND									
Fire Response & Suppression	*(Revenue)*	*180-EQUIP.8900-90.000.325125*	*MSBU CAPITAL EQUIPMENT COMPONENT*	*522,646*	*566,281*	*542,230*	*377,799*	*(164,431)*	*-30.32%*
Fire Response & Suppression	*(Revenue)*	*180-EQUIP.8900-90.000.361100*	*INTEREST EARNED*		-	-			
Fire Response & Suppression	*(Revenue)*	*180-EQUIP.8900-90.000.369900*	*MISCELLANEOUS REVENUE - OTHER*		*22,326*	-			
Fire Response & Suppression	*(Revenue)*	*180-EQUIP.8900-90.000.389000*	*CASH FORWARD*	-	-	*250,000*	*125,000*	*(125,000)*	*-50.00%*
Fire Response & Suppression	Operating	180-EQUIP.8900-90.522.5520	OPERATING SUPPLIES	-	14,967	-	-	-	
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5528	BUNKER GEAR & FIRE HOSE	13,066	13,542	50,000	-	(50,000)	-100.00%
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5620	CAPITAL OUTLAY - BUILDING	-	-	50,000	-	(50,000)	-100.00%
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5640	OPERATING EQUIPMENT	-	10,719	50,000	-	(50,000)	-100.00%
Fire Response & Suppression	Equipment & Construction	180-EQUIP.8900-90.522.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	52,572	66,017	110,931	138,499	27,568	24.85%
Fire Response & Suppression	Debt Service	180-EQUIP.8900-90.522.5710	LOAN PAYMENT - PRINCIPAL	310,983	314,658	315,000	328,500	13,500	4.29%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Fire Response & Suppression	Debt Service	180-EQUIP.8900-90.522.5720	LOAN PAYMENT - INTEREST	58,310	38,280	50,000	35,800	(14,200)	-28.40%
Fire Response & Suppression	Interfund Transfers	180-EQUIP.8900-90.581.5910	INTERFUND TRANSFER	11,419	168,799	166,299	-	(166,299)	-100.00%
188 | TOURISM DEVELOPMENT FUNDS									
Tourist Development	*(Revenue)*	*188.1000.000.312100*	*LOCAL TOURIST DEVELOPMENT TAX*	*349,654*	*229,677*	*384,454*	*350,000*	*(34,454)*	*-8.96%*
Tourist Development	*(Revenue)*	*188.1000.000.312130*	*LOCAL TOURIST DEVELOPMENT TAX*						
Tourist Development	*(Revenue)*	*188.1000.000.361100*	*INTEREST EARNED*		-	-			
Tourist Development	*(Revenue)*	*188.1000.000.389000*	*CASH FORWARD*	-	-	*271,152*	*210,693*	*(60,459)*	*-22.30%*
Tourist Development	Salaries & Wages	188.1000.573.5130	HOURLY WAGES	1,200	-	-	47,396	47,396	
Tourist Development	Salaries & Wages	188.1000.573.5140	OVERTIME	52	-	-	-	-	
Tourist Development	Salaries & Wages	188.1000.573.5145	HOLIDAY HOURS-WAGES	-	-	-	2,370	2,370	
Tourist Development	Benefits	188.1000.573.5210	FICA TAX	318	-	-	3,994	3,994	
Tourist Development	Benefits	188.1000.573.5220	RETIREMENT BENEFITS	423	-	-	7,095	7,095	
Tourist Development	Benefits	188.1000.573.5230	HEALTH INSURANCE	37	-	-	24,322	24,322	
Tourist Development	Professional & Contractual	188.1000.573.5310	PROFESSIONAL SERVICES		-	-	-	-	
Tourist Development	Professional & Contractual	188.1000.573.5313	LEGAL FEES - OTHER	-	-	2,000	1,000	(1,000)	-50.00%
Tourist Development	Professional & Contractual	188.1000.573.5316	VIDEOGRAPHY & PHOTOGRAPHY SERVICES	-	-	10,000	5,000	(5,000)	-50.00%
Tourist Development	Professional & Contractual	188.1000.573.5340	CONTRACTED SERVICES	160,216	176,668	150,000	250,000	100,000	66.67%
Tourist Development	Operating	188.1000.573.5400	TRAVEL	65	1,640	10,000	5,000	(5,000)	-50.00%
Tourist Development	Operating	188.1000.573.5410	TELEPHONE & INTERNET	2,240	818	4,500	1,500	(3,000)	-66.67%
Tourist Development	Operating	188.1000.573.5420	POSTAGE & FREIGHT	409	342	3,000	2,000	(1,000)	-33.33%
Tourist Development	Operating	188.1000.573.5430	UTILITIES-ELECTRIC	3,059	-	-	-	-	
Tourist Development	Operating	188.1000.573.5433	UTILITIES-WATER	1,128	-	-	-	-	
Tourist Development	Operating	188.1000.573.5464	MAINTENANCE & REPAIR - FLEET	128	8	1,000	1,000	-	0.00%
Tourist Development	Operating	188.1000.573.5470	PRINTING & BINDING	3,172	1,769	10,000	4,000	(6,000)	-60.00%
Tourist Development	Operating	188.1000.573.5480	ADVERTISING/PROMOTIONAL ACTIVITIES	65,776	165,641	300,000	125,000	(175,000)	-58.33%
Tourist Development	Operating	188.1000.573.5490	OTHER CURRENT CHARGES	5	-	-	-	-	
Tourist Development	Operating	188.1000.573.5495	EVENTS & SERVICES	4,485	15	20,000	10,000	(10,000)	-50.00%
Tourist Development	Operating	188.1000.573.5510	OFFICE SUPPLIES	27	100	2,000	-	(2,000)	-100.00%
Tourist Development	Operating	188.1000.573.5520	OPERATING SUPPLIES	640	2,416	2,500	2,500	-	0.00%
Tourist Development	Operating	188.1000.573.5521	FUEL	870	399	1,500	1,500	-	0.00%
Tourist Development	Operating	188.1000.573.5540	BOOKS AND SUBSCRIPTIONS	7,510	3,300	5,000	3,000	(2,000)	-40.00%
Tourist Development	Operating	188.1000.573.5544	MEMBERSHIPS	5,325	5,975	7,000	6,000	(1,000)	-14.29%
Tourist Development	Operating	188.1000.573.5550	TRAINING	-	2,032	3,000	3,000	-	0.00%
Tourist Development	Aid & Contributions	188.1000.573.5830	OTHER GRANTS & AIDS	11,000	7,500	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	25,016	5,910	30.93%
Tourist Development	Reserves	188.1000.581.5990	RESERVE	-	-	60,000		(60,000)	-100.00%
Welcome Center	Operating	188.6900-20.572.5430	UTILITIES-ELECTRIC - WELCOME CENTER	-	-	3,500	-	(3,500)	-100.00%
Welcome Center	Operating	188.6900-20.572.5433	UTILITIES-WATER - WELCOME CENTER	-	-	1,500	-	(1,500)	-100.00%
Welcome Center	Operating	188.6900-20.572.5460	MAINTENANCE & REPAIR - WELCOME CENTER	9,405	-	10,000	-	(10,000)	-100.00%
Welcome Center	Operating	188.6900-20.572.5520	OPERATING SUPPLIES - WELCOME CENTER	-	600	10,000	10,000	-	0.00%
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*	*2,220*	*2,400*	*3,000*	*3,000*	-	*0.00%*
Parks-Maritime Museum	*(Revenue)*	*188-BBMC.6900-12.000.381000*	*TRANSFER FROM GF, PARKS DEPT.*	-	-	*10,000*	*10,000*	-	*0.00%*
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	1,286	547	1,200	1,200	-	0.00%
Parks-Maritime Museum	Operating	188-BBMC.6900-12.573.5433	UTILITIES-WATER/SEWER	812	713	1,000	1,000	-	0.00%
Parks-Maritime Museum	Operating	188-BBMC.6900-12.573.5460	MAINTENANCE & REPAIR	-	2,660	10,000	10,000	-	0.00%
Parks-Maritime Museum	Operating	188-BBMC.6900-12.573.5520	OPERATING SUPPLIES	-	-	1,000	1,000	-	0.00%
188 | TOURISM-RELATED GRANT FUNDS									
Parks-Maritime Museum	*(Revenue)*	*188-FDACS-01.6900-12.000.334390*	*STATE GRANT-BBMC COMMUNITY FORESTRY*	-	*5,153*	*5,715*	-		
Parks-Maritime Museum	Operating	188-FDACS-01.6900-12.572.5460	MAINTENANCE & REPAIR	-	5,153	5,715	-		
190 | E-911 FUNDS									
E-911 Surcharge	*(Revenue)*	*190.0600-01.000.341521*	*E-911 DRIVEWAY PERMITS*	*51,800*	*34,400*	*52,000*	*45,000*	*(7,000)*	*-13.46%*
E-911 Surcharge	*(Revenue)*	*190.0600-01.000.341522*	*E-911 SURCHARGE - WIRELINE*	*15,694*	*10,106*	*16,000*	*14,000*	*(2,000)*	*-12.50%*
E-911 Surcharge	*(Revenue)*	*190.0600-01.000.341525*	*E-911 SURCHARGE - CELL PHONES*	*176,263*	*143,762*	*155,000*	*170,000*	*15,000*	*9.68%*
E-911 Surcharge	*(Revenue)*	*190.0600-01.000.361100*	*INTEREST EARNED*		-	-			
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*	*14,868*	-	-	-	-	
E-911 Surcharge	*(Revenue)*	*190.0600-01.000.389000*	*CASH FORWARD*	-	-	*300,000*	*500,000*	*200,000*	*66.67%*

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
E-911 Surcharge	Professional & Contractual	190.0600-01.521.5340	CONTRACTED SERVICES	8,360	-	58,000	58,000	-	0.00%
E-911 Surcharge	Operating	190.0600-01.521.5450	PROPERTY INSURANCE	6,050	6,231	7,000	7,000	-	0.00%
E-911 Surcharge	Interfund Transfers	190.0600-01.581.5910	INTERFUND TRANSFER - TO GF, FOR G&A SVCS	13,392	13,392	13,392	7,085	(6,307)	-47.10%
E-911 Surcharge	Transfers to Constitutionals	190.0600-01.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	293,441	133,585	195,881	154,781	(41,100)	-20.98%
E-911 Surcharge	Reserves	190.0600-01.581.5990	RESERVE	-	-	248,727	502,134	253,407	101.88%
Rural County Grant	*(Revenue)*	*190-DMS-01.0600-02.000.334200*	*STATE GRANT - PUBLIC SAFETY*	*2,361*	-	*75,000*	-	*(75,000)*	*-100.00%*
Rural County Grant	Professional & Contractual	190-DMS-01.0600-02.521.5340	CONTRACTED SERVICES	2,361	-	75,000	-	(75,000)	-100.00%
E-911 PSAP Upgrade Project SFY24-25	*(Revenue)*	*190-DMS-08.0600.000.334200*	*STATE GRANT - PUBLIC SAFETY*	*52,216*	-	-	-	-	
E-911 PSAP Upgrade Project SFY24-25	Professional & Contractual	190-DMS-08.0600.521.5340	CONTRACTED SERVICES	52,216	-				
E-911 PSAP Upgrade Project SFY25-26	*(Revenue)*	*190-DMS-09.0600.000.334200*	*STATE GRANT - PUBLIC SAFETY*	*196,145*	*90,324*	*338,685*	*248,361*	*(90,324)*	*-26.67%*
E-911 PSAP Upgrade Project SFY25-26	Professional & Contractual	190-DMS-09.0600.521.5340	CONTRACTED SERVICES	196,145	-				
E-911 PSAP Upgrade Project SFY25-26	Transfers to Constitutionals	190-DMS-09.0600.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER	-	90,324	338,685	248,361	(90,324)	-26.67%
PSAP Support SFY25-26	*(Revenue)*	*190-DMS-10.0600.000.334200*	*STATE GRANT DMS-P2-25-07-11*		*38,698*	*86,255*	*47,557*		
PSAP Support SFY25-26	Professional & Contractual	190-DMS-10.0600.521.5340	CONTRACTED SERVICES		-	86,255	47,557		
PSAP Support SFY25-26	Transfers to Constitutionals	190-DMS-10.0600.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER		-				
Spring 2026 Rural County Grant	*(Revenue)*	*190-DMS-11.0600-02.000.334200*	*STATE GRANT 26-04-26*		-	*7,847*	-		
Spring 2026 Rural County Grant	Operating	190-DMS-11.0600-02.521.5462	MAINTENANCE & REPAIR - EQUIPMENT		7,847	7,847	-		
PSAP Support SFY 26-27	*(Revenue)*	*190-DMS-12.0600.000.334200*	*STATE GRANT DMS-P3-26-07-03*				*228,739*		
PSAP Support SFY 26-27	Transfers to Constitutionals	190-DMS-12.0600.581.5911	TRANSFER TO CONSTITUTIONAL OFFICER				228,739		
195 | INDUSTRIAL DEVELOPMENT AUTHORITY FUND									
Industrial Development Authority	*(Revenue)*	*195.9900.000.389000*	*CASH FORWARD*	-	-	*9,675*	*9,500*	*(175)*	*-1.81%*
Industrial Development Authority	Operating	195.9900.552.5490	OTHER CURRENT CHARGES	-	-	175	175	-	0.00%
Industrial Development Authority	Reserves	195.9900.581.5990	RESERVE	-	-	9,500	9,325	(175)	-1.84%
Construction Loan - Project Safety	*(Revenue)*	*195-LOAN-01.5600-01.000.381000*	*INTERFUND TRANSFERS*		*412,500*	*412,500*			
Construction Loan - Project Safety	*(Revenue)*	*195-LOAN-01.5600-01.000.384000*	*LOAN PROCEEDS*		*58,500*	*10,000,000*	*25,000,000*		
Construction Loan - Project Safety	*(Revenue)*	*195-LOAN-01.5600-01.000.389000*	*CASH FORWARD*		-	-	*412,500*		
Construction Loan - Project Safety	Professional & Contractual	195-LOAN-01.5600-01.552.5310	PROFESSIONAL SERVICES		55,000	-			
Construction Loan - Project Safety	Operating	195-LOAN-01.5600-01.552.5490	BANK FEES		1,000	-			
Construction Loan - Project Safety	Debt Service	195-LOAN-01.5600-01.552.5710	LOAN PAYMENT - PRINCIPAL		58,500	10,000,000	25,000,000		
Construction Loan - Project Safety	Debt Service	195-LOAN-01.5600-01.552.5720	LOAN PAYMENT - INTEREST		207	412,500	412,500		
RIF Grant - Project Safety	*(Revenue)*	*195-COMMERCE-01.5600-01.000.334500*	*STATE GRANT - RIF PROJECT SAFETY*	-	*323,200*	*4,504,369*	*4,504,369*		
RIF Grant - Project Safety	Equipment & Construction	195-COMMERCE-01.5600-01.552.5620	CAPITAL OUTLAY - BUILDING	-	331,783	-	4,504,369		
RIF Grant - Project Safety	Equipment & Construction	195-COMMERCE-01.5600-01.552.5630	CAPITAL OUTLAY - INFRASTRUCTURE		55,045	4,504,369			
FJG Grant - Project Safety	*(Revenue)*	*195-FDC-02.5600-01.000.334500*	*STATE GRANT - FJG PROJECT SAFETY*	-	-	*3,500,000*	*3,500,000*		
FJG Grant - Project Safety	Equipment & Construction	195-FDC-02.5600-01.552.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	3,500,000	3,500,000		
Triumph Grant - Project Safety	*(Revenue)*	*195-TRIUMPH-01.5600-01.000.331390*	*FEDERAL GRANT-PROJECT SAFETY*	*32,930*	*(32,930)*	*13,500,000*	*13,500,000*		
Triumph Grant - Project Safety	Equipment & Construction	195-TRIUMPH-01.5600-01.552.5620	CAPITAL OUTLAY - BUILDING	-	-	13,500,000	13,500,000		
Triumph Grant - Project Safety	Equipment & Construction	195-TRIUMPH-01.5600-01.552.5650	CONSTRUCTION IN PROGRESS	32,930	-	-	-		
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*	-	*875*	-	*1,400*	*1,400*	
General Administration	Professional & Contractual	300-02.0202-GA.513.5340	SWEETWATER RIDGE INTERNET	-	-	-	1,400	1,400	
General Administration	*(Revenue)*	*300-04.0202-GA.000.325107*	*THE PARK BENEFIT UNIT*	-	*16,483*	-	*14,000*	*14,000*	
General Administration	Professional & Contractual	300-04.0202-GA.513.5340	THE PARK INTERNET	-	-	-	14,000	14,000	
General Administration	*(Revenue)*	*300-05.0202-GA.000.325108*	*ELM RIDGE BENEFIT UNIT*	-	*19,139*	-	*16,000*	*16,000*	
General Administration	Professional & Contractual	300-05.0202-GA.513.5340	ELM RIDGE INTERNET	-	-	-	16,000	16,000	
Crawfordville Community Center	*(Revenue)*	*300-COMMERCE-01.6900-09.000.334200*	*STATE GRANT HL294 - RECOVERY POD*	*19,416*	*(19,416)*	*225,000*	*225,000*	-	*0.00%*
Crawfordville Community Center	*(Revenue)*	*300-COMMERCE-01.6900-09.000.381000*	*INTERFUND TRANSFER - GRANT OVERAGES*				*225,000*		
Crawfordville Community Center	Equipment & Construction	300-COMMERCE-01.6900-09.525.5620	CAPITAL OUTLAY - BUILDING	-	9,300		450,000		
Crawfordville Community Center	Equipment & Construction	300-COMMERCE-01.6900-09.525.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	225,000	-	(225,000)	-100.00%
Crawfordville Community Center	Equipment & Construction	300-COMMERCE-01.6900-09.525.5650	CONSTRUCTION IN PROGRESS	19,416	-	-	-	-	
Library Facility	*(Revenue)*	*300-DOS-02.1800-02.000.334701*	*STATE GRANT 24-PLC-20 - NEW LIBRARY DESIGN*	*252,004*	*547,996*	*739,689*	*425,000*	*(314,689)*	*-42.54%*
Library Facility	Professional & Contractual	300-DOS-02.1800-02.571.5340	CONTRACTED SERVICES		103	-			
Library Facility	Operating	300-DOS-02.1800-02.571.5520	OPERATING SUPPLIES		-	-			
Library Facility	Equipment & Construction	300-DOS-02.1800-02.571.5620	CAPITAL OUTLAY - BUILDING	-	4,842	739,689	425,000	(314,689)	-42.54%
Library Facility	Equipment & Construction	300-DOS-02.1800-02.571.5650	CONSTRUCTION IN PROGRESS	252,004	-	-	-	-	
Library Facility	*(Revenue)*	*300-COMMERCE-02.1800-02.000.334701*	*STATE GRANT BB210 - LIBRARY CONSTRUCTION*	*5,451*	*411,973*	*3,857,918*	*1,742,921*	*(2,114,997)*	*-54.82%*
Library Facility	*(Revenue)*	*300-COMMERCE-02.1800-02.000.381000*	*INTERFUND TRANSFER - IMPACT FEES*		*18,943*	-	-	-	

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Library Facility	Equipment & Construction	300-COMMERCE-02.1800-02.571.5620	CAPITAL OUTLAY - BUILDING	-	2,084,409	3,857,918	1,742,921	(2,114,997)	-54.82%
Library Facility	Equipment & Construction	300-COMMERCE-02.1800-02.571.5650	CONSTRUCTION IN PROGRESS	5,451	-	-	-	-	
EOC and Dispatch	*(Revenue)*	*300-DEM-02.2300-16.000.334200*	*STATE GRANT - EOC CONSTRUCTION*	-	*(52,311)*	*3,250,000*	*1,802,689*	*(1,447,311)*	*-44.53%*
EOC and Dispatch	Equipment & Construction	300-DEM-02.2300-16.519.5620	CAPITAL OUTLAY - BUILDING	-	1,516,787	3,250,000	1,802,689	(1,447,311)	-44.53%
EOC and Dispatch	*(Revenue)*	*300-DEM-03.2300-16.000.331200*	*FEDERAL GRANT R0859 - EOC CONSTRUCTION*	*467,115*	*(479,615)*	*2,508,318*	-	*(2,508,318)*	*-100.00%*
EOC and Dispatch	*(Revenue)*	*300-DEM-03.2300-16.000.389000*	*CASH FORWARD - GRANT MATCH*	-	-	*1,000,000*	-	*(1,000,000)*	*-100.00%*
EOC and Dispatch	Equipment & Construction	300-DEM-03.2300-16.519.5620	CAPITAL OUTLAY - BUILDING	-	1,870,342	3,508,318	-	(3,508,318)	-100.00%
EOC and Dispatch	Equipment & Construction	300-DEM-03.2300-16.519.5650	CONSTRUCTION IN PROGRESS	1,467,115	-				
Stormwater Management	*(Revenue)*	*300-DEM-04.7000-20.000.331505*	*FEMA GRANT H1260 WAKULLA GARDENS STORMWATER*		-	*59,506*	*59,506*		
Stormwater Management	Professional & Contractual	300-DEM-04.7000-20.525.5310	PROFESSIONAL SERVICES - DESIGN		-	59,506	59,506		
Stormwater Management	*(Revenue)*	*300-DEM-05.7000-20.000.334360*	*STATE GRANT H1262 HMGP LOCAL MATCH PROGRAM*		-	*18,596*	*18,596*		
Stormwater Management	Professional & Contractual	300-DEM-05.7000-20.525.5310	PROFESSIONAL SERVICES - DESIGN		-	18,596	18,596		
General Administration	*(Revenue)*	*300-DEO-03.0202-GA.000.331100*	*FEDERAL GRANT-PLANNING ASSISTANCE*	*6,000*	-	-	-	-	
General Administration	*(Revenue)*	*300-DEO-03.0202-GA.000.381000*	*INTERFUND TRANSFER - GRANT OVERAGES*	*6,500*	-				
General Administration	Professional & Contractual	300-DEO-03.0202-GA.513.5340	CONTRACTED SERVICES-VULNERABILITY ASSESS	12,500	-	-	-	-	
General Administration	*(Revenue)*	*300-DEO-05.0202-GA.000.331100*	*FEDERAL GRANT - GENERAL GOVERNMENT*	*3,500*	-	*38,500*	-	*(38,500)*	*-100.00%*
General Administration	*(Revenue)*	*300-DEO-05.0202-GA.000.381000*	*INTERFUND TRANSFER - GRANT OVERAGES*	*11,500*	-				
General Administration	Professional & Contractual	300-DEO-05.0202-GA.513.5340	CONTRACTED SERVICES	15,000	-	38,500	-	(38,500)	-100.00%
General Administration	*(Revenue)*	*300-DEO-06.0202-GA.000.331100*	*FEDERAL GRANT - GENERAL GOVERNMENT*	-	-	-	-	-	
Parks-Azalea	*(Revenue)*	*300-DEP-10.6900-02.000.334706*	*STATE GRANT - 24005 AZALEA PARK IMPROVEMENTS*	-	-	*200,000*	-	*(200,000)*	*-100.00%*
Parks-Azalea	*(Revenue)*	*300-DEP-10.6900-02.000.389000*	*CASH FORWARD*	-	-	*200,000*	-	*(200,000)*	*-100.00%*
Parks-Azalea	Operating	300-DEP-10.6900-02.572.5520	OPERATING SUPPLIES	-	9,772	-			
Parks-Azalea	Equipment & Construction	300-DEP-10.6900-02.572.5620	CAPITAL OUTLAY - BUILDING	-	58,288	-			
Parks-Azalea	Equipment & Construction	300-DEP-10.6900-02.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	101,250	400,000	-	(400,000)	-100.00%
Parks-Azalea	*(Revenue)*	*300-DEP-11.6900-02.000.334706*	*STATE GRANT-AZALEA PARK WALKING TRAIL*	*192,500*	-	-	-	-	
Parks-Azalea	Equipment & Construction	300-DEP-11.6900-02.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	192,500	-	-	-	-	
Parks-Hudson	*(Revenue)*	*300-DEP-12.6900-03.000.334706*	*STATE GRANT-HUDSON PARK LIGHTING*	*82,717*	-	-	-	-	
Parks-Hudson	Equipment & Construction	300-DEP-12.6900-03.572.5630	CAPITAL OUTLAY - INFRASTRUCTURE	82,717	-	-	-	-	
Fire Response & Suppression	*(Revenue)*	*300-DFS-01.8900-90.000.334200*	*STATE GRANT FM1027 - ST. MARKS FIRE STATION*	*74,658*	*2,113*	*2,032,577*	*1,968,452*	*(64,125)*	*-3.15%*
Fire Response & Suppression	Equipment & Construction	300-DFS-01.8900-90.522.5620	CAPITAL OUTLAY - BUILDING	-	71,761	2,032,577	1,968,452	(64,125)	-3.15%
Fire Response & Suppression	Equipment & Construction	300-DFS-01.8900-90.522.5650	CONSTRUCTION IN PROGRESS	74,658	-	-	-	-	
307 | IMPACT FEES FUNDS									
Library	*(Revenue)*	*307-LIB.1800.000.389000*	*CASH FORWARD*	-	-	*18,943*	-	*(18,943)*	*-100.00%*
Library	Equipment & Construction	307-LIB.1800.571.5620	CAPITAL OUTLAY - BUILDING	-	-	18,943	-	(18,943)	-100.00%
Library	Interfund Transfers	307-LIB.1800.581.5910	INTERFUND TRANSFER	-	18,943	-	-	-	
317-FACI | ONE CENT SALES TAX - 23% PUBLIC FACILITY FUND									
BOCC	*(Revenue)*	*317-FACI.0100.000.312602*	*PUBLIC FACILITY INFRASTRUCTURE*	*1,125,062*	*671,178*	*1,121,328*	-	*(1,121,328)*	*-100.00%*
BOCC	*(Revenue)*	*317-FACI.0100.000.312632*	*LOCAL OPTION INFRASTRUCTURE TAX-FACILITY 23%*				*1,160,147*		
BOCC	*(Revenue)*	*317-FACI.0100.000.389000*	*CASH FORWARD*	-	-	*500,000*	*767,000*	*267,000*	*53.40%*
Fire Response & Suppression	*(Revenue)*	*317-FACI.8900-90.000.361100*	*INTEREST EARNED*	*9,344*	*4,550*	-	-	-	
Supervisor of Elections	*(Revenue)*	*317-FACI.0200-SE.000.365010*	*SALE OF SURPLUS PROPERTY*	-	*13,125*	-	-	-	
County Administration	Equipment & Construction	317-FACI.0102.512.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	52,591	-	-	-	-	
Property Appraiser	Equipment & Construction	317-FACI.0200-PA.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	42,850	-		
Supervisor of Elections	Operating	317-FACI.0200-SE.519.5520	OPERATING SUPPLIES		967	-	-		
Supervisor of Elections	Operating	317-FACI.0200-SE.519.5540	BOOKS AND SUBSCRIPTIONS		3,087	-	-		
Supervisor of Elections	Equipment & Construction	317-FACI.0200-SE.519.5640	OPERATING EQUIPMENT		5,171	-	-		
Supervisor of Elections	Equipment & Construction	317-FACI.0200-SE.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	213,481	214,218	-		
Sheriff	Equipment & Construction	317-FACI.0200-SH.521.5620	CAPITAL OUTLAY - BUILDING	224,734	-	40,000	-	(40,000)	-100.00%
Sheriff	Transfers to Constitutionals	317-FACI.0200-SH.581.5911	TRANSFR TO CONST OFFICER	-	-	141,000	126,000	(15,000)	-10.64%
Law Enforcement	Transfers to Constitutionals	317-FACI.0200-SH-05.581.5911	TRANSFR TO CONST OFFICER	36,841	18,846	-	-	-	
General Administration	Equipment & Construction	317-FACI.0202-GA.513.5620	CAPITAL OUTLAY - BUILDING	-	-	838,260	1,421,147	582,887	69.54%
Circuit Court Judge	Equipment & Construction	317-FACI.0400-07-CIR.601.5640	OPERATING EQUIPMENT	-	-	15,000	-		
Animal Services	Equipment & Construction	317-FACI.0502.562.5620	CAPITAL OUTLAY - BUILDING	96,860	-	-	-	-	
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	31,909	-	-	-	
Facilities Management	Interfund Transfers	317-FACI.2300.581.5910	INTERFUND TRANSFER - GRANT MATCH/OVERAGE	19,389	-		-		
Courthouse	Equipment & Construction	317-FACI.2300-13.519.5620	CAPITAL OUTLAY - BUILDING	-	-	60,000	-	(60,000)	-100.00%
Fleet Maintenance	Equipment & Construction	317-FACI.2400.519.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT		-				
Fleet Maintenance	Equipment & Construction	317-FACI.2400.519.5945	INTRA-GOVERNMENTAL ASSET TRANSFER		25,586	-			

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
EMS	Equipment & Construction	317-FACI.6000.526.5620	CAPITAL OUTLAY - BUILDING	-	29,710	-	-	-	
EMS	Equipment & Construction	317-FACI.6000.526.5650	CONSTRUCTION IN PROGRESS	250	-		-		
OBBT Trail	Equipment & Construction	317-FACI.6300-16.572.5650	CONSTRUCTION IN PROGRESS	295	-	-	-	-	
Golf Course Greens Maintenance	Operating	317-FACI.6700.572.5512	LANDSCAPING SUPPLIES	5,200	-	15,000	-	(15,000)	-100.00%
Golf Course Greens Maintenance	Equipment & Construction	317-FACI.6700.572.5610	CAPITAL OUTLAY - LAND		975	-			
Crawfordville Community Center	Interfund Transfers	317-FACI.6900-09.581.5910	INTERFUND TRANSFER TO 300-COMMERCE-01		-	-	225,000	225,000	
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	-	-	-	-	
Fire Response & Suppression	Professional & Contractual	317-FACI.8900-90.522.5310	PROFESSIONAL SERVICES		-				
Fire Response & Suppression	Operating	317-FACI.8900-90.522.5460	MAINTENANCE & REPAIR		-				
Fire Response & Suppression	Equipment & Construction	317-FACI.8900-90.522.5610	CAPITAL OUTLAY - LAND		7,125	-			
Fire Response & Suppression	Equipment & Construction	317-FACI.8900-90.522.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	3,030	-	-	-	
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	4,495	7,517	23,000	23,000	-	0.00%
Fire Training Grounds Facility	Equipment & Construction	317-FACI.8900-91.522.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	34,400	-	-	-	
Fire Training Grounds Facility	Equipment & Construction	317-FACI.8900-91.522.5650	CONSTRUCTION IN PROGRESS	14,720	-	-	-	-	
317-PARK | ONE CENT SALES TAX - 10% PARKS & RECREATION FUND									
Parks Department	*(Revenue)*	*317-PARK.6900.000.312604*	*PARKS & RECREATION INFRASTRUCTURE*	*489,157*	*291,817*	*487,534*	-	*(487,534)*	*-100.00%*
Parks Department	*(Revenue)*	*317-PARK.6900.000.312634*	*LOCAL OPTION INFRASTRUCTURE TAX-PARK 10%*				*504,412*		
Parks Department	*(Revenue)*	*317-PARK.6900.000.389000*	*CASH FORWARD*	-	-	*450,000*	*610,000*	*160,000*	*35.56%*
Wakulla Education Center	Professional & Contractual	317-PARK.2300-17.519.5310	PROFESSIONAL SERVICES		2,400				
Wakulla Education Center	Equipment & Construction	317-PARK.2300-17.519.5610	CAPITAL OUTLAY - LAND		5,263	-			
Recreation Department	Equipment & Construction	317-PARK.6300.572.5620	CAPITAL OUTLAY - BUILDING	-	-	179,500	-	(179,500)	-100.00%
Parks Department	Equipment & Construction	317-PARK.6900.572.5620	CAPITAL OUTLAY - BUILDING	-	241	458,034	639,822	181,788	39.69%
Parks Department	Equipment & Construction	317-PARK.6900.572.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	17,933	-	-	-	
Mashes Sands	Interfund Transfers	317-PARK.6900-04.581.5910	INTERFUND TRANSFER TO 127-FEMA-08 GRANT FUND				474,590		
Parks-Medart	Professional & Contractual	317-PARK.6900-10.572.5310	PROFESSIONAL SERVICES	3,200	-	-	-	-	
Parks-Medart	Operating	317-PARK.6900-10.572.5460	MAINTENANCE & REPAIR	-	1,700	-	-	-	
Parks-Medart	Equipment & Construction	317-PARK.6900-10.572.5620	CAPITAL OUTLAY - BUILDING	-	144,206	300,000	-	(300,000)	-100.00%
Parks-Medart	Equipment & Construction	317-PARK.6900-10.572.5630	MEDART PARK	75,021	-	-	-	-	
317-ROAD | ONE CENT SALES TAX - 45% ROAD PAVING FUND									
Road Department	*(Revenue)*	*317-ROAD.7000.000.312601*	*1 CENT - ROAD PAVING*	*2,201,208*	*1,313,175*	*2,193,902*	-	*(2,193,902)*	*-100.00%*
Road Department	*(Revenue)*	*317-ROAD.7000.000.312631*	*LOCAL OPTION INFRASTRUCTURE TAX-ROADS 45%*				*2,270,638*		
Road Department	*(Revenue)*	*317-ROAD.7000.000.361100*	*INTEREST EARNED*		-	-			
Road Department	*(Revenue)*	*317-ROAD.7000.000.381000*	*INTERFUND TRANSFERS*	*3,059*	-	-	-	-	
Road Department	*(Revenue)*	*317-ROAD.7000.000.389000*	*CASH FORWARD*	-	-	*2,000,000*	-	*(2,000,000)*	*-100.00%*
Road Department	Professional & Contractual	317-ROAD.7000.541.5310	PROFESSIONAL SERVICES	5,595	-	-	-	-	
Road Department	Operating	317-ROAD.7000.541.5460	MAINTENANCE & REPAIR		28,139	-			
Road Department	Equipment & Construction	317-ROAD.7000.541.5630	CAPITAL OUTLAY - New Paving/Resurfacing	182,122	63,791	4,193,902	2,063,338	(2,130,564)	-50.80%
Road Department	Interfund Transfers	317-ROAD.7000.581.5910	INTERFUND TRANSFER	2,514,371	-	-	-	-	
Bridges	Equipment & Construction	317-ROAD.7000-05.541.5630	CAPITAL OUTLAY INFRASTRUCTURE - BRIDGE CONSTRUCTION	-	-	-	100,000	100,000	
Coastal Highway	Interfund Transfers	317-ROAD.7000-17.581.5910	INTERFUND TRANSFER TO 160-DOT-01 GRANT FUND		-	-	3,000	3,000	
Crawfordville Highway	Interfund Transfers	317-ROAD.7000-18.581.5910	INTERFUND TRANSFER TO 160-DOT-02 GRANT FUND		-	-	4,300	4,300	
Stormwater Management	Equipment & Construction	317-ROAD.7000-20.541.5610	CAPITAL OUTLAY - LAND	20,658	-	-	-	-	
Road Striping	Operating	317-ROAD.7000-OC-16.541.5460	MAINTENANCE & REPAIR - ROAD STRIPING	13,230	-	-	100,000	100,000	
Wakulla Arran & Songbird Intersection	Operating	317-ROAD.7000-OC-28.541.5460	MAINTENANCE & REPAIR	-	14,862	-	-	-	
317-SAFE | ONE CENT SALES TAX - 22% PUBLIC SAFETY FUND									
BOCC	*(Revenue)*	*317-SAFE.0100.000.312603*	*1 CENT - PUBLIC SAFETY*	*1,076,146*	*641,997*	*1,072,575*	-	*(1,072,575)*	*-100.00%*
BOCC	*(Revenue)*	*317-SAFE.0100.000.312633*	*LOCAL OPTION INFRASTRUCTURE TAX-SAFETY 22%*				*1,109,706*		
BOCC	*(Revenue)*	*317-SAFE.0100.000.389000*	*CASH FORWARD*	-	-	*800,000*	*750,000*	*(50,000)*	*-6.25%*
Sheriff	Transfers to Constitutionals	317-SAFE.0200-SH.581.5911	TRANSFER TO CONSTIUTIONAL OFFICER	451,427	390,855	421,427	366,456	(54,971)	-13.04%
Animal Services	Equipment & Construction	317-SAFE.0502.562.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	126,069	80,000	-	(80,000)	-100.00%
EMS	Operating	317-SAFE.6000.526.5462	MAINTENANCE & REPAIR - EQUIPMENT		23,490	-			
EMS	Equipment & Construction	317-SAFE.6000.526.5645	CAPITAL OUTLAY - MACHINERY & EQUIPMENT	195,550	546,489	1,371,148	1,493,250	122,102	8.91%
362 | ROAD PAVING GRANT FUNDS									
Road Department	*(Revenue)*	*362-DOT-29.7000.000.334492*	*STATE GRANT - SCOP - WAKULLA SPRINGS ROAD*	*1,000*	-	-	-	-	
Road Department	Interfund Transfers	362-DOT-29.7000.581.5910	INTERFUND TRANSFER	1,000	-	-	-	-	
Road Department	*(Revenue)*	*362-DOT-36.7000.000.334492*	*STATE GRANT - SCOP - CR375 MACK LAKE ROAD TO FH13*	*1,699*	-	*2,844,459*	-	*(2,844,459)*	*-100.00%*
Road Department	Equipment & Construction	362-DOT-36.7000.541.5630	CR375 MACK LAKE ROAD TO FH13	1,699	-	2,844,459	-	(2,844,459)	-100.00%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Road Department	*(Revenue)*	*362-DOT-38.7000.000.334490*	*STATE GRANT - TIGER HAMMOCK SHADEVILLE TO MYS WATERS*	*-*	*399,742*	*472,650*	*-*	*(472,650)*	*-100.00%*
Road Department	Equipment & Construction	362-DOT-38.7000.541.5630	TIGER HAMMOCK SHADEVILLE TO MYS WATERS	-	399,742	472,650	-	(472,650)	-100.00%
Road Department	*(Revenue)*	*362-DOT-39.7000.000.334492*	*STATE GRANT - LONNIE RAKER EAST IVAN TO 267*	*2,059*	*-*	*-*	*-*	*-*	
Road Department	Interfund Transfers	362-DOT-39.7000.581.5910	INTERFUND TRANSFER	2,059	-	-	-	-	
Road Department	*(Revenue)*	*362-DOT-41.7000.000.334491*	*STATE GRANT - OLD SHELL POINT ROAD*	*49,100*	*662,710*	*1,320,955*	*-*	*(1,320,955)*	*-100.00%*
Road Department	Equipment & Construction	362-DOT-41.7000.541.5630	OLD SHELL POINT ROAD	-	662,710	1,320,955	-	(1,320,955)	-100.00%
Road Department	Equipment & Construction	362-DOT-41.7000.541.5650	CONSTRUCTION IN PROGRESS	49,100	-	-	-	-	
Road Department	*(Revenue)*	*362-DOT-42.7000.000.334491*	*STATE GRANT - WHIDDON LAKE ROAD*	*34,548*	*309,198*	*539,284*	*-*	*(539,284)*	*-100.00%*
Road Department	Equipment & Construction	362-DOT-42.7000.541.5630	WHIDDON LAKE ROAD RESURFACING	-	309,198	539,284	-	(539,284)	-100.00%
Road Department	Equipment & Construction	362-DOT-42.7000.541.5650	CONSTRUCTION IN PROGRESS	34,548	-	-	-	-	
Multi-Use Paths	*(Revenue)*	*362-DOT-43.7000-19.000.334490*	*STATE GRANT G3L42 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%
Road Department	*(Revenue)*	*362-DOT-44.7000.000.334491*	*STATE GRANT 440624-3 SCRAP - SMITH CREEK RD PH III*				*1,909,435*		
Road Department	Equipment & Construction	362-DOT-44.7000.541.5630	CAPITAL OUTLAY - INFRASTRUCTURE				1,909,435		
Road Department	*(Revenue)*	*362-DOT-45.7000.000.334492*	*STATE GRANT 455219-1 SCOP SPRING CREEK RD - 267 to 98*				*513,450*		
Road Department	Equipment & Construction	362-DOT-45.7000.541.5630	CAPITAL OUTLAY - INFRASTRUCTURE				513,450		
435 | SEWER OPERATING FUND									
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.343510*	*SEWER FEES-SOPCHOPPY*	*1,746,249*	*1,276,848*	*1,862,766*	*1,688,542*	*(174,224)*	*-9.35%*
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.343512*	*SEWER FEES - PAWS*	*558,650*	*463,003*	*644,382*	*552,921*	*(91,461)*	*-14.19%*
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.343513*	*SEWER FEES - TALQUIN SEWER*	*1,884,549*	*2,136,524*	*1,929,868*	*2,265,752*	*335,884*	*17.40%*
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.343515*	*SEWER DUMPING FEES*	*144,058*	*110,562*	*179,588*	*140,000*	*(39,588)*	*-22.04%*
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.361100*	*INTEREST EARNED*		-	-			
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.365010*	*SALE OF SURPLUS PROPERTY*	*-*	*4,500*	*-*	*-*	*-*	
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.369900*	*MISCELLANEOUS REVENUES*	*189*	*5,127*	*2,000*	*5,000*	*3,000*	*150.00%*
Waste Water/Sewer Department	*(Revenue)*	*435.8000.000.389000*	*CASH FORWARD*	*-*	*-*	*400,000*	*900,000*	*500,000*	*125.00%*
Waste Water/Sewer Department	Professional & Contractual	435.8000.535.5310	PROFESSIONAL SERVICES	1,388,940	1,324,123	1,444,498	1,502,278	57,780	4.00%
Waste Water/Sewer Department	Professional & Contractual	435.8000.535.5340	CONTRACTED SERVICES	89,516	58,835	178,500	235,000	56,500	31.65%
Waste Water/Sewer Department	Professional & Contractual	435.8000.535.5345	CONTRACTED SERVICES-IT	481	-	-	-	-	
Waste Water/Sewer Department	Operating	435.8000.535.5411	TELEMETRY COMMUNCIATIONS	24,340	26,049	42,000	60,000	18,000	42.86%
Waste Water/Sewer Department	Operating	435.8000.535.5420	POSTAGE & FREIGHT	-	12,170	-	16,000	16,000	
Waste Water/Sewer Department	Operating	435.8000.535.5430	UTILITIES - ELECTRIC AT LIFT STATIONS	136,380	128,606	137,000	175,000	38,000	27.74%
Waste Water/Sewer Department	Operating	435.8000.535.5433	UTILITIES-WATER/SEWER AT LIFT STATIONS	11,728	12,558	12,875	15,000	2,125	16.50%
Waste Water/Sewer Department	Operating	435.8000.535.5436	UTILITIES - ELECTRIC AT PLANT	161,301	134,460	186,185	190,000	3,815	2.05%
Waste Water/Sewer Department	Operating	435.8000.535.5437	UTILITIES-WATER/SEWER AT PLANT	1,227	1,664	1,500	2,000	500	33.33%
Waste Water/Sewer Department	Operating	435.8000.535.5440	LEASES-MACH & EQUIPMENT	1,552	1,785	1,800	1,800	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5445	RENTALS	-	2,310	1,000	1,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5452	LIABILITY INSURANCE	332	838	700	900	200	28.57%
Waste Water/Sewer Department	Operating	435.8000.535.5462	MAINT & REPAIR - COLLECTION SYSTEM	174,725	276,595	220,000	220,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5463	MAINT & REPAIR - FACILITY / WWTP	359,642	353,230	200,000	200,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5464	MAINT & REPAIR - FLEET	114,693	52,280	40,000	40,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5465	MAINT & REPAIR - L/S REHAB & PUMPS	27,268	-	300,000	500,000	200,000	66.67%
Waste Water/Sewer Department	Operating	435.8000.535.5490	WATER UTILITY BILLING FEES	64,854	53,312	59,000	45,000	(14,000)	-23.73%
Waste Water/Sewer Department	Operating	435.8000.535.5510	OFFICE SUPPLIES	454	-	2,000	2,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5512	LANDSCAPING SUPPLIES		102	-	-	-	
Waste Water/Sewer Department	Operating	435.8000.535.5520	OPERATING SUPPLIES	20,202	18,957	22,000	24,000	2,000	9.09%
Waste Water/Sewer Department	Operating	435.8000.535.5521	FUEL	55,493	49,024	90,000	90,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5525	WWTP CHEMICALS	480,685	381,893	500,000	500,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5526	COLLECTIONS CHEMICALS	1,506	1,590	-	12,000	12,000	
Waste Water/Sewer Department	Operating	435.8000.535.5527	LABORATORY SAMPLING	51,214	25,258	65,000	30,000	(35,000)	-53.85%
Waste Water/Sewer Department	Operating	435.8000.535.5529	TOOLS	1,861	657	5,000	5,000	-	0.00%
Waste Water/Sewer Department	Operating	435.8000.535.5540	BOOKS AND SUBSCRIPTIONS	9,046	24,426	24,000	24,000	-	0.00%
Waste Water/Sewer Department	Equipment & Construction	435.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE		1,429	-			
Waste Water/Sewer Department	Equipment & Construction	435.8000.535.5640	OPERATING EQUIPMENT	8,996	2,775	7,500	7,500	-	0.00%
Waste Water/Sewer Department	Interfund Transfers	435.8000.581.5910	INTERFUND TRANSFERS - TO GF & GOLF FUND	463,749	463,749	463,749	1,127,316	663,567	143.09%
Waste Water/Sewer Department	Reserves	435.8000.581.5990	RESERVE	-	-	1,014,297	526,421	(487,876)	-48.10%
Waste Water Reuse Line	Operating	435.8000-09.535.5462	MAINTENANCE & REPAIR		7,534	-	-	-	
435-ACC | SEWER ACCESS FEE FUND									
Waste Water/Sewer Department	*(Revenue)*	*435-ACC.8000.000.343516*	*SEWER ACCESS FEES*	*1,776,705*	*1,080,629*	*1,200,000*	*1,053,000*	*(147,000)*	*-12.25%*
Waste Water/Sewer Department	*(Revenue)*	*435-ACC.8000.000.361100*	*INTEREST EARNED*	*292*	*-*	*1,000*	*1,000*	*-*	*0.00%*

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
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*	*40,686,841*	-	-	-	-	
Waste Water/Sewer Department	*(Revenue)*	*435-ACC.8000.000.389000*	*CASH FORWARD*	-	-	-	*1,000,000*	*1,000,000*	
Waste Water/Sewer Department	Professional & Contractual	435-ACC.8000.535.5310	PROFESSIONAL SERVICES	43,225	-	70,000	70,000	-	0.00%
Waste Water/Sewer Department	Operating	435-ACC.8000.535.5490	OTHER CURRENT CHARGES	1,388,355	54	47,000	47,000	-	0.00%
Waste Water/Sewer Department	Equipment & Construction	435-ACC.8000.535.5610	CAPITAL OUTLAY - LAND	-	(475)	-	-	-	
Waste Water/Sewer Department	Equipment & Construction	435-ACC.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	11,532	963,459	1,867,400	903,941	93.82%
Waste Water/Sewer Department	Equipment & Construction	435-ACC.8000.535.5645	CAPITAL OUTLAY-MACHINERY & EQUIPMENT	-	165,290	-	-	-	
Waste Water/Sewer Department	Debt Service	435-ACC.8000.535.5710	LOAN PAYMENT - PRINCIPAL	-	56,224	65,000	65,000	-	0.00%
Waste Water/Sewer Department	Debt Service	435-ACC.8000.535.5720	LOAN PAYMENT - INTEREST	283,155	(39,549)	4,600	4,600	-	0.00%
Waste Water/Sewer Department	Interfund Transfers	435-ACC.8000.581.5910	INTERFUND TRANSFER	1,235,160	38,196	50,941	-	(50,941)	-100.00%
Waste Water/Sewer Department	Operating	435-ACC.8000.535.5920	DEPRECIATION EXPENSE	2,075,166	-	-	-	-	
Otter Creek WWTP	Equipment & Construction	435-ACC.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE		-	-	-	-	
435 | SEWER GRANT FUNDS									
Waste Water/Sewer Department	*(Revenue)*	*435-DEO-01.8000.000.331350*	*CDBG GRANT LIFT STATION MITIGATION*	*725,597*	-	*172,403*	-	*(172,403)*	*-100.00%*
Waste Water/Sewer Department	*(Revenue)*	*435-DEO-01.8000.000.381000*	*INTERFUND TRANSFERS*	*34,835*	-	-	-	-	
Waste Water/Sewer Department	*(Revenue)*	*435-DEO-01.8000.000.389000*	*CASH FORWARD*	-	-	*19,768*	-	*(19,768)*	*-100.00%*
Waste Water/Sewer Department	Equipment & Construction	435-DEO-01.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	192,171	-	(192,171)	-100.00%
Waste Water/Sewer Department	Interfund Transfers	435-DEO-01.8000.581.5910	INTERFUND TRANSFER	780,200	-	-	-	-	
Waste Water/Sewer Department	*(Revenue)*	*435-DEP-03.8000.000.334351*	*STATE GRANT LPF6501-SEPTIC UPGRADE INCENTIVE*	*705,231*	*(318,033)*	*1,321,436*	*790,000*	*(531,436)*	*-40.22%*
Waste Water/Sewer Department	Professional & Contractual	435-DEP-03.8000.535.5310	PROFESSIONAL SERVICES - PROGRAM OVERSIGHT	103,563	-	146,438	90,000	(56,438)	-38.54%
Waste Water/Sewer Department	Professional & Contractual	435-DEP-03.8000.535.5340	CONTRACTED SERVICES - UPGRADE INSTALLATION	601,668	63,000	1,174,998	700,000	(474,998)	-40.43%
Magnolia Gardens FY21/22 (Phase IV)	*(Revenue)*	*435-DEP-05.8000-17.000.331351*	*FEDERAL GRANT - MAGNOLIA GARDENS PH IV*	*2,299,741*	*(1,597,636)*	-	-	-	
Magnolia Gardens FY21/22 (Phase IV)	*(Revenue)*	*435-DEP-05.8000-17.000.331352*	*FEDERAL GRANT - MAGNOLIA GARDENS PH IV*	-	-	*1,876,820*	-	*(1,876,820)*	*-100.00%*
Magnolia Gardens FY21/22 (Phase IV)	Equipment & Construction	435-DEP-05.8000-17.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	1,876,820	-	(1,876,820)	-100.00%
Waste Water/Sewer Department	Interfund Transfers	435-DEP-05.8000.581.5910	INTERFUND TRANSFER	4,820,110	-	-	-	-	
Waste Water/Sewer Department	Interfund Transfers	435-DEP-06.8000.581.5910	INTERFUND TRANSFER	45,549	-	-	-	-	
Collections System Ph. 2-B	*(Revenue)*	*435-DEP-06.8000-20.000.331351*	*FEDERAL GRANT - COLLECTION SYSTEM UPGRADES*	*(8,613)*	-	-	-	-	
Collections System Ph. 2-B	*(Revenue)*	*435-DEP-06.8000-20.000.381000*	*INTERFUND TRANSFERS*	*8,613*	-	-	-	-	
Collections System Ph. 2-B	Interfund Transfers	435-DEP-06.8000-20.581.5910	INTERFUND TRANSFER	6,133,239	-	-	-	-	
Wakulla Gardens Phase 5	*(Revenue)*	*435-DEP-07.8000-22.000.331351*	*FEDERAL GRANT WG079 - WAKULLA GARDENS PH V*	*3,792,063*	*848,568*	*3,937,608*	-	*(3,937,608)*	*-100.00%*
Wakulla Gardens Phase 5	*(Revenue)*	*435-DEP-07.8000-22.000.381000*	*INTERFUND TRANSFERS*	*2,133*	-	-	-	-	
Wakulla Gardens Phase 5	Equipment & Construction	435-DEP-07.8000-22.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	2,159,230	3,937,608	-	(3,937,608)	-100.00%
Wakulla Gardens Phase 6	*(Revenue)*	*435-DEP-08.8000-23.000.331351*	*FEDERAL GRANT - WAKULLA GARDENS PH VI*	*4,135,040*	*(1,473,687)*	*1,239,518*	-	*(1,239,518)*	*-100.00%*
Wakulla Gardens Phase 6	Equipment & Construction	435-DEP-08.8000-23.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	1,239,518	-	(1,239,518)	-100.00%
Waste Water/Sewer Department	Interfund Transfers	435-DEP-08.8000.581.5910	INTERFUND TRANSFER	5,479,767	-	-	-	-	
Wakulla Gardens Phase 7	*(Revenue)*	*435-DEP-09.8000-21.000.331351*	*FEDERAL GRANT WG082 - WAKULLA GARDENS PH VII*	*1,185,577*	*582,572*	*2,286,360*	-	*(2,286,360)*	*-100.00%*
Wakulla Gardens Phase 7	*(Revenue)*	*435-DEP-09.8000-21.000.381000*	*INTERFUND TRANSFERS*	*1,025*	-	-	-	-	
Wakulla Gardens Phase 7	Equipment & Construction	435-DEP-09.8000-21.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	1,271,791	2,286,360	-	(2,286,360)	-100.00%
Waste Water/Sewer Department	*(Revenue)*	*435-DEP-10.8000.000.331351*	*FEDERAL GRANT - ELEVATE LIFT STATIONS 2,7,11*	*15,572*	*(84,353)*	*846,933*	-	*(846,933)*	*-100.00%*
Waste Water/Sewer Department	Equipment & Construction	435-DEP-10.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	846,933	-	(846,933)	-100.00%
Waste Water/Sewer Department	*(Revenue)*	*435-DEP-11.8000.000.331351*	*FEDERAL GRANT - RETROFIT LIFT STATIONS 12,28,30*	*5,697*	*(89,967)*	*1,189,571*	-	*(1,189,571)*	*-100.00%*
Waste Water/Sewer Department	Equipment & Construction	435-DEP-11.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	1,189,571	-	(1,189,571)	-100.00%
Waste Water/Sewer Department	*(Revenue)*	*435-DEP-12.8000.000.334352*	*STATE GRANT LPS0074 - PFA EXPANSION, PH I & II*	*7,312*	-	*6,283,639*	*6,283,639*	-	*0.00%*
Waste Water/Sewer Department	Equipment & Construction	435-DEP-12.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	10,967	6,283,639	6,283,639	-	0.00%
Waste Water/Sewer Department	*(Revenue)*	*435-DEP-13.8000.000.334352*	*STATE GRANT LPS0075 PFA2 C'VILLE EAST, PH V & VI*	*11,794*	*(11,794)*	*7,930,175*	*15,528,166*	*7,597,991*	*95.81%*
Waste Water/Sewer Department	Equipment & Construction	435-DEP-13.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	37,863	7,930,175	15,528,166	7,597,991	95.81%
Golf Course Reuse Line	*(Revenue)*	*435-DEP-14.8000-09.000.381000*	*INTERFUND TRANSFERS*	*35,822*	-	-	-	-	
Otter Creek WWTP	*(Revenue)*	*435-DEP-15.8000-24.000.334352*	*STATE GRANT - WWTP TRAIN 3CAPACITY INCREASE*	*4,634,893*	-	-	-	-	
Otter Creek WWTP	*(Revenue)*	*435-DEP-15.8000-24.000.381000*	*INTERFUND TRANSFERS*	*414,179*	-	-	-	-	
Otter Creek WWTP	*(Revenue)*	*435-DEP-16.8000-24.000.334352*	*STATE GRANT - WWTP INFLUENT REDUNDANCY*	*5,905,481*	*(1,931,651)*	*863,927*	*1,800,000*	*936,073*	*108.35%*
Otter Creek WWTP	Equipment & Construction	435-DEP-16.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	64,847	863,927	1,800,000	936,073	108.35%
Alexander Lift Station and Force Main	*(Revenue)*	*435-DEP-17.8000-25.000.334352*	*STATE GRANT LPS0110 - ALEXANDER MASTER LIFT STATION*	*7,500*	*2,287,325*	*9,751,143*	*6,948,095*	*(2,803,048)*	*-28.75%*
Alexander Lift Station and Force Main	Equipment & Construction	435-DEP-17.8000-25.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	2,825,579	9,751,143	6,948,095	(2,803,048)	-28.75%
WMS WWTP Decommission & Disconnection	*(Revenue)*	*435-DEP-18.8000.000.334351*	*STATE GRANT - WMS DECOMMISSION & CONNECTION*	*285,416*	*186,446*	*403,231*	-	*(403,231)*	*-100.00%*
WMS WWTP Decommission & Disconnection	*(Revenue)*	*435-DEP-18.8000.000.381000*	*INTERFUND TRANSFERS*	*44*	-	-	-	-	
WMS WWTP Decommission & Disconnection	Equipment & Construction	435-DEP-18.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	194,987	403,231	-	(403,231)	-100.00%
Eagles Ridge	*(Revenue)*	*435-DEP-19.8000-26.000.334351*	*STATE GRANT LPS0111 - ER & WWA SEPTIC-TO-SEWER*	-	-	*1,667,492*	*1,667,492*	-	*0.00%*
Eagles Ridge	Equipment & Construction	435-DEP-19.8000-26.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE EAGLES RIDGE	-	90,475	1,667,492	1,667,492	-	0.00%

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Wildwood Acres	*(Revenue)*	*435-DEP-19.8000-27.000.334351*	*STATE GRANT LPS0111 - ER & WWA SEPTIC-TO-SEWER*	*1,960,193*	*256,096*	*8,497,645*	*8,497,645*	*-*	*0.00%*
Wildwood Acres	*(Revenue)*	*435-DEP-19.8000-27.000.381000*	*INTERFUND TRANSFERS*	*1,185*	*-*	*-*	*-*	*-*	
Wildwood Acres	Equipment & Construction	435-DEP-19.8000-27.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE WILDWOOD ACRES	-	871,550	8,497,645	8,497,645	-	0.00%
The Park	Equipment & Construction	435-DEP-19.8000-28.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE THE PARK		93,843				
Eagles Ridge Unit II	Equipment & Construction	435-DEP-19.8000-29.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE EEGLES RIDGE UNIT II		45,237				
Otter Creek WWTP	*(Revenue)*	*435-FDACS-01.8000-24.000.334351*	*STATE GRANT - WWTP FILTER REPLACEMENT*	*-*	*-*	*619,375*	*-*	*(619,375)*	*-100.00%*
Otter Creek WWTP	Equipment & Construction	435-FDACS-01.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	619,375	-	(619,375)	-100.00%
Waste Water/Sewer Department	*(Revenue)*	*435-FDC-01.8000.000.334350*	*STATE GRANT - COMP. PLAN, E. WAKULLA SEWER FEASIBILITY*	*75,000*	*-*	*-*	*-*	*-*	
Waste Water/Sewer Department	Professional & Contractual	435-FDC-01.8000.535.5340	CONTRACTED SERVICES	75,000	-	-	-	-	
Panacea Shores I&I	*(Revenue)*	*435-FDC-02.8000.000.331351*	*FEDERAL GRANT MS044 - PANACEA SHORES I&I*		*-*	*2,822,481*	*2,822,481*	*-*	*0.00%*
Panacea Shores I&I	Equipment & Construction	435-FDC-02.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE		-	2,822,481	2,822,481	-	0.00%
Waste Water/Sewer Department	*(Revenue)*	*435-FEMA-02.8000.000.331351*	*FEDERAL GRANT - LIFT STATION 6 MITIGATION*	*17,460*	*(17,460)*	*140,908*	*-*	*(140,908)*	*-100.00%*
Waste Water/Sewer Department	*(Revenue)*	*435-FEMA-02.8000.000.389000*	*CASH FORWARD*	*-*	*-*	*19,434*	*-*	*(19,434)*	*-100.00%*
Waste Water/Sewer Department	Professional & Contractual	435-FEMA-02.8000.535.5310	PROFESSIONAL SERVICES		36,894	-			
Waste Water/Sewer Department	Equipment & Construction	435-FEMA-02.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	160,342	-	(160,342)	-100.00%
Waste Water/Sewer Department	*(Revenue)*	*435-FEMA-03.8000.000.334351*	*STATE 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*	*-*	*-*	*-*	*-*	
Waste Water/Sewer Department	*(Revenue)*	*435-FEMA-03.8000.000.389000*	*CASH FORWARD*	*-*	*-*	*315,256*	*315,256*	*-*	*0.00%*
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*	*152,823*		
Waste Water/Sewer Department	*(Revenue)*	*435-FEMA-04.8000.000.381000*	*INTERFUND TRANSFERS - GRANT MATCH (FROM 435-ACC)*	*50,941*	*-*	*50,941*	*-*		
Waste Water/Sewer Department	*(Revenue)*	*435-FEMA-04.8000.000.389000*	*CASH FORWARD*		-	-	*50,941*		
Waste Water/Sewer Department	Equipment & Construction	435-FEMA-04.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	203,764	203,764		
Waste Water/Sewer Department	*(Revenue)*	*435-NWF-04.8000.000.381000*	*INTERFUND TRANSFERS*	*2,496,371*	*-*	*-*	*-*	*-*	
Waste Water/Sewer Department	Interfund Transfers	435-NWF-04.8000.581.5910	INTERFUND TRANSFER	15,715,355	-	-	-	-	
Wakulla Gardens Phase III	*(Revenue)*	*435-NWF-04.8000-10.000.334352*	*STATE GRANT - WAKULLA GARDENS PH III & IV*	*269,791*	*-*	*-*	*-*	*-*	
Wakulla Gardens Phase III	*(Revenue)*	*435-NWF-04.8000-10.000.343516*	*REIMBURSEMENT FOR ACCESS FEES*	*1,138,500*	*-*	*-*	*-*	*-*	
Wakulla Gardens Phase III	*(Revenue)*	*435-NWF-04.8000-10.000.381000*	*INTERFUND TRANSFERS*	*45,549*	*-*	*-*	*-*	*-*	
Wakulla Gardens-FY20/21- Ph IV	*(Revenue)*	*435-NWF-04.8000-16.000.343516*	*REIMBURSEMENT FOR ACCESS FEES*	*715,500*	*-*	*-*	*-*	*-*	
Wakulla Gardens-FY20/21- Ph IV	*(Revenue)*	*435-NWF-04.8000-16.000.334352*	*STATE GRANT - WAKULLA GARDENS PH III & IV*	*879*	*-*	*-*	*-*	*-*	
Wakulla Gardens-FY20/21- Ph IV	*(Revenue)*	*435-NWF-04.8000-16.000.381000*	*INTERFUND TRANSFERS*	*34,833*	*-*	*-*	*-*	*-*	
Waste Water/Sewer Department	*(Revenue)*	*435-RESTORE-01.8000.000.331506*	*BP-RESTORE ACT FUNDS - RETROFIT LIFT STATION 76*	*323,909*	*(351,773)*	*-*	*-*	*-*	
Waste Water/Sewer Department	Interfund Transfers	435-RESTORE-01.8000.581.5910	INTERFUND TRANSFER	6,009,652	-	-	-	-	
Disaster Relief-Direct Costs	*(Revenue)*	*435-RESTORE-02.1500-01.000.331506*	*BP-RESTORE ACT FUNDS - RETROFIT OTTER CREEK WWTP*	-	-	-	-	-	
Waste Water/Sewer Department	Equipment & Construction	435-RESTORE-03.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	-	
Otter Creek WWTP	*(Revenue)*	*435-RESTORE-03.8000-24.000.331506*	*BP-RESTORE ACT FUNDS - WWTP AEROMOD TRAIN 3*	*2,347,295*	*760,875*	*12,177,704*	*9,479,358*	*(2,698,346)*	*-22.16%*
Otter Creek WWTP	*(Revenue)*	*435-RESTORE-03.8000-24.000.381000*	*INTERFUND TRANSFERS*		*5,700*	*-*			
Otter Creek WWTP	Equipment & Construction	435-RESTORE-03.8000-24.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE	-	3,238,866	12,177,704	9,479,358	(2,698,346)	-22.16%
Waste Water/Sewer Department	Interfund Transfers	435-SRF-03.8000.581.5910	INTERFUND TRANSFER	1,357,262	-	-	-	-	
Waste Water/Sewer Department	*(Revenue)*	*435-SRF-04.8000.000.384000*	*SRF WW650340 - LAKE ELLEN SEPTIC TO SEWER*		*-*	*62,828*	*62,828*	*-*	*0.00%*
Waste Water/Sewer Department	Equipment & Construction	435-SRF-04.8000.535.5630	CAPITAL OUTLAY - INFRASTRUCTURE		-	62,828	62,828	-	0.00%
435-LOAN | FLGFP $30M LOAN FUND									
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN.8000.000.361100*	*INTEREST EARNED*	*382,193*	*-*	*750,000*	*85,000*	*(665,000)*	*-88.67%*
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN.8000.000.381000*	*INTERFUND TRANSFERS*	*139,752*	*-*	*-*	*-*		
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN.8000.000.384000*	*LOAN PROCEEDS - DRAW A-1-2*	*-*	*-*	*30,000,000*	*3,160,000*	*(26,840,000)*	*-89.47%*
Waste Water/Sewer Department	Operating	435-LOAN.8000.535.5490	OTHER CURRENT CHARGES - BANK FEES	235	(35)	-	-	-	
Waste Water/Sewer Department	Debt Service	435-LOAN.8000.535.5710	LOAN PAYMENT - PRINCIPAL	-	6,153,000	30,000,000	3,160,000	(26,840,000)	-89.47%
Waste Water/Sewer Department	Debt Service	435-LOAN.8000.535.5720	LOAN PAYMENT - INTEREST	521,710	198,450	750,000	85,000	(665,000)	-88.67%
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN-02.8000.000.361100*	*INTEREST EARNED*	*-*	*114,824*	*-*	*85,000*	*85,000*	
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN-02.8000.000.381000*	*INTERFUND TRANSFERS*	*205,156*	*32,496*	*-*	*-*		
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN-02.8000.000.384000*	*LOAN PROCEEDS - DRAW A-1-3*	*-*	*-*	*-*	*3,135,000*	*3,135,000*	
Waste Water/Sewer Department	Operating	435-LOAN-02.8000.535.5490	OTHER CURRENT CHARGES - BANK FEES		160	-	-	-	
Waste Water/Sewer Department	Debt Service	435-LOAN-02.8000.535.5710	LOAN PAYMENT - PRINCIPAL	-	13,089,000	-	3,135,000	3,135,000	
Waste Water/Sewer Department	Debt Service	435-LOAN-02.8000.535.5720	LOAN PAYMENT - INTEREST	205,156	426,892	-	85,000	85,000	
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN-03.8000.000.361100*	*INTEREST EARNED*		*-*	*-*	*425,000*	*425,000*	
Waste Water/Sewer Department	*(Revenue)*	*435-LOAN-03.8000.000.384000*	*LOAN PROCEEDS - DRAW A-1-4*		*17,000,000*	*-*	*17,000,000*	*17,000,000*	
Waste Water/Sewer Department	Debt Service	435-LOAN-03.8000.535.5710	LOAN PAYMENT - PRINCIPAL		-	-	17,000,000	17,000,000	
Waste Water/Sewer Department	Debt Service	435-LOAN-03.8000.535.5720	LOAN PAYMENT - INTEREST		70,243	-	425,000	425,000	
440 | SOLID WASTE OPERATING FUNDS									

WAKULLA COUNTY
FISCAL YEAR 2026-27 FINAL BUDGET BY LINE ITEM

Department Name	Type	GL Code	Description	FY 24/25 Actual	Actual Thru 08/31/2026	FY 25/26 Amended Budget	FY 26/27 Final Budget	$ Change	% Change
Litter Control	Aid & Contributions	440.1600.537.5820	AID TO PRIVATE ORGANIZATIONS KWCB	39,958	32,355	40,000	40,000	-	0.00%
Solid Waste Department	*(Revenue)*	*440.8500.000.343401*	*SOLID WASTE - RESIDENTIAL*	*2,955,719*	*3,195,878*	*3,190,954*	*3,555,502*	*364,548*	*11.42%*
Solid Waste Department	*(Revenue)*	*440.8500.000.343402*	*SOLID WASTE - COMMERCIAL*	*96,798*	*85,624*	*80,000*	*125,000*	*45,000*	*56.25%*
Solid Waste Department	*(Revenue)*	*440.8500.000.361100*	*INTEREST EARNED*		-	-			
Solid Waste Department	*(Revenue)*	*440.8500.000.361101*	*INTEREST ON TAX*	*7,302*	*7,461*	*7,000*	*7,000*	-	*0.00%*
Solid Waste Department	*(Revenue)*	*440.8500.000.381000*	*TRANSFER FROM GF (HARDSHIPS)*	*265,584*	*23,326*	*23,326*	*14,552*	*(8,774)*	*-37.61%*
Solid Waste Department	Professional & Contractual	440.8500.534.5340	CONTRACTED SERVICES	2,850,033	2,762,043	3,020,255	3,193,058	172,803	5.72%
Solid Waste Department	Operating	440.8500.534.5430	UTILITIES - ELECTRIC	-	-	100	500	400	400.00%
Solid Waste Department	Operating	440.8500.534.5433	UTILITIES-WATER/SEWER	-	863	50	1,500	1,450	2900.00%
Solid Waste Department	Operating	440.8500.534.5460	MAINTENANCE & REPAIR	1,305	53	10,000	28,750	18,750	187.50%
Solid Waste Department	Operating	440.8500.534.5490	OTHER CURRENT CHARGES	-	-	5,000	5,000	-	0.00%
Solid Waste Department	Operating	440.8500.534.5499	REFUNDS	1,167	-	100	100	-	0.00%
Solid Waste Department	Operating	440.8500.534.5520	OPERATING SUPPLIES	214	25	500	5,000	4,500	900.00%
Solid Waste Department	Equipment & Construction	440.8500.534.5640	OPERATING EQUIPMENT	-	-	20,000	50,000	30,000	150.00%
Solid Waste Department	Debt Service	440.8500.534.5720	LOAN PAYMENT - INTEREST	7,821	-	-	-	-	
Solid Waste Department	Interfund Transfers	440.8500.581.5910	INTERFUND TRANSFERS - TO ROAD DEPT & GF	148,606	136,606	136,606	230,030	93,424	68.39%
Solid Waste Department	Operating	440.8500.534.5920	DEPRECIATION EXPENSE	18,147	-	-	-	-	
Solid Waste Department	Reserves	440.8500.581.5990	RESERVE	-	-	68,669	148,116	79,447	115.70%
Solid Waste Department	*(Revenue)*	*440-CLOSE.8500.000.361100*	*INTEREST EARNED*	*438*	*261*	-	-	-	
Solid Waste Department	*(Revenue)*	*440-CLOSE.8500.000.381000*	*INTERFUND TRANSFERS*	*12,000*	-	-	-	-	
440 | SOLID WASTE-RELATED GRANT FUNDS									
Solid Waste Department	*(Revenue)*	*440-DEP-01.8500.000.334340*	*STATE GRANT - SOLID WASTE*	*136,887*	*47,065*	*115,000*	-	*(115,000)*	*-100.00%*
Solid Waste Department	Professional & Contractual	440-DEP-01.8500.534.5348	LANDFILL MONITORING	32,223	-	71,000	-	(71,000)	-100.00%
Solid Waste Department	Operating	440-DEP-01.8500.534.5433	UTILITIES-WATER/SEWER	-	-	-	-	-	
Solid Waste Department	Operating	440-DEP-01.8500.534.5520	OPERATING SUPPLIES	18,375	-	44,000	-	(44,000)	-100.00%
Solid Waste Department	Equipment & Construction	440-DEP-01.8500.534.5640	OPERATING EQUIPMENT	23,132	-	-	-	-	
Solid Waste Department	Interfund Transfers	440-DEP-01.8500.581.5910	INTERFUND TRANSFERS	63,157	-	-	-	-	
Solid Waste Department	Interfund Transfers	440-DEP-02.8500.581.5910	INTERFUND TRANSFERS	92,310	-	-	-	-	
Solid Waste Department	*(Revenue)*	*440-DEP-03.8500.000.334340*	*STATE GRANT - HHW CENTER CONSTRUCTION PH1*	*89,309*	-	-	-	-	