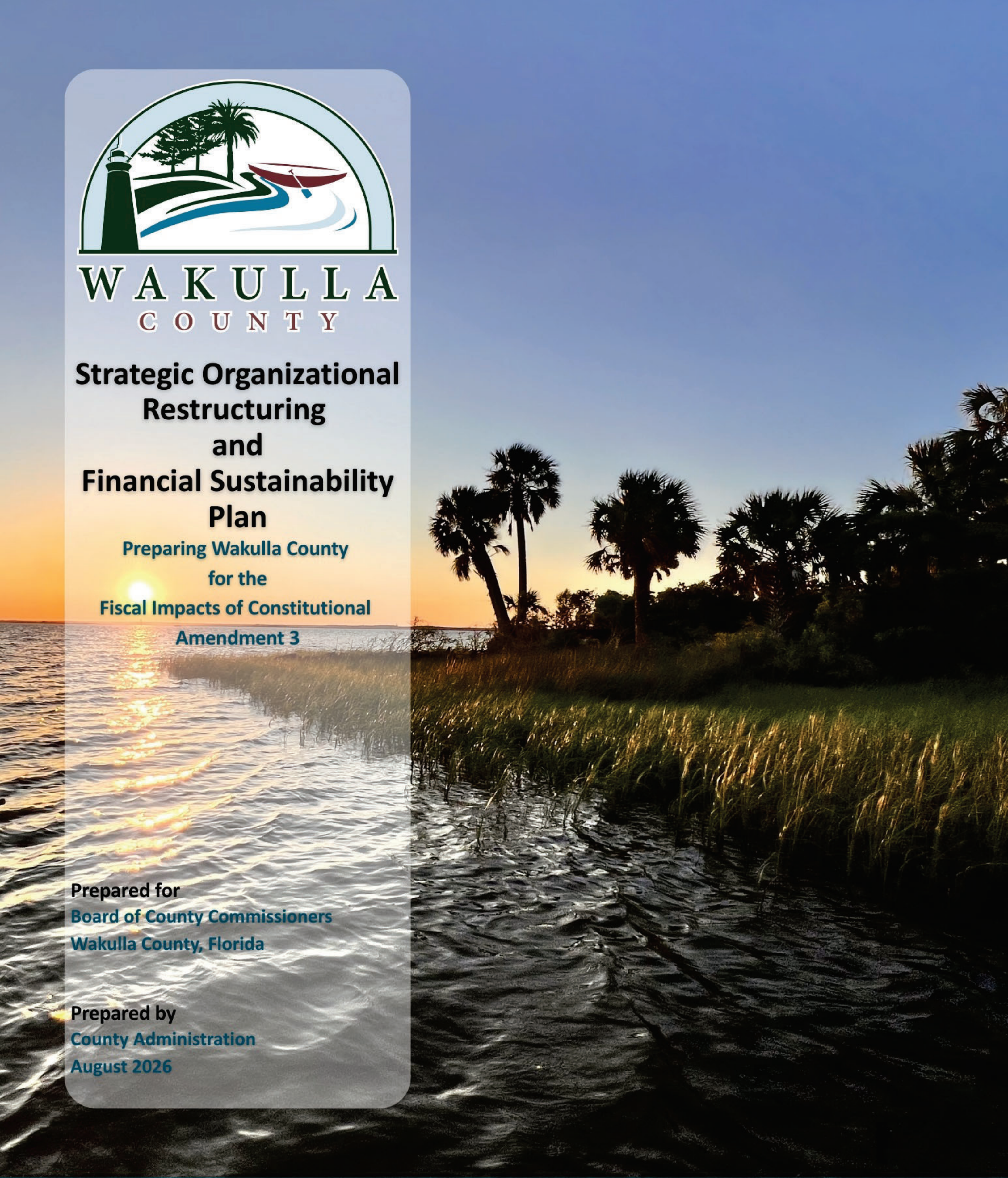


WAKULLA COUNTY

Strategic Organizational Restructuring and Financial Sustainability Plan

Preparing Wakulla County for the Fiscal Impacts of Constitutional Amendment 3

Prepared for
Board of County Commissioners
Wakulla County, Florida

Prepared by
County Administration
August 2026

Delivering Essential Services Through Innovation, Accountability, and Fiscal Stewardship

Table of Contents

Strategic Organizational Restructuring and Financial Sustainability Plan

Fiscal Years 2026/27 through 2031/32

Wakulla County has long maintained a commitment to providing high-quality public services while exercising responsible stewardship of taxpayer resources. Throughout its history, the Board of County Commissioners has balanced fiscal responsibility with the obligation to protect public safety, maintain critical infrastructure, preserve natural resources, and provide the services that contribute to the quality of life enjoyed by the citizens of Wakulla County.

Today, the County faces one of the most significant financial challenges in its history.

During the 2026 Special Session of the Florida Legislature, lawmakers approved CS/HJR 1-F – Save Our Homes from Excessive Property Taxes (Amendment 3), a proposed constitutional amendment that will appear on the November 2026 General Election ballot. If approved by at least 60 percent of Florida voters, the amendment would substantially expand the homestead exemption beginning January 1, 2027, reduce the annual assessment growth limitation for certain non-homestead properties, and establish constitutional limitations on the use of county and municipal ad valorem revenues for specified core governmental purposes.

While the proposed Amendment 3 is intended to provide meaningful property tax relief for Florida homeowners, it also has the potential to significantly reduce recurring ad valorem revenues that support county government operations. For Wakulla County, preliminary financial modeling indicates that, depending on future taxable values and millage decisions, General Fund revenues could decline by approximately $6.5 million annually during the initial years of implementation. These estimates represent a structural reduction in recurring revenues rather than a temporary economic fluctuation and require prudent long-range planning.

These preliminary financial considerations do not assume the availability of any future legislative offsets, replacement revenues, hold-harmless provisions, or other mitigating actions that may be considered by the Legislature. They also do not contemplate additional legislative measures that could further preempt, restrict, or otherwise affect local tax revenues in future years. Because these potential factors are unknown at this time, they cannot be reasonably incorporated into the County's current financial projections or long-range planning assumptions.

County government has a fiduciary responsibility to prepare for potential fiscal impacts before they occur. Waiting until revenue reductions are realized would likely require immediate service reductions, emergency budget amendments, workforce disruptions, and deferred maintenance of critical public assets. Conversely, proactive planning provides elected officials with the opportunity to evaluate alternatives, sequence implementation over multiple fiscal years, engage stakeholders, and preserve essential governmental services through thoughtful organizational redesign.

This Strategic Organizational Restructuring and Financial Sustainability Plan serves as the County's roadmap for responding to this potential fiscal environment. The plan is intended to provide a comprehensive framework for aligning County operations with projected long-term revenues while continuing to fulfill the Board's constitutional, statutory, and fiduciary responsibilities.

The Plan further recognizes the respective roles and authorities of County leadership in its implementation. The County Administrator retains authority over the day-to-day operations, administration, staffing, coordination, and management of County departments and operational areas that fall under the Administrator's supervision. The Board of County Commissioners retains authority over policy direction, budgetary approval, funding decisions, statutory responsibilities, and the authorization or implementation of those portions of the Plan that require Board action. Accordingly, implementation of the Plan shall occur in a manner that preserves the County Administrator's operational responsibilities while ensuring that matters requiring Board approval are presented to the Board of County Commissioners for consideration and direction.

The initiatives contained within this report are founded upon several guiding principles:

- Protect public safety as the County's highest operational priority.
- Preserve essential governmental services required by law and necessary to protect the public health, safety, and welfare.
- Align recurring expenditures with recurring revenues to eliminate structural budget imbalances.
- Increase organizational efficiency through consolidation of services, modernization of business processes, and strategic deployment of technology.
- Reduce duplication of administrative functions and maximize cross-functional collaboration.
- Optimize County-owned facilities and other public assets to reduce long-term operating costs.
- Pursuing alternative and diversified revenue sources where authorized by law.
- Implement organizational changes through a phased, transparent, and data-driven process.

This plan is not solely a budget reduction initiative. Rather, it is a comprehensive organizational transformation strategy designed to ensure that Wakulla County government remains financially sustainable, operationally resilient, and capable of delivering essential public services regardless of future fiscal conditions.

The recommendations and organizational restructuring presented throughout this document evaluate every major County function, including administrative services, public works, parks and recreation, planning and development, library services, animal services, emergency medical services, fire rescue, facilities management, fleet operations, and other General Fund-supported activities. Each maneuver is intended to improve operational effectiveness while recognizing that available financial resources may be substantially different from those that have historically supported County government.

The plan also recognizes that the outcome of the November 2026 constitutional amendment remains uncertain. Accordingly, this document should be viewed as a contingency-based strategic plan. Should the amendment not be approved by Florida voters, many of the operational efficiencies identified herein may still provide long-term value to the County through improved service delivery, organizational modernization, and enhanced fiscal resilience. If the amendment is approved, this plan will provide the Board of County Commissioners and County Administrator with a structured implementation framework that minimizes disruption while preserving the County's highest-priority services.

Successful implementation will require continued leadership from the Board of County Commissioners and the County Administrator, collaboration among constitutional officers and County departments, engagement with employees and community stakeholders, and ongoing evaluation of financial performance. The methods contained in this report are intended to serve as a living framework that may be refined as additional financial information, legislative guidance, and economic conditions become available.

Ultimately, this Strategic Organizational Restructuring and Financial Sustainability Plan reflects the County's commitment to responsible governance, fiscal accountability, and the continued delivery of essential public services to the citizens of Wakulla County. By planning today for the challenges of tomorrow, Wakulla County will be better positioned to preserve public trust, protect critical services, and maintain financial stability for future generations.

Introduction

Wakulla County operates as a full-service local government operating as a Charter County under the manager-commission form of government established by the Florida Constitution, Florida Statutes, and the Wakulla County Home Rule Charter. The Board is responsible for establishing policy, adopting annual budgets, providing countywide services, maintaining public infrastructure, and ensuring the prudent stewardship of public resources.

County government works in partnership with independently elected constitutional officers, regional organizations, state agencies, municipalities, nonprofit organizations, and private-sector partners to provide services to residents and visitors.

Wakulla County has experienced steady population growth, increasing service expectations, expanding regulatory requirements, and significant inflationary pressures over the past decade. During this same period, County government has continued to deliver a broad range of public services while maintaining a conservative financial philosophy and adapting to changing economic conditions.

The County provides essential governmental services including public infrastructure, planning and development, emergency medical services, fire rescue, parks and recreation, library services, facilities management, fleet operations, environmental stewardship, and general government administration. These services are delivered through a diverse organizational structure supported by dedicated public employees, community partners, and intergovernmental relationships.

Although the County has consistently managed its finances responsibly, the potential fiscal impacts associated with Amendment 3 require an objective evaluation of whether the current organizational model remains financially sustainable over the long term. The directions contained in this Strategic Organizational Restructuring and Financial Sustainability Plan are founded upon a comprehensive assessment of the County's current financial position, organizational structure, service delivery model, workforce, and physical assets.

Financial Overview

County operations are supported through a combination of recurring and non-recurring revenue sources, including:

- Ad valorem property taxes
- Local option taxes
- Public Service Tax
- State shared revenues
- Federal and state grants

- User fees
- Franchise fees
- Permits and licenses
- Charges for services
- Interest earnings
- Fund balance and reserves

Historically, ad valorem taxes have served as the County's primary source of unrestricted General Fund revenue. As a result, any significant reduction in taxable value or property tax collections has a direct effect on the County's ability to sustain recurring operations and maintain current service levels.

Current financial projections indicate that implementation of Amendment 3 could substantially reduce recurring General Fund revenues beginning in Fiscal Year 2027/28 unless offset through additional revenue sources or structural expenditure reductions. Preliminary County modeling estimates recurring revenue reductions to be approximately $6.5 million depending upon future millage decisions and property value growth assumptions.

Because personnel costs, contractual services, and facility operations comprise the majority of General Fund expenditures, maintaining the existing organizational structure without modification would likely result in recurring structural budget deficits.

Statutory Obligations

During times of fiscal constraint, counties must first ensure that statutory and constitutional obligations are adequately funded before allocating resources to discretionary programs. Florida counties are required to maintain the following core governmental functions regardless of economic conditions, and those obligations should establish the baseline for budget planning:

- Constitutional funding (Sheriff, Clerk and Comptroller, Supervisor of Elections, Property Appraiser, Tax Collector)
- Emergency Management
- Emergency Medical Services
- Animal Control (limited to impounding of livestock and rabies vaccinations)
- Building Code enforcement
- Growth Management; Comprehensive Planning; Land Development Regulation; Transportation planning
- Code Enforcement (minimum legal compliance)
- Public Records and Public Meetings
- Financial Administration; Purchasing; Payroll
- Human Resources and Risk Management
- Public Infrastructure (sewer, roads, bridges, stormwater)
- Solid Waste disposal
- Public Health coordination

- Indigent Burial
- Medical Examiner
- Corrections
- E-911 Services
- Courthouse and State Court Systems funding pursuant to Article V, Section 14(c), Fla. Const.

Unfunded State and Federal Mandates

Additional consideration must also be given to unfunded State and Federal mandates. Counties are often required to implement these requirements without corresponding revenue sources, which shifts the cost of state or federal policy decisions to local property taxes, user fees, and existing service capacity. State mandates without funding may include:

- New reporting requirements
- Environmental regulations and stormwater
- Elections
- Public records
- Cybersecurity
- Procurement
- Emergency preparedness
- Constitutional officer responsibilities
- Grant administration
- Growth management and Building code changes

The Florida Association of Counties annually publishes and updates its comprehensive Unfunded Mandates Whitepaper, which serves as a valuable resource for identifying and documenting the growing number of state and federal mandates imposed on county governments without corresponding funding. The whitepaper provides an in-depth analysis of legislative and regulatory requirements that increase local government costs while placing additional financial pressure on county budgets. It is an important reference for understanding the cumulative fiscal impacts of unfunded mandates and the challenges they present to maintaining essential public services.

Unfunded-Mandates-Whitepaper_2026.FINAL_.pdf

Discretionary and Amenity Services

During periods of revenue growth, discretionary and amenity services can significantly enhance the community. However, during prolonged fiscal constraint, these services should be evaluated to ensure that available resources remain focused on core governmental responsibilities and legally required services.

- Library
- Parks
- Recreation Programs and Athletic Programming

- Boat Ramps
- Community Centers
- Extension & 4-H
- Economic Development
- Beautification
- Cultural Programs and Special Events
- Housing
- Veterans
- General Code Enforcement (beyond safety)
- Mosquito Control
- Tourism
- Airport

Organizational Assessment

The County's organizational structure has evolved over many years in response to changing community needs, legislative requirements, grant opportunities, and service demands.

As responsibilities have expanded, many departments have developed specialized administrative functions, unique operating procedures, and independent support structures. While these approaches have often addressed immediate operational needs, they have also increased organizational complexity and reduced opportunities for shared services and economies of scale.

Examples include:

- Administrative functions distributed among multiple departments.
- Similar purchasing and contract administration activities occur independently.
- Separate facility management responsibilities.
- Multiple grounds and facility maintenance operations.
- Decentralized customer service functions.
- Independent technology solutions supporting similar business processes.

While each organizational decision was appropriate when implemented, the cumulative effect has created opportunities for greater integration and efficiency.

Workforce Assessment

County employees remain the organization's greatest asset and are essential to the delivery of public services.

The current workforce consists of professionals serving in administrative, technical, public safety, maintenance, operational, and customer service roles throughout County government.
Like many local governments nationwide, Wakulla County faces several workforce challenges:

- Increasing retirement eligibility.

- Recruitment and retention difficulties.
- Rising employee benefit costs.
- Competition for skilled labor.
- Expanding regulatory responsibilities.
- Limited opportunities for staffing growth.

Personnel expenditures represent the largest recurring operating cost within many County departments. Consequently, long-term financial sustainability requires careful evaluation of staffing models, organizational design, succession planning, and opportunities for cross-training and operational flexibility.

The restructuring strategy emphasizes attrition, reassignment, cross-training, elimination of vacant positions, and organizational redesign before considering involuntary workforce reductions wherever practical.

Facilities and Physical Assets

Wakulla County owns and maintains a substantial portfolio of public buildings, parks, recreation facilities, community centers, administrative offices, maintenance facilities, and other public infrastructure.

These facilities support essential governmental functions but also represent significant ongoing operating costs associated with utilities, maintenance, custodial services, insurance, and capital renewal.

The current distribution of County operations across multiple facilities reflects decades of organizational growth rather than a comprehensive long-term facilities strategy.

The proposed restructuring plan evaluates opportunities to:

- Consolidate governmental offices.
- Repurpose underutilized facilities.
- Dispose of surplus properties.
- Reduce maintenance liabilities.
- Improve space utilization.
- Enhance operational efficiency through department co-location.

These initiatives are intended to reduce long-term operating costs while improving collaboration among County departments.

Service Delivery Assessment

Wakulla County government currently provides a broad spectrum of services, many of which extend beyond statutory minimum requirements.

Several services are delivered directly by County employees, while others are provided through contractual arrangements, partnerships, grants, or intergovernmental agreements.

As financial conditions evolve, the County must periodically evaluate the most effective method of delivering each service.

Potential alternatives include:

- Direct County operation.
- Shared services.
- Interlocal agreements.
- Public-private partnerships.
- Contracted services.
- Volunteer or nonprofit partnerships.
- User-supported enterprise operations.

The objective is not to reduce services indiscriminately, but to identify the most efficient and sustainable service delivery model while maintaining accountability and public value.

<u>Technology and Business Systems</u>

Modern government increasingly relies upon integrated technology systems to improve operational efficiency, financial accountability, regulatory compliance, and customer service.

Several opportunities have been identified to modernize County operations through enhanced financial management systems, grant administration software, electronic workflow, document management, and process automation. These improvements are expected to reduce administrative burden, strengthen internal controls, and improve access to information across departments.

<u>Key Findings</u>

The Current State Assessment identifies several overarching conclusions:

- Wakulla County is financially well-managed but highly dependent on recurring ad valorem revenues.
- The potential implementation of Amendment 3 could significantly reduce General Fund revenues and result in a decrease in services, requiring structural changes rather than temporary budget reductions.
- The County has opportunities to streamline operations through consolidation, modernization, and improved coordination.
- Existing facilities can be better aligned with operational needs through strategic consolidation and asset optimization.
- Workforce planning will be essential to maintaining service delivery while controlling long-term personnel costs.

- Technology investments can improve efficiency, accountability, and organizational resilience.
- A phased implementation strategy provides the best opportunity to preserve essential services while adapting to future fiscal conditions.

Amendment 3

Amendment 3 would significantly modify Florida's property tax system by increasing the homestead exemption, limiting the annual growth of taxable values for certain non-homestead properties, and authorizing additional property tax relief for homeowners. If approved by Florida voters, the amendment is expected to reduce ad valorem tax revenues available to counties and municipalities while increasing the need for long-term financial planning and operational efficiency. For Wakulla County, the potential fiscal impacts of Amendment 3 underscore the importance of proactively evaluating organizational structures, service delivery models, and expenditure priorities to ensure the continued provision of essential public services while maintaining long-term financial sustainability.

Increased Homestead Property Tax Exemption

The amendment substantially increases the homestead exemption for non-school property taxes:

- Beginning **January 1, 2027**, the exemption would increase to **up to $150,000**.
- Beginning **January 1, 2028**, the exemption would increase to **up to $250,000**.
- The exemption would continue to apply only to non-school taxing authorities (counties, municipalities, and certain special districts).
- Beginning January 1, 2029, the maximum homestead exemption would be adjusted annually based on inflation.
- Individuals establishing a new Florida homestead after the amendment takes effect would not immediately receive the expanded exemption.
- New residents would generally receive the current exemption initially.
- The expanded exemption becomes available after maintaining Florida residency for five years.

Additionally, the amendment lowers the annual assessment cap for:

- Commercial property
- Rental property
- Second homes
- Other non-homestead real property

The maximum annual increase in assessed value would decrease from **10% to 5%**, limiting future growth in taxable value for these properties.

Further, Amendment 3 authorizes the Legislature to establish procedures allowing counties and municipalities to provide additional homestead property tax relief, potentially up to eliminating remaining local (non-school) property taxes on homesteads if authorized under future state law.

One of the most significant policy changes is that county and municipal ad valorem tax revenues would be constitutionally limited to specified governmental purposes, including:

- Public safety (law enforcement, fire service, EMS)
- Education and public schools
- Finance or refinance infrastructure; roads, bridges, and stormwater control
- Finance or refinance natural resource and flood control projects
- Debt service on authorized local bonds
- Retirement obligations for local government employees
- Operations and administration of County officers and commissioners and expenditures by such, subject to limits established by law.

If approved by at least 60% of Florida voters in the November 2026 General Election, the Amendment becomes effective January 1, 2027.

Budgetary Impacts

The following analysis summarizes the projected fiscal impacts of Amendment 3, with a focus on anticipated reductions in ad valorem revenue and the resulting implications for the County's General Fund and long-term financial planning.

Ad Valorem/General Fund Revenue
Fiscal Year (FY) 26/27

- Current certified taxable value is **$2,651,787,922**.
- Anticipated Millage Rate of **7.7000** mills.
- Total Levy **$20,418,767.**
- Levy at 95% for Budgeting: **$19,397,829**
- Based on the 2025 Tax Roll, the breakdown between Homestead and Non-Homestead Real Property Value in the County is as follows:
  - **Homestead 50.3%** represents a value of $1,224,269,717
    - Levied at a proposed 7.7000 mills and budgeted at 95%, generates **$8,955,533** in General Fund revenue
  - **Non-Homestead 49.7%** represents a value of $1,209,666,103
    - Levied at a proposed 7.7000 mills and budgeted at 95% generates **$8,848,708** in General Fund revenue
  - **Tangible Personal Property (TPP)** represents a value of **$217,852,102**
    - Levied at a proposed 7.7000 mills and budgeted at 95% generates **$1,593,588** in General Fund revenue
  - Staff has based this plan on the assumption that the BOCC will hold the millage rate at 7.7000 mills through the planning period ending in FY 31/32.

FY 27/28

- Assuming the BOCC keeps the millage at 7.7000 mills;
- Assuming a 4% growth rate from the 2026 Tax Roll;

- Assuming TPP value remains the same as the previous year; and
- Deducting the $150,000 Homestead Exemption.
- Taxable Value would be $1,925,086,750 which is a reduction of **$726,701,172** or **-27.40%.**
- Total levy would be $14,823,168 which is a reduction of **$5,595,599**.
- The 95% levy for Budgeting purposes will be **$14,082,010,** which is a reduction of **$5,315,819**.

If the BOCC increased the millage from 7.7000 to the maximum 10.000 mills, the 95% Levy for budgeting purposes would be $18,288,234 which would be a reduction of $1,109,505 in revenue.

FY 28/29

- Assuming the BOCC keeps the millage at 7.7000 mills;
- Assuming a 4% growth rate from the 2027 Tax Roll;
- Assuming TPP value remains the same as the previous year; and
- Deducting the $250,000 Homestead Exemption.
- Taxable Value would be $1,774,202,904 which is a reduction of **$150,883,846** or **-7.84%** from FY 27/28.
- Total levy would be $13,661,362 which is a reduction of **$1,161,806** from the prior year.
- The 95% levy for Budgeting purposes will be **$12,978,294**, which represents a reduction of **$1,103,715** from the prior year.

If the BOCC increased the millage in FY 27/28 and kept the millage at 10.000 mills the 95% levy for budgeting purposes would be $16,854,928 which would be a reduction of $1,433,397 in revenue.

The above two fiscal years at the 7.7000 mills represents a **$6,419,534** reduction in ad valorem revenue.

FY 29/30 and Future-Year Assumptions

The financial projections presented in this Plan are based on conservative revenue assumptions intended to provide a realistic assessment of the County's long-term fiscal outlook. To avoid overstating available resources, the financial model assumes that state and federal revenue-sharing programs and other intergovernmental funding sources will maintain a modest growth trajectory throughout the planning period. While future legislative appropriations may provide supplemental funding, these revenues are inherently uncertain and should not be relied upon to support recurring operational expenditures without a reasonable expectation of continued funding.

The financial outlook also includes a modest projection for investment earnings based on the County's current investment portfolio and prevailing market conditions. However, it is recognized that investment income is directly influenced by the amount of cash available for investment. As projected revenues decline and available cash balances are utilized to support ongoing operations and capital needs, the County's investment earnings are likewise expected to decrease over time.

Accordingly, the financial model assumes only limited interest income and recognizes that lower cash reserves will likely result in reduced investment returns during the planning period.

Beginning in FY 29/30, the projections assume a 4% year-over-year growth rate for ad valorem revenues. The Property Appraiser's Office has advised that future growth rates are difficult to predict, and it remains uncertain whether future legislative changes may materially affect ad valorem revenue collections. For planning purposes, no additional legislative impact has been assumed beyond the factors already reflected in the forecast.

These conservative planning assumptions provide a prudent foundation for evaluating the County's financial sustainability and ensure that projected revenues are based on reasonably anticipated funding levels rather than speculative or one-time revenue sources.

Revenue Replacement Strategies

While organizational restructuring, operational efficiencies, and expenditure reductions are essential components of Wakulla County's long-term financial sustainability strategy, cost containment alone will not fully address the potential fiscal impacts associated with reduced ad valorem tax revenues. To maintain essential public services and preserve critical infrastructure, the County must also pursue a comprehensive strategy to diversify and strengthen its revenue portfolio.

Revenue replacement strategies should focus on identifying sustainable funding sources that reduce reliance on property taxes while aligning the cost of services with those who directly benefit from them. This includes evaluating user fees and cost recovery practices, establishing dedicated funding mechanisms for essential services, maximizing state and federal grant opportunities, pursuing legislative appropriations, expanding public-private partnerships, and exploring other innovative financing strategies. By broadening its revenue base and strategically aligning funding sources with service delivery, Wakulla County can improve its fiscal resilience, enhance financial flexibility, and continue providing high-quality public services despite changing economic conditions and potential reductions in traditional revenue sources.

The recommendations presented below are intended to complement the County's reorganizational options by identifying practical, legally permissible, and financially sustainable revenue strategies.

Legislative Funding Strategy

Unfunded mandates extend beyond the BOCC and directly affect each of Wakulla County's Constitutional Officers. To address this growing fiscal exposure, it is recommended that Board of County Commissioners, in collaboration with all Constitutional Offices, pursue an aggressive and coordinated legislative funding strategy through the County's legislative delegation. The County will seek legislative support for a statutory funding mechanism specifically designed to address both one-time and recurring costs associated with all state-imposed unfunded mandates moving forward.

For budgeting purposes, the County will not assume that additional state-imposed financial obligations can automatically be absorbed through existing local revenues or service capacity. Therefore, any costs resulting from the following will be identified as additional state-imposed financial obligations and will be presented for state funding:

- New legislatively imposed unfunded mandates;
- Increases in the cost of existing unfunded mandates;
- CPI-related increases;
- Cost-of-living adjustments for the Board of County Commissioners and Constitutional Officers and their staffs;
- Additional personnel and associated benefits required to comply with unfunded state mandates;
- Additional technology, equipment, or operational requirements; and
- Other material increases in the cost of complying with unfunded state requirements.

Annually, the County and Constitutional Officers will establish a process for identifying, quantifying, documenting, and submitting funding requests for all qualifying unfunded mandates to its delegation. Each request will clearly identify the mandate, the statutory or regulatory requirement, the current cost, projected future costs, and the resulting impact on the County's budget and taxpayers. This annual process will create a documented and defensible record of the financial obligations imposed on Wakulla County by the State of Florida. It will also provide the Legislature with measurable evidence of the cumulative financial consequences of unfunded mandates and the increasing inability of local government to absorb those costs.

Without this strategy, continuing to absorb these costs would require the County to divert limited resources from already existing other mandated services or impose additional financial burdens on local taxpayers.

Full Cost Allocation Plan

A key component of Wakulla County's long-term financial sustainability strategy is the continued implementation of the Full Cost Allocation Plan (FCAP). The FCAP is a comprehensive indirect cost allocation methodology that appropriately distributes administrative and support service costs to the funds and programs that benefit from those services. Departments and operations supported by restricted revenue sources, enterprise funds, special revenue funds, and assessment districts rely extensively on centralized County services, including financial management, human resources, procurement, information technology, legal support, payroll, and executive administration. Ensuring that these shared costs are equitably allocated promotes greater transparency, strengthens financial accountability, and reduces the extent to which the General Fund subsidizes services that are supported by dedicated revenues.

Historically, some or all of these indirect administrative costs have been absorbed by the General Fund, creating an imbalance whereby general tax revenues support activities that are intended to be funded through restricted or user-generated revenue sources. As the County plans for the potential fiscal impacts associated with Amendment 3, maximizing General Fund cost recovery by fully implementing the FCAP represents an important opportunity to restore financial equity among County funds and preserve General Fund resources for core governmental functions.

The Fiscal Year 26/27 Preliminary Budget includes an aggregate 63% General Fund cost recovery from those funds which have traditionally made a transfer to General Revenue:

Fund	2026 FCAP	FY 26/27 Budget	% Cost Recovery
Road Fund	**$823,570**	$271,778	33%
Sewer Fund	**$751,420**	$751,420	100%
Golf Fund	**$420,437**	$294,306	70%
Fire Fund	**$824,249**	$412,125	50%
Solid Waste Fund	**$130,030**	$130,030	100%
Building Fund	**$202,022**	$101,011	50%
E911 Fund	**$7,085**	$7,085	100%
Tourism Fund	**$25,016**	$25,016	100%
Total Allocation	**$3,183,829**	**$1,992,771**	**63%**

It is important to note that the FCAP provides recommended allocations for additional Funds beyond those from which the County has opted to recover costs in the past. These include the Recreation Activities Fund and the Boating Improvement Fund. The FCAP also allocates Central Services costs among General Fund departments. This is necessary to fairly apportion costs but also provides guidance should those Departments be moved from the General Fund into a Special Revenue Fund where they would be expected to begin making an allocation back to the General Fund, as would be the case if the County were to establish an EMS Tax Assessment pursuant to Section 125.271, Florida Statutes (discussed in the following section).

It is also important to acknowledge that some Special Revenue Funds may never have the financial capacity to absorb their full allocated share of indirect costs. An example of this is the Road Fund, which is not anticipated to make a full allocation to the General Fund at any time throughout the planning period. The reasons for this are discussed in more detail in the Departmental Operational Assessments, Section 5.0 of this plan, but the reality is that some Funds will require continued subsidy from General Revenue.

The County must periodically review and update its cost allocation methodology to ensure that allocations remain accurate, equitable, and consistent with accepted governmental accounting practices. As possible organizational restructuring occurs and service levels are reduced or realigned, the allocation methodology should be adjusted proportionally so that shared costs continue to reflect the actual level of support provided to each fund, department, or program. However, for purposes of this plan, it is assumed that after some initial adjustments in FY 27/28, allocations will remain the same throughout the planning cycle.

Fund	2026 FCAP	FY 26/27 Budget	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32
Road Fund	$823,570	$271,778	$271,778	$271,778	$271,778	$271,778	$271,778
Sewer Fund	$751,420	$751,420	$751,420	$751,420	$751,420	$751,420	$751,420
Golf Fund	$420,437	$294,306	$294,306	$294,306	$294,306	$294,306	$294,306
Fire Fund	$824,249	$412,125	$617,463	$617,463	$617,463	$617,463	$617,463
Solid Waste Fund	$130,030	$130,030	$130,030	$130,030	$130,030	$130,030	$130,030
Building Fund	$202,022	$101,011	$101,011	$101,011	$101,011	$101,011	$101,011
E911 Fund	$7,085	$7,085	$7,085	$7,085	$7,085	$7,085	$7,085
Tourism Fund	$25,016	$25,016	$25,016	$25,016	$25,016	$25,016	$25,016
EMS Fund*	$824,322	$0	$617,449	$617,449	$617,449	$617,449	$617,449
Boating Fund*	$102,618	$0	$102,618	$102,618	$102,618	$102,618	$102,618
Totals	**$4,110,769**	**$1,992,771**	**$2,918,176**	**$2,918,176**	**$2,918,176**	**$2,918,176**	**$2,918,176**

Emergency Medical Services Tax Assessment (EMS MSBU)

To further safeguard public safety, the establishment of an EMS MSBU pursuant to Section 125.271, Florida Statutes, should be considered a top priority funding initiative. EMS represents a core governmental function that provides critical, life-saving services to residents and visitors regardless of their ability to pay. However, the increasing demand for emergency medical response, rising personnel and equipment costs, and limited reimbursement from insurance providers have placed significant financial pressure on the County's General Fund.

An EMS MSBU would establish a dedicated and sustainable funding source specifically for emergency medical services, ensuring that revenues generated for EMS operations are protected and used exclusively to support ambulance services, emergency medical personnel, equipment replacement, medical supplies, and related operational needs. By diversifying the County's revenue structure, an EMS MSBU would reduce reliance on general ad valorem revenues while providing greater financial stability for one of the County's most essential public safety functions.

Implementation of an EMS MSBU would also improve long-term financial planning by aligning the cost of providing emergency medical services with a dedicated funding mechanism that is transparent, equitable, and sustainable. This approach would strengthen the County's ability to maintain response times, invest in modern emergency medical equipment, support workforce recruitment and retention, and preserve service levels despite future fiscal challenges.

Hardship Assistance Program

As part of the County's comprehensive review of expenditures and revenue replacement strategies, the Board of County Commissioners should evaluate the continued sustainability of the Hardship Assistance Program, which provides qualifying residents with an exemption from Fire Rescue and Solid Waste MSBU assessments. While the program has historically provided meaningful financial relief to eligible households, it also reduces the dedicated revenues available to support two essential public services that are funded through special assessments. This year, sixty-eight (68) qualified applicants benefited from the program.

Special assessments are established to ensure that the cost of providing specific services is equitably shared among the properties that receive those services. Fire protection and solid waste collection and disposal are fundamental services that benefit all developed properties, and the associated assessments are intended to provide a dedicated and reliable funding source independent of the County's General Fund. Any reduction in assessment revenues can place additional financial pressure and greater reliance on General Fund resources to maintain current service levels.

For purposes of this plan, eliminating the Hardship Assistance Program was not contemplated at this time; therefore, the program remains included in the budget assumptions while the County continues to evaluate its long-term sustainability and fiscal impact.

Public Service Tax (PST)

The Public Service Tax (PST) is an authorized local option tax imposed on the purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water services. In Florida, charter counties are authorized to levy a PST of up to 10 percent on applicable utility services, providing a stable and diversified source of locally generated revenue. Unlike ad valorem property taxes, PST revenues are generated through utility consumption, broadening the County's revenue base and reducing reliance on property tax collections.

Wakulla County currently levies a 9% PST that generates approximately **$3.9 million annually**, with revenues deposited into the General Fund to support essential governmental services, including public safety, transportation, parks, administrative operations, and other core County functions.

As part of the County's long-term financial sustainability strategy, consideration should be given to increasing the PST rate by one percentage point. Based on current revenue collections, such an increase is estimated to generate an additional **$486,812 in annual recurring revenue**, providing a meaningful source of revenue replacement to offset potential reductions in ad valorem tax collections associated with Amendment 3.

Increasing the tax rate by one percent would also bring the County to the maximum Public Service Tax rate of 10 percent authorized under Florida law, thereby maximizing the County's ability to generate revenue through this funding mechanism without requiring additional legislative authority. Because the PST is consumption-based, revenues tend to remain relatively stable and grow with increases in utility usage and economic activity, making it a valuable component of a diversified revenue portfolio.

To ensure the additional revenue can be generated in FY 27/28, the preparation process would need to begin in November 2026. This timeline would allow sufficient time for required analysis, policy development, public notice, coordination with utility providers, and Board consideration so that the revised rate could become effective in October 2027.

Environmental Lands Management Five Cent Gas Tax (ELMS)

The Environmental Lands Management Five Cent Gas Tax (ELMS) is authorized under State Law and restricted for use related to transportation expenditures. This is not currently imposed by the

County but could be implemented to augment the financial resources available to invest in paving unpaved roads, repaving, and any qualified roadway construction.

More specifically, the ELMS tax funds are restricted revenues to be used for “transportation expenditures needed to meet the requirements of the capital improvements element of the adopted Comprehensive Plan”. It also includes construction of new roads, resurfacing existing paved roads, and paving of existing graded roads to mitigate adverse environmental impacts. It should also be noted that the ELMS tax funds may not be used for routine maintenance of roadways.

It should also be noted that paved roadways significantly reduce long-term maintenance costs while improving safety, mobility, and overall transportation system sustainability. Additionally, to preserve the integrity of paved roads, periodic resurfacing will be necessary.

Imposition of the ELMS tax may be accomplished by a supermajority vote of the Board of County Commissioners or by referendum at a General Election and must be shared with municipalities through various means. Taxes are applied to each gallon of motor fuel sold at retail, excluding special fuels such as diesel.

User Fees, Cost Recovery, and Strategic Partnerships

As Wakulla County prepares for the potential fiscal impacts associated with Amendment 3, it is essential that the County adopt a comprehensive approach to revenue diversification that includes appropriate user fees, enhanced cost recovery, and expanded partnerships with both public and private organizations. While property taxes have historically funded a broad range of governmental services, many County programs provide direct and measurable benefits to specific users. To promote equity and financial sustainability, the County should continue transitioning toward a funding model in which the costs of discretionary and fee-supported services are more closely aligned with those who receive the direct benefit.

The Board of County Commissioners should undertake a comprehensive review of all user fees, permit fees, service charges, and cost recovery policies to ensure that rates accurately reflect the actual cost of providing services while remaining competitive with comparable local governments. Periodic fee studies should be conducted to evaluate cost recovery levels, identify opportunities for adjustments, and ensure that fee structures remain equitable, transparent, and responsive to changing operational costs. Where appropriate, the County should pursue full or enhanced cost recovery for services that primarily benefit individual customers, businesses, or developers, thereby reducing the reliance on General Fund revenues to subsidize activities that are not broadly shared by the public.

In addition to fee modernization, Wakulla County should continue expanding partnerships with municipalities, neighboring counties, state and federal agencies, educational institutions, nonprofit organizations, and private-sector partners. Collaborative service delivery, shared facilities, interlocal agreements, sponsorships, public-private partnerships, volunteer programs, and cooperative purchasing initiatives can reduce operating costs, improve service delivery, and leverage outside resources to meet community needs. These partnerships also create opportunities to secure additional grant funding, attract private investment, and enhance the County's ability to deliver high-quality services without placing additional pressure on local taxpayers.

Collectively, strategic fee adjustments, improved cost recovery practices, and expanded partnerships represent important components of the County's long-term financial sustainability strategy. When implemented alongside organizational restructuring, operational efficiencies, and diversified revenue sources, these initiatives will strengthen Wakulla County's fiscal resilience, improve the financial sustainability of County services, and help ensure that limited General Fund resources remain focused on mandated core governmental responsibilities that provide the greatest benefit to the community.

Constitutional Officers

For purposes of this financial outlook, it is assumed that the budgets of the County's Constitutional Officers, except for the Wakulla County Sheriff’s Office, remain flat throughout the first two years of the planning period, with minimal year-over-year budget increases in years three through five. This assumption is intended solely for long-range financial planning and should not be interpreted as a recommendation regarding the budget authority or operational decisions of any Constitutional Officer. Each Constitutional Officer is independently elected and is responsible for preparing and submitting a budget in accordance with applicable law.

As noted in the Legislative Funding Strategy above, it is incumbent upon the Constitutional Officers to seek appropriations from the legislative delegation for any expenses above and beyond the annual increases currently forecasted in this planning period, including but not limited to unfunded mandates.

Even with the implementation of the recommendations contained within this Plan and the assumption of level funding for the Constitutional Officers, financial projections indicate that an overall countywide funding gap will remain if the anticipated reductions in ad valorem revenues are realized. As a result, the Constitutional Officers will likely face many of the same fiscal challenges confronting the Board of County Commissioners and may ultimately need to evaluate their own organizational structures, operational efficiencies, staffing levels, and expenditure priorities to maintain balanced budgets within available resources.

The timing and manner in which these adjustments are implemented will remain the responsibility of each Constitutional Officer. Some may choose to begin implementing gradual operational changes over the next several fiscal years to reduce the impact of future revenue reductions, while others may elect to defer significant adjustments until the fiscal impacts are fully realized. With early planning and incremental implementation generally provide greater flexibility, minimize operational disruption, and reduce the need for more significant budget reductions in a single fiscal year.

Constitutional Officer Cost Recovery from the School Board

The potential implementation of Amendment 3 creates an opportunity to reevaluate how the costs of Constitutional Officers are allocated among the governmental entities that directly benefit from their services. The Property Appraiser, Supervisor of Elections, and Tax Collector provide essential services that support not only County government but also the Wakulla County School Board and other taxing authorities. These offices perform functions necessary to establish, administer, collect, and support the taxation and governmental processes of the School Board, yet the operating costs associated with providing these services are primarily borne by the County's General Fund.

As the County's taxable property base changes under Amendment 3, the financial relationship between the County and other taxing authorities becomes increasingly important. Based on the County's analysis of properties expected to remain subject to County millage, approximately 36.6 percent of properties would cease paying any County property tax and would only be subject to School Board tax in the first year following implementation of Amendment 3. By the second year, that percentage is projected to increase to approximately 56.74 percent of properties. This creates a growing disparity between the proportion of properties contributing only to School Board revenues and the broader cost of the Constitutional Officer services necessary to administer those revenues and support related governmental functions.

To address this disparity, the Property Appraiser, Supervisor of Elections, and Tax Collector are strongly encouraged to collectively develop a formal cost-allocation methodology and seek an appropriate financial allocation from the Wakulla County School Board for the portion of their operating expenses attributable to services provided on behalf of the School Board. The objective would not be to shift the full cost of these Constitutional Offices to another governmental entity, but rather to establish a fair and transparent mechanism for recovering the portion of their costs associated with School Board services.

The allocation should be based on a defensible methodology that identifies the services provided to the School Board and calculates the proportion of each office's operating expenses reasonably attributable to those services. As the percentage of properties contributing only to School Board revenues changes during the implementation period, the allocation methodology should be reviewed periodically to ensure that cost recovery remains equitable and reflective of the services being provided.

This strategy represents an opportunity to strengthen intergovernmental fiscal responsibility while reducing the General Fund's subsidy of services that benefit multiple taxing authorities. Recovering an appropriate share of these costs from the School Board would allow the Constitutional Officers to maintain the resources necessary to perform their statutory responsibilities while reducing pressure on County taxpayers and preserving General Fund resources for core County services.

An amendment to Section 192.091, Florida Statutes, would likely be required to achieve this objective. Because the Constitutional Officers are independently elected and possess their own budgetary authority, implementation of this strategy should be initiated by the respective Constitutional Officers in coordination with and support of the Board of County Commissioners and the School Board.

Wakulla County Sheriff's Office

Recognizing that public safety is the County's highest operational priority and that public safety operations continue to experience cost increases that outpaced many other governmental functions, this financial outlook assumes that the Sheriff's Office budget will hold flat the first year with a modest escalation throughout the planning period. This assumption reflects the rising costs associated with personnel, equipment, technology, public safety operations, vehicle replacement, insurance, training, and other operational expenditures necessary to maintain essential services.

The 3 percent planning assumption is intended solely for long-range financial forecasting and does not represent a commitment or authorization for future budget appropriations. Rather, it provides a realistic framework for evaluating the County's long-term financial position by recognizing that public safety costs are expected to continue increasing regardless of broader organizational restructuring and expenditure reduction efforts. Including this assumption in the financial model ensures that projected funding needs more accurately reflect the County's obligation to preserve critical emergency response capabilities while planning for potential reductions in traditional revenue sources.

Given the critical importance of law enforcement services and the increasing costs associated with public safety operations, it is recommended that the Sheriff conduct a comprehensive evaluation of the long-term funding requirements necessary to maintain current service levels and meet future operational demands. Based on that assessment, the Sheriff should present a detailed funding plan to the Board of County Commissioners for consideration, including the potential establishment of a dedicated Law Enforcement Municipal Services Taxing Unit (MSTU) pursuant to Section 125.01(1)(q), Florida Statutes, to provide a sustainable and transparent funding source for Sheriff's Office operations.

A dedicated Law Enforcement MSTU would align recurring public safety expenditures with a recurring revenue source, reduce reliance on the County's General Fund, and provide greater transparency regarding the funding of law enforcement services. Establishing a dedicated funding mechanism would also improve long-range financial planning by allowing General Fund resources to be directed toward other essential County services while ensuring that the Sheriff's Office has a stable and predictable revenue source to support critical operational needs.

As an independently elected Constitutional Officer, the Sheriff is uniquely positioned to identify the resources necessary to fulfill the Office's statutory responsibilities and meet the community's public safety expectations. A comprehensive funding analysis developed by the Sheriff's Office would provide the Board of County Commissioners with the information needed to evaluate the feasibility, scope, and financial impact of a dedicated Law Enforcement MSTU as part of the County's broader financial sustainability strategy.

Law Enforcement Municipal Service Taxing Unit (MSTU)

To protect public safety to the greatest extent possible, a Law Enforcement Municipal Service Taxing Unit (MSTU) pursuant to Section 125.01(1)(q), Florida Statutes, could provide a dedicated and transparent funding source for law enforcement services; however, because an MSTU is levied as an ad valorem tax, it would remain subject to the same exemptions and taxable value limitations that may apply if Amendment 3 is approved by voters. This distinction is important when evaluating the MSTU as a long-term revenue strategy.

Even with that limitation, establishing a dedicated funding mechanism would help improve the long-term stability and sustainability of these services, particularly as the County prepares for anticipated reductions in traditional ad valorem revenue.

Timely implementation is critical. Establishing the MSTU early in the planning process would identify a dedicated and transparent revenue source for law enforcement operations, reduce ongoing pressure on the General Fund, and better align recurring public safety expenditures with recurring revenues. A dedicated MSTU would also enhance fiscal accountability by clearly demonstrating to taxpayers how revenues collected for law enforcement are being used and ensuring that those funds remain focused on supporting patrol operations, criminal investigations, detention-related services, communications, equipment, and other core public safety functions.

Early implementation would also provide greater financial predictability during the County's transition to a more diversified revenue structure, allowing future General Fund resources to be directed toward other essential governmental services that do not have dedicated funding sources. In addition, establishing the MSTU before significant revenue reductions occur would allow the County to phase in the funding transition in a measured and deliberate manner, minimizing disruption to County operations and providing residents with a clear understanding of the purpose and benefits of the new funding mechanism.

Conversely, delaying implementation would significantly reduce the County's ability to respond proactively to projected revenue declines. Without a dedicated funding source for law enforcement, the General Fund would continue to absorb increasing public safety costs at the expense of other County services. This could require more substantial reductions in staffing, deferred capital investments, elimination of discretionary programs, or reductions in service levels across other General Fund departments in future budget years. Implementing the Law Enforcement MSTU as part of a comprehensive financial sustainability strategy positions the County to preserve essential public safety services while strengthening its overall fiscal resilience and maintaining flexibility to address future economic and legislative challenges.

Countywide Financial Outlook

The financial strategies and organizational restructuring presented in this Plan represent a comprehensive, multi-year effort by the Board of County Commissioners and County Administrator to proactively prepare for the potential fiscal impacts associated with Amendment

3. These directives contemplate the implementation of significant operational efficiencies, organizational restructuring, staffing reductions, expenditure controls, and revenue diversification over the next two fiscal years. This effectively establishes a new operating level moving into future years which will inherently result in a reduction in the level of services provided to the community. Collectively, these actions represent a substantial commitment by the Board of County Commissioners to reduce expenditures and improve the long-term financial sustainability of County government while preserving essential public services.

Through implementation of the measures in this plan, the General Fund operating budget, not including Constitutional Officer funding, will be **reduced by $8,393,349 (44.74%)** in the first year (from Fiscal Year 26/27 to 27/28).

Of this total reduction, **$4,493,224 represents a cost-shift** resulting from establishment of the EMS MSBU Fund. The net reduction in General Fund operating expense is estimated to be **$3,900,125, or 20.79%.**

Long-term financial sustainability will require a coordinated countywide effort. While the Board of County Commissioners and County Administrator have developed this Strategic Organizational Restructuring and Financial Sustainability Plan to proactively address the challenges within its areas of responsibility, preserving the financial stability of Wakulla County government as a whole will depend upon collaboration, shared fiscal discipline, and strategic planning across all constitutional offices and County operations.

Facilities and Physical Assets Strategy 4.0

Strategic Management of County Facilities, Infrastructure, and Public Assets

<u>Introduction</u>

County-owned buildings, parks, recreation facilities, and other physical assets represent a significant public investment and require ongoing funding for maintenance, utilities, repairs, custodial services, insurance, and capital improvements. As Wakulla County prepares for the potential fiscal impacts associated with Amendment 3, it is essential that these assets be evaluated with the same level of scrutiny as departmental operations and organizational structure. Every facility should support a clear operational purpose, contribute to the efficient delivery of public services, and provide value that justifies its long-term operating costs.

This Facilities and Physical Assets Strategy establishes a comprehensive framework for aligning the County's physical infrastructure with its long-term operational and financial objectives. The strategy emphasizes consolidating governmental operations into fewer facilities, eliminating redundant maintenance responsibilities, repurposing existing buildings to improve space utilization, evaluating the continued ownership of underutilized properties, and reducing ongoing operating costs through more efficient management of County assets. In addition, the strategy recognizes that not all County-owned facilities are essential to the delivery of core governmental services and recommends evaluating opportunities to transfer, lease, or dispose of selected properties where doing so is in the County's best financial interest.

A significant component of this strategy also focuses on reorganizing the County's parks, recreation, grounds maintenance, and public facilities into a more unified operational model. By consolidating these functions under a single organizational structure, centralizing maintenance operations, and implementing consistent budgeting and management practices, the County can improve operational efficiency, reduce duplication of effort, strengthen asset management, and better align staffing and equipment resources across multiple facilities.

The arrangements contained in this section also recognize that the County's role should increasingly focus on maintaining public assets rather than directly operating discretionary recreational programming where capable community partners are available. Expanding partnerships with athletic associations, nonprofit organizations, tourism stakeholders, educational institutions, and other community organizations provides opportunities to maintain public access to facilities while reducing the long-term operating costs borne by County taxpayers.

Finally, this section reflects a long-term philosophy of strategic asset management. County facilities should be viewed as operational resources that must continuously support the County's mission, adapt to changing service demands, and be managed in a financially sustainable manner. Through facility consolidation, improved space utilization, strategic property disposition, and more efficient operations, Wakulla County can reduce recurring expenditures, maximize the value of its public assets, and ensure that limited financial resources remain focused on the delivery of essential governmental services while preserving flexibility to meet future community needs.

Facilities Consolidation Strategy

The County's facilities consolidation strategy is designed to improve operational efficiency, maximize the utilization of existing public buildings, and reduce the long-term cost of operating and maintaining County facilities. As departments evolve through organizational restructuring, office locations will be strategically realigned to improve coordination between related functions while reducing the County's overall physical footprint.

Under this strategy, administrative offices and maintenance operations will be relocated to better support departmental collaboration and improve the efficient use of County-owned facilities. Existing buildings that become vacant through departmental relocations will be repurposed to accommodate other governmental functions, reducing the need for future capital expenditures associated with acquiring or constructing additional office space. This approach emphasizes adaptive reuse of existing facilities while ensuring that available space is utilized to its highest and best governmental purpose.

The consolidation strategy also provides opportunities to improve customer service by collocating related departments, reducing administrative duplication, and creating more centralized service delivery locations for the public. Collectively, these initiatives support the County's long-term objective of operating a smaller, more efficient, and financially sustainable government while preserving the flexibility to meet future operational needs.

Property Disposition Strategy

As part of the County's long-term asset management strategy, all County-owned properties will be periodically evaluated to determine whether continued ownership supports the County's core governmental mission. Facilities and parcels that no longer serve an essential public purpose or that primarily benefit outside organizations should be considered for transfer, lease, or sale when such actions are determined to be in the County's best financial interest.

This strategy includes transitioning responsibility for certain facilities to organizations that directly benefit from their use, evaluating opportunities to market surplus properties for sale, and liquidating parcels that are no longer required for current or anticipated governmental operations. In addition to generating one-time revenue, reducing the County's inventory of underutilized properties will decrease ongoing expenditures associated with maintenance, utilities, insurance, security, and capital improvements.

Historic County Jail

The County should evaluate transferring responsibility for all operational expenses associated with the Historic County Jail to the Historical Society, which is the primary user of the facility. Since 1998, the County has permitted the Historical Society to occupy the site while continuing to fund certain operating costs, including utilities, security, maintenance, insurance, and lawn care. Shifting these recurring expenses to the primary facility user would better align financial responsibility with facility use and reduce the County’s ongoing operating obligations.

Historic Courthouse
The Historic Courthouse should also be reviewed for potential changes in cost responsibility or long-term occupancy arrangements. The Chamber of Commerce has occupied this facility since 1996 while the County continues to incur recurring expenses for utilities, maintenance, fire sprinkler and elevator services, insurance, and lawn care. As part of the disposition strategy, the County should consider whether these costs should be recovered through a formal lease, transferred to the occupant, or otherwise reduced through an updated facility agreement.

Volunteer Fire Department Facilities
The County should further evaluate the long-term operating costs associated with Volunteer Fire Department facilities, particularly where sites are used for community purposes unrelated to Fire Rescue operations. Four of the five Volunteer Fire Department facilities generate significant recurring County expenses for maintenance, utilities, insurance, and related facility support. Any reduction, consolidation, or discontinuation of facility use must be carefully weighed against potential impacts to fire protection coverage of homes with 5 driving miles of these stations, as those properties' Insurance Services Office (ISO) rating would be immediately degraded. Additionally, the countywide ISO rating may be impacted, which could affect additional homeowners' insurance costs over time.

Future Consolidation Opportunities
Additional opportunities may exist to consolidate County services and better utilize existing public facilities as replacement or newly constructed spaces become available. Following completion of the new Library, the former Library facility could be repurposed for the colocation of other County offices, such as the Supervisor of Elections and Property Appraiser. In turn, Administration, Planning, and Building could relocate to the current Tax Collector's Office, while the Tax Collector could move to the Agricultural Extension facility. This type of staged relocation plan would allow the County to improve space utilization, reduce duplication, and potentially make other property assets available for liquidation or alternative use.

Property disposition decisions should be guided by operational necessity, long-term financial impact, market conditions, and the public interest. Properties that do not support a core operational function or cannot financially sustain themselves should be considered for disposition in accordance with applicable law. By focusing County resources on facilities that directly support governmental operations, the County can improve fiscal stewardship while reducing recurring costs associated with maintaining excess real estate holdings.

<u>Parks and Recreation</u>
The Parks and Recreation system will be reorganized into a unified operational model that consolidates parks, recreation, grounds maintenance, landscaping, boat ramps, golf course operations, and related facilities under a single department with centralized leadership and budgeting. This organizational structure is intended to improve coordination, eliminate duplication of services, standardize maintenance practices, and increase operational flexibility through shared personnel and equipment resources.

In response to potential revenue reductions associated with Amendment 3, the plan also identifies facilities that may be closed or have operations significantly reduced should funding levels become insufficient to sustain current service levels. Conversely, facilities that demonstrate strong community utilization, operational sustainability, or revenue-generating potential will continue to receive investment and operational support. This balanced approach allows the County to preserve its highest-value recreational assets while aligning discretionary services with available financial resources.

Facility Operating Model Changes

The proposed restructuring includes several operational changes intended to improve the efficiency of facility maintenance and support services. Maintenance personnel will be consolidated into centralized operating locations, custodial responsibilities will be aligned with the departments that directly manage public facilities, and landscaping operations currently performed by multiple departments will be combined into a single coordinated program.

The County will also expand the strategic use of contracted services where doing so provides measurable cost savings or operational efficiencies. Routine mowing and grounds maintenance at selected facilities will be evaluated for inclusion under existing maintenance contracts, allowing County staff to focus on higher-priority maintenance activities and specialized facility needs. In addition, the County will explore expansion of the prisoner workforce program authorized by Chapter 951, Florida Statutes. While this program is currently utilized by the County, it comes with significant requirements, restrictions, and cannot be relied upon as a consistent mode for operational support. This blended approach of County staff and contracted services provides greater operational flexibility while reducing equipment utilization, labor costs, and administrative overhead.

These operating model changes are intended to improve service consistency, strengthen accountability, and ensure that maintenance resources are deployed where they provide the greatest operational value.

Parks Service Level Adjustments

Recognizing that parks and recreational amenities represent discretionary governmental services, this Plan contemplates a phased adjustment to service levels should significant revenue reductions occur following the passage of Amendment 3. The objective of these adjustments is to preserve the County's highest priority recreational assets while reducing operating costs associated with facilities that experience lower utilization or require significant ongoing maintenance.

Under this strategy, selected parks may be placed in inactive status through the closure of restroom facilities, removal of trash collection services, discontinuation of utilities, and suspension of routine maintenance until sufficient funding becomes available to restore operations. Facilities with demonstrated community demand, revenue-generating opportunities, or strategic importance will continue to operate and receive investment as resources permit.

Alternatively, to provide an opportunity for community partners to help preserve parks that may otherwise face reduced operations or closure, the County should consider establishing an Adopt-a-Park Program. Under this model, civic organizations, nonprofit groups, businesses, or other community partners could assume an enhanced role in supporting designated parks through financial contributions, volunteer maintenance, landscaping, programming, or other agreed-upon services. Participation would be governed by a formal agreement establishing the responsibilities of the partner and the County, with the goal of allowing community-supported parks to remain open and operational while reducing the ongoing financial burden on County resources.

Service level reductions may include reduced mowing cycles and reduced maintenance schedules for parks, bike trails, trailheads, and related greenway areas. Mowing, trimming, edging, debris removal, and routine trail maintenance may be reduced substantially and, depending on available funding and staffing, could occur as little as quarterly. This reduction would apply broadly across park and trail areas and would result in a lower level of routine upkeep, slower response times for non-emergency maintenance issues, and visibly reduced grounds maintenance throughout the system.

This approach provides the County with a flexible framework for responding to changing fiscal conditions while preserving the ability to restore services in the future should financial circumstances improve. It also ensures that available resources remain focused on maintaining safe, well-managed facilities that provide the greatest benefit to the community.

County Parks

If passage of Amendment 3 occurs, reduction of services at various parks should be implemented beginning January 1, 2027. This includes, but is not limited to, locking of bathrooms, removal of trash receptacles, and disconnection of utilities at the following locations:

- Azalea Park
- Hickory Park
- Woolley Park
- Mash Island Park
- Shell Point Beach Park
- Guy E. Revell Conservation Park

The following facilities should remain open and available for continued rental opportunities, so long as they remain financially self-supporting:

- Hudson Park
- Newport Park
- Crawfordville Community Center
- Panacea Community Center
- Medart Recreation Park

Medart Recreation Park

A key component of this change is the transition of organized athletic programming from County-operated recreation programs to local athletic associations. Under this model, the County will continue to own and maintain recreational facilities while athletic organizations assume responsibility for all league administration, equipment, officiating, and daily program operations through formal facility use agreements. User fees and lease arrangements will be structured to recover the County's operational costs while ensuring that public facilities remain available for community use.

Additionally, Associations will be offered the opportunity to take over leagues currently offered by the County. If the Associations opt out of this option, it is recommended that these leagues will no longer be offered.

Agreement Review

Existing agreements, leases, facility use arrangements, and similar obligations should be reviewed with current users to determine whether modifications are needed to better align responsibilities, costs, and service expectations. This review should also identify opportunities to update agreement terms, improve cost recovery, and ensure that facility users assume an appropriate share of ongoing operational expenses.

State Agency Obligations

The County should also periodically evaluate agreements and obligations involving state agencies to ensure they remain financially sustainable and consistent with the County's long-term operational priorities. Where appropriate, the County should seek to renegotiate terms, clarify cost-sharing responsibilities, or discontinue arrangements that no longer provide sufficient operational or financial benefit.

<u>Implementation Schedule and Financial Impact</u>

Implementation of the Facilities and Physical Assets Strategy will occur over multiple fiscal years and will be coordinated with the broader Strategic Organizational Restructuring and Financial Sustainability Plan. Sequencing these initiatives over time will allow departments to manage operational transitions, complete necessary facility renovations, and implement organizational changes while minimizing disruption to public services.

Many of the proposals contained within this chapter will require limited capital investments to repurpose existing facilities; however, these one-time expenditures are expected to generate recurring operational savings through reduced maintenance costs, lower utility expenses, improved space utilization, elimination of duplicate operations, and the disposition of surplus properties. Additional long-term financial benefits include reduced custodial and grounds maintenance costs, increased lease and user fee revenues, and lower administrative overhead associated with maintaining excess facilities.

The County should periodically evaluate implementation progress; monitor realized cost savings and update the Facilities and Physical Assets Strategy as operational needs and financial conditions evolve. By approaching facility management as a long-term strategic initiative rather than a series of individual projects, Wakulla County will strengthen stewardship of its physical assets while ensuring that public resources remain focused on supporting essential governmental services.

A comprehensive evaluation of each County department is essential to developing an organizational structure that is both operationally effective and financially sustainable. While the initiatives contained throughout this Strategic Organizational Restructuring and Financial Sustainability Plan establish an enterprise-wide strategy for adapting to potential revenue reductions, successful implementation ultimately depends on how individual departments deliver services, manage resources, and support the County's overall mission.

This chapter provides a department-by-department assessment of the functions, responsibilities, organizational structure, and strategic role of each department operating under the authority of the Board of County Commissioners. The assessments are intended to provide a clear understanding of how each department contributes to County operations, identify opportunities to improve efficiency and collaboration, and evaluate organizational changes that support the County's long-term financial sustainability objectives. Where appropriate, plans are included to maximize cost savings while preserving service delivery where possible.

In addition to describing current operations, each assessment identifies the services that are mission critical, legally required, or necessary to protect public health, safety, and welfare. The focus is on aligning limited County resources with core responsibilities, reducing or modifying services where necessary, and preserving critical service capacity. Amenities, cultural programs, and non-mandated services should be maintained only where financially feasible and where they do not compromise the County’s ability to sustain essential operations.

It should be noted that the operating budget figures provided throughout this chapter exclude cash forward, reserves, and interfund transfers to avoid double counting. These figures have been removed to better illustrate historical income and expense trends, versus anticipated impacts from Amendment 3 and implementation of the proposed operational plan.

Collectively, these departmental assessments establish the operational framework for the County's proposed future organizational structure. They demonstrate how individual departments contribute to enterprise-wide goals, support interdepartmental collaboration, and position Wakulla County to respond proactively to changing fiscal conditions while maintaining its commitment to responsible governance, public service, and long-term financial sustainability.

Mission

The Wakulla County Board of County Commissioners serves as the governing body of Wakulla County and is committed to providing effective leadership, responsible stewardship of public resources, and policy direction that promotes the health, safety, welfare, and prosperity of the community. Through transparent governance, strategic planning, fiscal responsibility, and public engagement, the Board establishes the vision and priorities that guide County government while ensuring the efficient delivery of public services.

Organizational Role

The Board of County Commissioners is the legislative and policy-making body for Wakulla County government, consistent with the Wakulla County Home Rule Charter. Composed of five elected Commissioners representing the citizens of Wakulla County, the Board exercises the powers and responsibilities granted under the Florida Constitution and Florida Statutes.

The Board establishes County policies, adopts ordinances and resolutions, approves the annual operating and capital budgets, authorizes expenditures, establishes local tax and assessment rates, approves contracts and intergovernmental agreements, adopts long-range planning policies, and oversees the provision of County services.

The Board appoints the County Administrator and County Attorney, as authorized by law, delegating responsibility for the day-to-day administration of County government to the County Administrator while retaining responsibility for policy direction, financial oversight, and organizational accountability.

Through public meetings and community engagement, the Board ensures that County government remains responsive, transparent, and accountable to the citizens it serves.

Core Responsibilities

The Board of County Commissioners provides leadership through a broad range of governance and policy functions, including:

- Establishing County policies and strategic priorities
- Adopting ordinances, resolutions, and administrative policies
- Approving the annual operating and capital budgets
- Establishing tax rates, assessments, and user fee policies as authorized by law
- Providing fiscal oversight and stewardship of public funds
- Approving capital improvement projects and major infrastructure investments
- Appointing and evaluating the County Administrator and County Attorney
- Supporting economic development and community investment
- Adopting and implementing the Comprehensive Plan and major land use policies

- Authorizing interlocal agreements and regional partnerships
- Advocating for County interests before state and federal agencies
- Conducting public hearings and ensuring citizen participation in the decision-making process

These responsibilities establish the policy framework within which County Administration and all County departments operate.

Service Area

The Board of County Commissioners provides governance and policy direction for all services delivered under its authority throughout Wakulla County. Decisions of the Board influence every aspect of County government, including public safety, transportation infrastructure, parks and recreation, planning and development, environmental stewardship, economic development, and community services.

The Board also represents Wakulla County in regional, state, and federal initiatives, advocating for legislation, funding opportunities, and partnerships that support the County's long-term interests.

Strategic Importance

The Board of County Commissioners provides the leadership necessary to establish a clear vision for Wakulla County's future while ensuring that County government operates in a fiscally responsible, transparent, and accountable manner. Through policy decisions and budgetary oversight, the Board determines how public resources are allocated to meet community needs and achieve strategic priorities.

As Wakulla County prepares for the potential fiscal impacts associated with Amendment 3, the Board's leadership will be essential in balancing financial sustainability with the continued delivery of high-quality public services. Decisions regarding organizational restructuring, service prioritization, capital investment, and long-term financial planning will require thoughtful governance, public engagement, and a commitment to preserving essential County services.

The Board also plays a critical role in fostering public trust by conducting business openly, encouraging citizen participation, and ensuring that decisions reflect the values and priorities of the community.

Governance and Financial Stewardship

The Board is responsible for adopting the County's annual budget and Capital Improvement Program, establishing financial policies, and ensuring that public resources are managed responsibly. Working in partnership with the County Administrator, constitutional officers, and department directors, the Board evaluates fiscal conditions, sets budget priorities, and monitors organizational performance to ensure that County operations remain aligned with adopted policies and available resources.

In response to the potential revenue reductions associated with Amendment 3, the Board will provide strategic oversight of the initiatives contained within this Strategic Organizational Restructuring and Financial Sustainability Plan. Through regular performance reporting, financial monitoring, and policy review, the Board will evaluate implementation progress, adjust priorities as needed, and ensure that organizational changes support the County's long-term fiscal stability and service commitments.

Current Operational Structure

The Board of County Commissioners is comprised of five (5) members, each representing their respective districts and are elected "at-large" by all voters to four-year terms. Annually, the Board of County Commissioners selects a Chair and Vice Chair to lead the Board over the course of each year. Pursuant to the County Charter, the Board functions as the Legislative Branch of Wakulla County.

Current Departmental Budget

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
0100 | BOCC DEPARTMENT				
Executive Salaries & Benefits	449,596	381,204	480,406	506,883
Operating	10,779	12,799	12,500	15,500
Equipment & Construction	8,734	1,702	2,000	4,000
TOTAL DEPARTMENT EXPENSE	**469,109**	**395,705**	**494,906**	**526,383**
CHANGE FROM PREVIOUS YEAR	**10.42%**		**8.25%**	**6.36%**

The Board of County Commissioners (department code 0100) budget accounts for Commissioner salaries (set by Section 145.031, Florida Statutes, pursuant to Section 2.5 of the Wakulla County Home Rule Charter) and benefits, travel and training, communications and information technology, and operating supplies such as business cards and uniforms. Commissioner salaries and retirement contributions are set by state law and adjusted annually based on the County's population.

It is important to note that additional operating costs associated with BOCC functions are captured elsewhere in the budget. These include facility maintenance and communications for the Board Chambers, and recording, transcription and advertising costs related to public meetings. These functions are accounted for in the facilities management and General Administration department budgets.

Strategic Priorities

The recommendations contained herein are intended to achieve the following strategic objectives:

- Provide clear policy direction and strategic leadership for County government.
- Ensure responsible stewardship of public resources through sound fiscal governance.
- Preserve transparency, accountability, and public trust in County decision-making.

- Support long-term financial sustainability through strategic budgeting and policy development.
- Strengthen collaboration with constitutional officers, municipalities, regional partners, and state and federal agencies.
- Promote informed public participation and community engagement.
- Oversee implementation of the Strategic Organizational Restructuring and Financial Sustainability Plan through measurable goals, regular reporting, and policy oversight.
- Foster a culture of continuous improvement, innovation, and organizational accountability throughout County government.

Organizational Opportunities

As part of this restructuring initiative, the following measures are recommended to improve organizational and financial effectiveness, including:

- Remit Cost of Living Increases (COLAs) for Commissioners back to the County General Fund until financially stable to sustain reimplementation.
    - Each Board member would have to individually elect to do so.
- Eliminate county-funded travel cost reimbursement.
- Limit training to mandatory annual ethics training only.

Budgetary Impact

Implementation of the measures listed above would result in a FY 2027/28 departmental budget reduction of $22,409 (4.26%).

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
0100 | BOCC DEPARTMENT						
Executive Salaries & Benefits	506,883	494,454	519,175	529,354	540,033	567,579
Operating	15,500	5,520	5,630	5,743	5,858	5,975
Equipment & Construction	4,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**526,383**	**503,974**	**528,885**	**539,258**	**550,136**	**577,884**
CHANGE FROM PREVIOUS YEAR	**6.36%**	**-4.26%**	**4.94%**	**1.96%**	**2.02%**	**5.04%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation. Service demand and inflation will remain a key factor.

The primary risks identified are as follows:

- Compensation impacts to the Board member should they opt to remit COLAs.
- Loss of beneficial training support.
- Increased out-of-pocket costs for travel.

Department Mission

The Wakulla County Administration Office provides executive leadership, strategic direction, and administrative oversight for the operations of Wakulla County government. Under the policy direction of the Board of County Commissioners, the Department is responsible for implementing Board priorities, coordinating County operations, ensuring fiscal accountability, and delivering efficient, transparent, and responsive public services. County Administration is committed to advancing organizational excellence, promoting responsible stewardship of public resources, and supporting sustainable growth while enhancing the quality of life for the citizens of Wakulla County.

Organizational Role

The County Administration Office serves as the executive branch for Wakulla County government and is responsible for coordinating the day-to-day operations of County departments. Acting as the principal advisor to the Board of County Commissioners, the County Administrator provides leadership in policy implementation, strategic planning, organizational development, financial management, intergovernmental relations, and operational performance, consistent with the Wakulla County Charter.

County Administration ensures that Board policies are translated into effective programs and services through coordinated planning, budget development, performance management, and organizational oversight. The Department also provides executive leadership for major County initiatives, capital improvement planning, emergency coordination, economic development support, legislative affairs, grant administration, human resources, communications, the County Airport, and enterprise-wide organizational improvement efforts.

Working collaboratively with constitutional officers, elected officials, department directors, regional agencies, state and federal partners, municipalities, community organizations, and private-sector stakeholders, County Administration promotes coordinated decision-making and effective service delivery across all functions of County government.

Core Service

The County Administration Office operates through multiple integrated functional divisions to serve the Board of County Commissioners and all citizens of Wakulla County:

County Administrators

County Administrators provide executive leadership and enterprise support through a broad range of administrative and management functions, including:

- Executive leadership and organizational management
- Implementation of Board of County Commissioners' policies and directives

- Strategic planning and organizational performance management
- Policy development and administrative oversight
- Annual operating and capital budget development
- Financial oversight and resource allocation
- Capital Improvement Program (CIP) coordination
- Intergovernmental relations and legislative coordination
- Grant administration and external funding coordination
- Contract administration and executive-level procurement oversight
- Public information and citizen engagement
- Economic development support and strategic initiatives
- Emergency management policy coordination and disaster recovery leadership
- Organizational restructuring and continuous improvement initiatives

These responsibilities ensure that County operations remain aligned with the Board's strategic priorities while maintaining accountability, transparency, and operational effectiveness.

Fiscal Operations and Procurement
The Fiscal Operations Department provides a comprehensive range of financial management and procurement services, including:

- Annual operating and capital budget development
- Multi-year financial forecasting
- General ledger and fund accounting
- Accounts payable and accounts receivable
- Procurement and purchasing administration
- Competitive solicitations (ITBs, RFPs, RFQs, and informal quotations)
- Contract preparation, negotiation support, and administration
- Purchasing policy development and compliance
- Internal financial controls and policy development
- Financial performance analysis and executive reporting
- Enterprise fund financial management

These services ensure the County maintains sound financial practices while promoting efficient procurement, transparent contracting, and responsible management of public funds.

Intergovernmental Affairs and Grants
The Intergovernmental Affairs and Grants Department provides a comprehensive range of strategic services, including:

- Federal, state, and regional legislative coordination
- Development and implementation of the County's annual legislative agenda
- Monitoring proposed legislation and administrative rules
- Government relations and advocacy

- Grant research and funding opportunity identification
- Grant writing and application development
- Grant administration and compliance monitoring
- Coordination of intergovernmental agreements
- Regional partnership development
- Capital project funding coordination
- Federal and state appropriations support
- Strategic policy analysis and executive briefings
- External stakeholder engagement
- Performance reporting for grant-funded initiatives

These services increase the County's ability to leverage outside funding, strengthen regional partnerships, and support strategic initiatives that might otherwise require local financial resources.

Human Resources

The Human Resources Department provides a comprehensive range of workforce management services, including:

- Recruitment and talent acquisition
- Employee onboarding and orientation
- Classification and compensation administration
- Benefits administration and employee wellness programs
- Performance management and employee evaluations
- Training, leadership development, and professional education
- Employee relations and conflict resolution
- Personnel policy development and administration
- Compliance with federal and state employment laws
- Equal Employment Opportunity (EEO) and workplace investigations
- Succession planning and workforce analytics
- Organizational development and change management
- Risk management coordination related to employment practices

These services ensure that the County maintains a capable, legally compliant, and high-performing workforce while supporting organizational effectiveness and employee engagement.

Public Services

The Administrative Services Department provides a comprehensive range of governance and administrative support services, including:

- Board of County Commissioners’ agenda development and coordination
- Agenda review and legislative process management
- Board meeting administration and logistical support
- Preparation and publication of meeting agendas and supporting materials

- Official meeting minutes and action tracking
- Records management and records retention administration
- Public records request coordination and compliance
- Electronic records management and document control; ADA Compliance
- Policy and administrative procedure management
- Administrative compliance monitoring
- Organizational records preservation
- Public access to official records and meeting information
- Administrative support to County Administration and Board operations

These services provide the administrative framework necessary to support transparent governance, legal compliance, and efficient decision-making throughout the County government.

Service Area

County Administration provides executive oversight and administrative support for all departments operating under the authority of the Board of County Commissioners. The Department also serves as the primary point of coordination among County departments, constitutional officers, state and federal agencies, municipalities, nonprofit organizations, business leaders, and the public.

Although much of the Department's work is internal to County government, its decisions directly influence every public service delivered by the County, including public safety, infrastructure, growth management, parks and recreation, environmental stewardship, and community services.

Strategic Importance

County Administration provides the leadership and organizational framework necessary to ensure the effective operation of County government. Through strategic planning, financial oversight, policy implementation, and enterprise-wide coordination, the Department enables every County department to fulfill its mission while advancing the priorities established by the Board of County Commissioners.

Fiscal Operations supports the County's financial resilience by providing the financial information, procurement expertise, and contract oversight needed for informed policy decisions, responsible resource allocation, risk management, and accountable use of taxpayer funds.

Its procurement and contract management functions help maximize public value through competitive purchasing, standardized practices, strategic sourcing, and effective oversight, reducing costs, improving vendor performance, and ensuring projects, services, and contracts meet requirements.

Intergovernmental Affairs and Grants are a strategic function that directly contributes to the County's financial sustainability by increasing access to external funding and reducing reliance on local tax revenues. Every grant awarded or legislative appropriation secured allows the County to advance projects and services that might otherwise be delayed or funded through local revenues.

Human Resources is essential to achieving the County's long-term organizational and financial objectives. As the County prepares for potential fiscal impacts associated with Amendment 3, workforce planning will become increasingly important to balancing service demands with available financial resources.

The Department will support the County's transformation efforts by implementing strategic workforce planning, coordinating staffing reductions, facilitating employee cross-training, and strengthening succession planning and employee engagement. Human Resources will also help ensure that organizational restructuring is implemented fairly, transparently, and in compliance with employment laws while minimizing disruption to County operations. By investing in people and organizational capability, Human Resources contributes directly to improved service delivery, operational resilience, and long-term fiscal sustainability.

Public Services personnel play a critical role in maintaining the integrity, transparency, and accountability of County government. Effective agenda management ensures that legislative actions are presented in a timely and organized manner, enabling informed decision-making by the Board of County Commissioners. Comprehensive records management and public records administration promote public trust by ensuring compliance with Florida's Government-in-the-Sunshine Law and Public Records Act while preserving the County's official history.

The Department also supports organizational effectiveness by maintaining standardized administrative procedures, coordinating policy updates, and ensuring that departments operate within established governance frameworks. These functions reduce organizational risk, improve consistency, and strengthen accountability across County government.

County Administration also plays a critical role in guiding the County through periods of organizational change, financial uncertainty, and evolving service demands. As Wakulla County continues to experience population growth, infrastructure needs, and increasing public expectations, County Administration must balance service delivery with responsible fiscal management and long-term strategic planning.

The potential fiscal impacts associated with Amendment 3 further underscore the importance of strong executive leadership. County Administration will be responsible for evaluating organizational performance, identifying operational inefficiencies, implementing restructuring initiatives, and ensuring that limited financial resources are allocated in a manner that preserves essential public services while maintaining the County's long-term financial stability.

Funding and Financial Considerations

County Administration is primarily supported through General Fund appropriations and provides executive oversight of the County's annual operating and capital budgets. Operating costs consist primarily of personnel, professional services, technology, strategic planning, administrative operations, and organizational support activities.

As Wakulla County evaluates long-term financial sustainability, County Administration will lead efforts to improve operational efficiency, strengthen financial planning, modernize business processes, and pursue organizational innovations that reduce recurring costs while maintaining high-quality public services. Continued investment in enterprise technology, performance management systems, consolidation, and data-driven decision-making will support these objectives and improve organizational and financial effectiveness.

Current Operational Structure

Administration currently employs equivalent to sixteen (16) full-time employees (FTE).

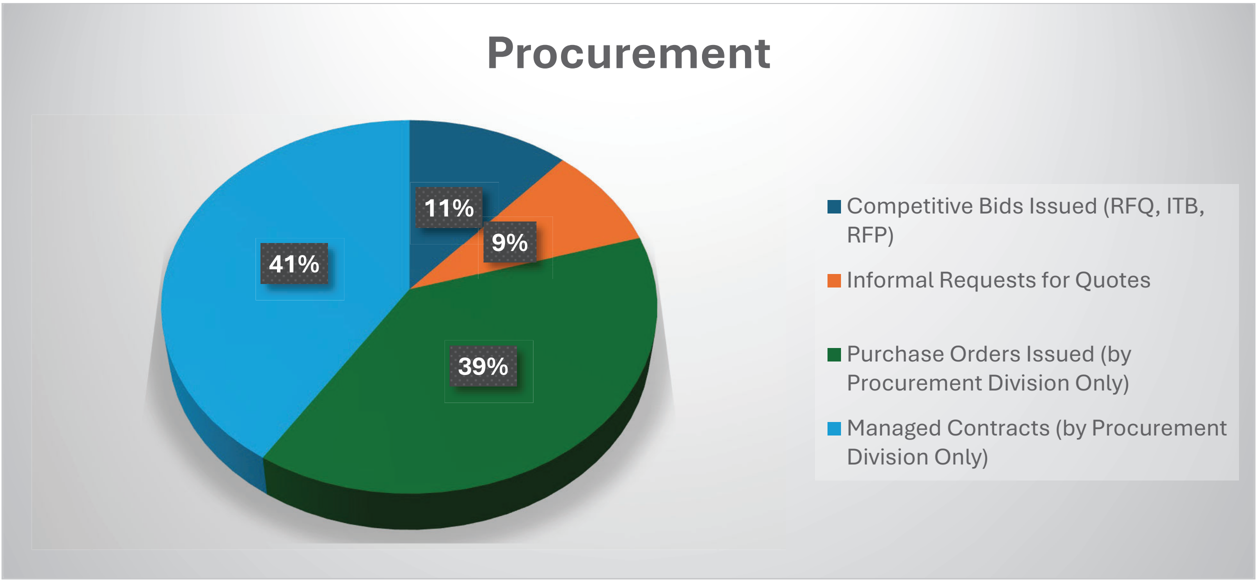
Position	**FTE**
County Administrator	1
Assistant County Administrator	1
Fiscal Operations Director	1
Budget and Procurement Coordinator	1
Radio & IT Program Manager	1
Radio Technician*	1
Intergovernmental Affairs Director	1
Grants & Research Development Coordinator	1
Grants & Procurement Coordinator*	1
Grant Management Coordinator	1
Human Resources Director	1
Human Resource Specialist	1
Public Services Director	1
Public Services Coordinator	1
ADA Compliance Specialist	1
Office Manager	1
Total	**16**

**Position currently vacant*

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY24/25, Fiscal Operations processed **16,384 transactions,** reviewing for verification that each purchase was made for a public purpose and in compliance with policy, contained correct vendor information and proper documentation, and contained the property signature authority and GL Code.

The following chart illustrates the FY24/25 Service Metrics performed by Procurement personnel.

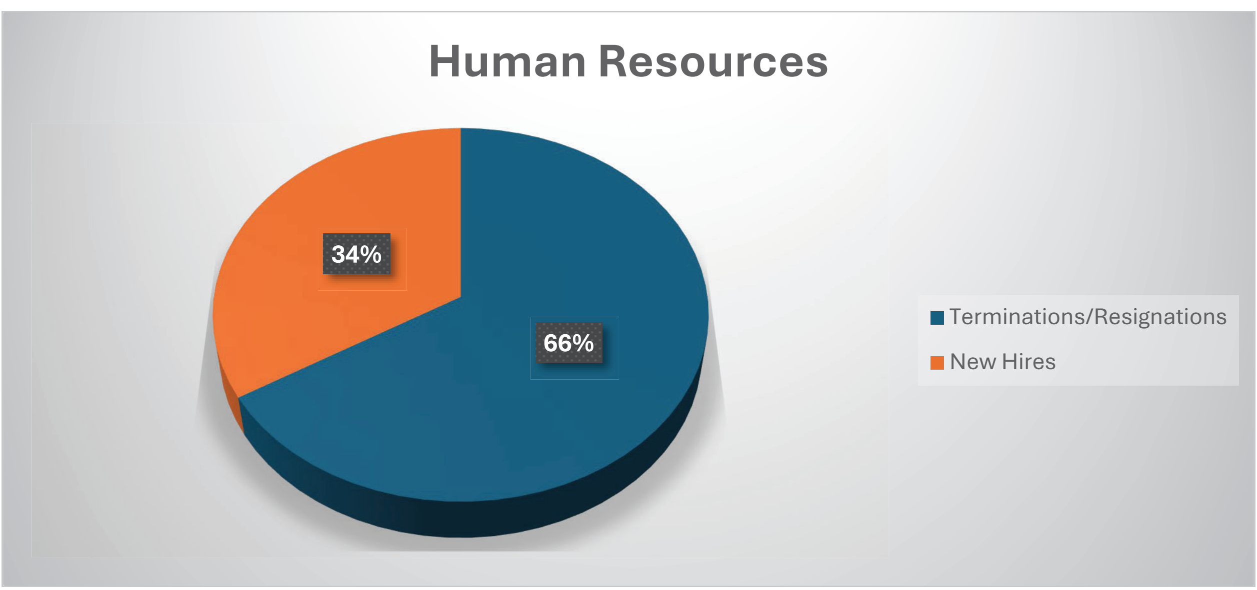


Intergovernmental Affairs and Grants personnel were successful in securing **14 grants** for a total of **$22,521,431** for various projects the support Public Safety, boating improvements, park and trail improvements, road beautification, sewer initiatives, and economic development.

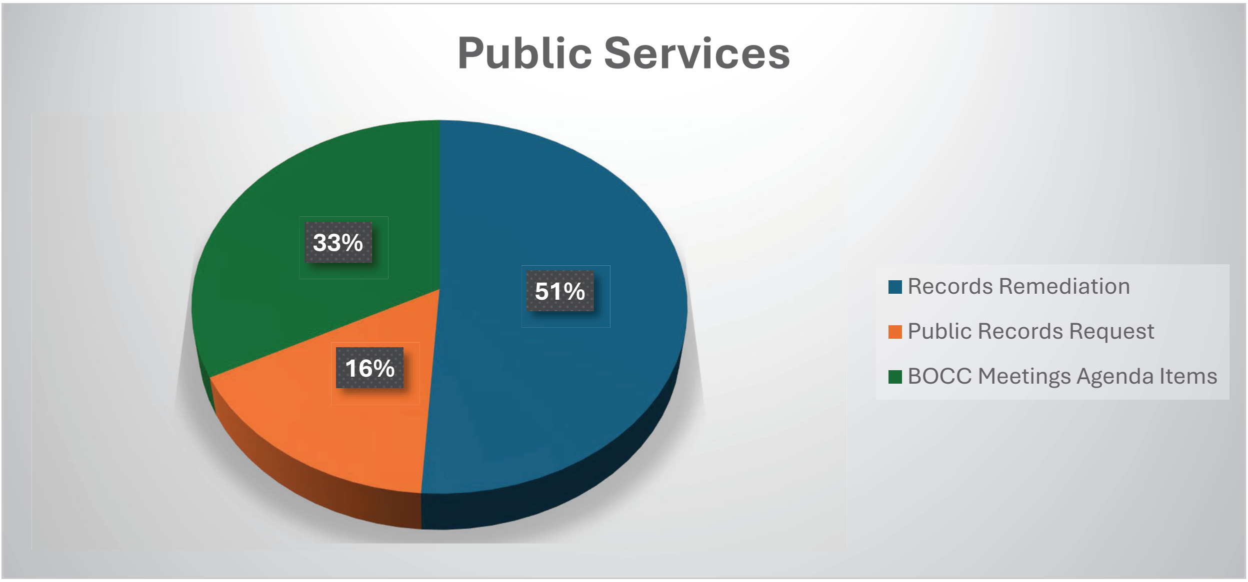
Additionally, **three** out of five **Legislative Appropriations** requests were **approved**: Emergency Operations Center (fixture, furnishings, and equipment), a new aerial fire engine, and dewatering process improvements for the wastewater treatment facility.

Total Legislative Appropriations FY24/25: $2,732,000

By the close of FY24/25, the County employed a total of **204 personnel**.



In FY24/25, the Public Services Department facilitated 22 Board of County Commissioners meetings and 5 Workshops.



Current Departmental Budget

County Administration costs are budgeted in several different departments and sub-departments including County Administration, General Administration, Radio, and IT. The combined cost of County Administration is $6,067,894, which represents approximately 14% of the total General Fund operating expense.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
0102 | COUNTY ADMINISTRATION DEPARTMENT				
DEPARTMENTAL REVENUE	***10,000***	***250***	***-***	***-***
Personnel	1,517,950	1,214,081	1,673,482	1,693,681
Operating	49,000	40,853	54,050	268,200
Equipment & Construction	5,789	-	6,000	16,000
TOTAL DEPARTMENT EXPENSE	**1,572,739**	**1,254,933**	**1,733,532**	**1,977,881**
Net Profit (Loss)	(1,562,739)	(1,254,683)	(1,733,532)	(1,977,881)
CHANGE FROM PREVIOUS YEAR	**-4.54%**		**-1.72%**	**14.10%**

0202- IT | INFORMATION TECHNOLOGY DEPARTMENT				
Personnel	-	-	-	62,253
Operating	-	-	-	326,690
Equipment & Construction	-	-	-	20,000
TOTAL DEPARTMENT EXPENSE	**-**	**-**	**-**	**408,943**
CHANGE FROM PREVIOUS YEAR				

0202-COM | COUNTYWIDE RADIO SYSTEM DEPARTMENT				
Personnel	96,275	73,419	190,437	62,253
Operating	78,731	180,606	189,000	656,400
Equipment & Construction	6,296	-	13,000	5,000
TOTAL DEPARTMENT EXPENSE	**181,303**	**254,025**	**392,437**	**723,653**
CHANGE FROM PREVIOUS YEAR			**6.90%**	**84.40%**

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
0202-GA | GENERAL ADMINISTRATION				
DEPARTMENTAL REVENUE	***2,969***	***12,588***	-	-
0202-CA | County Attorney	228,607	174,706	369,731	375,920
0202-MB | BOCC Memberships	45,698	37,456	43,350	43,555
Constitutional-Related	19,894	18,500	77,500	77,500
Aids & Contributions, Transfers	1,348,747	247,250	755,636	325,075
Personnel Related (Workers Comp, Leave Payouts)	405,366	306,866	413,737	454,790
Operating	1,823,795	1,683,573	2,090,652	1,680,577
Equipment & Construction	26,632	3,081	25,000	-
Reserves	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**3,898,738**	**2,471,433**	**3,775,606**	**2,957,417**
Net Profit (Loss)	(3,895,770)	(2,458,845)	(3,775,606)	(2,957,417)
CHANGE FROM PREVIOUS YEAR	**18.18%**		**19.13%**	**-21.67%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Strengthen executive leadership and organizational accountability across County government.
- Improve strategic planning, performance management, and enterprise-wide coordination.
- Enhance long-term financial sustainability through responsible budgeting and resource allocation.
- Modernize administrative processes through technology, workflow automation, and continuous improvement.
- Expand strategic sourcing and cooperative purchasing to reduce costs and improve operational efficiency.
- Enhance financial transparency through public reporting in compliance with the Local Government Financial Transparency and Accountability Act.
- Improve enterprise cost allocation methodologies and cost recovery practices.
- Support organizational restructuring through comprehensive fiscal analysis, procurement planning, and ongoing financial monitoring.
- Strengthen grants management program for financial management and compliance monitoring.
- Strengthen intergovernmental partnerships and legislative advocacy.
- Continue to modernize agenda management through integrated electronic agenda and meeting management systems.
- Expand electronic records management and digital document retention.
- Develop a comprehensive workforce strategy aligned with the County's long-term organizational and financial goals.
- Support organizational restructuring through effective change management and employee communication.
- Implement succession planning to preserve institutional knowledge and prepare future leaders.

- Expand cross-training and professional development opportunities to increase workforce flexibility.
- Strengthen recruitment and retention strategies to remain competitive in the public-sector labor market.
- Continue to modernize Human Resources technology, including recruitment, onboarding, personnel records, and workforce analytics.
- Promote employee engagement, wellness, and a positive workplace culture while maintaining equitable and legally compliant employment practices.
- Improve transparency, public communication, and citizen engagement.
- Support department directors through coordinated leadership, policy guidance, and organizational development.
- Lead implementation of the Strategic Organizational Restructuring and Financial Sustainability Plan and establish a culture of continuous improvement throughout County government.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve organizational and financial effectiveness. This section is broken into two parts. The first analyzes Administration workforce and day-to-day operations. The second focuses on additional Administration functions which are supported by the General Fund.

Administration Operations
FY26/27

- Implementation of new software for accounting and grant management.
- Increase operational efficiency through cross-training and standardized procedures.
- Develop a strategic plan to reduce the number of FTEs through planned eliminations.
- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Trim the employee benefits package by eliminating the annual physical incentive program
- Elimination of the Employee Appreciation event and other promotional activities.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Additional Functions
FY26/27

- Phased implementation of the Full Cost Allocation Plan (FCAP).
- Prepare for implementation of the Emergency Medical Service (EMS) Municipal Service Benefit Unit (MSBU).
- Begin inclusion of grant administration salaries for cost recovery.
- Prepare for implementation of an increase to the Public Service Tax (PST).
- Request Legislative Appropriations for FY27/28:

    - To continue participation in the Apalachee Regional Planning Council (ARPC) and the Capital Regional Transportation Planning Agency (CRTPA);
    - For maintenance of the Department of Health Building and fleet;
    - Funding for indigent burials
- Eliminate funding to all non-profits, including:
    - We Care Network
    - Senior Citizens Center
    - North Florida Medical Center
- Eliminate financial contribution to the Economic Development program.
- Engage the Tarpine Homeowners Association (HOA) to exercise their option to operate the Airport.
    - If Tarpine HOA declines, close the Airport, eliminate all expenses and reduce maintenance to minimum needed for safety, and use it only for emergency helicopter landings; or
    - Surplus the Airport Property and liquidate the property.
- Prepare for surplus real property liquidation.

FY27/28

- Implementation of the EMS MSBU.
- Implementation of increased PST.
- Eliminate funding for participation in the ARPC and CRTPA if Legislative Appropriations are not awarded.
- Eliminate the Legislative Lobbyist.
- Eliminate annual memberships to:
    - Chamber of Commerce
    - National Association of Counties (NACO)
    - Opportunity Florida
    - Big Bend Continuum of Care.
- Initiate surplus property liquidation.

Proposed Operational Structure

Administration will reduce staff and restructure its operations to reduce fiscal impacts on the General Fund.

The identified organizational changes include a net reduction of 2 FTE positions beginning in FY26/27 through planned attrition, position eliminations, and operational efficiencies. In FY27/28, an additional net reduction of 2 FTE positions will occur for a collective total reduction of 4 FTE positions. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the measures listed above are expected to produce a combined $766,462 or 12.63% budget reduction across the County and General Administration departments.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
0102 | COUNTY ADMINISTRATION DEPARTMENT						
DEPARTMENTAL REVENUE	-	-	-	-	-	-
Personnel	1,693,681	1,383,904	1,443,923	1,463,399	1,483,841	1,549,604
Operating	268,200	168,384	173,312	178,123	183,073	188,165
Equipment & Construction	16,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**1,977,881**	**1,556,288**	**1,621,315**	**1,645,684**	**1,671,159**	**1,742,099**
Net Profit (Loss)	(1,977,881)	(1,556,288)	(1,621,315)	(1,645,684)	(1,671,159)	(1,742,099)
CHANGE FROM PREVIOUS YEAR	**14.10%**	**-21.32%**	**4.18%**	**1.50%**	**1.55%**	**4.24%**

0202- IT | INFORMATION TECHNOLOGY DEPARTMENT						
Personnel	62,253	60,407	62,851	63,721	64,639	67,311
Operating	326,690	335,395	345,000	354,894	365,085	375,581
Equipment & Construction	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL DEPARTMENT EXPENSE	**408,943**	**415,802**	**427,851**	**438,615**	**449,724**	**462,892**
CHANGE FROM PREVIOUS YEAR		**1.68%**	**2.90%**	**2.52%**	**2.53%**	**2.93%**

0202-COM | COUNTYWIDE RADIO SYSTEM DEPARTMENT						
Personnel	62,253	60,407	62,851	63,721	64,639	67,311
Operating	656,400	664,600	699,292	686,018	692,778	708,974
Equipment & Construction	5,000	10,000	10,000	10,000	10,000	10,000
TOTAL DEPARTMENT EXPENSE	**723,653**	**735,007**	**772,143**	**759,739**	**767,417**	**786,285**
CHANGE FROM PREVIOUS YEAR	**84.40%**	**1.57%**	**5.05%**	**-1.61%**	**1.01%**	**2.46%**

0202-GA | GENERAL ADMINISTRATION						
DEPARTMENTAL REVENUE	-	-	-	-	-	-
0202-CA | County Attorney	375,920	330,748	335,720	340,842	346,117	351,550
0202-MB | BOCC Memberships	43,555	34,579	34,961	35,350	36,057	36,778
Constitutional-Related	77,500	78,275	79,841	81,437	83,066	84,727
Aids & Contributions, Transfers	325,075	332,682	338,328	340,280	343,276	346,310
Personnel Related (Workers Comp, Leave Payouts)	454,790	411,886	422,797	434,092	445,786	457,896
Operating	1,680,577	1,406,165	1,445,501	1,485,989	1,527,664	1,570,562
Equipment & Construction	-	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**2,957,417**	**2,594,335**	**2,657,147**	**2,717,989**	**2,781,966**	**2,847,824**
Net Profit (Loss)	(2,957,417)	(2,594,335)	(2,657,147)	(2,717,989)	(2,781,966)	(2,847,824)
CHANGE FROM PREVIOUS YEAR	**-21.67%**	**-12.28%**	**2.42%**	**2.29%**	**2.35%**	**2.37%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation as staff adapt to new workflows. Other risks may be more difficult to overcome in the long term.

The primary risks identified are as follows:

- Temporary reductions in operational efficiency.
- Disruption during implementation of new financial systems
- Delays in procurement and purchasing processes.
- Reduced success in securing competitive grant funding and Legislative Appropriations.
- Noncompliance resulting in repayment of funds or audit findings.
- Loss of grant opportunities increasing reliance on local revenues.
- Loss of institutional knowledge; increased training requirements; increased supervisory workload.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.

- Reduced employee morale; difficulty recruiting qualified employees; wage compression.
- Increased public dissatisfaction regarding increasing existing taxes, assessments, and fees.
- Increase public dissatisfaction regarding implementation of new taxes, assessments, and fees.
- Increased public dissatisfaction regarding loss of access to public lands.
- Decrease in economic development services; lack of new jobs in the County.
- Limited access to services.
- Loss of regional support.

Department Mission

Wakulla County Fire Rescue (WCFR) is committed to protecting the lives, property, and well-being of residents and visitors through the delivery of professional emergency response, emergency medical care, fire suppression, rescue operations, disaster preparedness, fire prevention, and community risk reduction. The Department serves as a critical component of the County's public safety system and is dedicated to providing timely, effective, and compassionate service while maintaining the highest standards of operational readiness and fiscal responsibility.

Organizational Role

Fire Rescue is one of the County's most essential governmental functions. Operating twenty-four hours a day, seven days a week, the Department provides emergency response services throughout Wakulla County and works in close coordination with the Wakulla County Sheriff's Office, neighboring fire departments, regional emergency management partners, hospitals, state agencies, and volunteer organizations.

The Department's mission extends beyond emergency response. Personnel also support disaster preparedness, hazardous materials response, technical rescue, fire prevention, public education, emergency management coordination, and community outreach initiatives that improve public safety and reduce long-term community risk.

Because emergency services are available at all times, the Department must maintain adequate staffing, specialized equipment, emergency communications capability, and operational readiness regardless of call volume or seasonal fluctuations.

Core Services

Fire Rescue provides a comprehensive range of emergency services, including:

- Advanced Life Support (ALS) emergency medical response and transport
- Basic Life Support (BLS) first response
- Structural and wildland fire suppression
- Vehicle extrication and technical rescue
- Hazardous materials response
- Water rescue and specialized rescue operations
- Fire prevention and life safety inspections
- Public education and community risk reduction
- Emergency preparedness and disaster response
- Mutual aid and automatic aid coordination with regional partners

These services collectively support the County's current policies for protecting life, property, and public health while maintaining compliance with applicable federal, state, and local standards.

Service Area

Fire Rescue provides countywide emergency response to residents across more than 600 square miles of predominantly suburban and rural communities, coastal areas, and state-owned lands. The Department's service area includes residential neighborhoods, schools, commercial businesses, government facilities, industrial operations, recreational areas, and a significant transportation network.

The County's geographic size, rural development pattern, and continued population growth present unique operational challenges that require strategically located stations, reliable emergency apparatus, highly trained personnel, and coordinated deployment strategies to maintain acceptable response times.

Strategic Importance

Fire Rescue represents one of the County's highest operational priorities and one of its largest investments in public safety infrastructure. Emergency response services directly affect community health, public confidence, economic development, insurance ratings, emergency preparedness, and the overall quality of life for County residents.

Demand for emergency medical services has increased steadily over the past decade, consistent with statewide and national trends. An aging population, continued residential growth, expanded tourism, and increasing healthcare demands have contributed to higher call volumes and greater complexity in emergency responses. These trends place increasing pressure on staffing, apparatus replacement, training, and operational funding.

The Department must therefore balance service expectations with fiscal responsibility while ensuring compliance with professional standards, accreditation requirements, and state regulations governing emergency medical services and fire protection.

Funding and Financial Considerations

Fire Rescue operations are supported through a combination of General Fund appropriations, Fire Service Municipal Service Billing Unit (MSBU) funds, One Cent Sales Tax Revenue, emergency medical transport revenues, and grants. Because personnel, apparatus, facilities, and specialized equipment represent significant recurring costs, emergency services are among the County's most resource-intensive governmental functions.

The various funding sources support both ongoing operations and long-term capital investment. Proceeds from the One-Cent Sales are used to purchase and replace ambulances and other eligible public safety capital assets, while the Fire MSBU includes a capital funding component that supports the replacement of fire apparatus, equipment, stations, and other essential infrastructure. Together, these dedicated funding sources reduce reliance on the General Fund and help ensure the Department can maintain modern emergency response capabilities without significantly impacting annual operating budgets.

The potential fiscal impacts associated with Amendment 3 create significant challenges for sustaining current service levels if recurring General Fund revenues decline. Accordingly, this Strategic Organizational Restructuring and Financial Sustainability Plan evaluates alternative funding strategies—including the potential establishment of a dedicated Emergency Medical Services (EMS) Tax Assessment pursuant to Section 125.271, Florida Statutes, to provide a more stable and sustainable funding source for EMS operations while further reducing long-term dependence on General Fund revenues.

Fire Rescue is also supported by various County administration and central services. The value of these services (i.e. Human Resources, Financial Accounting services, Legal Services) is identified in the most recent Full Cost Allocation Plan which indicates Fire operations is receiving support in the amount of $823,284; and EMS operations in the amount of $823,265. These indirect costs should be reimbursed to the General Fund for Fire and EMS services to be self-sustaining.

Current Departmental Budget

The Fire Rescue FY26/27 combined preliminary budget totals $9,037,293, with personnel costs (salaries, wages, and benefits) making up nearly 82% ($7,381,718) of the total cost of operations.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
001 | GENERAL (OPERATING) FUND				
6000 | EMERGENCY MEDICAL SERVICES DEPARTMENT				
DEPARTMENTAL REVENUE	***2,137,045***	***1,537,709***	***2,155,000***	***2,265,000***
Personnel	3,218,807	2,834,520	3,591,697	3,877,874
Operating	499,174	489,003	549,700	595,350
Equipment & Construction	8,023	8,711	5,000	20,000
Interfund Transfers Out	474	-	-	-
TOTAL DEPARTMENT EXPENSE	**3,726,004**	**3,332,234**	**4,146,397**	**4,493,224**
Net Profit (Loss)	(1,588,959)	(1,794,525)	(1,991,397)	(2,228,224)
CHANGE FROM PREVIOUS YEAR	**14.65%**		**15.85%**	**8.36%**

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
180 | FIRE MSBU FUNDS				
180 | FIRE MSBU FUND SUMMARY				
Special Assessments - Fire MSBU	*3,796,911*	*4,097,279*	*3,939,000*	*4,344,694*
Charges for Service	*-*	*-*	*-*	*-*
Intergovernmental Revenue (Firefighter Supplement)	*12,780*	*9,290*	*15,000*	*15,000*
Miscellaneous	*54,249*	*64,471*	*8,500*	*8,500*
Transfer In (from General Fund - Hardships)	*25,296*	*28,667*	*28,667*	*18,836*
Cash Forward	*-*	*-*	*-*	*-*
TOTAL DEPARTMENT REVENUE	***3,889,236***	***4,199,708***	***3,991,167***	***4,387,030***
Personnel Costs - Salaries, Wages & Benefits	3,174,243	2,621,686	3,338,414	3,503,844
Operating	674,381	453,768	816,326	611,600
Equipment & Construction	21,189	7,170	5,000	16,500
Interfund Transfer	-	-	221,984	412,125
Reserves	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**3,869,813**	**3,082,624**	**4,381,724**	**4,544,069**
Net Profit (Loss)	19,423	1,117,083	(390,557)	(157,039)
CHANGE FROM PREVIOUS YEAR	**9.20%**		**8.07%**	**3.71%**

Current Operational Structure

Fire Rescue currently employs the equivalent to fifty-nine (59) full-time employees (FTE) along with five (5) FLEX positions which are utilized on an as-needed basis.

Position	FTE
Public Safety Director/Fire Chief	1
Assistant Chief	1
EMS Division Chief	1
Fire Division Chief	1
Office Manager	1
Battalion Chief	3
Captain	9
Fire Fighter/Paramedic*	15
Paramedic**	6
Fire Fighter/EMT	21
Fire Fighter/EMT FLEX	4
Cadet Coordinator FLEX	1
Total	**64**

**Two positions currently vacant*
***One position currently vacant*

<u>Fiscal Year (FY) 24/25 Service Metrics</u>

Community Paramedic Program Impact. In FY 24/25, Fire Rescue launched the Community Paramedic Program, which contributed to a **5% reduction in 911 call volume**. The program also **increased on-site treatment without transport by 115%**, helping more patients receive appropriate care in place. This improvement is especially important because it reduces the frequency with which ambulances must leave the County for transport, thereby helping preserve local unit availability and minimizing potential delays in emergency response and service delivery.

The following outlines total call volumes by type and demonstrates other activities and services provided within the Department:

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Preserve emergency response capabilities and public safety as the County's highest operational priority.
- Improve the long-term financial sustainability of Fire Rescue operations.
- Align organizational structure with projected service demands.
- Evaluate dedicated funding mechanisms that improve fiscal stability while maintaining accountability and transparency.
- Maintain a financially sustainable, fee-supported service model that minimizes reliance on General Fund revenues and supports all indirect costs.
- Continue providing high-quality emergency services that meet the expectations of the citizens of Wakulla County.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve organizational and financial effectiveness:

- Implementation of the EMS Tax Assessment to ensure long-term sustainability and reduce reliance on General Fund revenue.
- Execution of annual increases to the Fire MSBU pursuant to the Rate Study.
- Eliminate maintenance and utility expenditures at Volunteer Fire Departments not owned by the County
- General Fund Cost Recovery
    - Projected at 75% throughout planning period
    - Based on 2026 Full Cost Allocation Plan
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.
- Restructuring of upper management and transition of Fire Chief and Assistant Chief positions and consolidation of duties.

Proposed Operational Structure

For Fire Rescue to, at a minimum, generally maintain its current level of service moving into the future, it is imperative to implement an EMS Tax Assessment. This intuitive will safeguard Fire Rescue and secure long-term funding for this service.

Additionally, full implementation of the Community Paramedic Program will strengthen the County's ability to improve response times, enhance service delivery, reduce wear and tear on emergency vehicles and limit the times that no units are available.

Furthermore, the preservation of mission-critical positions while identifying opportunities to reduce administrative overhead and non-core functions through attrition, consolidation, and operational efficiencies is imperative. Staffing reductions will focus on positions supporting discretionary or lower-priority functions whenever possible, allowing the County to preserve critical operational capacity and maintain essential public services.

With the current Fire Chief planning to retire during the upcoming fiscal year following more than twenty years of dedicated service to Wakulla County, the Department will experience a planned leadership transition that presents an opportunity to implement strategic organizational restructuring. Consistent with the County's succession planning efforts, the current Assistant Fire Chief is expected to assume the role of Fire Chief, while the EMS Division Chief will transition into the Assistant Fire Chief position. This planned leadership progression will provide continuity of operations, preserve institutional knowledge, and support the Department's long-term operational stability while minimizing disruption to emergency services.

The recommended organizational changes include a net reduction of 2.5 FTE positions beginning in FY 26/27 through planned attrition, position eliminations, and operational efficiencies. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the measures listed above would result in a FY 2027/28 combined budget of $9,498,894. While the combined personnel and operating costs of the department will be reduced by $361,186 or 4.19%, the total budget will increase by $461,601 (or 5.11%) over the FY 2026/27 preliminary budget. This is due to establishment of the EMS fund and the 75% Full Cost Allocation Plan cost recovery discussed above, which will increase the return to the General Fund by $822,787.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
001 | GENERAL (OPERATING) FUND						
6000 | EMERGENCY MEDICAL SERVICES DEPARTMENT						
DEPARTMENTAL REVENUE	***2,265,000***	***Department removed from General Fund EMS MSBU Fund Established***				
Personnel	3,877,874					
Operating	595,350					
Equipment & Construction	20,000					
Interfund Transfers Out	-					
TOTAL DEPARTMENT EXPENSE	**4,493,224**					
Net Profit (Loss)	(2,228,224)					
CHANGE FROM PREVIOUS YEAR	**8.36%**					

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
170 | EMERGENCY MEDICAL SERVICES MSBU FUND						
170 | EMS MSBU FUND SUMMARY						
Special Assessments - Fire MSBU	-	*2,546,125*	*3,439,736*	*3,571,829*	*3,870,928*	*4,010,078*
Charges for Service	-	*2,240,599*	*2,419,847*	*2,613,435*	*2,822,510*	*3,048,311*
Intergovernmental Revenue (Firefighter Supplement)	-	*180,000*	*180,000*	*180,000*	*180,000*	*180,000*
Miscellaneous	-	*5,000*	*5,000*	*5,000*	*5,000*	-
Transfer In (from General Fund - Hardships)	-	*10,540*	*14,280*	*14,620*	*15,640*	*15,980*
Cash Forward	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	-	***4,982,265***	***6,058,863***	***6,384,884***	***6,894,078***	***7,254,368***
Personnel Costs - Salaries, Wages & Benefits	-	3,757,331	4,591,381	4,842,032	5,036,510	5,195,939
Operating	-	580,928	616,443	633,303	650,760	668,838
Equipment & Construction	-	20,000	20,400	20,808	21,224	21,649
Interfund Transfer	-	617,449	617,449	617,449	617,449	617,449
Reserves	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	-	**4,975,708**	**5,845,673**	**6,113,592**	**6,325,943**	**6,503,875**
Net Profit (Loss)	-	6,557	213,190	271,292	568,135	750,494
CHANGE FROM PREVIOUS YEAR		**10.74%**	**17.48%**	**4.58%**	**3.47%**	**2.81%**

	FY 24/25 Actual	Actual Thru 06/30/2026		FY 25/26 Amended Budget	FY 26/27 Preliminary Budget	
180 | FIRE MSBU FUNDS						
180 | FIRE MSBU FUND SUMMARY						
Special Assessments - Fire MSBU	*4,344,694*	*4,748,917*	*5,125,048*	*5,431,287*	*5,823,206*	*6,383,089*
Charges for Service	*-*	*-*	*-*	*-*	*-*	*-*
Intergovernmental Revenue (Firefighter Supplement)	*15,000*	*15,000*	*15,000*	*15,000*	*15,000*	*15,000*
Miscellaneous	*8,500*	*8,500*	*8,500*	*8,500*	*8,500*	*8,500*
Transfer In (from General Fund - Hardships)	*18,836*	*20,400*	*21,760*	*22,780*	*24,140*	*26,180*
Cash Forward	*-*	*-*	*-*	*-*	*-*	*-*
TOTAL DEPARTMENT REVENUE	***4,387,030***	***4,792,817***	***5,170,308***	***5,477,567***	***5,870,846***	***6,432,769***
Personnel Costs - Salaries, Wages & Benefits	3,503,844	3,341,663	3,389,573	3,531,090	4,092,956	4,528,274
Operating	611,600	549,060	554,687	560,482	566,452	572,600
Equipment & Construction	16,500	15,000	15,000	15,000	15,000	15,000
Interfund Transfer	412,125	617,463	617,463	617,463	617,463	617,463
Reserves	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**4,544,069**	**4,523,186**	**4,576,723**	**4,724,035**	**5,291,870**	**5,733,338**
Net Profit (Loss)	(157,039)	269,631	593,584	753,532	578,975	699,431
CHANGE FROM PREVIOUS YEAR	**3.71%**	**-0.46%**	**1.18%**	**3.22%**	**12.02%**	**8.34%**

Risk Assessment

Implementation of the proposed operational structure presents risks based on service demands.

The primary risks identified are as follows:

- Reductions in operational efficiency and level of service.
- Increased public dissatisfaction regarding response times and personnel availability.
- Increase in insurance costs because of a decreased Insurance Service Office (ISO) rating due to closure of VFD stations.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

The Wakulla County Animal Services Department is dedicated to protecting the health, safety, and welfare of the community through professional animal control services, humane shelter operations, responsible animal care, public education, and the enforcement of County animal ordinances. The Department is committed to balancing public safety with compassionate animal welfare while promoting responsible pet ownership and enhancing the quality of life for the residents of Wakulla County.

Organizational Role

Animal Services is a public service that combines Animal Control and Animal Adoption Center into a single, integrated department. Together, these functions provide a coordinated approach to protecting residents, responding to animal-related public safety concerns, enforcing local ordinances, caring for homeless and abandoned animals, and facilitating successful adoption and reunification programs.

The Department serves as the County's primary resource for addressing issues involving domestic animals and works collaboratively with the Wakulla County Sheriff's Office, Code Enforcement, Emergency Management, local veterinarians, nonprofit animal rescue organizations, and state agencies to ensure both public safety and animal welfare.

By integrating field operations with shelter and adoption services, the Department is able to provide continuity of care from the initial response through sheltering, medical evaluation, owner reunification, adoption, transfer to rescue partners, or other appropriate disposition. This coordinated service model improves operational efficiency, enhances accountability, and supports positive outcomes for both the community and the animals entrusted to the County's care.

Core Service

The Department operates through two complementary functional divisions:

Animal Control

Animal Control is responsible for protecting public health and safety through enforcement of County animal ordinances and response to animal-related incidents. Primary responsibilities include:

- Responding to reports of stray, dangerous, injured, or nuisance animals.
- Investigating allegations of animal cruelty, neglect, and abandonment.
- Enforcing County animal control ordinances.
- Conducting bite investigations and supporting rabies control efforts.
- Coordinating with law enforcement and other public safety agencies during emergencies.

- Providing emergency responses for injured or displaced animals.
- Supporting disaster response and animal evacuation activities.

Animal Adoption Center
The Animal Adoption Center provides humane care for animals entering County custody while working to achieve the highest possible rate of owner reunification, adoption, and placement through rescue partnerships.

Primary responsibilities include:

- Intake and sheltering of stray, abandoned, surrendered, and impounded animals.
- Daily animal care, feeding, sanitation, and behavioral observation.
- Veterinary coordination and medical care.
- Adoption services and public outreach.
- Owner reunification efforts.
- Coordination with rescue organizations and foster programs.
- Animal transport and transfer programs.
- Community education promotes responsible pet ownership and animal welfare.

Service Area
Animal Services provides countywide services throughout Wakulla County and supports residents, visitors, businesses, and partner agencies. As one of Florida's growing rural counties, Wakulla continues to experience increased demand for both animal control and shelter services resulting from population growth, residential development, and increased pet ownership.

The Department must maintain sufficient staffing, equipment, shelter capacity, and operational flexibility to respond effectively to routine service requests, emergency incidents, and disaster-related animal care needs.

Strategic Importance
Animal Control and the Animal Adoption Center provide complementary services; however, the scope of services provided by the County extends beyond those functions expressly required by Florida law. Florida law establishes specific responsibilities relating to animal control, including requirements concerning the impoundment of livestock and enforcement of rabies vaccination requirements. Beyond these specific statutory responsibilities, state law provides local governments with the authority to establish and enforce broader animal control programs through local ordinances and policies. Accordingly, many of the services currently provided by County Animal Control, including responding to animals running at large, nuisance animal complaints, impoundment of domestic animals, and other animal-related calls, reflect local policy decisions regarding the level of service the County chooses to provide.

This distinction is important when evaluating the Department's priorities and available resources. Animal Control provides an important public safety and public health function, particularly in situations involving dangerous animals, animal bites, rabies exposure, neglect, and abuse. However, if the County elected to discontinue or substantially reduce locally established animal control services, responsibility for addressing matters required under state law would not necessarily disappear. Those matters would generally remain within the responsibilities of law enforcement and other appropriate authorities. The practical result, however, would be a substantially narrower level of service focused primarily on circumstances involving statutory violations or immediate threats to public safety, rather than the broader community service model currently provided by County Animal Control.

By contrast, the Animal Adoption Center is an important community service and a valuable amenity that improves animal welfare outcomes, reduces shelter population pressures, supports owner reunification, and strengthens public engagement. However, adoption programming itself is not the same as the County's animal control function. While the County must be able to receive, hold, and appropriately care for animals that come into County custody, the level of adoption programming, public outreach, volunteer engagement, and enhanced placement services may be scaled based on available funding, partnerships, staffing, and facility capacity.

Funding and Financial Considerations

Animal Services is supported primarily through General Fund appropriations, supplemented by adoption fees, redemption fees, citations, donations, grants, and other authorized revenues. While these revenue sources offset a portion of operating costs, they do not fully fund departmental operations.

The Department's principal cost drivers include personnel, shelter operations, veterinary services, animal care supplies, facility maintenance, vehicles, fuel, and equipment. As Wakulla County evaluates its long-term financial sustainability in response to the potential fiscal impacts of Amendment 3, Animal Services must identify opportunities to improve efficiency while preserving essential public safety and animal welfare functions.

For budget and service delivery purposes, the County should distinguish between baseline services and enhanced community amenities. Required baseline services include livestock impoundment and rabies enforcement. Other duties such as field response, bite and dangerous dog investigations, emergency response, impoundment, humane holding, and legally compliant disposition of animals could be abandoned and all related ordinances repealed.

Enhanced services include expanded adoption events, marketing, enrichment programs, volunteer-supported initiatives, rescue transports, and community outreach. These enhanced services are beneficial and should be preserved where feasible, but they should not reduce the County's ability to maintain dependable animal control coverage.

This distinction does not diminish the value of adoptions or humane sheltering. Instead, it provides a clearer policy framework: Animal Control should remain the foundational service that the County must preserve, while adoption-related services should be operated as efficiently as possible and strengthened through community partnerships, nonprofit support, volunteers, foster programs, and alternative funding sources.

Current Operational Structure

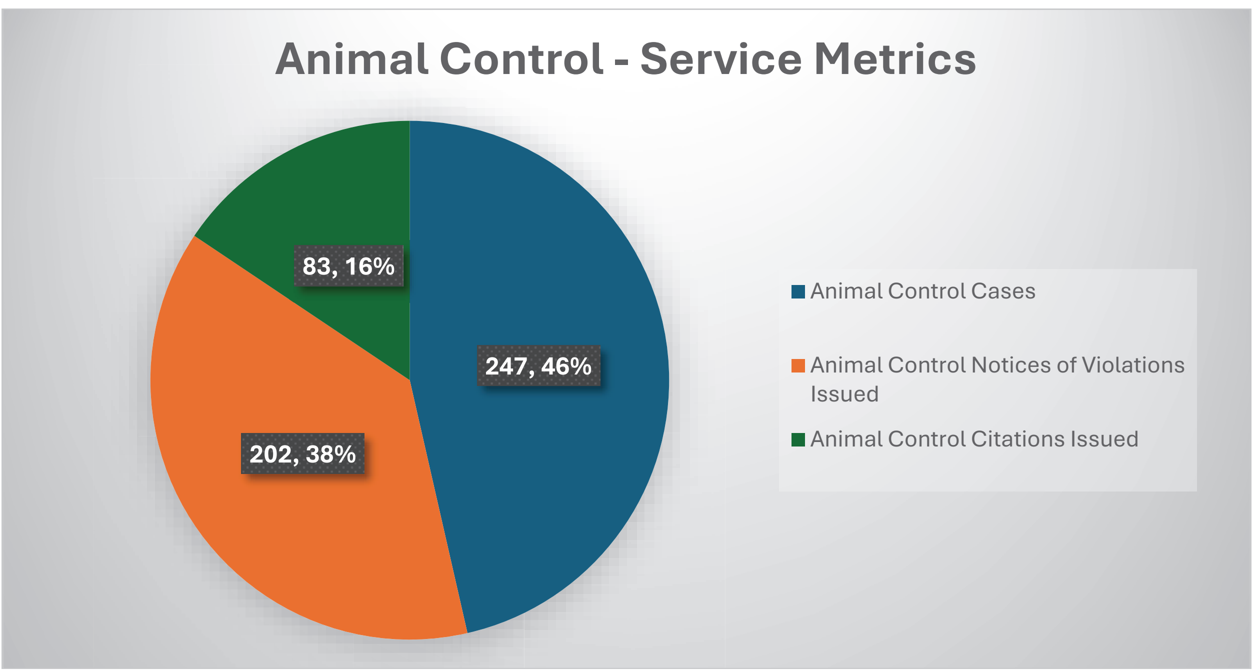
Animal Services currently employs seven and one-quarter (7.75) full-time employees (FTE).

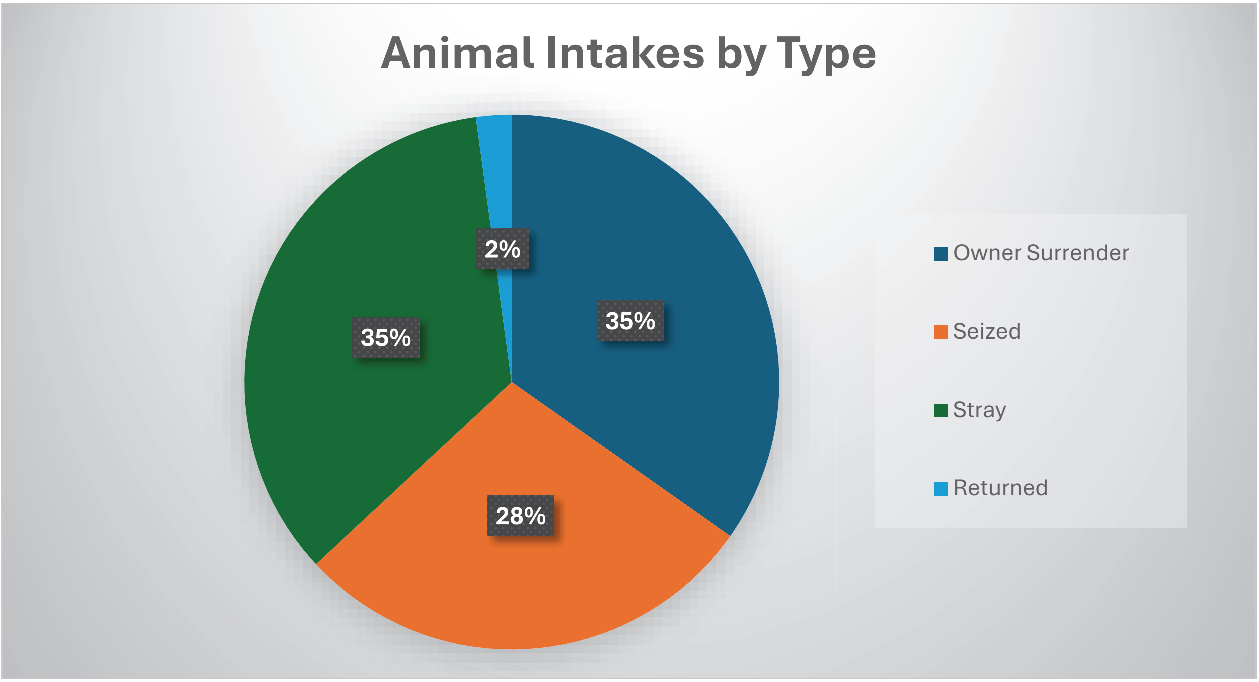
Position	FTE
Director	1
Office Manager	1
Animal Control Officer	3
Kennel Technician*	2.75
Total	**7.75**

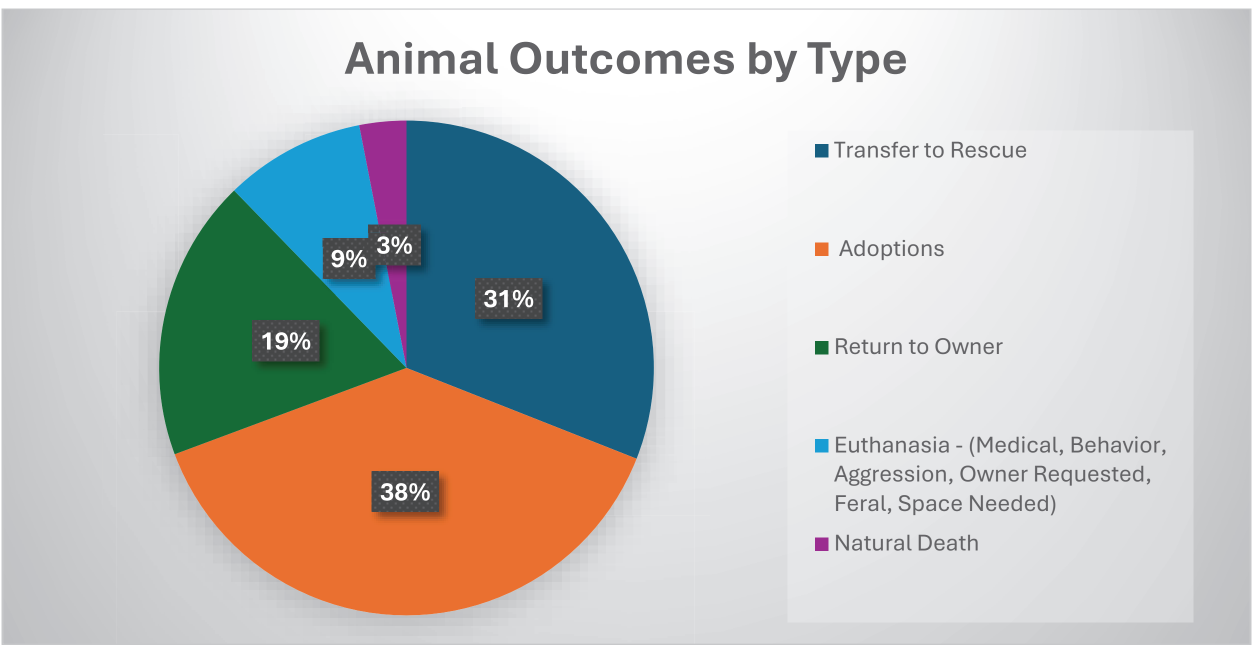
**One position currently vacant*

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, Animal Services accepted **325 animals** through various means. Animal Control has responded to an average of **68 dog bite cases** over the last 3 years. Additionally, the Department provided **110 Low-Cost Spay and Neuter Vouchers** to citizens and held **5 Adoption Events**. The following summarizes in detail the intake and outcome of the animals within the Department's care, including the service metrics for Animal Control.




Animal Intakes by Type
2%
35%
35%
28%
Owner Surrender
Seized
Stray
Returned


Animal Outcomes by Type
9%
3%
31%
19%
38%
Transfer to Rescue
Adoptions
Return to Owner
Euthanasia - (Medical, Behavior, Aggression, Owner Requested, Feral, Space Needed)
Natural Death

Current Departmental Budget

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
0502 | ANIMAL SERVICES DEPARTMENT				
DEPARTMENTAL REVENUE	***97,832***	***51,253***	***88,000***	***104,000***
Personnel	492,043	419,022	546,719	585,264
Operating	136,275	81,819	127,600	154,000
Equipment & Construction	12,551	1,827	5,000	5,000
TOTAL DEPARTMENT EXPENSE	**640,870**	**502,667**	**679,319**	**744,264**
Net Profit (Loss)	(543,038)	(451,414)	(591,319)	(640,264)
CHANGE FROM PREVIOUS YEAR	**16.07%**		**7.95%**	**9.56%**

Strategic Priorities

The directives contained herein are intended to:

- Maintain effective countywide animal control services that protect public health and safety.
- Preserve humane shelter operations while improving animal outcomes.
- Increase owner reunification and adoption rates.
- Expand partnerships with nonprofit organizations, rescue groups, and volunteers.
- Identify alternative funding opportunities to reduce long-term dependence on the General Fund.
- Ensure the long-term sustainability of Animal Services while maintaining the County's commitment to public safety and responsible animal welfare.

Organizational Opportunities

As part of this restructuring initiative, targeted organizational changes that preserve essential animal control services while reducing discretionary costs are recommended. The opportunities below are grouped around three priorities: focusing resources on public health and safety, shifting adoption-related services toward partnerships where feasible, and managing staffing and compensation costs within available funding. The following measures have been identified:

- Eliminate Animal Adoption Center:
  - Explore partnership with an outside agency/non-profit group to facilitate adoption of intake animals requiring rehoming, rescue services, and fostering.
  - Lease out Adoption Center Building to cover operational and maintenance costs of facility.
  - If unable to outsource, remove the Adoption Center from operations.
- Discontinued with acceptance of voluntary owner surrenders and owner requested euthanasia.
- Minimize over-time pay expenses to only those issues related to public, health, safety, and welfare.
- Develop a strict policy relating to "call-outs" for service to those that are emergencies only; no stray call outs – immediate emergencies only.

- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Proposed Operational Structure

With the elimination of the Adoption Center, the Animal Services Department will reduce staff and restructure its operations to its core function of ensuring public health, safety, and welfare.

The recommended organizational changes include a net reduction of 2.75 FTE positions beginning in FY26/27 through planned attrition, position eliminations, and operational efficiencies. In FY27/28, an additional net reduction of 1 FTE position will occur for a collective total reduction of 3.75 FTE positions. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the measures discussed above would be estimated to achieve a $362,710 or 48.73% budget reduction in FY 27/28.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
0502 | ANIMAL SERVICES DEPARTMENT						
DEPARTMENTAL REVENUE	***104,000***	***14,000***	***14,000***	***14,000***	***14,000***	***14,000***
Personnel	585,264	323,589	336,972	342,422	348,176	362,905
Operating	154,000	53,965	55,044	56,145	57,268	58,413
Equipment & Construction	5,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**744,264**	**381,554**	**396,096**	**402,729**	**409,689**	**425,648**
Net Profit (Loss)	(640,264)	(367,554)	(382,096)	(388,729)	(395,689)	(411,648)
CHANGE FROM PREVIOUS YEAR	**9.56%**	**-48.73%**	**3.81%**	**1.67%**	**1.73%**	**3.90%**

Risk Assessment

Implementation of the proposed Animal Services restructuring presents several operational risks. While the proposed structure supports the County's objective of preserving core animal control services and reducing discretionary costs, successful implementation will require deliberate transition planning, clear service-level policies, written partner agreements, public communication, and contingency options if partner capacity or service demand changes.

The primary risks are summarized below:

- Reduced Animal Control staffing and more restrictive call-out criteria could affect response times for bites, dangerous dogs, injured animals, rabies concerns, and emergency incidents.
- Eliminating Adoption Center operations or limiting intake may reduce placement options, increase holding pressures, and affect adoption, rescue transfer, foster, and reunification outcomes.
- Residents may be confused or dissatisfied regarding changes related to adoption services, owners surrender options, and/or call-out criteria.

- Increased public dissatisfaction regarding animal outcomes.
- Ceasing voluntary owner surrenders and reducing adoption-related programming may increase abandonment, stray complaints, nuisance calls, or animal welfare concerns if alternatives are not available.
- Loss of institutional knowledge; increased training requirements; increased supervisory workload.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

The Wakulla County Wastewater Department is dedicated to protecting public health, preserving environmental resources, and providing reliable, efficient, and sustainable wastewater collection, transmission, treatment, and disposal services. Through responsible utility management, regulatory compliance, infrastructure investment, and exceptional customer service, the Department safeguards the County's natural environment and the long-term quality of life of Wakulla County residents.

Organizational Role

The Wastewater Department serves as the County's wastewater utility and is responsible for the planning, operation, maintenance, and expansion of wastewater collection and treatment infrastructure. The Department ensures that wastewater generated by residential, commercial, industrial, and governmental customers is collected, conveyed, treated, and discharged in compliance with all applicable federal, state, and local environmental regulations.

The Department manages wastewater treatment facilities, lift stations, gravity sewer systems, force mains, reclaimed water infrastructure where applicable, and utility assets that are critical to protecting public health and the environment. Working collaboratively with the Florida Department of Environmental Protection (FDEP), the U.S. Environmental Protection Agency (EPA), developers, engineers, County Administration, Planning and Community Development, Public Works, and Emergency Management, the Department supports sustainable growth while maintaining regulatory compliance and environmental stewardship.

Additionally, the Department is responsible for the operation and maintenance of the Newport Campground Potable Water System.

As an enterprise utility, the Department operates on a cost-recovery basis, relying primarily on user fees and service charges to fund operations, maintenance, capital improvements, and system expansion.

Core Service

The Wastewater Department provides a comprehensive range of utility services, including:

- Wastewater collection system operation and maintenance
- Wastewater treatment plant operations
- Lift station inspection, maintenance, and repair
- Gravity sewer and force main maintenance
- Industrial pretreatment coordination, where applicable
- Potable water system operation, maintenance, routine monitoring, sampling, and reporting for Newport Campground

- Utility permitting and development review
- Utility inspections and service connections
- Emergency response to sanitary sewer overflows and system failures
- Environmental compliance monitoring and reporting
- Laboratory sampling and water quality testing
- Capital improvement planning and infrastructure expansion

These services ensure that wastewater is managed safely and effectively while protecting public health and preserving Wakulla County's environmentally sensitive natural resources.

Service Area

The Wastewater Department provides utility services to customers located within designated wastewater service areas and supports future utility expansion in accordance with the County's Comprehensive Plan, Capital Improvements Plan, and Adopted Infrastructure Plan. The Department serves residential neighborhoods, commercial businesses, governmental facilities, schools, healthcare facilities, and industrial users requiring centralized wastewater treatment.

As population growth and development continue, demand for wastewater infrastructure and treatment capacity will increase. Strategic planning and coordinated infrastructure investment are essential to ensuring that utility services remain reliable, financially sustainable, and capable of supporting future growth.

Strategic Importance

Reliable wastewater collection and treatment prevent contamination of groundwater, rivers, springs, wetlands, and coastal waters while supporting sustainable development and protecting sensitive ecosystems. As such, the Department protects the public health and our environmental resources.

The Department also plays a significant role in economic development by providing utility infrastructure necessary for residential and commercial growth. Adequate wastewater capacity enhances development opportunities, increases property values, and supports investment while ensuring compliance with environmental regulations.

Equally important is the maintenance and operation of the Newport Campground Potable Water System. Although smaller in scale than the County's wastewater infrastructure, the potable water system directly supports the health, safety, and welfare of campground visitors, staff, and the public by ensuring access to safe and reliable drinking water. Proper operation, routine monitoring, timely repairs, and regulatory reporting are essential to preventing water quality issues, service interruptions, and potential public health risks.

Continued investment in this system is also important from an operational and financial standpoint. As a County-owned public water system, Newport Campground must be managed in accordance with applicable drinking water standards, inspection requirements, sampling protocols, and maintenance expectations. Proactive operations reduce the likelihood of emergency repairs, protects the County from regulatory exposure, supports uninterrupted campground operations, and reinforces public confidence in County-managed facilities. In this way, the potable water system is not merely an ancillary utility function; it is an essential component of responsible public facility management and the County's broader commitment to public health, environmental protection, and quality service delivery.

As Wakulla County evaluates organizational restructuring in response to the potential fiscal impacts of Amendment 3, maintaining a financially stable enterprise utility is essential. Long-term infrastructure investment, preventive maintenance, and sound financial management will ensure that wastewater services remain self-supporting while minimizing future rate increases and protecting environmental resources.

Funding and Financial Considerations

The Wastewater Department operates as an enterprise fund and is financed primarily through user fees, connection charges, capacity fees, service charges, grants, state revolving loan programs, and other utility revenues. Operating expenses include contract personnel, treatment chemicals, laboratory services, electricity, equipment, maintenance, regulatory compliance, debt service, and capital infrastructure improvements.

Because wastewater infrastructure represents one of the County's largest capital investments, disciplined asset management and lifecycle planning are critical. Deferred maintenance can increase operating costs, elevate regulatory risk, and shorten the useful life of essential assets. Accordingly, the Department will continue to prioritize preventive maintenance, condition assessments, rehabilitation projects, and capital planning to preserve system reliability.

The Wastewater department is also supported by various County administration and central services. The value of these services (i.e. Human Resources, Financial Accounting services, Legal Services) is identified in the most recent Full Cost Allocation Plan which indicates Wastewater operations are receiving support in the amount of $751,420. These indirect costs should be reimbursed to the General Fund for the Sewer fund to be self-sustaining.

In response to potential fiscal pressures associated with Amendment 3, the Department will continue to emphasize operational efficiency, accurate cost recovery, prudent reserve management, grant funding, low-interest infrastructure financing, and technology investments that improve reliability while maintaining affordable utility rates.

Current Operational Structure

The Wastewater Department is unlike any other County Department. The operations, maintenance, and repairs of the County's wastewater collection system, treatment plant, and effluent reuse facilities are conducted through contractual service agreement with Inframark (formerly ESG, Inc.).

Employees within this organization are not directly employed by the County but are employed by Inframark as follows:

Position	FTE
Administrative	2
Operators	5
Field Service Personnel	10
Total	**17**

Fiscal Year (FY) 24/25 Service Metrics

Routinely, the Wastewater Department operates and maintains **106 sewer lift stations** and **1,200 miles of force main and gravity sewer lines**. Additionally, the Otter Creek Wastewater Reclamation Facility (OCWRF) receives an **average daily sewer flow of 900,000 gallons**. In FY24/25, **331,055,000 gallons** of wastewater were properly treated at the OCWRF.

The Newport Campground Potable Water System produces an average of **4,500 gallons of water** per day.

Current Operating Budget

The FY 26/27 preliminary Wakulla County Wastewater system operating budget (less Reserves) is $5,025,794. This total includes 100% of the Full Cost Allocation Plan recommended cost recovery to the General Fund, as well as a $389,038 cost recovery to the Golf Course Fund. The Wakulla Sands Golf Course serves as an aquifer recharge site, using treated Wastewater effluent to irrigate the course and hydrate the Rapid Infiltration Basins (RIBS). The Wastewater fund reimburses the Golf Course for costs associated with further treatment and disbursement of the effluent.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
435 | SEWER FUNDS				
435 | SEWER OPERATING FUND BY REVENUE & EXPENSE TYPE				
Sewer Fees	*4,333,506*	*3,533,143*	*4,616,604*	*4,647,215*
Miscellaneous	*189*	*9,627*	*2,000*	*5,000*
Transfers In	-	-	-	-
Cash Forward	-	-	-	-
TOTAL FUND REVENUE	***4,333,695***	***3,542,770***	***4,618,604***	***4,652,215***
Contracted Sewer System Operator	1,388,940	1,203,748	1,444,498	1,502,278
Operating	1,788,500	1,439,759	2,088,560	2,388,700
Equipment & Construction	8,996	4,204	7,500	7,500
Transfers Out to Other Departments	463,749	463,749	463,749	1,127,316
Reserves	-	-	-	-
TOTAL FUND EXPENSE	**3,650,184**	**3,111,460**	**4,004,307**	**5,025,794**
Net Profit (Loss)	683,511	431,310	614,297	(373,579)
CHANGE FROM PREVIOUS YEAR	**1.86%**		**6.40%**	**25.51%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Protect public health and environmental quality through reliable wastewater collection and treatment.
- Maintain full compliance with all applicable federal, state, and local environmental regulations.
- Preserve wastewater infrastructure through comprehensive asset management and preventive maintenance.
- Support responsible growth through coordinated utility planning and infrastructure expansion.
- Maintain a financially sustainable, fee-supported service model that minimizes reliance on General Fund revenues and supports all indirect costs.
- Strengthen financial sustainability through cost recovery, long-term capital planning, and prudent reserve management.
- Update rate studies to ensure that fee structures follow actual cost of operations and maintain compliance with applicable law.
- Maximize grants, state revolving loan programs, and other external funding opportunities to reduce the cost of capital improvements.
- Enhance system reliability while maintaining affordable and equitable utility rates.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to maintain the current level of service and improve financial effectiveness:

- 100% Implementation of the Full Cost Allocation Plan beginning in FY26/27.
    - Cost recovery to General Fund: $751,420
    - May be adjusted as administrative support provided to department changes and FCAP is updated in future years.
- Continuing support of Golf Course recharge operations.
    - Cost recovery to Golf Course Fund: $375,896 in FY26/27
    - Increases by CPI each year thereafter.
- Completion of the Revenue Sufficiency Study (sewer rate study) currently underway.

Proposed Operational Structure

The Wastewater Department will maintain its current operating structure. No changes are anticipated into the future.

Budgetary Impact

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
435 | SEWER FUNDS						
435 | SEWER OPERATING FUND BY REVENUE & EXPENSE TYPE						
Sewer Fees	*4,647,215*	*4,906,933*	*5,224,804*	*5,545,618*	*5,868,838*	*6,162,111*
Miscellaneous	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*
Transfers In	-	-	-	-	-	-
Cash Forward	-	-	-	-	-	-
TOTAL FUND REVENUE	***4,652,215***	***4,911,933***	***5,229,804***	***5,550,618***	***5,873,838***	***6,167,111***
Contracted Sewer System Operator	1,502,278	1,562,369	1,624,864	1,689,858	1,757,453	1,827,751
Operating	2,388,700	2,181,708	2,261,836	2,345,170	2,431,837	2,521,970
Equipment & Construction	7,500	7,800	8,112	8,436	8,774	9,125
Transfers Out to Other Departments	1,127,316	1,140,458	1,154,145	1,168,400	1,183,251	1,198,724
Reserves	-	-	-	-	-	-
TOTAL FUND EXPENSE	**5,025,794**	**4,892,335**	**5,048,957**	**5,211,865**	**5,381,314**	**5,557,570**
Net Profit (Loss)	(373,579)	19,598	180,847	338,753	492,524	609,541
CHANGE FROM PREVIOUS YEAR	**25.51%**	**-2.66%**	**3.20%**	**3.23%**	**3.25%**	**3.28%**

Risk Assessment

Implementation of the proposed operational structure presents no new risks.

Department Mission

The Wakulla County Road and Bridge Department is committed to preserving, maintaining, and improving the County's transportation infrastructure through the efficient management of roads, bridges, drainage systems, rights-of-way, and related public assets. The Department provides safe, reliable, and cost-effective infrastructure services that support public safety, economic development, emergency response, and the overall quality of life for the citizens of Wakulla County.

Organizational Role

The Road and Bridge Department serves as the County's primary infrastructure maintenance agency, responsible for maintaining the local transportation network and associated public works assets. Through routine maintenance, capital improvements, emergency response, and infrastructure preservation, the Department ensures that County-owned roads, bridges, drainage facilities, and rights-of-way remain safe, functional, and resilient.

Working in close coordination with County Administration, Public Works, Emergency Management, Planning and Community Development, the Florida Department of Transportation (FDOT), utility providers, and regional agencies, the Department supports both daily transportation needs and long-term infrastructure planning.

As one of the County's most equipment-intensive departments, Road and Bridge is responsible for managing significant public assets while balancing operational efficiency, environmental stewardship, regulatory compliance, and fiscal responsibility.

Core Service

The Road and Bridge Department provides a comprehensive range of infrastructure maintenance and public works services, including:

- Maintenance and repair of County owned roads, streets, and trails.
- Bridge inspection, maintenance, and repair
- Road resurfacing and pavement preservation
- Grading and maintenance of unpaved roads
- Stormwater drainage system maintenance
- Ditch cleaning and culvert installation
- Shoulder maintenance and roadside mowing
- Right-of-way maintenance and vegetation management
- Traffic sign installation and maintenance
- Guardrail repair and roadway safety improvements
- Debris removal following storms and emergencies
- Emergency response and disaster recovery operations

- Coordination of infrastructure improvements and capital projects

These services preserve critical transportation infrastructure while ensuring safe travel for residents, visitors, school transportation, emergency responders, and commercial traffic.

Service Area

The Road and Bridge Department provides maintenance and operational services throughout Wakulla County for the County-maintained roadway system, bridges, drainage infrastructure, rights-of-way, and related transportation assets.

The Department serves a geographically diverse jurisdiction that includes rural communities, residential neighborhoods, commercial corridors, coastal areas, and environmentally sensitive lands. Seasonal weather conditions, heavy rainfall, hurricanes, and ongoing development create continuous demands for roadway maintenance, drainage improvements, and emergency infrastructure repairs.

Maintaining a reliable transportation network is essential to ensuring public safety, supporting commerce, and preserving access to homes, schools, businesses, and emergency services.

Strategic Importance

Road and Bridge is responsible for protecting one of the County's largest and most valuable assets: public transportation infrastructure. Well-maintained roads and drainage systems enhance public safety, reduce long-term maintenance costs, support economic development, and improve the overall quality of life for residents.

The Department also plays a critical role in emergency preparedness and disaster response. During hurricanes, flooding events, wildfires, and other emergencies, Road and Bridge personnel provide essential support through debris clearance, emergency roadway repairs, traffic control, drainage restoration, and coordination with emergency response agencies to restore access to affected communities.

As Wakulla County continues to grow, the Department must balance increasing service demands with available financial resources while implementing preventive maintenance strategies that extend the useful life of public infrastructure and reduce future capital expenditures.

Funding and Financial Considerations

Road and Bridge operations are supported through a combination of transportation-related revenues, primarily local option fuel taxes and constitutional fuel tax distributions. This funding mechanism poses a significant challenge in that fuel taxes are an inherently flat revenue stream. Because fuel taxes are assessed on a per-gallon basis in accordance with state statutes, they do not increase with inflation. As industries continue to focus on increased fuel efficiency and electrification, partially due to rising fuel prices, fuel tax revenues are anticipated to remain flat or even begin trending downward.

Primary operating costs include personnel, heavy equipment, fleet maintenance, fuel, construction materials, drainage improvements, contract services, and infrastructure repair. Because many roadway assets require ongoing preventive maintenance, deferred maintenance can significantly increase future rehabilitation and replacement costs.

In response to the potential fiscal impacts associated with Amendment 3, the County should continue to emphasize asset management, preventive maintenance, lifecycle planning, equipment replacement strategies, and pursuit of state and federal infrastructure funding. Furthermore, continued investment in paving unpaved roads should remain a priority, as paved roadways significantly reduce long-term maintenance costs while improving safety, mobility, and overall transportation system sustainability. Continuing the use of data-driven maintenance scheduling, geographic information systems (GIS), and work order management technology ensure operational efficiency while helping prioritize investments based on infrastructure conditions and community needs.

The Road and Bridge department is also supported by various County administration and central services. The value of these services (i.e. Human Resources, Financial Accounting services, Legal Services) is identified in the most recent Full Cost Allocation Plan, which indicates Road and Bridge operations are receiving support in the amount of $823,570. These indirect costs should be reimbursed to the General Fund for the Road and Bridge fund to be self-sustained.

Current Operational Structure

Road and Bridge currently employs the equivalent to twenty-six and one-half (26.5) full-time employees (FTE).

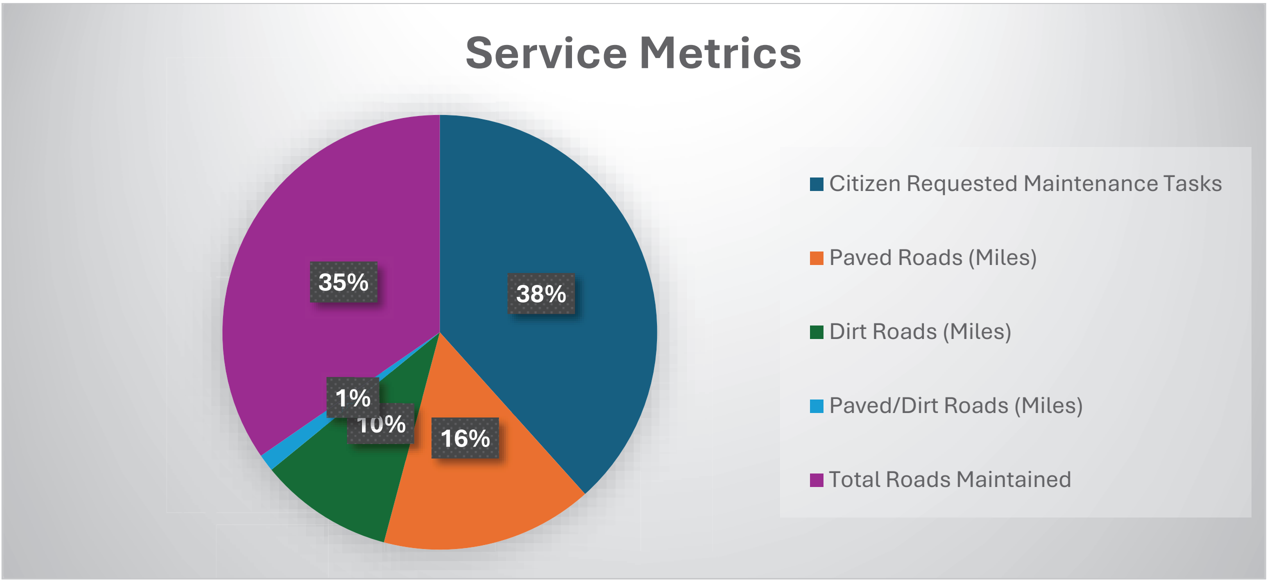
Position	**FTE**
Director	1
Office Manager*	0.5
Supervisor	2
Crew Leader	2
Technician I**	11
Technician II**	6
Technician III	4
Total	**26.5**

**Salary split between General Fund and Road Fund*

***One position currently vacant*

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, the Road and Bridge Department maintained a total of **1,222.76 miles of right-of-way** and **24 bridges** within the County. Additionally, the Department responded to the recovery efforts of weather-related events, conducted traffic signal repairs, performed bike trail maintenance, and managed resurfacing projects on County roadways.



Departmental Budget

The FY 26/27 preliminary Road & Bridge department operating budget is $3,030,289, which includes only 33% of the recommended Full Cost Allocation Plan cost recovery to the General Fund.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
160 | ROAD FUND				
160 | ROAD & BRIDGE OPERATING FUND SUMMARY BY REVENUE AND EXPENSE TYPE				
Local Tax Revenue	*1,244,438*	*699,343*	*1,225,000*	*1,230,000*
State and Federal Revenue Sharing	*964,958*	*800,520*	*1,055,000*	*1,149,000*
Departmental Revenue (Fuel Fees)	*12,460*	*7,923*	*10,000*	*12,000*
Miscellaneous	*53,736*	*32,320*	*49,000*	*54,000*
Transfer In (from Solid Waste Fund)	*104,914*	*100,000*	*100,000*	*100,000*
Cash Forward	-	-	-	-
TOTAL DEPARTMENT REVENUE	***2,380,505***	***1,640,106***	***2,439,000***	***2,545,000***
Personnel Costs - Salaries, Wages & Benefits	1,481,594	1,332,697	1,873,577	1,890,211
Operating	602,222	497,855	715,400	798,700
Equipment & Construction	86,839	4,472	25,000	69,600
Interfund Transfer	220,186	-	220,186	271,778
Reserves	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**2,390,841**	**1,835,024**	**2,834,163**	**3,030,289**
Net Profit (Loss)	(10,335)	(194,917)	(395,163)	(485,289)
CHANGE FROM PREVIOUS YEAR	**-2.24%**		**3.16%**	**6.92%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Preserve the useful life of the County's transportation infrastructure through proactive asset management and preventive maintenance.
- Maintain roadway safety and reliability for residents, businesses, and emergency responders.

- Shift bike trail maintenance responsibilities to the newly established Parks and Recreation Department.
- Ensure the long-term financial sustainability of transportation maintenance operations while preserving the County's critical public infrastructure assets.
- Maintain a financially sustainable, road tax-supported service model that minimizes reliance on General Fund revenues and supports all indirect costs.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve financial effectiveness:

- Transition bike trail maintenance to Parks and Recreation Department.
- Reduce mowing of Crawfordville Highway to once per month during the summer growing season.
- Reduction in overtime compensation.
- Reduce fuel and road maintenance repairs; decrease grader routes from three to two.
- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.
- Limited General Fund Cost Recovery
    - Projected at 33% throughout the planning period
    - Equal to $271,778 per 2026 Full Cost Allocation Plan
- Implementation of the ELMS Tax.

Proposed Operational Structure

The Road and Bridge Department will reduce staff and restructure its operations to reduce overtime compensation, fuel usage, and road maintenance repairs. As such, service level reductions will also be realized.

The recommended organizational changes include a net reduction of 10 FTE positions beginning in FY 26/27 through planned attrition, position eliminations, and operational efficiencies. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Imposition of the ELMS Tax coupled with One Cent Sales tax funding will allow the County to further expedite road paving and resurfacing projects, reducing the long-term maintenance and ensuring a reliable, safe transportation network.

Budgetary Impact

Implementation of the measures discussed above will realize a nearly 20% budget reduction in the Road and Bridge department in FY 27/28. However, it should be recognized that the fund will continue to be subsidized by General Revenue throughout the planning period.

160 | ROAD & BRIDGE OPERATING FUND SUMMARY BY REVENUE AND EXPENSE TYPE	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
Local Tax Revenue	*1,230,000*	*1,233,300*	*1,236,617*	*1,239,950*	*1,243,299*	*1,246,666*
State and Federal Revenue Sharing	*1,149,000*	*1,075,600*	*1,075,600*	*1,075,600*	*1,075,600*	*1,075,600*
Departmental Revenue (Fuel Fees)	*12,000*	*10,000*	*10,000*	*10,000*	*10,000*	*10,000*
Miscellaneous	*54,000*	*49,000*	*49,000*	*49,000*	*49,000*	*49,000*
Transfer In (from Solid Waste Fund)	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*	*100,000*
Cash Forward	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	***2,545,000***	***2,467,900***	***2,471,217***	***2,474,550***	***2,477,899***	***2,481,266***
Personnel Costs - Salaries, Wages & Benefits	1,890,211	1,246,598	1,297,131	1,314,272	1,332,331	1,387,518
Operating	798,700	746,109	759,896	773,960	788,305	802,937
Equipment & Construction	69,600	34,600	34,680	34,762	34,845	34,930
Interfund Transfer	271,778	271,778	271,778	271,778	271,778	271,778
Reserves	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**3,030,289**	**2,299,085**	**2,363,486**	**2,394,771**	**2,427,258**	**2,497,162**
Net Profit (Loss)	(485,289)	168,815	107,731	79,779	50,641	(15,897)
CHANGE FROM PREVIOUS YEAR	**6.92%**	**-24.13%**	**2.80%**	**1.32%**	**1.36%**	**2.88%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks, some of which may be mitigated through phased implementation as staff adapt to new workflows. Others will be unavoidable and may last into the foreseeable future.

The primary risks identified are as follows:

- Temporary reductions in operational efficiency.
- Limited and/or delayed maintenance of rights-of-ways.
- Increased public dissatisfaction regarding limited and/or delayed maintenance.
- Loss of institutional knowledge; increased training requirements; increased supervisory workload.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

The Fleet Management Department is committed to providing safe, reliable, and cost-effective vehicle and equipment services that support the operational needs of Wakulla County government. Through preventive maintenance, strategic asset management, lifecycle replacement planning, and responsible stewardship of public resources, the Department ensures that County vehicles and equipment remain dependable, efficient, and available to support the delivery of essential public services.

Organizational Role

The Fleet Management Department serves as the County's centralized fleet operations and maintenance organization, responsible for the acquisition, maintenance, repair, replacement, fueling, and disposal of County-owned vehicles and equipment. The Department supports nearly every County function by ensuring that employees have reliable transportation and specialized equipment necessary to perform their duties efficiently and safely.

Fleet Management maintains a diverse inventory of passenger vehicles, light-duty trucks, heavy-duty trucks, construction equipment, trailers, utility vehicles, off-road equipment, generators, and specialized machinery utilized by departments including Public Works, Road and Bridge, Parks and Facilities Management, Building Services, Planning and Community Development, Utilities, Emergency Management, Animal Services, and County Administration. The Department also coordinates with Fire Rescue and other emergency service providers to support fleet planning while recognizing the specialized maintenance requirements associated with emergency response apparatus.

In addition to vehicle maintenance, the Department develops fleet standards, manages preventive maintenance schedules, monitors vehicle utilization, coordinates warranty repairs, administers fuel systems, maintains maintenance records, and implements lifecycle replacement strategies that maximize asset reliability while minimizing total cost of ownership.

Core Service

The Fleet Management Department provides a comprehensive range of fleet support services, including:

- Preventive maintenance and scheduled servicing
- Vehicle diagnostics and repair
- Heavy equipment maintenance and repair
- Emergency vehicle and equipment repairs
- Fleet acquisition planning and procurement support
- Vehicle specification development and standardization
- Fuel management and fueling infrastructure administration

- Warranty administration and vendor coordination
- Parts inventory and warehouse management
- Vehicle safety inspections and regulatory compliance
- Asset lifecycle management and replacement planning
- Disposal of surplus vehicles and equipment
- Fleet performance reporting and utilization analysis

These services ensure that County vehicles and equipment remain safe, reliable, and available to support uninterrupted government operations.

Service Area

The Fleet Management Department provides countywide maintenance and fleet support services for vehicles and equipment owned or operated by departments under the authority of the Board of County Commissioners. Reliable fleet operations are essential to maintaining public infrastructure, utility systems, emergency preparedness, park maintenance, building services, and administrative functions.

Because nearly every County service depends upon transportation or specialized equipment, Fleet Management plays a critical role in minimizing downtime and ensuring continuity of operations throughout the organization.

In recent years, the Fleet Department has organized and performed Commercial Driver's License (CDL) Training and Testing for licensure of County staff. This program has been effective in securing required licenses for equipment operators throughout various County Departments.

Strategic Importance

Fleet Management protects one of the County's most significant capital investments by ensuring that vehicles and equipment are maintained according to manufacturer recommendations and industry best practices. A proactive fleet management program extends equipment life, improves employee safety, reduces emergency repairs, lowers operating costs, and enhances overall organizational efficiency.

The Department also supports emergency preparedness by maintaining vehicles and equipment used during hurricanes, severe weather events, debris removal, emergency logistics, and disaster recovery operations. Fleet readiness directly affects the County's ability to respond effectively to emergencies and restore essential services.

As Wakulla County prepares for the potential fiscal impacts associated with Amendment 3, Fleet Management will play an increasingly important role in reducing operating costs through preventive maintenance, standardized vehicle specifications, utilization analysis, lifecycle replacement planning, and data-driven asset management. Efficient fleet operations reduce unnecessary capital expenditures while improving service reliability across all County departments.

Funding and Financial Considerations

Fleet Management is supported through General Fund appropriations, departmental cost allocations, internal service charges where applicable, grants, and other authorized funding sources such as One-Cent Sales Tax. Operating expenditures include personnel, replacement parts, fuel, lubricants, maintenance equipment, software, specialized tools, contractual services, and replacement vehicles and equipment.

Vehicle and equipment replacement represents one of the County's largest recurring capital investments. Extending equipment beyond its economical service life often results in escalating maintenance costs, increased downtime, reduced fuel efficiency, and decreased operational reliability. Accordingly, the Department emphasizes lifecycle asset management to determine the most cost-effective replacement schedules based on age, condition, utilization, maintenance history, and total cost of ownership.

Although the CDL Training and Testing Program provides meaningful organizational value, it creates significant General Fund costs and is not identified as a core service objective. Because the program is conducted outside normal business hours, it also increases overtime expenses.

As Wakulla County evaluates long-term organizational sustainability in response to the potential fiscal impacts of Amendment 3, the Department will focus on efficiency through computerized fleet management systems, predictive maintenance technologies, fuel management controls, inventory optimization, cooperative purchasing, and standardized replacement criteria that reduce lifecycle costs while maintaining operational readiness.

Current Operational Structure

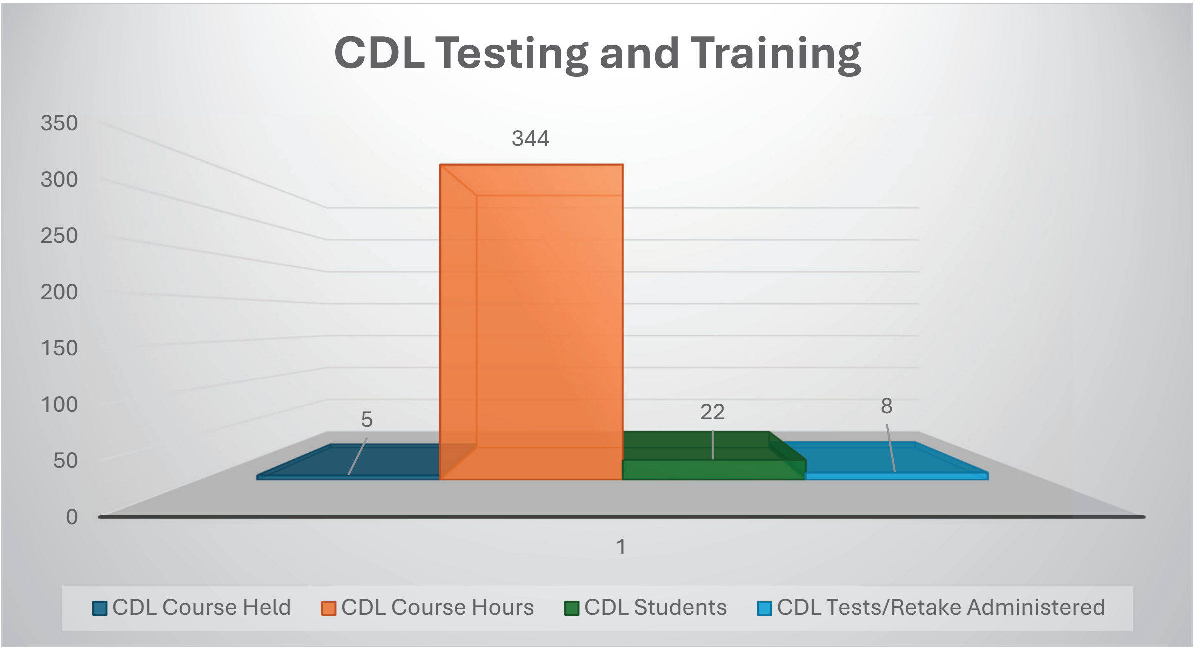
The Fleet Management Department currently employs the equivalent to three and one-half (3.5) full-time employees (FTE).

Position	FTE
Fleet Maintenance Manager	1
Fleet Mechanic	1
Fleet Mechanic II	1
Fleet/EMS Mechanic	0.5
Total	3.5

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, the Fleet Management Department conducted preventative maintenance and various repairs to the County’s fleet, heavy equipment, and emergency vehicles, completing **827 work orders** on **195 individual units**.

The following provides a snapshot of services conducted by the Department as it is related to the CDL Training and Testing Program:



Current Departmental Budget

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
2400 | FLEET MANAGEMENT DEPARTMENT				
DEPARTMENTAL REVENUE	***6,000***	-	***6,000***	***6,000***
Personnel	265,720	224,095	288,933	300,594
Operating	16,255	19,045	26,500	34,900
Equipment & Construction	10,650	-	15,000	15,000
TOTAL DEPARTMENT EXPENSE	**292,624**	**243,140**	**330,433**	**350,494**
Net Profit (Loss)	(286,624)	(243,140)	(324,433)	(344,494)
CHANGE FROM PREVIOUS YEAR	**2.58%**		**7.70%**	**6.07%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Maintain fleet reliability through preventive and predictive maintenance programs.
- Continue to standardize vehicle specifications to reduce acquisition and maintenance costs.
- Continue to reduce fuel consumption and operating costs through vehicle replacement planning and operational efficiencies.
- Support long-term financial sustainability through disciplined capital planning, cooperative purchasing, and data-driven asset management.
- Reduce overtime compensation through programming reductions.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve financial effectiveness:

- Eliminate the CDL Training and Testing Program
- Significantly reduce or eliminate overtime expenditures to prevent workforce reduction.
- Maintain current hiring freeze.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Proposed Operational Structure

The Fleet Management Department will reduce staff and restructure its operations to reduce overtime compensation. The recommended organizational changes include a net reduction of 0.5 FTE positions beginning in FY 26/27 through planned attrition, position eliminations, and operational efficiencies. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the measures discussed above will realize a 16.74% budget reduction in the Fleet Management department by FY 27/28.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
2400 | FLEET MANAGEMENT DEPARTMENT						
DEPARTMENTAL REVENUE	*6,000*	-	-	-	-	-
Personnel	300,594	244,476	254,571	258,650	262,955	274,061
Operating	34,900	32,344	32,991	33,651	34,324	35,010
Equipment & Construction	15,000	15,000	15,300	15,606	15,918	16,236
TOTAL DEPARTMENT EXPENSE	**350,494**	**291,820**	**302,862**	**307,907**	**313,197**	**325,307**
Net Profit (Loss)	(344,494)	(291,820)	(302,862)	(307,907)	(313,197)	(325,307)
CHANGE FROM PREVIOUS YEAR	**6.07%**	**-16.74%**	**3.78%**	**1.67%**	**1.72%**	**3.87%**

Risk Assessment

Implementation of the proposed operational structure presents little risk, so long as overtime compensation is drastically reduced.

The primary risks due to the lack of a CDL Testing and Training Program are identified as follows:

- Increased training requirements.
- Reduced employee morale.
- Difficulty recruiting qualified employees.

Department Mission
The Wakulla County Public Works Administration Department is committed to providing efficient, responsive, and customer-focused administrative services that support the County's public infrastructure, utility operations, and environmental services. Through effective customer service, utility billing administration, contract management, financial oversight, and administrative support, the Department ensures the efficient delivery of essential public services while promoting operational excellence, fiscal accountability, and responsible stewardship of public resources.

Organizational Role
The Public Works Administration Department serves as the administrative and business operations division for the County's Public Works enterprise. The Department provides centralized administrative support for Public Works operations while overseeing wastewater customer accounts, sewer utility billing and collections, solid waste contract administration, solid waste franchise oversight, county fleet and fuel depot maintenance, customer service, purchasing coordination, financial administration, records management, and departmental support functions.

The Department supports the operational activities of the Road and Bridge Department, Fleet Management Department, Wastewater Utility, and other Public Works divisions by coordinating customer communications, contract administration, financial reporting, and administrative services. As the primary point of contact for utility customers and solid waste franchise service providers, the Department plays a critical role in maintaining positive public relations and ensuring consistent, high-quality customer service.

Through centralized administrative services, Public Works Administration allows operational personnel to focus on infrastructure maintenance and service delivery while ensuring that financial, contractual, and customer service functions are managed effectively and consistently.

Core Service
The Public Works Administration Department provides a comprehensive range of administrative and customer support services, including:

- Wastewater utility customer account management, billing, and revenue collection
- Utility account support, establishment, transfers, and closures
- Payment processing and delinquent account management
- Account management and billing for septic haulers and fuel depot
- Solid waste franchise and contract administration
- Vendor performance monitoring and contract compliance
- Administrative support for Road and Bridge and Fleet Management operations

- Departmental budgeting and financial coordination
- Purchasing and procurement support
- Records management and document administration
- Coordination of departmental reporting and performance metrics

These services provide the administrative infrastructure necessary to support efficient public works operations while ensuring reliable customer service and financial accountability.

Service Area

The Public Works Administration Department serves residents, businesses, contractors, utility customers, franchise providers, and County departments throughout Wakulla County. The Department administers customer accounts for the County's wastewater utility while supporting the administrative operations of Public Works, Road and Bridge, Fleet Management, and other infrastructure-related services.

Because many Public Works services involve direct interaction with residents and utility customers, the Department serves as an important liaison between County government and the public, providing timely information, responsive customer service, and effective issue resolution.

Strategic Importance

Public Works Administration is essential to the efficient operation of the County's infrastructure and utility services. By centralizing administrative functions, customer service, billing operations, financial coordination, and contract administration, the Department improves operational consistency, enhances accountability, and allows technical staff to focus on maintaining public infrastructure and delivering essential services.

The Department also plays a significant role in protecting County revenues through accurate wastewater billing, effective collection practices, financial reporting, and contract oversight. Proper administration of utility revenues and franchise agreements helps ensure that enterprise operations remain financially sustainable and capable of supporting future infrastructure investments.

Funding and Financial Considerations

The Public Works Administration Department is supported through a combination of General Fund appropriations, enterprise fund revenues, utility service charges, cost allocations, and other authorized funding sources. The largest portion of operating expenditures include personnel and customer billing software.

The Department is responsible for managing significant revenue streams associated with wastewater billing while overseeing contracts that provide essential public services such as solid waste collection and disposal. Strong financial controls, accurate billing practices, and effective contract administration are critical to protecting public resources and ensuring the financial stability of utility and public works operations.

As Wakulla County evaluates long-term fiscal sustainability in response to the potential impacts of Amendment 3, Public Works Administration presents opportunities to improve operational efficiency through streamlined interdepartmental coordination. Additionally, continued evaluation of the cost recovery model, where applicable, will help ensure that revenues remain aligned with the actual cost of providing services while minimizing impacts on the General Fund.

Current Operational Structure

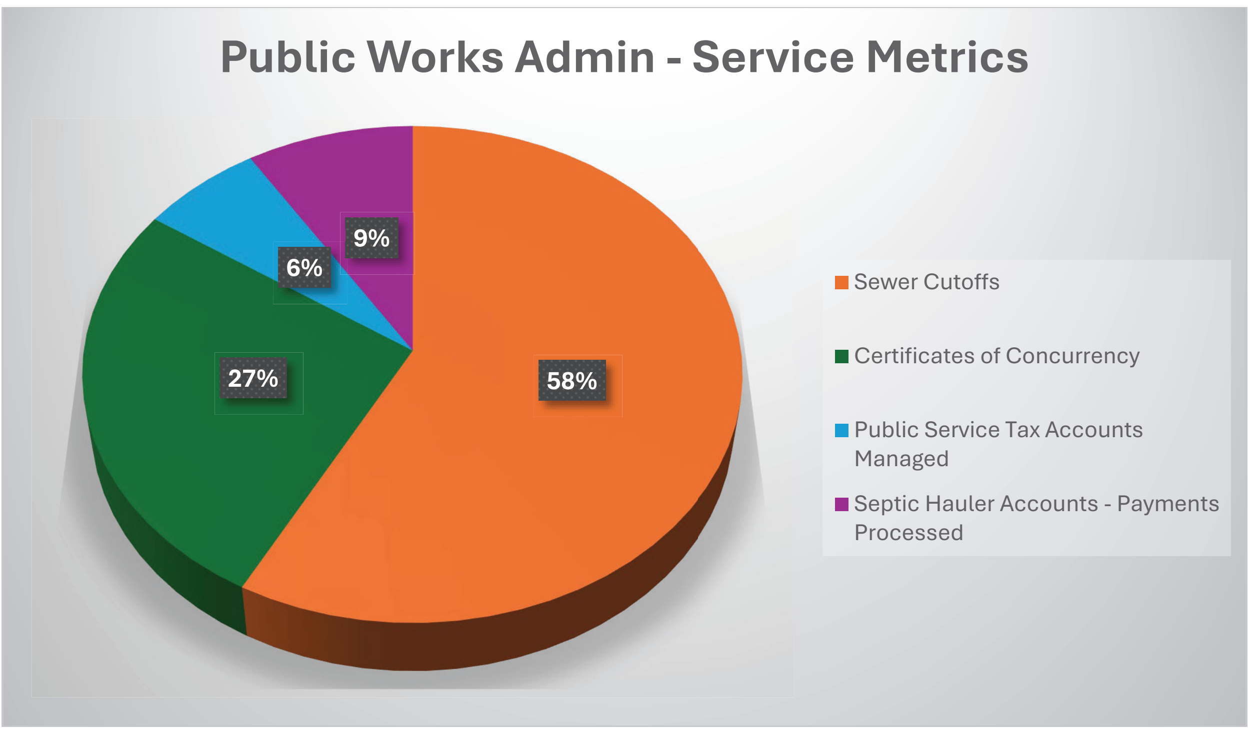
The Public Works Administration Department currently employs the equivalent to three (3) full-time employees (FTE).

Position	**FTE**
Officer Manager*	0.5
Specialist	2.5
Total	**3**

**Salary split between General Fund and Road Fund*

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, the Public Works Administration managed **6,048 sewer billing accounts**.



Current Departmental Budget

The FY 26/27 Public Works Administration department preliminary budget stands at $248,769, which represents a 17.21% increase over the previous fiscal year. The majority of this increase is due to the Office Manager's salary now being partially funded in Public Works whereas previously that position was paid entirely from the Road fund.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
0105 | PUBLIC WORKS ADMINISTRATION DEPARTMENT				
DEPARTMENTAL REVENUE	***8,369***	***7,459***	***7,200***	***9,000***
Personnel	178,652	130,161	190,237	223,869
Operating	10,702	9,334	22,000	20,900
Equipment & Construction	-	-	-	4,000
TOTAL DEPARTMENT EXPENSE	**189,354**	**139,495**	**212,237**	**248,769**
Net Profit (Loss)	(180,984)	(132,036)	(205,037)	(239,769)
CHANGE FROM PREVIOUS YEAR	**-1.60%**		**-8.98%**	**17.21%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Maintain customer service through expanded online account management, electronic billing, and self-service payment options.
- Enhance wastewater billing accuracy and revenue collection through modern utility billing technologies.
- Strengthen oversight of solid waste franchise agreements through performance monitoring and contract management.
- Integration of Facilities Management operations with Public Works.
- Standardize administrative support services across Public Works and Facilities Maintenance operations.
- Improve financial reporting and operational performance measurement.
- Expand electronic records management and workflow automation.
- Continue coordination among Public Works Administration, Road and Bridge, Fleet Management, and Wastewater operations.
- Support long-term financial sustainability through improved revenue management, contract oversight, appropriate cost allocations, and operational efficiency.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve organizational effectiveness, including:

- Consolidating customer-facing Public Works services with Facilities Management administrative support.
- Expanding cross-training among Public Works Administration and Facilities Management staff.

- Maintain current hiring freeze and reduce the number of Facilities Management FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.
- Phased implementation of the Full Cost Allocation Plan for Solid Waste Fund as follows:
    - FY 26/27 and 27/28 - $96,755
    - FY 28/29 and 29/30 - $104,495
    - FY 30/31 - $112,854
- Annual increase of the Municipal Service Benefit Unit (MSBU) for Solid Waste consistent with the MSBU Rate Study.

Proposed Operational Structure

The Public Works Administration will increase support staffing levels by one (1) FTE, while the Facilities Management Department will reduce administrative staffing levels. This restructure allows operations to join forces effectively reducing operational footprint. By cross training, responsibilities can be shared across the two respective Departments.

One (1) Public Works Administration FTE recently moved from full-time to part-time status, reducing salary and benefit costs while increasing the Department's workload. Transitioning Facilities Management administrative support into Public Works Administration will help offset this capacity gap and maintain service continuity.

The recommended organizational change includes a net increase of 1 FTE position for the Public Works Administration Department through the transfer of one FTE from the Facilities Department.

Budgetary Impact

The staffing reallocation measures described above will result in a 45% increase to the Public Works Administration department budget in FY 27/28 but will be adequately offset by staffing reductions in the Parks and Facilities department as outlined in Section 5.09.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
0105 | PUBLIC WORKS ADMINISTRATION DEPARTMENT						
DEPARTMENTAL REVENUE	***9,000***	***7,000***	***7,000***	***7,000***	***7,000***	***7,000***
Personnel	223,869	344,031	358,286	363,180	368,331	383,929
Operating	20,900	12,750	12,995	13,245	13,500	13,760
Equipment & Construction	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL DEPARTMENT EXPENSE	**248,769**	**360,781**	**375,281**	**380,425**	**385,831**	**401,689**
Net Profit (Loss)	(239,769)	(353,781)	(368,281)	(373,425)	(378,831)	(394,689)
CHANGE FROM PREVIOUS YEAR	**17.21%**	**45.03%**	**4.02%**	**1.37%**	**1.42%**	**4.11%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation as staff adapt to new workflows.

The primary risks identified are as follows:

- Temporary reductions in operational efficiency.
- Inconsistent application and interpretation of regulations or policies during transition.
- Increased training requirements; increased supervisory workload.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

The Wakulla County Parks and Facilities Management Department is responsible for preserving, maintaining, and enhancing the County's public buildings, parks, grounds, and physical assets through efficient operations, preventive maintenance, and responsible stewardship. The Department is committed to providing safe, functional, and well-maintained facilities that support County operations, protect public investments, and enhance the quality of life for residents and visitors while promoting operational efficiency and long-term financial sustainability.

Organizational Role

The Parks and Facilities Management Department serves as the County's centralized asset management organization, responsible for the maintenance, repair, operation, and lifecycle management of County-owned buildings, parks, boat ramps, and associated infrastructure. The Department provides facility maintenance services that ensure County employees, elected officials, and the public have safe, reliable, and functional facilities in which to conduct business and access government services.

The Department oversees routine and preventive maintenance, building systems, custodial operations, building security coordination, facility renovations, capital maintenance projects, and space management. In addition, the Department maintains County parks, facilitates rentals, boat ramps, and Newport Campground that support government operations and community use.

Core Service

The Department provides comprehensive facilities and asset management services, including:

- Facilities Management; repairs and renovations
- Preventive maintenance of County buildings and facilities
- Building systems maintenance (HVAC, electrical, plumbing, roofing, and structural systems)
- Custodial services
- Building security coordination
- Facility utilization and rental services
- Capital maintenance project management
- Emergency facility repairs and disaster recovery support
- Parks and boat ramp maintenance
- Maintenance and repairs of County parks and playgrounds
- Support for County-sponsored events and community activities
- Newport Campground Operations

These services preserve the County's physical assets while ensuring that facilities remain safe, operational, and accessible to employees, residents, and visitors.

Service Area

The Department provides countywide services for all County-owned administrative buildings, public safety facilities, community centers, parks, recreational sites, boat ramps, maintenance facilities, and other public properties under the authority of the Board of County Commissioners.

As Wakulla County continues to grow, the Department faces increasing responsibilities associated with maintaining an expanding inventory of public facilities and infrastructure. Aging buildings, evolving regulatory requirements, deferred maintenance, and rising operating costs require a strategic, data-driven approach to facility management and capital investment planning.

Strategic Importance

Parks and Facilities Management protects one of the County's largest financial investments—its physical infrastructure. Effective maintenance extends the useful life of public buildings and equipment, improves workplace safety, reduces emergency repair costs, enhances energy efficiency, and protects taxpayer investments.

The Department also supports continuity of government operations by ensuring that County facilities remain available for public services, emergency response, and administrative activities. During emergencies, the Department plays a critical role in preparing facilities, supporting emergency operations, restoring damaged infrastructure, and coordinating post-disaster repairs.

As Wakulla County evaluates organizational restructuring in response to the potential fiscal impacts of Amendment 3, the Department will be restructured to bifurcate Parks responsibilities from Facilities Management duties. This strategic maneuver will be instrumental in preserving preventive maintenance strategies, improving asset utilization, reducing maintenance costs, and optimizing facility operations to achieve long-term cost savings with minimally compromising service delivery.

Funding and Financial Considerations

The Parks and Facilities Management Department is supported primarily through General Fund appropriations, supplemented by grants, One Cent Sales Tax Revenue, insurance reimbursements, and Boating User Fee funds, where applicable. Operating costs include personnel, utilities, maintenance contracts, custodial services, construction materials, fleet and equipment, building systems, and capital maintenance projects.

Currently, the General Fund supports the Boating Fund’s indirect costs (i.e. Human Resources, Financial Accounting services, Legal Services). The value of these services is identified in the most recent Full Cost Allocation Plan, which indicates that the General Fund is subsidizing the Boating Fund in the amount of $102,755. These funds should be reimbursed to the General Fund for the Boating Fund to be self-sustaining.

Deferred maintenance represents one of the County's greatest long-term financial risks. Postponing routine maintenance often results in accelerated deterioration, higher repair costs, increased energy consumption, and premature replacement of major building systems. As such, serious consideration should be given regarding the reduction of facility assets. Accordingly, maintaining a proactive maintenance program is essential to preserving public assets and reducing lifecycle costs.

Current Operational Structure

The Parks and Facilities Management Departments currently employ the equivalent to eleven (11) full-time employees (FTE).

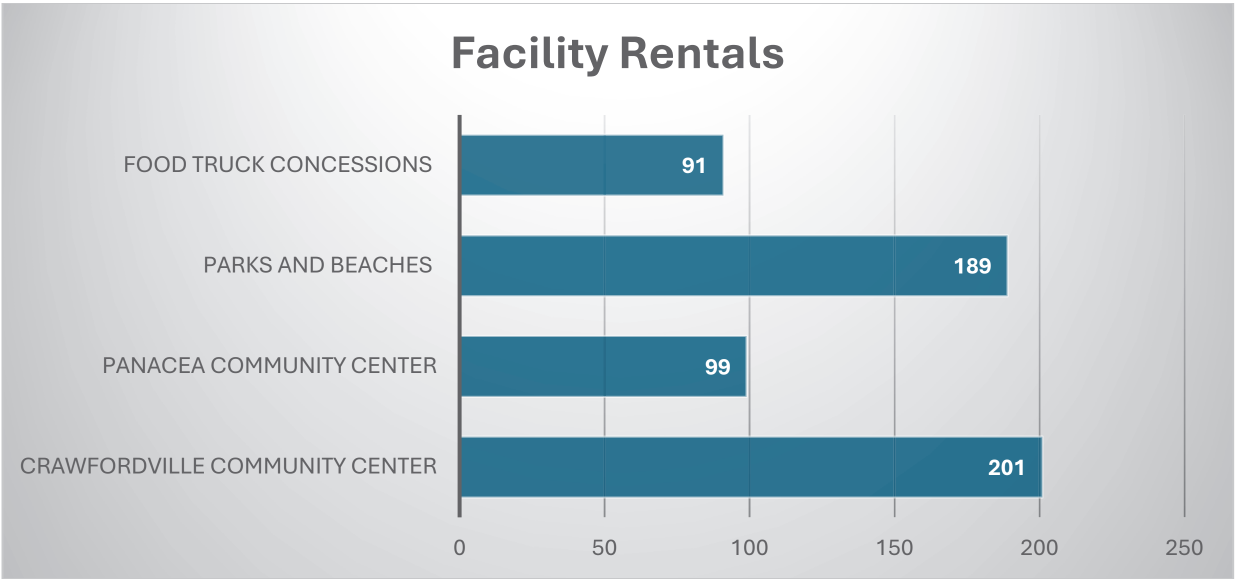
Position	**FTE**
Director	1
Projects Manager	1
Office Manager*	1
Administrative Assistant	1
Parks and Facilities Coordinator	1
Lead Maintenance Technician	1
Maintenance Technician	2
Maintenance Worker	2
Park Attendant	0.75
Beach/Park Attendant – Summer Seasonal	0.25
Total	**11**

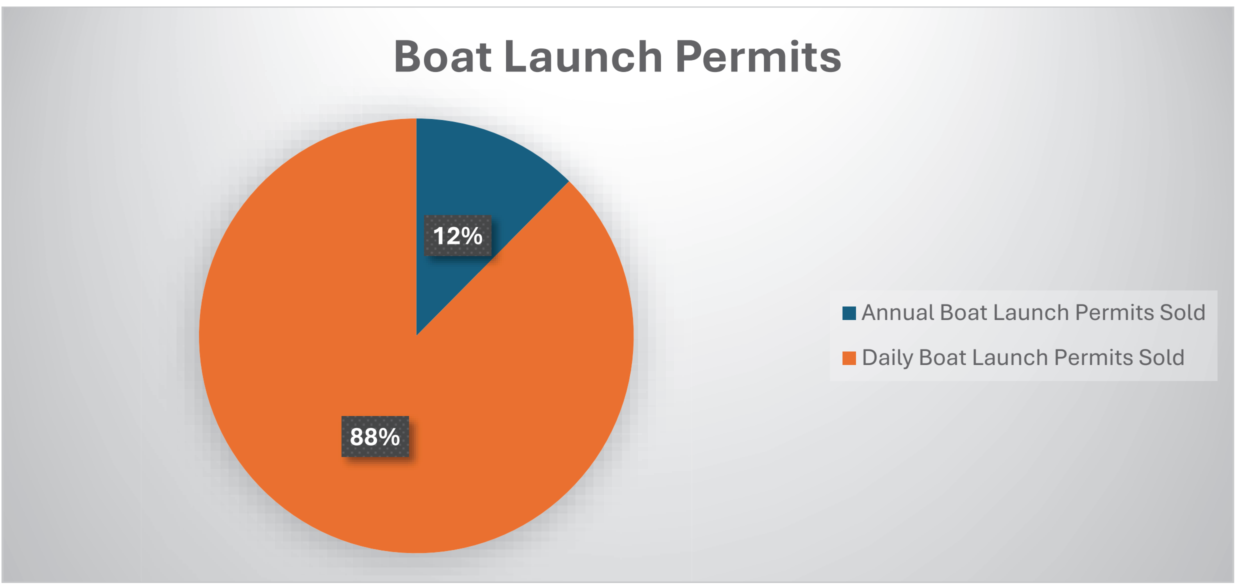
**Position currently vacant*

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, the Parks and Facilities Department conducted routine maintenance, repairs, and completed various capital improvement projects to **74 County facilities**, including, various buildings, parks, boat ramps/slips, piers, trails, and beaches. The Department also conducted channel marker and speed zone sign maintenance and boat access management of **12 boat ramps** and **10 boat slips**.

Additionally, the Parks and Facilities Department facilitated **2,043 reservations at Newport Campground** and managed numerous rentals across service County parks and facilities as demonstrated in the graphs below:





Current Departmental Budget

Parks and Facilities Management operations are budgeted in various departments and sub-departments. Administrative and at-large revenues and expenses appear in the Parks (department code 6900) and Facilities Management (department code 2300) departments, revenues and expenditure that can be attributed to specific County Parks and Facilities appear in dedicated sub-departments. The combined FY 26/27 preliminary budget for Parks and Facilities department operations is $1,791,076.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
2300 | FACILITIES MANAGEMENT DEPARTMENTS				
Personnel	505,010	408,699	515,450	534,153
Operating (At Large)	81,829	61,875	65,600	79,400
Equipment & Construction	2,509	1,276	10,000	10,000
Individual Facilities				
WCSO Fuel Contamination Recovery	-	-	75,000	75,000
Old Jail (Historical Society)	7,742	650	2,500	6,000
Historic Courthouse (Chamber of Commerce)	11,086	7,490	11,500	11,500
Public Works (340 Trice Ln.)	8,502	7,667	11,500	12,700
County Admin Bldg (3093 Crawfordville Hwy.)	23,642	4,914	7,960	7,960
Tax Collector Bldg (202 Ochlockonee St.)	5,712	1,822	5,000	5,000
Elections/Prop. Appraiser Bldg (3115 Crawfordville Hwy.)	2,890	1,421	5,000	5,000
Commission Chambers (29 Arran Rd.)	17,145	10,239	7,500	16,900
Health Department (48 Oak St.)	2,939	2,289	8,000	8,000
Indigent Cemetary	-	-	-	-
Facilities Maintenance Shop (88 Cedar Ave.)	6,125	3,523	7,450	8,600
Courthouse (3056 Crawfordville Hwy.)	-	429	-	261,400
TOTAL DEPARTMENT EXPENSE	**675,130**	**512,295**	**732,460**	**1,041,613**
CHANGE FROM PREVIOUS YEAR	**14.00%**		**-8.63%**	**42.21%**

6900 | PARKS DEPARTMENTS				
Departmental Revenue	***1,099***	***27***	***1,000***	***1,000***
Personnel	444,655	211,123	436,873	465,113
Operating (At Large)	30,767	16,196	25,740	28,200
Equipment & Construction	2,242	-	2,000	2,000
Interfund Transfers Out	49,206	25,686	71,000	71,000
Individual Parks				
Azalea Park Revenue	*869*	*798*	*1,000*	*1,000*
Azalea Park Expense	23,725	16,677	18,400	16,400
Hudson Park Revenue	*6,504*	*7,995*	*10,000*	*14,400*
Hudson Park Expense	11,739	9,767	13,500	16,600
Mash Island Park Revenue	*-*	*79*	*-*	*-*
Mash Island Park Expense	8,512	6,194	18,950	14,150
Panacea Community Center Revenue	*10,626*	*7,450*	*12,000*	*12,000*
Panaca Community Center Expense	5,736	2,718	11,700	11,900
Shell Point Beach Revenue	*5,782*	*5,170*	*11,500*	*11,500*
Shell Point Beach Expense	6,068	2,025	12,400	12,900
Wooley Park Revenue	*2,911*	*4,687*	*5,500*	*7,500*
Wooley Park Expense	9,743	6,196	16,700	18,600
Newport Park Revenue	*96,464*	*73,305*	*125,000*	*125,000*
Newport Park Expense	35,765	16,110	40,400	40,400
Medart Park Revenue	*671*	*969*	*1,200*	*1,600*
Medart Park Expense	-	307	-	-
Hickory Park Revenue	*345*	*139*	*500*	*500*
Hickory Park Expense	21,452	3,340	16,000	16,000
Welcome Center Revenue	*79*	*-*	*-*	*-*
Welcome Center Expense	9,824	6,851	21,000	26,400
Purify Bay Revenue	*-*	*-*	*-*	*-*
Purify Bay Expense	-	25	-	-
Guy Revell Conservation Area Revenue	*-*	*-*	*-*	*-*
Guy Revell Conservation Area Expense	1,783	1,900	2,300	3,800
Panacea Mineral Springs Revenue	*-*	*-*	*-*	*-*
Panacea Mineral Springs Expense	-	-	6,000	6,000
TOTAL PARKS REVENUE	***125,350***	***100,618***	***167,700***	***174,500***
TOTAL DEPARTMENT EXPENSE	**661,216**	**325,116**	**712,963**	**749,463**
Net Profit (Loss)	(535,866)	(224,498)	(545,263)	(574,963)
CHANGE FROM PREVIOUS YEAR	**17.55%**		**4.22%**	**5.12%**

Strategic Priorities
The directives contained herein are intended to achieve the following strategic objectives:

- Protect and preserve County-owned buildings, parks, and physical infrastructure through liquidation and asset management.
- Improve operational efficiency through technology, work order management systems, and standardized maintenance practices.
- Increase operational efficiency through cross-training, standardized procedures, and consolidation to reduce operating costs.
- Optimize facility utilization and space management to improve organizational effectiveness.
- Ensure the long-term financial sustainability of parks and recreation services while maintaining equitable public access and preserving valuable recreational assets.

Organizational Opportunities
As part of this restructuring initiative, the following measures have been identified to improve organizational and financial efficiency and effectiveness, including:

- Consolidating customer-facing Facilities Management administrative support with Public Works Administration.
- Expanding cross-training among Facilities Management administrative support and Public Works Administration.
- Improve operational efficiency through technology integration and standardized business practices.
- Establish the Parks and Recreation Department by consolidating Recreation, Wakulla Sands, Parks, boating facilities, and trail maintenance into one cohesive department.
- Transition facility rental management, boat launch permits, Newport Campground, and custodial duties into a centralized center.
- Phased implementation of the Full Cost Allocation Plan for the Boating Fund as follows:
  - FY 26/27 and 27/28 - $25,689
  - FY 28/29 and 29/30 - $27,744
  - FY 30/31 - $29,963
- Expand contractual mowing contracts at key parks facilities.
- Liquidate property assets where feasible, reducing the demand for day-to-day and long-term maintenance.
- Absorb Court House maintenance responsibilities for operational efficiency.
- Engage in custodial service contracts, where feasible, for office and business facilities.
- Abandon the Parks Advisory Committee and repeal all related ordinances.
- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Proposed Operational Structure

The Department will reduce staff and restructure its operations. Administrative support will occur in the Public Works Administration Department and parks operations will transition to the new Parks and Recreation Department.

The recommended organizational changes include a net reduction of 3 FTE positions beginning in FY 26/27 through planned attrition, position eliminations, and operational efficiencies. In FY 27/28, an additional net reduction of 2 FTE positions will occur. Finally, FY 28/29 will likely experience a net reduction of 1 FTE position for a collective total reduction of 6 FTE positions. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the organizational changes described above will reduce the Facilities Management budget by approximately 15.4%. The more significant reduction will be in the Parks department, which will be combined with Recreation and is discussed elsewhere in this plan.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
2300 | FACILITIES MANAGEMENT DEPARTMENTS						
Personnel	534,153	509,237	530,915	539,565	548,685	572,571
Operating (At Large)	79,400	44,500	45,390	46,298	47,224	48,168
Equipment & Construction	10,000	2,000	2,040	2,081	2,122	2,165
Individual Facilities						
WCSO Fuel Contamination Recovery	75,000	-	-	-	-	-
Old Jail (Historical Society)	6,000	-	-	-	-	-
Historic Courthouse (Chamber of Commerce)	11,500	-	-	-	-	-
Public Works (340 Trice Ln.)	12,700	10,500	10,710	10,924	11,143	11,366
County Admin Bldg (3093 Crawfordville Hwy.)	7,960	8,040	8,200	8,364	8,532	8,702
Tax Collector Bldg (202 Ochlockonee St.)	5,000	3,000	3,000	3,000	3,000	3,000
Elections/Prop. Appraiser Bldg (3115 Crawfordville Hwy.)	5,000	5,025	5,126	5,228	5,333	5,439
Commission Chambers (29 Arran Rd.)	16,900	17,525	17,876	18,233	18,598	18,970
Health Department (48 Oak St.)	8,000	8,080	8,242	8,406	8,575	8,746
Indigent Cemetary	-	-	-	-	-	-
Facilities Maintenance Shop (88 Cedar Ave.)	8,600	8,904	9,082	9,263	9,448	9,637
Courthouse (3056 Crawfordville Hwy.)	261,400	264,014	269,294	274,680	280,174	285,777
TOTAL DEPARTMENT EXPENSE	**1,041,613**	**880,825**	**909,873**	**926,043**	**942,832**	**974,542**
CHANGE FROM PREVIOUS YEAR	**42.21%**	**-15.44%**	**3.30%**	**1.78%**	**1.81%**	**3.36%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation as staff adapt to new workflows.

The primary risks identified are as follows:

- Temporary reductions in operational efficiency.
- Limited and/or delayed maintenance of parks and facilities.
- Increased public dissatisfaction regarding limited and/or delayed maintenance.
- Customer confusion regarding new service locations or procedures.
- Loss of institutional knowledge; increased training requirements; increased supervisory workload.

- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

The Wakulla County Recreation Department enhances the quality of life for residents and visitors by providing safe, accessible, and well-maintained recreational parks, facilities, and programs. Through athletic leagues, community recreation opportunities, golf programming, tournaments, and aquifer recharge efforts, the Department promotes health, wellness, community engagement, and lifelong recreation.

The Wakulla Sands and Groundskeeping functions support this mission by preserving and enhancing County-owned landscapes, recreational facilities, and environmental assets. These services include professional grounds maintenance, sustainable landscape management, and responsible stewardship of natural resources, including environmentally responsible, reclaimed water management that protects groundwater resources and supports the County's wastewater utility.

Organizational Role

The Recreation Department serves as the County's primary provider of public recreational facilities, athletic programs, and recreational park maintenance services. The Department is responsible for the planning, development, operation, and maintenance of the Medart Recreation Park, athletic fields, playgrounds, and recreational facilities that contribute to the overall quality of life within the community.

Working collaboratively with schools, youth sports organizations, civic groups, nonprofit organizations, and state agencies, the Department develops recreational opportunities that meet the diverse needs of Wakulla County residents.

The Department also serves as a steward of public recreational assets by maintaining facilities that provide safe and accessible spaces for outdoor activities and organized athletics.

Wakulla Sands serves as the County's golf course operations and aquifer recharge facility. The Department integrates recreational amenities with environmental infrastructure to maximize operational efficiency and ensure responsible stewardship of public resources.

The Groundskeeping Department is responsible for the landscape maintenance of County administrative facilities, parks, landscaped rights-of-way, public buildings, utility sites, and other County-owned properties. Additionally, this Department manages the beneficial reuse of reclaimed wastewater through the golf course and Medart Recreation Park irrigation system.

Working closely with the Wastewater Department, Parks and Facilities Management, Recreation, Fleet Management, and Road and Bridge, the Department supports both recreational opportunities and critical environmental infrastructure. Through the controlled application of reclaimed water, the Department plays an essential role in the County's wastewater disposal strategy and compliance with Florida Department of Environmental Protection (FDEP) regulations.

This integrated service model optimizes organizational efficiency by combining similar maintenance functions under a single management structure while allowing staff and equipment to be utilized across multiple operational areas.

Core Service

The Department operates through three integrated functional divisions to provide a comprehensive range of services, including:

Recreation Department

Primary responsibilities include:

- Operation and maintenance of Medart Recreation Park and facilities
- Athletic field scheduling, maintenance, and support
- Youth and adult recreational programming
- Playground and recreational equipment maintenance
- Park landscaping and grounds maintenance
- Pavilion and facility reservations
- Recreational facility planning and development
- Coordination with youth sports leagues and community organizations
- Customer service and public outreach

These services provide residents and visitors with recreational opportunities that promote physical activity, healthy lifestyles, and community interaction.

Wakulla Sands

Primary responsibilities include:

- Golf course operations and maintenance
- Pro Shop inventory, operations and maintenance
- Snack Bar inventory, operations, and maintenance
- Landscape and turf management
- Aquifer recharge and reclaimed water irrigation
- Irrigation system operation and maintenance
- Vegetation management and mowing
- Weed and invasive vegetation control
- Environmental compliance and monitoring

These services support both recreational opportunities and the County's long-term wastewater management strategy.

Groundskeeping
Primary responsibilities include:

- County-wide grounds maintenance
- Landscape and turf management
- Aquifer recharge and reclaimed water irrigation
- Irrigation system operation and maintenance
- Vegetation management and mowing
- Contract management
- Tree maintenance coordination
- Seasonal landscaping and beautification
- Weed and invasive vegetation control
- Public facility grounds maintenance
- Athletic field maintenance
- Litter and debris removal
- Support for emergency debris removal and disaster recovery

These services preserve County assets, improve public safety, support environmental sustainability, and enhance the appearance of public facilities and recreational areas.

Service Area
The Recreation Department provides countywide recreational services for residents of all ages while maintaining facilities that also serve visitors and tourists. Medart Recreation Park accommodates youth athletics and family recreation opportunities.

Both Wakulla Sands and the Groundskeeping Department support the Wastewater Department by operating the County's primary reclaimed water reuse site, ensuring treated effluent is beneficially reused in accordance with environmental permits and regulatory requirements, while also providing recreational opportunities. Additionally, the Departments serve residents, visitors, wastewater utility customers, County employees, and partner agencies throughout Wakulla County. Services are provided at County-owned parks, government facilities, recreational areas, utility sites, landscaped corridors, Medart Recreation Park, and the Wakulla Sands Aquifer Recharge Facility.

Strategic Importance
Recreation services contribute significantly to the health, well-being, and economic vitality of Wakulla County. High-quality parks and recreational amenities improve community health by encouraging physical activity, providing safe environments for youth development, strengthening neighborhoods, and enhancing residents' overall quality of life.

In addition, recreational facilities often serve important functions during emergencies by providing locations for community support activities, temporary staging areas, and disaster response operations when needed.

Wakulla Sands and the Groundskeeping Department protect and enhance many of the County's most visible public assets while supporting one of its most critical environmental responsibilities. Proper maintenance of landscaped facilities improves public safety, preserves infrastructure, enhances community appearance, and extends the useful life of County investments.

Additionally, the golf course provides residents and visitors with recreational opportunities while serving as an integral component of the County's reclaimed water management system. Through beneficial reuse of treated wastewater, the Department supports groundwater recharge, conserves potable water resources, and enables the County to meet environmental permitting requirements in a cost-effective and sustainable manner.

Funding and Financial Considerations

The Recreation Department is supported through a combination of General Fund appropriations, user fees, facility rental revenues, athletic program fees, grants, and One Cent Sales Tax revenue. Capital improvements are frequently supplemented through state and federal grant programs.

Wakulla Sands is also supported through a combination of user fees, sewer fund allocations, and General Fund appropriations. Capital Improvements may be supplemented by One Cent Sales Tax Revenue.

In addition, Wakulla Sands is supported by various County administration and central services. The value of these services (i.e. Human Resources, Financial Accounting services, Legal Services) is identified in the most recent Full Cost Allocation Plan which indicates Wakulla Sands operations are receiving support in the amount of $420,059. These indirect costs should be reimbursed to the General Fund for the Wakulla Sands fund to be self-sustaining.

The Groundskeeping Department is funded by the General Fund appropriations and One Cent Sales Tax Revenue.

Primary operating costs include personnel, park, turf, and landscape maintenance and operating supplies, utilities, equipment, vehicles, recreational programming, facility maintenance, and capital improvements. Because recreational infrastructure represents a significant public investment, proactive maintenance and lifecycle planning are essential to preserving facilities and minimizing future replacement costs.

As Wakulla County prepares for potential fiscal impacts associated with Amendment 3, the Departments will collectively continue evaluating and pursue opportunities to improve efficiency through workforce cross-training, department consolidation, expanded partnerships, equipment sharing, route optimization, sustainable landscaping practices, technology improvements, grant funding, and alternative operational models that preserve essential environmental functions and access to essential recreational services while reducing operating costs.

Current Operational Structure

Recreation currently employs the equivalent to five and one half (5.5) full-time employees (FTE).

Position	FTE
Recreation Director	1
Office Manager	1
Recreation Coordinator	1
Park Attendant*	1.5
Maintenance Worker	1
Total	**5.5**

**One position (.75 FTE) currently vacant*

Wakulla Sands currently employs equivalent to twenty and one half (20.5) full-time employees (FTE).

Position	FTE
Division Director	1
Golf Course Superintendent	1
Pro Shop Manager	1
Pro Shop Associate II	1
Pro Shop Associate	1
Golf Cart Attendant*	2
Food & Beverage Supervisor	1
Snack Bar Associate	1.75
Golf and Recreation Maintenance Manager	1
Irrigation Specialist	1
Crew Leader	1
Turf Technician*	7.75
Total	**20.5**

**Position(s) currently vacant*

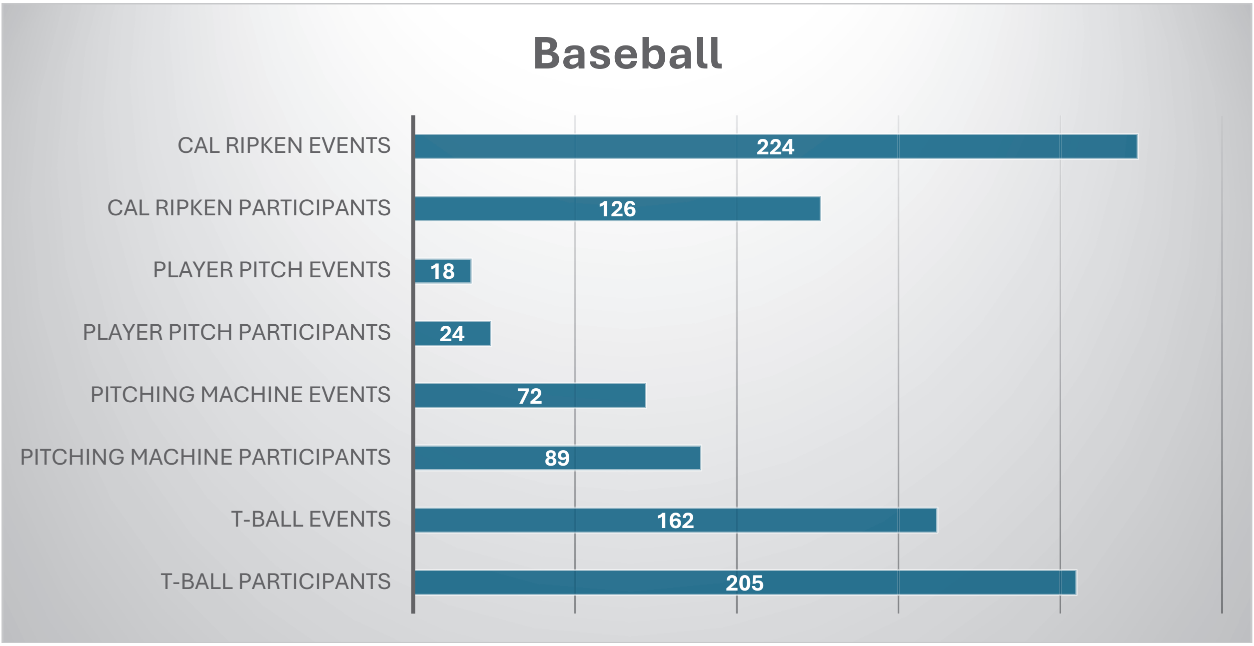
The Groundskeeping Department currently employs the equivalent to three (3) full-time employees (FTE).

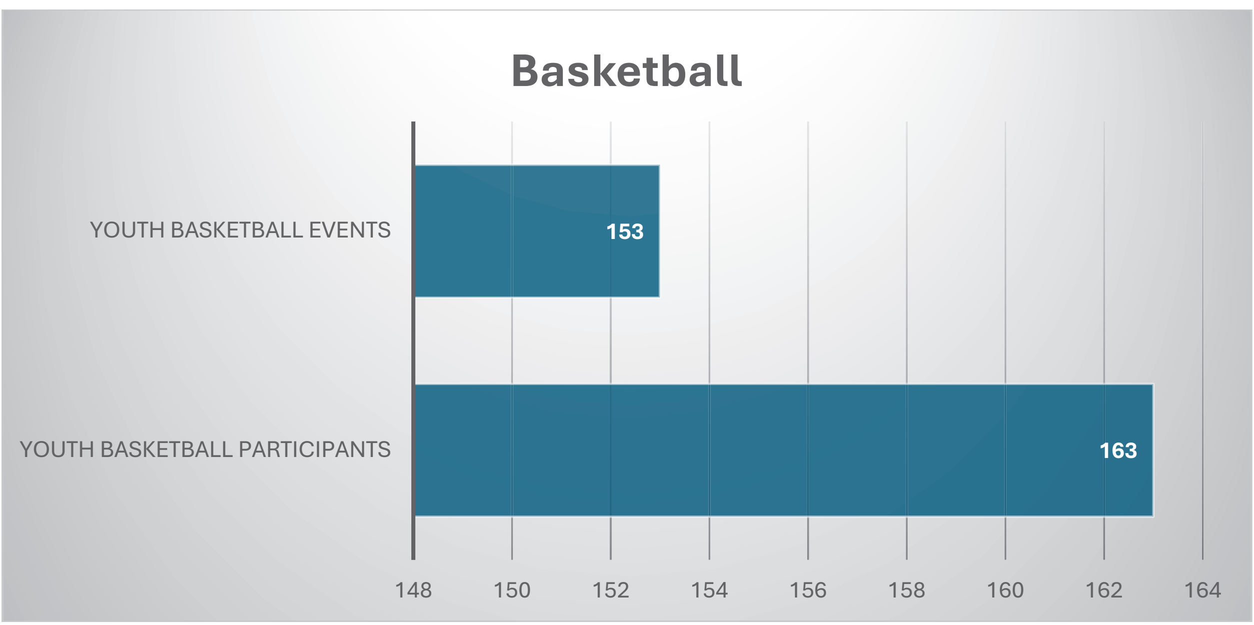
Position	FTE
Grounds Superintendent	1
Groundskeeper*	3
Total	**4**

**Two positions currently vacant*

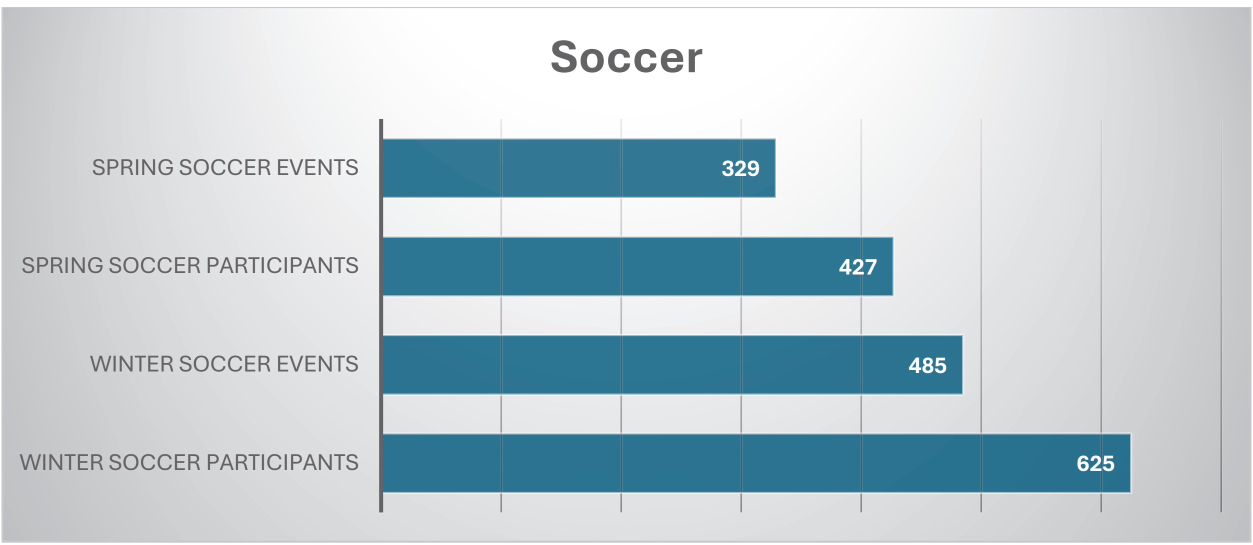
<u>Fiscal Year (FY) 24/25 Service Metrics</u>

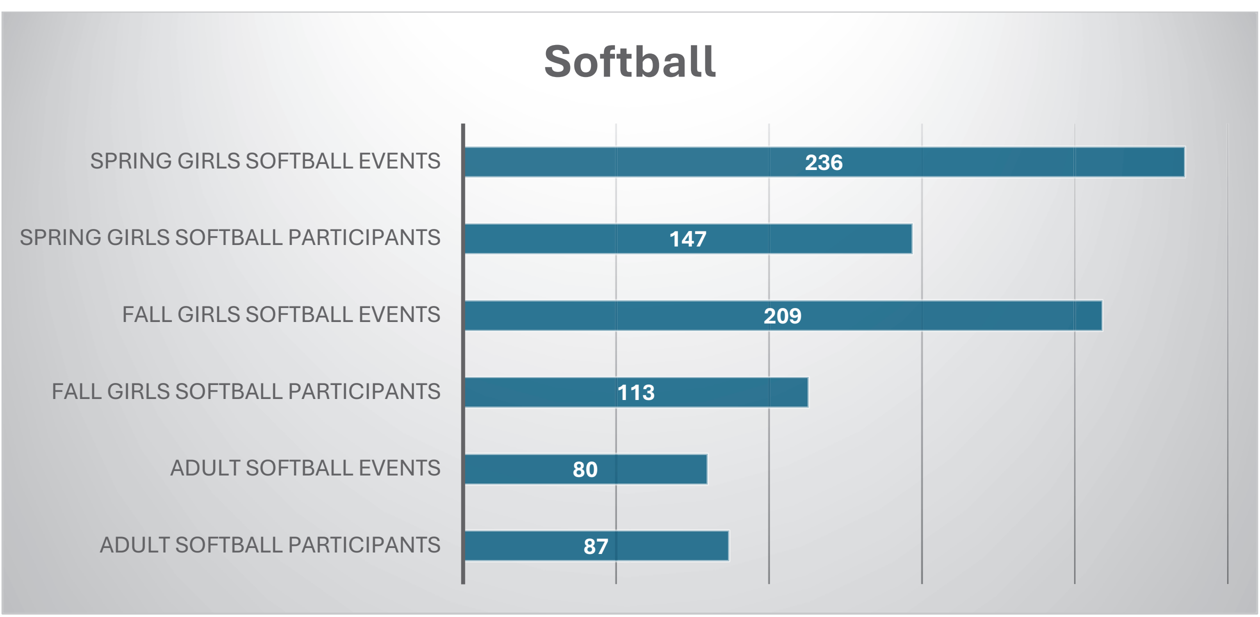
Throughout FY 24/25, the Recreation Department hosted **12 Volleyball events** and experienced **2,681 Pickleball participants**. The following metrics summarize participation levels and event activity across additional recreational programs offered through the Recreation Department. These programs include both County-organized leagues and activities managed in partnership with local sports associations.





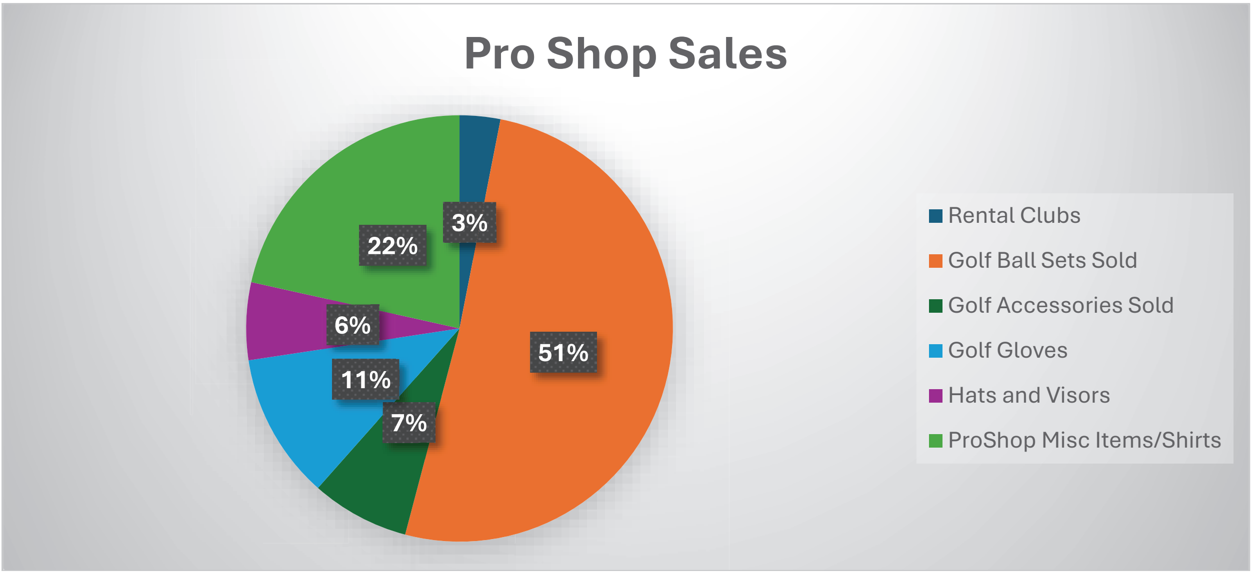

Football/Cheer
TACKLE FOOTBALL AND CHEER EVENTS
156
TACKLE FOOTBALL AND CHEER PARTICIPANTS
323
FLAG FOOTBALL AND CHEER EVENTS
106
FLAG FOOTBALL AND CHEER PARICIPANTS
85

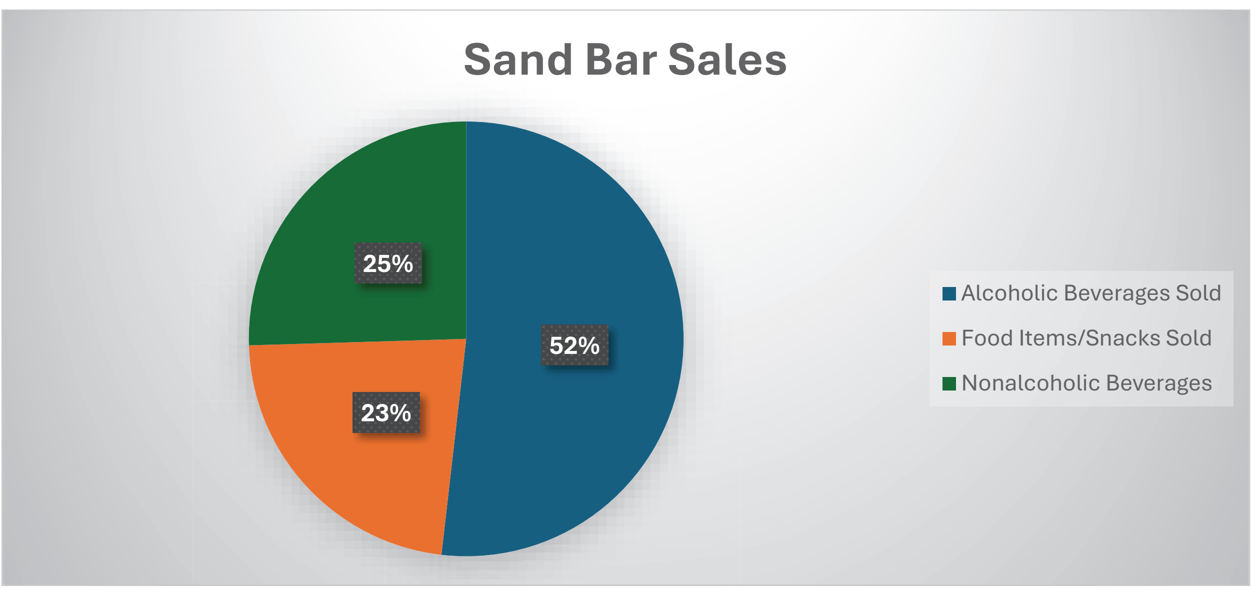

Soccer
SPRING SOCCER EVENTS
329
SPRING SOCCER PARTICIPANTS
427
WINTER SOCCER EVENTS
485
WINTER SOCCER PARTICIPANTS
625


Softball
SPRING GIRLS SOFTBALL EVENTS
236
SPRING GIRLS SOFTBALL PARTICIPANTS
147
FALL GIRLS SOFTBALL EVENTS
209
FALL GIRLS SOFTBALL PARTICIPANTS
113
ADULT SOFTBALL EVENTS
80
ADULT SOFTBALL PARTICIPANTS
87

Throughout FY 24/25, Wakulla Sands effectively recharged the aquifer with approximately **142,000,000 gallons of reclaimed water**. The Pro Shop sold **29,116 rounds** of golf, **131 Player Development Cards**, and hosted **48 tournaments**.

The same year, the Groundskeeping staff successfully maintained turf, irrigation, vegetation, and landscaping across **60 County, parks, facilities, and rights-of-ways**.





<u>Current Departmental Budget</u>

Groundskeeping, Recreation, and Golf operations are budgeted in various funds, departments, and sub-departments. Groundskeeping and Recreation Administration are budgeted in the General Fund, while Wakulla Sands and Recreational Sports programming appear in separate funds. The FY 26/27 combined preliminary budget for Groundskeeping, Recreation Administration, and Recreational Sports programming is $1,473,488. The Wakulla Sands FY 26/27 preliminary operating budget is $2,333,322.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
001 | GENERAL (OPERATING) FUND				
2300-15 | LANDSCAPING & GROUNDS DEPARTMENT				
Personnel	-	178,410	219,696	399,293
Operating	1,440	13,143	40,000	41,300
Equipment & Construction	-	4,209	-	5,000
TOTAL DEPARTMENT EXPENSE	**1,440**	**195,763**	**259,696**	**445,593**
CHANGE FROM PREVIOUS YEAR	**-48.15%**		**8556.53%**	**71.58%**
6300 | RECREATION DEPARTMENT				
DEPARTMENTAL REVENUE	**-**	**-**	**-**	**-**
Personnel	312,665	256,514	391,807	443,645
Operating (At Large)	168,068	163,814	214,600	229,800
Equipment & Construction	550	1,195	7,500	7,500
Interfund Transfers Out	-	-	-	-
Individual Recreational Facilities				
Crawfordville Community Center Revenue	*82,748*	*64,455*	*92,000*	*92,000*
Crawfordville Community Center Expense	72,480	59,299	80,850	85,800
OBBT & Coastal Trails Revenue	-	-	-	-
OBBT & Coastal Trails Expense	5,550	3,418	4,650	5,150
Shadeville Community Center Revenue	-	-	-	-
Shadeville Community Center Expense	-	-	-	89,000
TOTAL FACILITIES REVENUE	***82,748***	***64,455***	***92,000***	***92,000***
TOTAL DEPARTMENT EXPENSE	**559,313**	**484,240**	**699,407**	**860,895**
Net Profit (Loss)	(476,565)	(419,784)	(607,407)	(768,895)
CHANGE FROM PREVIOUS YEAR	**2.43%**		**-0.96%**	**23.09%**

107 | RECREATION USER FEE FUND BY REVENUE & EXPENSE TYPE				
Program-Related Revenue	*119,261*	*104,009*	*128,000*	*132,000*
Cash Forward	-	-	*16,380*	*35,000*
TOTAL FUND REVENUE	***119,261***	***104,009***	***144,380***	***167,000***
Operating (Program Supplies, Utilities)	44,253	37,474	56,580	62,540
Professional & Contractual (Officiating)	54,981	41,903	50,200	56,400
Maintenance & Repair (Contingency)	4,098	5,563	37,600	37,600
Reserves	-	-	-	10,460
TOTAL FUND EXPENSE	**103,332**	**84,940**	**144,380**	**167,000**
Net Profit (Loss)	**15,929**	**19,069**	**-**	**-**
CHANGE FROM PREVIOUS YEAR	**1.54%**	**-17.80%**	**12.93%**	**15.67%**

011 | WAKULLA SANDS GOLF COURSE FUND BY REVENUE & EXPENSE TYPE				
Greens Fees	*1,136,489*	*958,036*	*1,319,415*	*1,290,086*
Player Development Program	*167,071*	*89,170*	*159,250*	*206,590*
Pro Shop Sales	*96,643*	*82,543*	*100,000*	*105,000*
Concessions Sales	*227,310*	*193,815*	*200,000*	*245,000*
Interfund Transfers	*227,374*	*217,792*	*217,792*	*375,896*
Miscellaneous Revenues	*100,953*	*25,638*	*110,750*	*110,750*
TOTAL FUND REVENUE	***1,955,840***	***1,566,994***	***2,107,207***	***2,333,322***
Personnel Costs - Salaries, Wages & Benefits	1,168,096	951,808	1,425,846	1,304,621
Operating	518,921	424,503	673,361	726,395
Equipment & Construction	36,681	3,150	8,000	8,000
Interfund Transfer to General Fund	-	-	-	294,306
Reserves	-	-	-	-
TOTAL GOLF COURSE FUND EXPENSE	**1,723,699**	**1,379,461**	**2,107,207**	**2,333,322**
Net Profit (Loss)	232,141	187,533	-	-
CHANGE FROM PREVIOUS YEAR	**-69.00%**		**7.17%**	**10.73%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Strengthen partnerships with schools, youth organizations, nonprofit groups, and community stakeholders.
- Preserve and enhance the County's parks and recreational facilities through proactive asset management.
- Sustain recreational opportunities that promote health, wellness, and community engagement.
- Increase operational efficiency through cross-training, standardized procedures, and consolidation to reduce operating costs.
- Optimize facility utilization and space management to improve organizational effectiveness.
- Ensure the long-term financial sustainability of parks and recreation services while maintaining equitable public access and preserving valuable recreational assets.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve organizational and financial efficiency and effectiveness, including:

- Establish the Parks and Recreation Department consolidating Recreation, Wakulla Sands, Parks and community facilities, Newport Campground, boating facilities, and trail maintenance into one cohesive department.
- Update and standardized policies, procedures, and agreements related to rental of County athletic fields and parks.
- Transition facility rental management, boat launch permits, Newport Campground, and custodial duties into a centralized center.
- Expand contractual mowing contracts at key parks facilities.
- Reduce bike trail mowing maintenance schedule to the minimum required by FDOT.
- Engage in custodial service contracts, where feasible, for office and business facilities.
- Expanding cross-training among recreation, groundskeeping, and golf course staff.

- Phased implementation of the Full Cost Allocation Plan for the Golf Fund as follows:
    - FY 26/27 - $294,306
    - FY 27/28 - $315,044
    - FY 28/29 and FY 29/30 - $340,248
    - FY 30/31 and FY 31/32 - $367,468
- Abandon the Recreation Advisory Committee and repeal all related ordinances.
- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Proposed Operational Structure

The Parks and Recreation Department will be created to consolidate recreational operations, including athletics, fields, parks, boat ramps, Newport Campground, Wakulla Sands, community facilities, custodial services, and groundskeeping. These operations will be based out of the Medart Recreation Park facility. Through this restructuring a reduction in personnel is expected.

For budgetary purposes, there will be one general operations budget for the Parks and Recreation department. This department will encompass all Parks Management, Recreational, and Groundskeeping responsibilities with sub-departments for tracking revenues and expenditures related to each respective programming area. Wakulla Sands will remain in separate funds.

The recommended organizational changes, including combining Parks, Recreation, and Groundskeeping, planned attrition, position eliminations, and operational efficiencies, will result in a net reduction of 9.5 FTEs.

Wakulla Sands will experience a net reduction of 1.25 FTE positions in FY26/27.

Budgetary Impact

Implementation of the organizational changes described above will reduce the combined Parks, Groundskeeping, and Recreation budget by nearly 56% from $2,222,951 to $981,092.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
6600 | *NEW* COMBINED PARKS & RECREATION ADMINITRATION DEPARTMENT						
DEPARTMENTAL REVENUE	-	-	-	-	-	-
Personnel	-	467,939	487,515	494,416	501,681	523,134
Operating (At Large)	-	94,350	96,237	98,162	100,125	102,127
Equipment & Construction	-	7,500	7,500	7,500	7,500	7,500
Interfund Transfers Out	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	-	**569,789**	**591,252**	**600,077**	**609,306**	**632,761**
Net Profit (Loss)	-	(569,789)	(591,252)	(600,077)	(609,306)	(632,761)
CHANGE FROM PREVIOUS YEAR			**3.77%**	**1.49%**	**1.54%**	**3.85%**
INDIVIDUAL PARKS & RECREATION FACILITIES						
Medart Park Revenue	*1,600*	***218,495***	***218,495***	***218,495***	***218,495***	***218,495***
Medart Park Expense	-	113,500	115,620	117,782	119,988	122,238
OBBT & Coastal Trails Revenue	-	-	-	-	-	-
OBBT & Coastal Trails Expense	5,150	53,778	55,353	56,975	58,645	60,364
Crawfordville Community Center Revenue	*92,000*	***92,000***	***93,840***	***95,717***	***97,631***	***99,584***
Crawfordville Community Center Expense	85,800	77,358	78,905	80,483	82,093	83,735
Shadeville Community Center Revenue	-	-	-	-	-	-
Shadeville Community Center Expense	89,000	89,890	91,688	93,522	95,392	97,300
Azalea Park Revenue	*1,000*	***2,000***	***2,000***	***2,000***	***2,000***	***2,000***
Azalea Park Expense	16,400	5,625	5,738	5,852	5,969	6,089
Hudson Park Revenue	*14,400*	***10,800***	***10,800***	***10,800***	***10,800***	***10,800***
Hudson Park Expense	16,600	11,060	11,281	11,507	11,737	11,972
Mash Island Park Revenue	-	-	-	-	-	-
Mash Island Park Expense	14,150	5,009	5,109	5,211	5,316	5,422
Panacea Community Center Revenue	*12,000*	***10,000***	***10,200***	***10,404***	***10,612***	***10,824***
Panaca Community Center Expense	11,900	11,510	11,740	11,975	12,215	12,459
Shell Point Beach Revenue	*11,500*	***7,500***	***7,650***	***7,803***	***7,959***	***8,118***
Shell Point Beach Expense	12,900	4,674	4,767	4,863	4,960	5,059
Wooley Park Revenue	*7,500*	***6,500***	***6,630***	***6,763***	***6,898***	***7,036***
Wooley Park Expense	18,600	10,400	10,608	10,820	11,037	11,257
Newport Park Revenue	*125,000*	***125,000***	***127,500***	***130,050***	***132,651***	***135,304***
Newport Park Expense	40,400	26,500	27,030	27,571	28,122	28,684
Hickory Park Revenue	*500*	-	-	-	-	-
Hickory Park Expense	16,000	1,000	1,020	1,040	1,061	1,082
Welcome Center Revenue	-	-	-	-	-	-
Welcome Center Expense	26,400	-	-	-	-	-
Purify Bay Revenue	-	-	-	-	-	-
Purify Bay Expense	-	-	-	-	-	-
Guy Revell Conservation Area Revenue	-	-	-	-	-	-
Guy Revell Conservation Area Expense	3,800	1,000	1,020	1,040	1,061	1,082
Panacea Mineral Springs Revenue	-	-	-	-	-	-
Panacea Mineral Springs Expense	6,000	-	-	-	-	-
PARKS & RECREATION FACILITIES TOTALS						
TOTAL DEPARTMENT REVENUE	***265,500***	***472,295***	***477,115***	***482,031***	***487,046***	***492,161***
TOTAL DEPARTMENT EXPENSE	**363,100**	**411,304**	**419,880**	**428,642**	**437,595**	**446,744**
Net Profit (Loss)	(97,600)	60,991	57,235	53,389	49,451	45,417
CHANGE FROM PREVIOUS YEAR	**38.14%**	**13.28%**	**2.09%**	**2.09%**	**2.09%**	**2.09%**

The Wakulla Sands operating budget is anticipated to maintain steady growth with careful attention to participation and fee structures, and continued support from the Wastewater fund consistent with its aquifer recharge function.

011 | WAKULLA SANDS GOLF COURSE FUND						
011|WAKULLA SANDS GOLF COURSE FUND BY REVENUE & EXPENSE TYPE						
Greens Fees	*1,290,086*	*1,358,997*	*1,399,767*	*1,441,760*	*1,485,013*	*1,529,564*
Player Development Program	*206,590*	*220,590*	*234,590*	*248,590*	*262,590*	*276,590*
Pro Shop Sales	*105,000*	*108,150*	*111,395*	*114,736*	*118,178*	*121,724*
Concessions Sales	*245,000*	*252,350*	*259,921*	*267,718*	*275,750*	*284,022*
Interfund Transfers	*375,896*	*389,038*	*402,725*	*416,980*	*431,831*	*447,304*
Miscellaneous Revenues	*110,750*	*110,750*	*110,750*	*110,750*	*110,750*	*110,750*
TOTAL FUND REVENUE	***2,333,322***	***2,439,875***	***2,519,147***	***2,600,535***	***2,684,112***	***2,769,954***
Personnel Costs - Salaries, Wages & Benefits	1,304,621	1,359,130	1,413,832	1,431,977	1,451,094	1,510,761
Operating	726,395	748,187	770,632	793,751	817,564	842,091
Equipment & Construction	8,000	10,000	10,000	10,000	10,000	10,000
Interfund Transfer to General Fund	294,306	315,044	340,248	340,248	367,468	367,468
Reserves	-	-	-	-	-	-
TOTAL GOLF COURSE FUND EXPENSE	**2,333,322**	**2,432,361**	**2,534,712**	**2,575,976**	**2,646,125**	**2,730,319**
Net Profit (Loss)	-	7,514	(15,565)	24,559	37,987	39,634
CHANGE FROM PREVIOUS YEAR	**10.73%**	**4.24%**	**4.21%**	**1.63%**	**2.72%**	**3.18%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation as staff adapt to new workflows. The primary risks identified are as follows:

- Temporary reductions in operational efficiency.
- Limited and/or delayed maintenance of parks and facilities.
- Increased public dissatisfaction regarding limited and/or delayed maintenance.
  Customer confusion regarding new service locations or procedures.
- Decreased participation in recreational sports programming.
- Loss of institutional knowledge; increased training requirements; increased supervisory workload.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

Wakulla County Planning and Community Development is responsible for guiding the orderly growth and development of the County while protecting the public health, safety, welfare, and natural resources through comprehensive planning, development review, code enforcement, Geographic Information Systems (GIS) and community development initiatives. The Department is committed to providing professional, responsive, and transparent services that balance responsible growth with environmental stewardship, property rights, and the preservation of Wakulla County's unique character and quality of life.

Organizational Role

Planning and Community Development serves as the County's primary land use and regulatory agency, providing professional planning services, development review, zoning administration, permitting support, long-range planning, mapping, housing, floodplain management, and enforcement of County codes and ordinances.

The Department ensures that residential, commercial, industrial, and public development occurs in accordance with the Wakulla County Comprehensive Plan, Land Development Code, Florida Statutes, and adopted policies of the Board of County Commissioners.

Through proactive planning, customer assistance, and fair enforcement practices, the Code Enforcement Division helps shape the County's future while protecting existing neighborhoods, environmental resources, and public infrastructure.

The GIS sector serves nearly every department operating under the Board of County Commissioners, as the County's centralized provider of geospatial technology, mapping services, and location-based data management. The Department develops, maintains, and administers the County's enterprise GIS platform, providing essential spatial information that supports operational planning, emergency response, infrastructure management, land development, environmental stewardship, and strategic decision-making.

Core Service

The Department operates through three integrated functional sectors to serve all citizens of Wakulla County:

Planning and Community Development

Planning and Community Development provides professional planning and development services that support responsible growth, economic development, infrastructure planning, housing, floodplain management, and implementation of the County's long-term vision.

Primary responsibilities include:

- Comprehensive planning and long-range growth management
- Administration of the Land Development Code
- Zoning administration and land use review
- Site plan and subdivision review
- Development order processing
- Future land use analysis
- Comprehensive Plan amendments
- Coordination of Technical Review Committee (TRC) activities
- Staff support to the Board of County Commissioners, Planning Commission and various volunteer committees
- Floodplain Management and Community Rating System (CRS)
- Community development and redevelopment initiatives
- Coordination with state and regional planning agencies

The Department also serves as an important liaison between citizens, developers, business owners, elected officials, state regulatory agencies, and other County departments to facilitate responsible growth and maintain regulatory compliance.

Code Enforcement

The Code Enforcement Sector protects the public health, safety, and welfare by promoting compliance with County ordinances through education, voluntary compliance, and, when necessary, formal enforcement.

Primary responsibilities include:

- Investigation of code violations
- Enforcement of County Ordinances
- Unsafe structure investigations
- Junk, debris, and property maintenance enforcement
- Land use and zoning compliance
- Coordination with Building Department and Environmental Health
- Case preparation for the Special Magistrate
- Community education regarding County regulations

The Department emphasizes voluntary compliance as the preferred method of resolving violations while maintaining the authority to pursue formal enforcement actions when necessary to protect the community.

GIS

The GIS Division provides a comprehensive range of enterprise geospatial services, including:

- Enterprise GIS administration

- Digital mapping and cartographic services
- Spatial database development and maintenance
- Asset inventory and infrastructure mapping
- Utility system mapping and support
- Roadway, drainage, and transportation mapping
- Planning, zoning, and land use analysis
- Emergency response mapping and incident support
- Floodplain, environmental, and natural resource mapping
- Capital improvement planning support
- Mobile GIS and field data collection
- Public-facing web mapping applications and GIS services
- Data analysis, reporting, and decision-support tools

These services improve operational coordination, enhance data accuracy, and support efficient delivery of County services.

Service Area

Planning and Community Development provides services throughout Wakulla County, supporting residents, property owners, developers, business owners, contractors, and public agencies.

As one of Florida's growing rural counties, Wakulla County continues to experience increasing development activity and demand for planning, permitting, and code enforcement services. Continued population growth, infrastructure expansion, floodplain management, and changing development patterns require the Department to balance efficient customer service with thoughtful planning and regulatory oversight.

The Department plays a critical role in ensuring that growth occurs in a manner consistent with the County's Comprehensive Plan, protects environmentally sensitive lands, supports infrastructure capacity, and preserves the rural character that defines Wakulla County.

Strategic Importance

Planning and Community Development directly influences the County's long-term economic vitality, infrastructure investment, housing opportunities, environmental protection, and overall quality of life.

By providing predictable and efficient development review processes, Planning and Community Development supports economic development while ensuring that new growth is compatible with existing communities and public infrastructure. Long-range planning also enables the County to anticipate future service demands, coordinate capital improvements, and pursue state and federal funding opportunities.

Code Enforcement complements these efforts by maintaining community standards, protecting property values, reducing public nuisances, encouraging voluntary compliance with County ordinances, and addressing conditions that may threaten public health or safety.

GIS is fundamental to effective asset management. Roads, bridges, utilities, parks, public buildings, drainage systems, emergency response resources, and other County assets are most effectively managed through integrated geographic information systems that provide real-time visibility into infrastructure conditions and service needs.

Together, these functions help preserve the County's natural resources, strengthen neighborhoods, promote responsible development, and enhance public confidence in local government.

Funding and Financial Considerations

Planning and Community Development is supported through a combination of General Fund appropriations, permit and application fees, development review fees, and grants, where applicable.

Although development-related revenues offset a portion of operating expenses, they fluctuate with economic conditions and construction activity. Consequently, maintaining an efficient and financially sustainable organizational structure remains essential.

Personnel, professional services, technology systems, vehicle operations, and regulatory compliance activities represent the Department's primary operating costs.

As Wakulla County evaluates long-term organizational sustainability in response to the potential fiscal impacts of Amendment 3, the Division will focus on improving operational efficiency through process improvements, expanded digital permitting and document management, enhanced geographic information systems (GIS), cross-training of staff, and coordinated administration of planning and code enforcement functions.

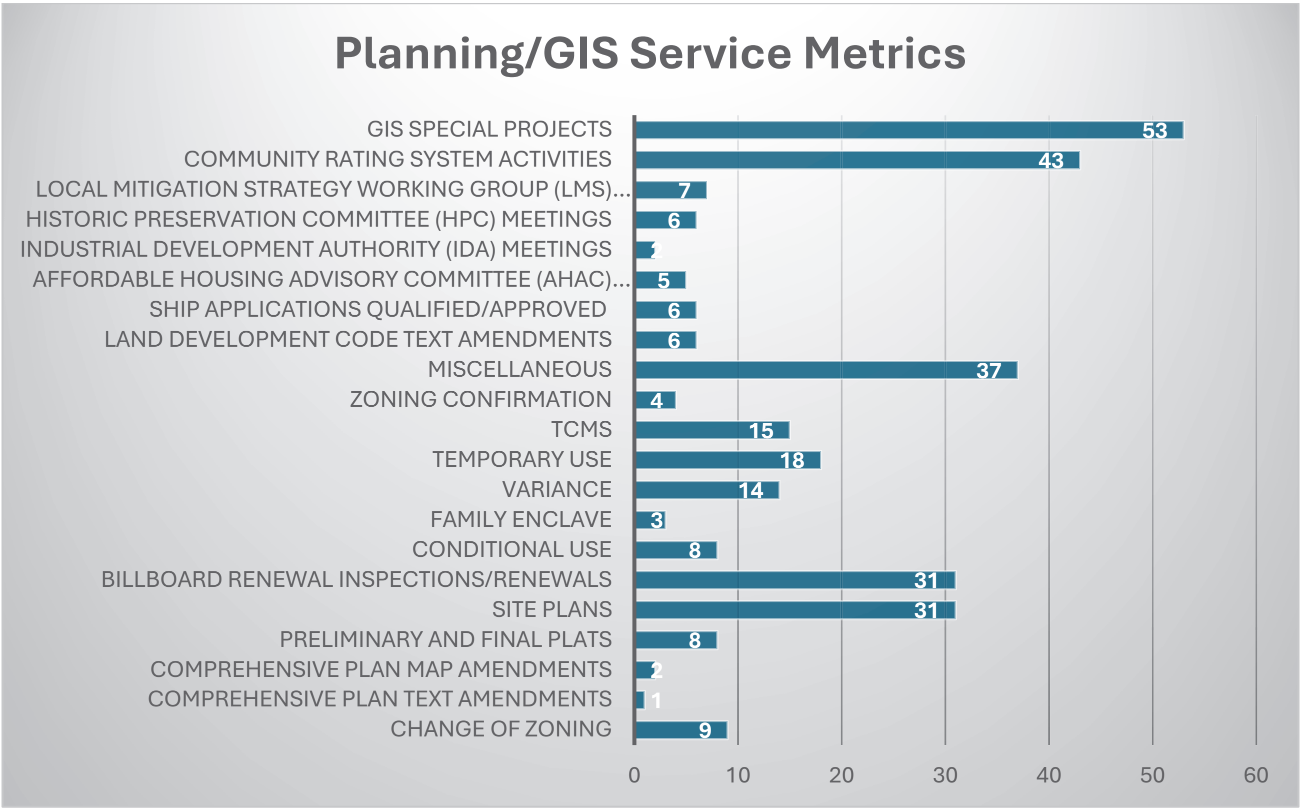
Current Operational Structure

Planning and Community Development currently employs the equivalent to six (6) full-time employees (FTE).

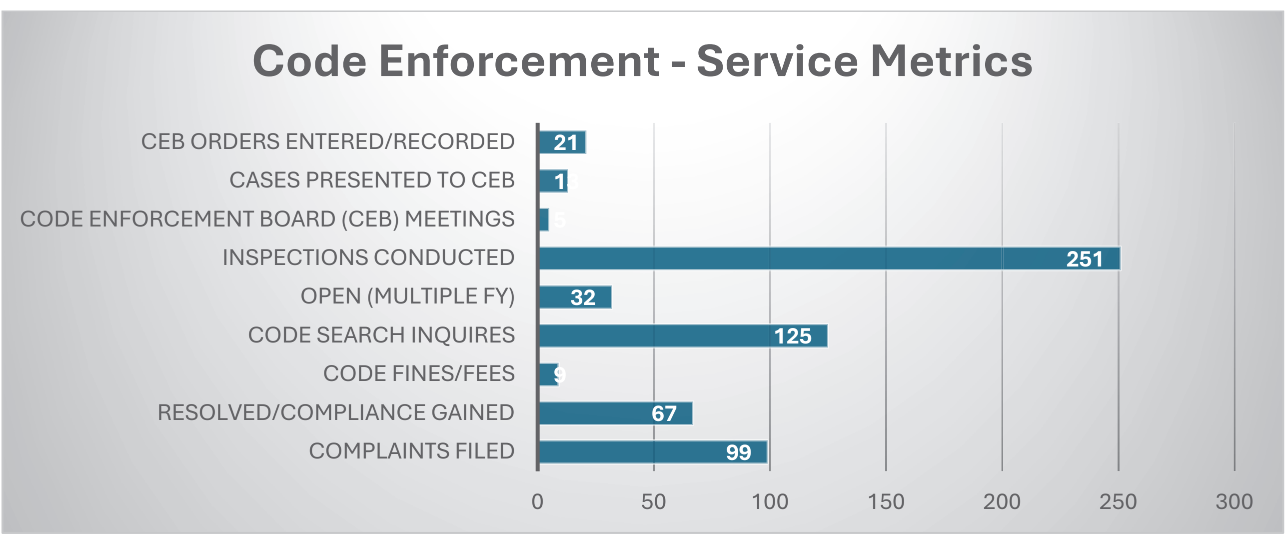
Position	FTE
Director	1
Planner	2
Planning Technician	1
Code Enforcement	1
GIS Specialist	1
Total	**6**

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, the Planning and Community Development Department issued a total of **1,874 Development Permit Applications (DPAs)** for construction/development related activities and **141 Local Business Tax Receipts** for new business licenses within the County. Additionally, the following chart summarizes other activities and services provided within the Department:



In FY24/25, the Code Enforcement Division collected $31,681.59 in code enforcement fines and fees.



Current Departmental Budget

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
0300 | PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT				
DEPARTMENTAL REVENUE	***218,601***	***182,658***	***265,900***	***255,900***
Personnel	379,991	330,766	461,596	487,910
Operating	63,379	95,339	178,858	150,100
Equipment & Construction	-	-	5,000	6,000
TOTAL DEPARTMENT EXPENSE	**443,369**	**426,105**	**645,454**	**644,010**
Net Profit (Loss)	(224,769)	(243,446)	(379,554)	(388,110)
CHANGE FROM PREVIOUS YEAR	**-8.93%**		**5.67%**	**-0.22%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Improve efficiency in development review and permitting processes.
- Further modernize planning, permitting, and code enforcement through expanded digital services and workflow automation.
- Strengthen coordination between planning, building, and code enforcement functions.
- Focus code enforcement efforts on public health, safety, and welfare.
- Maintain customer service for residents, businesses, and the development community.
- Enhance long-range planning to support sustainable growth and infrastructure investment.
- Increase operational efficiency through cross-training, standardized procedures, and integration with the Building Department.
- Improve infrastructure asset management through comprehensive geospatial inventories.
- Preserve the County's natural resources, community character, and quality of life while supporting responsible economic development.
- Ensure the Division remains financially sustainable and operationally effective under changing fiscal conditions.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve organizational and financial effectiveness:

- Consolidating customer-facing development services into a centralized development services center.
- Expanding cross-training among Planning, Building, and Code Enforcement staff.
- Expanding online self-service capabilities.
- Minimize Code Enforcement to those issues related to public, health, safety, and welfare.
- Abandon the Historic Preservation Committee and Industrial Development Authority and repeal all related ordinances.

- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Proposed Operational Structure

The Planning and Community Development Division will reduce staff and restructure its operations to join forces with the Building Department. By crossing training, responsibilities can be shared across the two respective Departments.

The recommended organizational changes include a net reduction of 1.5 FTE positions beginning in FY 26/27 through planned attrition, position eliminations, and operational efficiencies. In FY 27/28, an additional net reduction of 1.5 FTE positions will occur for a collective total reduction of 3 FTE positions. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the measures discussed above will realize a 37.41% budget reduction in the Planning department by FY 27/28.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
0300 | PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT						
DEPARTMENTAL REVENUE	***255,900***	***205,650***	***202,688***	***197,498***	***192,568***	***187,885***
Personnel	487,910	318,119	331,637	336,339	341,285	356,108
Operating	150,100	80,982	82,602	84,254	85,939	87,658
Equipment & Construction	6,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**644,010**	**403,101**	**418,319**	**424,754**	**431,469**	**448,096**
Net Profit (Loss)	(388,110)	(197,451)	(215,631)	(227,256)	(238,900)	(260,211)
CHANGE FROM PREVIOUS YEAR	**-0.22%**	**-37.41%**	**3.78%**	**1.54%**	**1.58%**	**3.85%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation as staff adapt to new workflows. Service demand will remain a key factor, particularly as recent development activity has slowed while code enforcement activity has increased.

The primary risks identified are as follows:

- Increases in permit review times and delayed project delivery.
- Temporary reductions in operational efficiency.
- Inconsistent application and interpretation of regulations of policies during transition.
- Customer confusion regarding new service locations or procedures.
- Increased public dissatisfaction regarding aesthetic complaints.
- Neighborhood concerns regarding property maintenance.
- Loss of institutional knowledge; increased training requirements; increased supervisory workload.

- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

The Wakulla County Building Department is committed to protecting the health, safety, and welfare of the public through the fair, consistent, and professional administration of the Florida Building Code and applicable County ordinances. The Department promotes safe construction practices, facilitates responsible development, and provides responsive customer service to residents, contractors, business owners, and the development community while supporting the County's long-term economic growth and fiscal sustainability.

Organizational Role

The Building Department serves as the County's regulatory authority for building construction, permitting, inspections, contractor licensing, and code compliance activities governed by the Florida Building Code and related state and local regulations. The Department plays a vital role in ensuring that residential, commercial, industrial, and public construction projects meet established safety standards while supporting efficient development throughout Wakulla County.

Working closely with Planning and Community Development, Public Works, Fire Rescue, Code Enforcement, and state regulatory agencies, the Department coordinates the technical review and approval of construction projects from permit application through final inspection and certificate of occupancy.

The Department functions as both a public safety agency and a customer service organization, balancing regulatory compliance with timely, predictable, and transparent permitting processes that support economic development and private investment.

Core Service

The Building Department provides a comprehensive range of regulatory and customer-focused services, including:

- Building permit application review and issuance
- Building plan review for compliance with the Florida Building Code
- Residential and commercial inspections
- Electrical, mechanical, plumbing, gas, and roofing inspections
- Certificate of Occupancy and Certificate of Completion issuance
- Floodplain management and permitting coordination
- Building code interpretation and technical assistance
- Customer assistance for property owners, contractors, and design professionals
- Coordination with Planning, Public Works, Fire Rescue, and other reviewing agencies

These services ensure that construction within Wakulla County is performed safely, consistently, and in accordance with adopted building standards while supporting orderly community development.

Service Area

The Building Department provides services throughout Wakulla County for homeowners, contractors, developers, architects, engineers, business owners, and public agencies. As residential and commercial development continues to expand, the Department serves as a critical point of contact for construction-related activities that influence community growth, infrastructure investment, and economic development.

Permit activity and inspection workloads fluctuate with market conditions, seasonal construction patterns, and economic cycles. Maintaining operational flexibility and efficient permitting processes is essential to supporting development while ensuring compliance with applicable building and life-safety standards.

Strategic Importance

The Building Department directly contributes to public safety by ensuring that buildings and structures are constructed in accordance with established engineering and life-safety standards. Through consistent inspections and technical review, the Department helps protect lives, reduce property losses, improve community resilience, and safeguard public investment.

The Department also serves as an important economic development partner. Efficient permitting and inspection services provide certainty to property owners, contractors, and developers, encouraging investment while reducing unnecessary project delays. By maintaining transparent processes and professional customer service, the Department enhances the County's reputation as a desirable place to live, work, and invest.

As Wakulla County experiences population growth and development activity, the Department must balance customer expectations for timely service with its responsibility to ensure code compliance and maintain the integrity of the permitting process.

Funding and Financial Considerations

The Building Department is primarily supported through permit fees, inspection fees, contractor licensing fees, plan review fees, and other user-generated revenues authorized by Florida law. Because these revenues are closely tied to construction activity, departmental revenues may fluctuate based on local and regional economic conditions.

Operating costs are driven primarily by personnel, technology systems, vehicles, professional certifications, continuing education, and inspection equipment. Maintaining an appropriately staffed and technologically advanced department is essential to ensuring efficient service delivery and compliance with state regulatory requirements.

As Wakulla County evaluates long-term fiscal sustainability in response to the potential impacts of Amendment 3, the Building Department presents opportunities to improve operational efficiency through streamlined interdepartmental coordination. Because departmental services are intended to be fee-supported, continued evaluation of the cost recovery model will help ensure that revenues remain aligned with the actual cost of providing services while minimizing impacts on the General Fund.

The Building department is also supported by various County administration and central services. The value of these services (i.e. Human Resources, Financial Accounting services, Legal Services) is identified in the most recent Full Cost Allocation Plan which indicates Building department operations are receiving support in the amount of $202,022. These indirect costs should be reimbursed to the General Fund for the Building Department fund to be self-sustaining.

Current Operational Structure

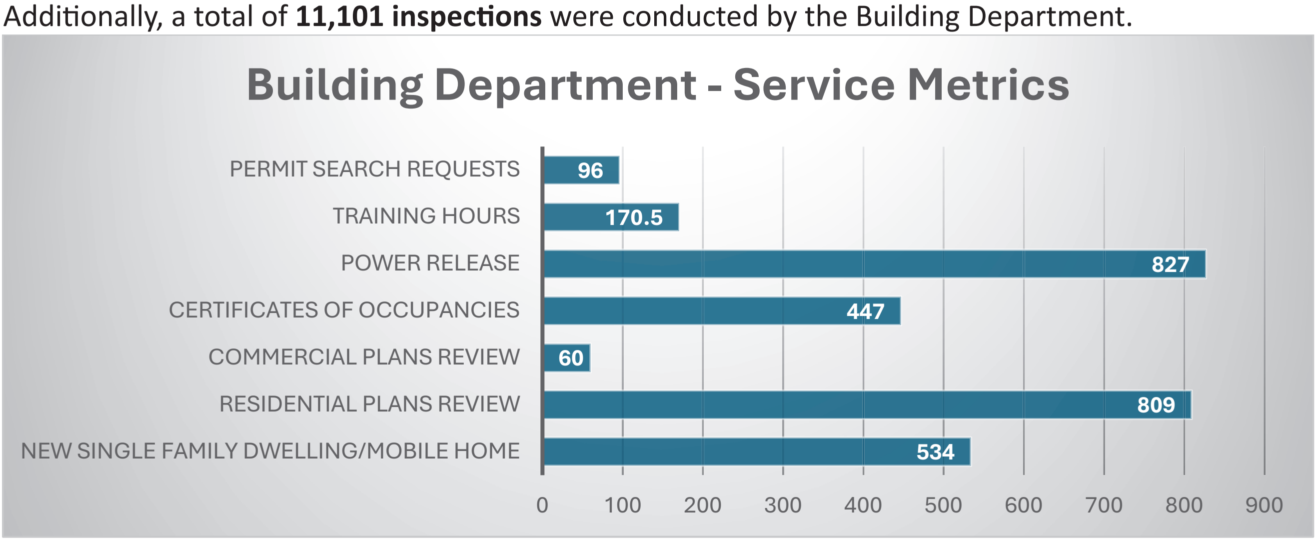
The Building Department currently employs the equivalent to eight and one-half (8.5) full-time employees (FTE).

Position	FTE
Director/Building Official/Floodplain Administrator	1
Building Inspector	2
Office Manager	1
Senior Permit Technician	1
Permit Technician*	3
Administrative Assistant	0.5
Total	**8.5**

**One position currently vacant*

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, the Building Department issued **2,510 building permits** for various construction related activities, completed 5 separate monthly reports, along with quarterly reports to the Department of Business and Professional Regulation as required by Law. Additionally, a total of **11,101 inspections** were conducted by the Building Department.



Current Departmental Budget

The Building Department has seen a decrease in revenues generated during the current fiscal year (FY 25/26) and expenses are expected to outpace income by a significant margin. The FY 26/27 preliminary budget includes a 13.8% budget reduction over the current year, however the fund is only budgeted to reimburse the General Fund for 50% of the recommended Full Cost Allocation Plan cost recovery, therefore will continue to be subsidized.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
010 | BUILDING DEPARTMENT OPERATING FUND BY EXPENSE TYPE				
DEPARTMENTAL REVENUE	***952,189***	***537,440***	***818,100***	***687,100***
Personnel	657,405	559,452	736,989	619,062
Operating	68,661	73,541	87,200	86,900
Equipment & Construction	103,874	67,823	40,000	15,000
Interfund Transfers Out	89,430	89,430	89,430	101,011
Reserves	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**919,371**	**790,245**	**953,619**	**821,973**
Net Profit (Loss)	32,819	(252,804)	(135,519)	(134,873)
CHANGE FROM PREVIOUS YEAR	**20.82%**		**-1.13%**	**-13.80%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Protect public safety through consistent enforcement of the Florida Building Code.
- Maintain customer service to reduce permit processing and inspection turnaround times.
- Strengthen coordination among Building, Planning, Public Works, Fire Rescue, and Code Enforcement.
- Increase operational efficiency through cross-training, standardized procedures, and integration with the Planning and Community Development Department.
- Maintain a financially sustainable, fee-supported service model that minimizes reliance on General Fund revenues and supports all indirect costs.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve organizational and financial effectiveness, including:

- Consolidating customer-facing development services into a centralized development services center.
- Expanding cross-training among Planning, Building, and Code Enforcement staff.
- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.
- Limited General Fund Cost Recovery
    - Projected at 50% throughout the planning period
    - Equal to $101,011 per 2026 Full Cost Allocation Plan

Proposed Operational Structure

The Building Department will reduce staff and restructure its operations to join forces with the Planning and Community Development Department. By crossing training, responsibilities can be shared across the two respective Departments.

The recommended organizational changes include a net reduction of 4 FTE positions beginning in FY 26/27 through planned attrition, position eliminations, and operational efficiencies. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the measures discussed above will realize a further 28% budget reduction in FY 27/28, for a combined 2-year decrease of $362,362 or 38%.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
010 | BUILDING DEPARTMENT OPERATING FUND BY EXPENSE TYPE						
DEPARTMENTAL REVENUE	***687,100***	***653,950***	***622,933***	***593,466***	***565,473***	***538,879***
Personnel	619,062	419,354	435,627	439,186	442,916	460,430
Operating	86,900	66,892	68,119	69,382	70,684	72,024
Equipment & Construction	15,000	4,000	4,000	4,000	4,000	4,000
Interfund Transfers Out	101,011	101,011	101,011	101,011	101,011	101,011
Reserves	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**821,973**	**591,257**	**608,756**	**613,579**	**618,610**	**637,466**
Net Profit (Loss)	(134,873)	62,693	14,176	(20,114)	(53,138)	(98,587)
CHANGE FROM PREVIOUS YEAR	**-13.80%**	**-28.07%**	**2.96%**	**0.79%**	**0.82%**	**3.05%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation as staff adapt to new workflows. Service demand will remain a key factor, particularly as recent construction activities have slowed, but remain steady.

The primary risks identified are as follows:

- Increases in permit review times and delayed project delivery.
- Temporary reductions in operational efficiency.
- Inconsistent application and interpretation of regulations of policies during transition.
- Customer confusion regarding new service locations or procedures.
- Loss of institutional knowledge; increased training requirements; increased supervisory workload.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.
- Need to carefully monitor and ensure building permit funds are limited to funding only those activities associated with the enforcement of the building code and not subsidizing planning or general code enforcement.

Department Mission
The Wakulla County Probation Department is committed to promoting public safety, offender accountability, and successful community reintegration through professional supervision, compliance monitoring, and case management for individuals placed on misdemeanor probation by the County Court. The Department provides a structured alternative to incarceration that supports judicial outcomes, encourages rehabilitation, and helps reduce recidivism while ensuring accountability to the court and the citizens of Wakulla County.

Organizational Role
The Probation Department serves as the County's community corrections agency for individuals placed on misdemeanor probation and other court-ordered supervision programs authorized by law. Working under the authority of the County Court and in coordination with the Clerk of Court, the State Attorney, the Public Defender, the Wakulla County Sheriff's Office, treatment providers, and other criminal justice partners, the Department monitors compliance with judicial orders and assists offenders in successfully completing the conditions of their sentences.

The Department functions as an extension of the judicial process by providing supervision, reporting, compliance verification, and timely communication with the courts regarding offender progress or violations. Through structured supervision and appropriate interventions, the Department promotes accountability while helping reduce demands on the jail and other criminal justice resources.

It is important to note that the County is authorized to perform misdemeanor probation services, but oversight may be done by private entities, pursuant to Sec. 948.15, Florida Statutes.

Core Service
The Probation Department provides a range of community corrections services, including:

- Supervision of court-ordered misdemeanor probation cases
- Monitoring compliance with judicial conditions of probation
- Collection and documentation of probation fees where authorized
- Verification of court-ordered community service hours
- Monitoring payment compliance for court-ordered fines, restitution, and costs
- Drug and alcohol testing when ordered by the court
- Coordination of substance abuse, mental health, and other treatment referrals
- Preparation of violation reports and recommendations to the court
- Case documentation and records management
- Coordination with law enforcement, treatment providers, and judicial partners

These services provide accountability while supporting opportunities for behavioral change and successful completion of court-ordered sanctions.

Service Area

The Probation Department serves individuals placed on misdemeanor probation by the Wakulla County Court and works closely with criminal justice agencies throughout the County. Services are provided through scheduled office appointments, compliance monitoring, field contacts when appropriate, coordination with service providers, and regular reporting to the judiciary.

The Department must maintain accurate records, protect confidential information, and ensure that supervision activities comply with applicable laws, court orders, and professional standards.

Strategic Importance

The Probation Department contributes to public safety by providing structured supervision and accountability for offenders who can be safely managed in the community. Effective probation supervision promotes compliance with court orders, encourages rehabilitation, and provides a cost-effective alternative to incarceration for eligible offenders.

By monitoring compliance with treatment requirements, community service obligations, financial sanctions, and other court-imposed conditions, the Department helps reduce repeat offenses while supporting the efficient administration of justice. Community-based supervision also reduces pressure on local correctional facilities and allows limited public safety resources to be focused on higher-risk offenders.

Strong collaboration with the judiciary, law enforcement, treatment providers, and community organizations is essential to achieving positive outcomes and maintaining confidence in the local criminal justice system.

Funding and Financial Considerations

The Probation Department is supported through a combination of County appropriations and probation supervision fees or other authorized cost-recovery mechanisms, as permitted by Florida law and judicial policy. Revenues generated through supervision fees help offset a portion of operating costs; however, collections may vary based on caseloads, judicial practices, and offenders' ability to pay.

Primary operating costs include personnel, case management systems, training, office operations, and compliance monitoring activities. As Wakulla County evaluates long-term fiscal sustainability in response to the potential impacts of Amendment 3, the Department will continue to focus on efficient case management and collaboration with justice system partners to maximize service effectiveness while minimizing operating costs.

Current Operational Structure

The Probation Department currently employs the equivalent to three (3) full-time employees (FTE).

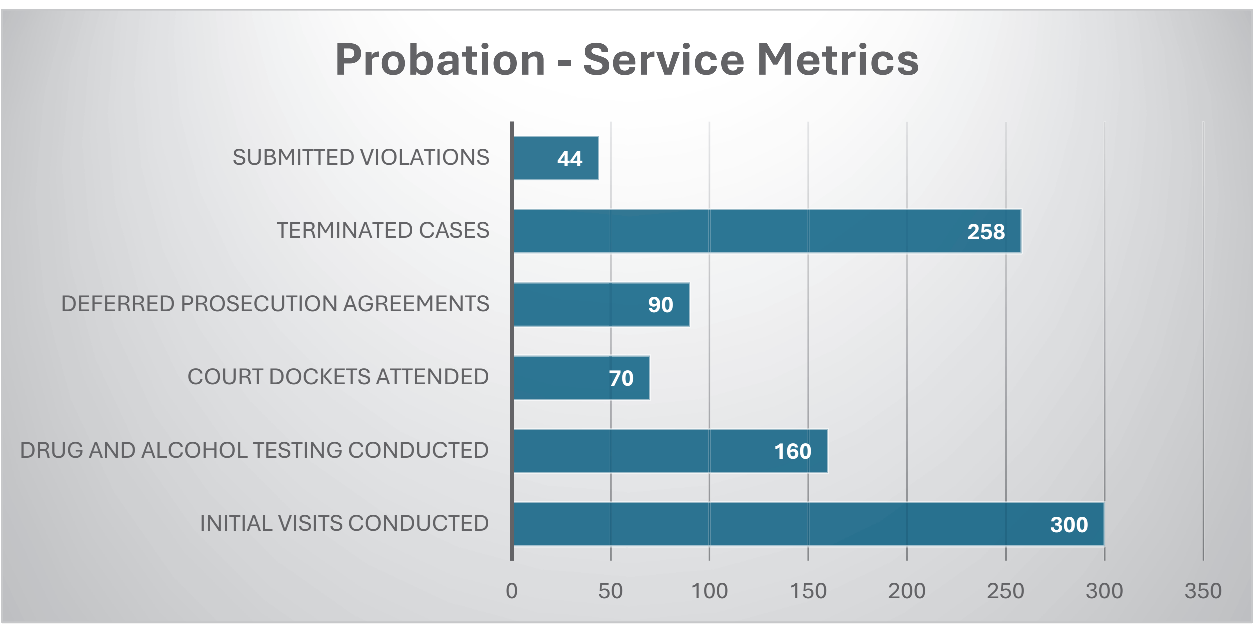
Position	FTE
Director	1
Probation Officer	1
Administrative Assistant	1
Total	**3**

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, the Probation Department connected probationers with various services including: Substance Abuse and Mental Health Counseling, Victim Awareness, Defendant Compliance, Anti-Theft and Anger Management Classes, and gain assistance with food, housing, employment, benefits, and education.

Additionally, Probation conducted more than **1,000 direct contacts** with probationers, confirmed approximately **5,000 hours of community service**, and collected over **$9,000 in restitution** to restore and compensate victims.

The following chart summarizes other services provided within the Department:



Current Departmental Budget

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
4000 | PROBATION DEPARTMENT				
DEPARTMENTAL REVENUE	***54,338***	***36,411***	***45,000***	***56,000***
Personnel	191,601	181,162	197,363	224,779
Operating	13,803	19,393	27,860	29,500
Equipment & Construction	3,283	-	4,500	3,000
TOTAL DEPARTMENT EXPENSE	**208,687**	**200,555**	**229,723**	**257,279**
Net Profit (Loss)	(154,349)	(164,144)	(184,723)	(201,279)
CHANGE FROM PREVIOUS YEAR	**1.67%**		**-19.07%**	**12.00%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Promote public safety through effective community supervision and offender accountability.
- Maintain compliance with court-ordered conditions and reduce probation violations.
- Support rehabilitation through referrals to treatment, education, and community-based services.
- Maintain collaboration with the judiciary, law enforcement, the Clerk of Court, treatment providers, and other criminal justice partners.
- Maintain a financially responsible service model that maximizes authorized fee revenues while minimizing reliance on County General Fund resources through privatization.
- Ensure that probation services remain responsive, accountable, and aligned with best practices in community corrections.

Organizational Opportunities

As part of this outsourcing initiative, the following measures have been identified to improve financial effectiveness:

- Solicit Request for Qualifications (RFQ) for Probationary Services and transition to privatization services.
- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs).

Proposed Operational Structure

During the calendar year 2027, the County will solicit a RFQ for Probationary Services and transition to privatization of these services by the end of the FY. The County will encourage the selected firm to retain current department employees to ensure continuity of service.

The recommended organizational changes are not anticipated to occur in FY26/27; however, transitioning to privatization will begin. In FY 27/28, a net reduction of 3 FTE positions is planned.

Budgetary Impact

The primary intention of outsourcing Probationary Services is to transition to a 100% fee-based funding model whereby the contractor operates solely on fees generated through service activities. Therefore, this department would be eliminated from the budget altogether.

Risk Assessment

Implementation of the proposed operational structure presents transitional risks.

The primary risks identified are as follows:

- Increase in recidivism.
- Higher fees for probationers.
- Temporary reductions in operational efficiency.
- Probationers' confusion regarding new service locations or procedures.
- Loss of institutional knowledge.
- No guarantees that selected firm will retain existing employees.

Department Mission
The Wakulla County UF/IFAS Extension and 4-H Division is dedicated to improving the quality of life for the citizens of Wakulla County by providing research-based education, technical assistance, and community outreach through a cooperative partnership with the University of Florida Institute of Food and Agricultural Sciences (UF/IFAS). The Department delivers educational programs that strengthen agriculture, natural resources, youth development, families, and community resilience while promoting lifelong learning and informed decision-making.

Organizational Role
UF/IFAS Extension and 4-H serve as the County's local educational outreach office, connecting residents, businesses, agricultural producers, community organizations, and youth with the research, expertise, and educational resources of the University of Florida. Through this cooperative extension model, Wakulla County leverages state and federal expertise to address local challenges while maximizing the value of County investment.

The Division works collaboratively with County divisions, schools, state agencies, nonprofit organizations, agricultural producers, and community partners to deliver educational programs that support economic development, environmental stewardship, emergency preparedness, public health, and youth leadership.

Unlike many County divisions, Extension focuses primarily on education and prevention. By providing residents with practical knowledge and technical assistance, the Division helps reduce future public costs associated with environmental degradation, agricultural losses, invasive species, disaster recovery, and health-related issues.

Core Service
The Division provides a broad range of educational and outreach services, including:

UF/IFAS Extension Services

The Extension Department delivers research-based educational programs and technical assistance in a variety of subject areas, including:

- Commercial and small-scale agriculture
- Natural resources and environmental stewardship
- Horticulture and landscaping
- Forestry and wildlife management
- Water quality and conservation
- Coastal resilience and marine resources
- Residential gardening and Florida-Friendly Landscaping™

- Pest management education
- Family and consumer sciences
- Nutrition and food safety education
- Community development and resilience
- Emergency preparedness education

4-H Youth Development
The 4-H Youth Development Department provides positive youth development opportunities that prepare young people to become responsible citizens, leaders, and engaged members of their communities.

Program areas include:

- Leadership development
- Citizenship and civic engagement
- Agriculture and animal science
- STEM (Science, Technology, Engineering, and Mathematics)
- Environmental education
- Healthy living and nutrition
- Career readiness
- Public speaking and communication
- School Enrichment Programs
- Summer camps and special events
- Volunteer development

The 4-H program partners with schools, volunteers, community organizations, and local businesses to provide educational experiences that develop life skills, encourage volunteerism, and prepare youth for future success.

Service Area
UF/IFAS Extension and 4-H provide countywide educational services to residents of all ages, agricultural producers, homeowners, businesses, youth organizations, schools, civic groups, and community partners throughout Wakulla County.

Programs are delivered through workshops, consultations, demonstrations, field days, school programs, community events, volunteer networks, online education, and one-on-one technical assistance. The Division's broad outreach allows it to serve numerous residents annually while extending the educational resources of the University of Florida to the local community.

Strategic Importance
UF/IFAS Extension and 4-H provide valuable community benefits through education, prevention, and partnerships. By helping residents address problems before they become more costly, the

Department supports Wakulla County’s long-term economic, environmental, and social well-being.

Educational programs support sustainable agriculture, protect natural resources, promote water conservation, improve food security, encourage healthy lifestyles, strengthen youth leadership, and increase community resilience to natural disasters and changing environmental conditions.

The Department also plays an important role in supporting local agriculture, one of Wakulla County's historic economic sectors, by providing producers with access to current research, best management practices, and technical expertise that improve productivity and environmental stewardship.

The 4-H program further strengthens the community by developing future leaders through experiential learning, volunteer service, and leadership opportunities that foster civic responsibility and lifelong skills.

Funding and Financial Considerations

UF/IFAS Extension and 4-H operate through a cooperative funding model involving Wakulla County, the University of Florida, the State of Florida, grants, program fees, and other external funding sources. This partnership enables the County to leverage significant state and federal resources while maintaining a local educational presence tailored to community needs.

County funding primarily supports local operations, facilities, and a portion of personnel costs, while Extension faculty and educational resources are enhanced through the University's statewide network. The Department also actively pursues grants, partnerships, sponsorships, and volunteer support to expand programming and maximize the return on local investment.

Noteworthy is that the County has wide discretion, pursuant to Sec. 1004.37, Florida Statutes, to determine its level of participation and financial support for these programs and services.

As Wakulla County evaluates long-term fiscal sustainability in response to the potential impacts of Amendment 3, continued participation in the Extension and 4-H partnership should be carefully evaluated against the County's core governmental responsibilities and available financial resources. While the program provides valuable educational and community services, it is not a statutory County function. Given the need to prioritize limited General Fund resources for essential public safety, infrastructure, and other mandated services, the County should consider eliminating its financial support for the Extension and 4-H program and encourage the University of Florida IFAS, nonprofit organizations, and other community partners to identify alternative funding mechanisms to sustain these services independent of County General Fund support.

Current Operational Structure

UF/IFAS Extension and 4-H, collectively, currently employs the equivalent to seven and three-quarters (7.75) full-time employees (FTE).

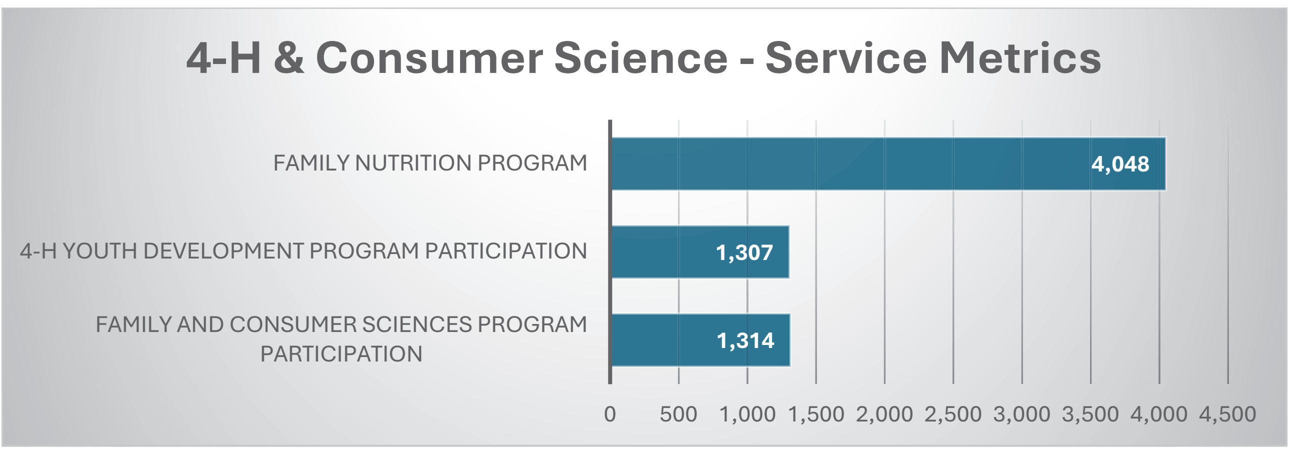
Position	FTE
Extension Agent	3
Office Manager	1
Administrative Assistant*	1
4-H Teaching Assistant	1
4-H Program Assistant*	1
4-H Program Assistant – Seasonal*	0.75
Total	**7.75**

**One position currently vacant*

<u>Fiscal Year (FY) 24/25 Service Metrics</u>

Throughout FY 24/25, the US/IFAS Extension realized **541 participants** in Agricultural, Horticulture, and Natural Resource Programming and conducted **55 field visits**.

Additionally, the following summarizes 4-H and Family and Consumer Science services provided within the Department:



<u>Current Departmental Budget</u>

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
1900 | AGRICULTURE / EXTENSION / 4-H DEPARTMENTS				
Extension Revenue (Facility Rentals)	*6,014*	*4,285*	*8,500*	*8,500*
Agricultural Agent Revenue (Charges for Service)	-	-	-	-
4H Revenue (Summer Camps)	*33,370*	*36,542*	*40,600*	*35,600*
Family & Consumer Sciences Revenue	-	-	*200*	*200*
TOTAL DEPARTMENT REVENUE	***39,384***	***40,827***	***49,300***	***44,300***
Personnel	279,399	217,073	368,901	340,405
Operating	91,845	59,980	124,450	124,550
Equipment & Construction	24,844	-	28,000	28,000
TOTAL DEPARTMENT EXPENSE	**396,088**	**277,054**	**521,351**	**492,955**
Net Profit (Loss)	(390,074)	(272,769)	(512,851)	(484,455)
CHANGE FROM PREVIOUS YEAR	**6.01%**		**14.68%**	**-5.45%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives, where possible and financially feasible:

- Preserve essential Extension and 4-H educational programs that provide community benefits.
- Maximize the return on County investment by leveraging University, state, federal, grant, and volunteer resources.
- Maintain partnerships with schools, nonprofit organizations, agricultural producers, and community stakeholders.
- Improve operational efficiency through shared administrative support and enhanced coordination with other County departments.
- Support agricultural sustainability, environmental stewardship, youth leadership, and community resilience through research-based education.
- Ensure the long-term financial sustainability of Extension services while maintaining the County's commitment to community education and public service.

Organizational Opportunities

As part of this restructuring initiative, several levels of uncertainty remain regarding the future of this Division. Therefore, two options are outlined below to improve organizational and financial effectiveness; however, it is imperative to immediately implement the Interim Measures while exploring each of the remaining options in the order in which it is presented above until the most effective outcome is achieved.

Interim Measures

- Maintain current hiring freeze.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Option 1

- Collaborate with the University of Florida (UF) to streamline operational footprints to retain a reduced level of service and continue to provide impactful programming.
- Encourage UF to absorb additional costs associated with operations, employment and maintenance of any occupied facility.

Option 2

- Notify UF of the County’s intent to discontinue agreement and partnership (six-month notice required).
- Eliminate 4-H Summer Camps beginning in 2027
- Reduce the number of County FTEs through attrition and planned eliminations.
- Eliminate funding for FTEs that are partially funded by the County.

Proposed Operational Structure
Based upon the outcome of the above-noted options, the proposed operational structure remains to be determined. Updates will be provided to the Board of County Commissioners as the situation evolves.

Budgetary Impact
For purposes of financial planning, it is assumed that implementation of Option 1 or 2 discussed above will result in UF absorbing or eliminating 100% of the operating costs associated with Extension and 4-H programming. Therefore, this department would be eliminated from the budget altogether.

Risk Assessment
Implementation of the proposed operational opportunities and operational structure will rely heavily on the manner in which we proceed with the Division.

At this time, the primary risks associated with the above noted options are identified as follows:

- Option 1
    - Customer confusion regarding reduced services, new service location, or procedures.
    - Increased public dissatisfaction regarding reduction in services and programming.
    - Loss of institutional knowledge; increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
    - Reduced employee morale; difficulty recruiting qualified employees; wage compression.
- Option 2
    - Total loss of services and programming, including:
        - Reduced public education opportunities, workshops, and community training.
        - Reduced access to research-based information and local technical expertise.
        - Fewer educational partnerships with schools and community organizations.
        - Elimination of locally coordinated 4-H clubs and reduced youth leadership opportunities.
    - Increased public dissatisfaction regarding reduction in services and programming.

Department Mission
The Wakulla County Public Library is dedicated to enriching the lives of residents by providing equitable access to information, educational resources, technology, and lifelong learning opportunities. Through responsive customer service, community partnerships, and innovative programming, the Library supports literacy, workforce development, digital inclusion, cultural enrichment, and civic engagement while serving as a welcoming community resource for citizens of all ages.

Organizational Role
The Wakulla County Public Library serves as the County's primary public information and lifelong learning institution. As an essential community service, the Library provides free access to books, digital collections, research materials, internet connectivity, educational programming, and technology resources that support individuals, families, students, businesses, and community organizations.

Working in partnership with local schools, educational institutions, nonprofit organizations, governmental agencies, and regional library networks, the Library extends the reach of County services while fostering literacy, innovation, and civic participation.

Core Service
The Wakulla County Public Library provides a comprehensive range of services, including:

- Circulation of books, audiobooks, digital media, and other library materials
- Access to electronic books, online databases, and digital learning resources
- Technology assistance and digital literacy training
- Children's literacy and early learning programs
- Teen and young adult educational programming
- Adult education and lifelong learning opportunities
- Workforce development resources, including résumé assistance and job search support
- Research and reference services
- Community meeting and educational spaces
- Cultural, historical, and community engagement programs
- Outreach services to schools, senior citizens, and underserved populations

These services support educational achievement, economic opportunity, lifelong learning, and community engagement throughout Wakulla County.

Service Area
The Library provides services to residents throughout Wakulla County, regardless of age, income, or educational background. Library resources are utilized by students, educators, job seekers,

entrepreneurs, families, retirees, and visitors seeking access to educational materials, technology, and community programs.

As technology continues to evolve and community needs change, the Library has expanded beyond traditional collections to provide digital resources, online services, educational programming, and public technology access that support both urban and rural populations.

<u>Strategic Importance</u>

The Public Library is a cornerstone of community education and civic life. By providing free access to information, technology, and educational opportunities, the Library helps reduce barriers to learning, supports workforce readiness, and promotes informed civic participation.

The Library also contributes to the County's economic development efforts by assisting job seekers, supporting small businesses and entrepreneurs, and offering access to technology and digital resources that may otherwise be unavailable to some residents.

In addition, the Library serves as a trusted community gathering space that fosters lifelong learning, cultural enrichment, and social connection. During emergencies and natural disasters, library facilities may also support public information dissemination, community outreach, and recovery efforts.

<u>Funding and Financial Considerations</u>

The Wakulla County Public Library is primarily funded through General Fund appropriations, supplemented by State Aid to Libraries, grants, donations, memorial contributions, and support from community partners and volunteer organizations.

Operating costs are driven by personnel, library collections, technology, facility operations, utilities, maintenance, digital subscriptions, and program delivery. Continued investment in technology and digital services is essential to meeting the evolving expectations of library users while maintaining efficient and accessible operations.

As Wakulla County evaluates long-term fiscal sustainability in response to the potential impacts of Amendment 3, the Library will continue to pursue opportunities to maximize external funding, strengthen partnerships, expand volunteer support, and improve operational efficiency through technology, shared services, and regional collaboration. The Library’s continued ability to provide core services is also closely tied to its reliance on State Aid to Libraries grant funding and the ongoing financial support provided by the Friends of the Library, which help supplement County resources for collections, programming, technology, and community services. Preserving eligibility for State Aid and maintaining strong community-based financial support will be essential to sustaining public access to library services while managing future budget constraints.

<u>Current Operational Structure</u>

The Public Library currently employs the equivalent to eight and one-quarter (8.25) full-time employees (FTE).

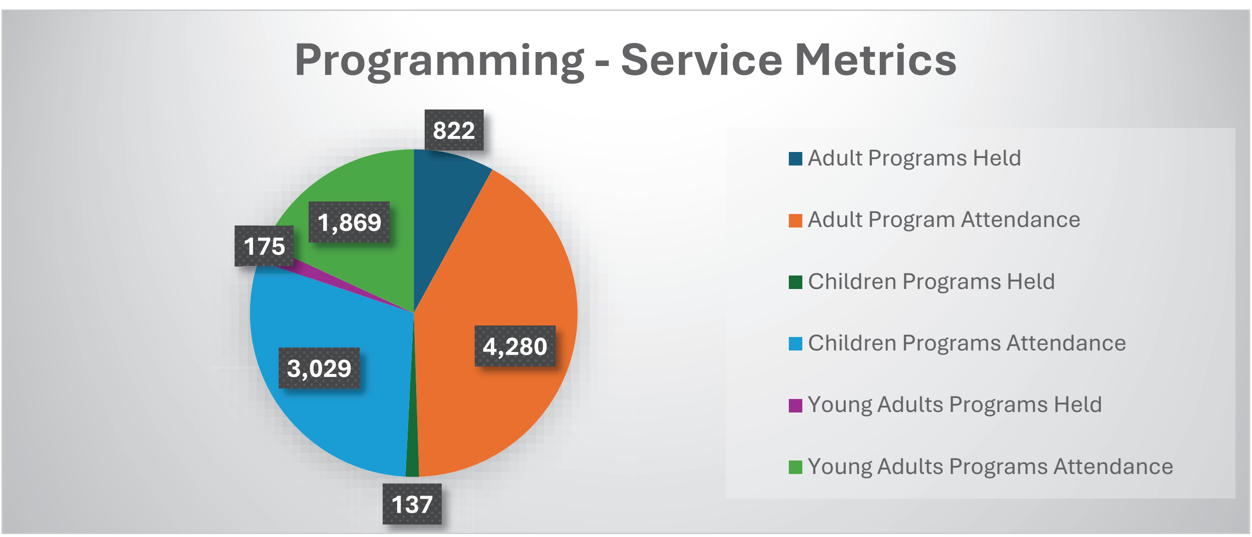
Position	FTE
Director	1
Senior Library Assistant	1
Library Assistant I	1
Senior Library Specialist I	1
Senior Library Specialist II	1
Library Specialist	1
Children and Youth Services	1
Library Aide	1.25
Total	**8.25**

Fiscal Year (FY) 24/25 Service Metrics

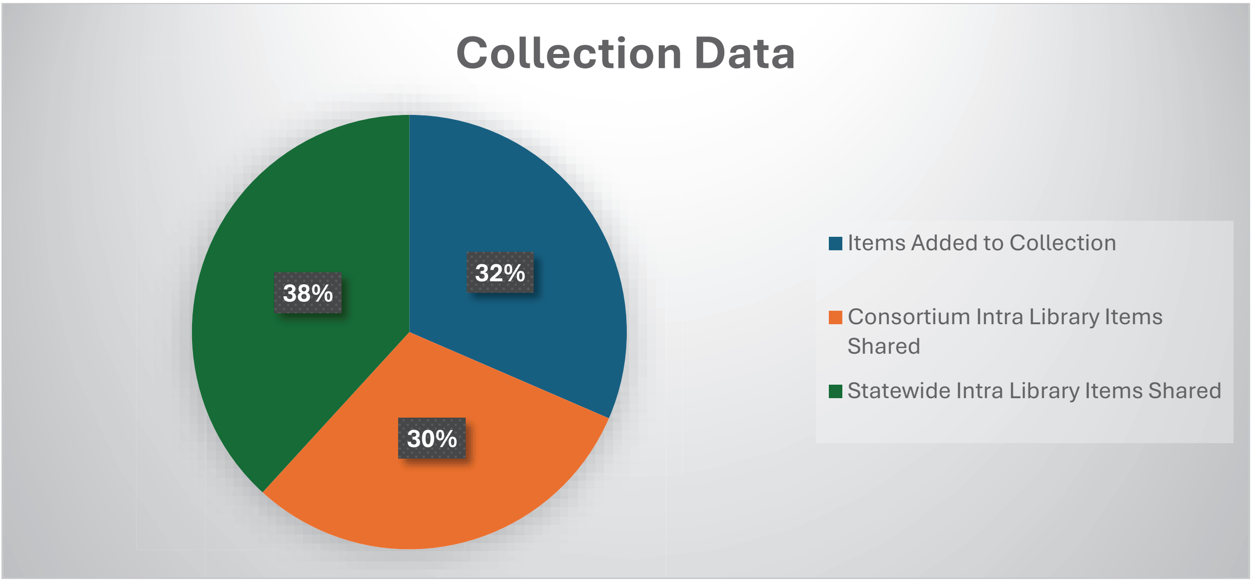
Throughout FY 24/25, the Library offers rooms and meetings spaces for studying, Telemedicine, HOA meetings, and various other civic groups and organizations. Additionally, the Library hosts several clubs related to the arts, science, physical wellness, and offers educational opportunities for all age groups. Unlike other County facilities, the Library does not charge rental fees for the use of these spaces. Annually, the Library coordinates numerous popular County events, including but not limited to: Mardis Gras Celebration, Star Wars Spectacular, An Evening at Hogwarts, Holiday Story Time with the Sheriff, and Summer Reading Programs.

Also noteworthy, the Library greeted **1,055 new patrons** in FY 24/25, assisted **71 curbside pick-ups**, and received **51,961 patrons** through the front door.

The following chart summarizes programming services provided by the Public Library:



Donated Materials. The Library regularly receives donations from members of the public. In FY 24/25, donated books provided an estimated monetary value of **$20,615** in support of Library collections and services.



Current Departmental Budget

The FY 26/27 combined preliminary budget for Library operations is $800,360.

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
1800 | LIBRARY DEPARTMENT				
Departmental Revenue	*135*	*5,822*	*10,500*	*10,500*
TOTAL DEPARTMENT REVENUE	***135***	***5,822***	***10,500***	***10,500***
Personnel	464,440	398,747	501,297	540,636
Operating	8,189	12,860	22,100	-
Equipment & Construction	-	52	10,200	10,200
TOTAL DEPARTMENT EXPENSE	**472,629**	**411,660**	**533,597**	**550,836**
Net Profit (Loss)	(472,493)	(405,838)	(523,097)	(540,336)
CHANGE FROM PREVIOUS YEAR	**-10.10%**		**-6.39%**	**3.23%**

1800 | FL DEPARTMENT OF STATE LIBRARY GRANT FUND				
Grant Revenue - State Aid to Libraries	*176,031*	*348,937*	*124,062*	*134,524*
Grant Revenue - Library Access Network	*-*	*-*	*-*	*-*
TOTAL DEPARTMENT REVENUE	***176,031***	***348,937***	***124,062***	***134,524***
Grant Expense - State Aid to Libraries	176,031	89,831	224,062	249,524
Grant Expense - Library Access Netowork	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**176,031**	**89,831**	**224,062**	**249,524**
Net Profit (Loss)	-	259,106	(100,000)	(115,000)
CHANGE FROM PREVIOUS YEAR	**113.35%**		**-12.75%**	**11.36%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Preserve equitable public access to library services, educational resources, and telemedicine access.
- Maintain a minimum level of service for literacy, workforce development, and learning initiatives.
- Maximize grants, State Aid to Libraries, donations, and other external funding opportunities to supplement County resources.
- Ensure the long-term financial sustainability of library operations while maintaining the Library's role as an essential educational, cultural, and community resource.

Organizational Opportunities

As part of this restructuring initiative, the following measures have been identified to improve financial effectiveness, maintain the minimum service level needed to retain State Aid to Libraries Grant funding, and continue serving the community:

- Reduce programming through a phased approach.
- Reduce operational hours to 4 days a week.
- Explore privatization of Library Services.
- Maintain current hiring freeze and reduce the number of FTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.

Proposed Operational Structure

Workforce reduction will result in lower programming capacity and reduced service levels in future years.

The recommended organizational changes include a net reduction of 1.5 FTE positions beginning in FY 26/27 through planned attrition, position eliminations, and operational efficiencies. In FY 27/28, an additional net reduction of 3.75 FTE positions will occur for a collective total reduction of 5.25 FTE positions. These adjustments prioritize the preservation of critical services while aligning staffing levels with the County's long-term financial sustainability goals.

Budgetary Impact

Implementation of the measures discussed above is expected to result in a 59% reduction ($323,159) in the Library department budget in FY 27/28. It is important to note that annual State Aid to Libraries funding is calculated based on the County’s investment in Library operations and operates on a two-year cycle. As a result, reductions in County funding will extend well beyond the immediate loss of local operating dollars. Because State Aid to Libraries is partially dependent upon the County's level of financial support, decreases in local appropriations are expected to reduce future state funding allocations, creating a cascading financial impact that compounds over multiple fiscal years and further limits the Library's ability to sustain existing programs, staffing, and service levels.

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
1800 | LIBRARY DEPARTMENT						
Departmental Revenue	*10,500*	*200*	*200*	*200*	*200*	*200*
TOTAL DEPARTMENT REVENUE	***10,500***	***200***	***200***	***200***	***200***	***200***
Personnel	540,636	227,677	237,195	241,203	245,434	255,932
Operating	-	-	-	-	-	-
Equipment & Construction	10,200	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**550,836**	**227,677**	**237,195**	**241,203**	**245,434**	**255,932**
Net Profit (Loss)	(540,336)	(227,477)	(236,995)	(241,003)	(245,234)	(255,732)
CHANGE FROM PREVIOUS YEAR	**3.23%**	**-58.67%**	**4.18%**	**1.69%**	**1.75%**	**4.28%**

1800 | FL DEPARTMENT OF STATE LIBRARY GRANT FUND						
Grant Revenue - State Aid to Libraries	*134,524*	*125,000*	*62,500*	*62,500*	*62,500*	*62,500*
Grant Revenue - Library Access Network	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	***134,524***	***125,000***	***62,500***	***62,500***	***62,500***	***62,500***
Grant Expense - State Aid to Libraries	249,524	125,000	62,500	62,500	62,500	62,500
Grant Expense - Library Access Netowork	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**249,524**	**125,000**	**62,500**	**62,500**	**62,500**	**62,500**
Net Profit (Loss)	(115,000)	-	-	-	0	0
CHANGE FROM PREVIOUS YEAR	**11.36%**	**-49.90%**	**-50.00%**	**0.00%**	**0.00%**	**0.00%**

Risk Assessment

Implementation of the proposed operational structure presents transitional risks that can be mitigated through phased implementation as staff adapt to new workflows. Balancing funding and will remain a key factor, particularly as it relates to grant funding from State Aid to Libraries which provide approximately a 50% match of the General Funds contribution to the Library in the previous two years.

The primary risks identified are as follows:

- Decreased programming services.
- Decreased hours of operation.
- Decreased grant funding from State Aid to Libraries in future years.
- Temporary reductions in operational efficiency.
- Customer confusion regarding new service hours or procedures.
- Increased public dissatisfaction regarding level of service.
- Increased employee workload; employee resistance to expanded responsibilities; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

Department Mission

The Wakulla County Veterans Service Office is dedicated to serving veterans, active-duty military personnel, members of the National Guard and Reserve, and their eligible dependents by providing professional advocacy, benefits counseling, claims assistance, and referral services. The Department is committed to ensuring that those who have served our nation receive the federal, state, and local benefits to which they are entitled while promoting independence, dignity, and an improved quality of life.

Organizational Role

The Veterans Service Office serves as the County's primary advocate for the veteran community by assisting eligible individuals in navigating the complex network of veterans' benefits and services. Acting as a liaison between veterans and government agencies, the Department provides guidance on benefits eligibility, prepares and submits claims, assists with appeals, and connects veterans with healthcare, education, housing, employment, and supportive services.

Working collaboratively with the U.S. Department of Veterans Affairs, the Florida Department of Veterans' Affairs, veteran service organizations, healthcare providers, community nonprofits, and other County departments, the Veterans Service Office ensures that local veterans have access to comprehensive support while reducing barriers to obtaining benefits and services.

By helping veterans secure financial assistance, healthcare benefits, disability compensation, pensions, and other resources, the Department contributes to the economic stability and overall well-being of Wakulla County's veteran population.

It is important to note that the County is authorized to provide veterans services, pursuant to Sec. 292.11, Florida Statutes, but it is not required to be provided.

Core Service

The Veterans Service Office provides a comprehensive range of advocacy and assistance services, including:

- Benefits counseling and eligibility determination
- Preparation and submission of disability compensation and pension claims
- Assistance with appeals and claims development
- Healthcare enrollment assistance and referrals
- Survivor and dependent benefit counseling
- Education and vocational benefit assistance
- Coordination of burial and memorial benefits
- Referrals for housing, employment, transportation, and supportive services
- Outreach to veterans and their families

- Collaboration with veteran service organizations and community partners
- Public education regarding available veteran resources and benefits

These services help ensure that veterans and their families receive timely access to the benefits and services they have earned through military service.

Service Area

The Veterans Service Office provides services to veterans and eligible family members throughout Wakulla County. Assistance is available to individuals of all military service eras, including active-duty personnel transitioning to civilian life, retired service members, disabled veterans, surviving spouses, and eligible dependents.

Because federal and state veterans' benefit programs frequently change, the Department provides ongoing guidance and personalized assistance to help clients understand eligibility requirements, complete required documentation, and successfully navigate the claims process.

Strategic Importance

The Veterans Service Office provides significant value to the community by helping veterans access benefits that bring substantial federal and state resources into Wakulla County. Disability compensation, pensions, healthcare benefits, education assistance, and other programs not only improve the lives of veterans and their families but also contribute to the local economy through increased household income and spending.

The Department also supports broader County objectives by reducing barriers to essential services, improving coordination among public and nonprofit agencies, and assisting vulnerable veteran populations in obtaining healthcare, housing, employment, and supportive services. Through effective advocacy and personalized case management, the Veterans Service Office strengthens the County's commitment to those who have served while enhancing overall community well-being.

Funding and Financial Considerations

The Veterans Service Office is primarily funded through the County General Fund. Operating costs are principally associated with personnel, professional training, office operations, technology, and outreach activities.

Although the Department operates with modest local funding, it facilitates the receipt of significant federal and state benefits by Wakulla County veterans. As the County evaluates long-term fiscal sustainability in response to the potential impacts of Amendment 3, maintaining an efficient Veterans Service Office represents a strategic investment that leverages external resources and supports residents without creating substantial demand on County-funded assistance programs.

Opportunities for continued operation include strengthening partnerships with the veteran community organizations.

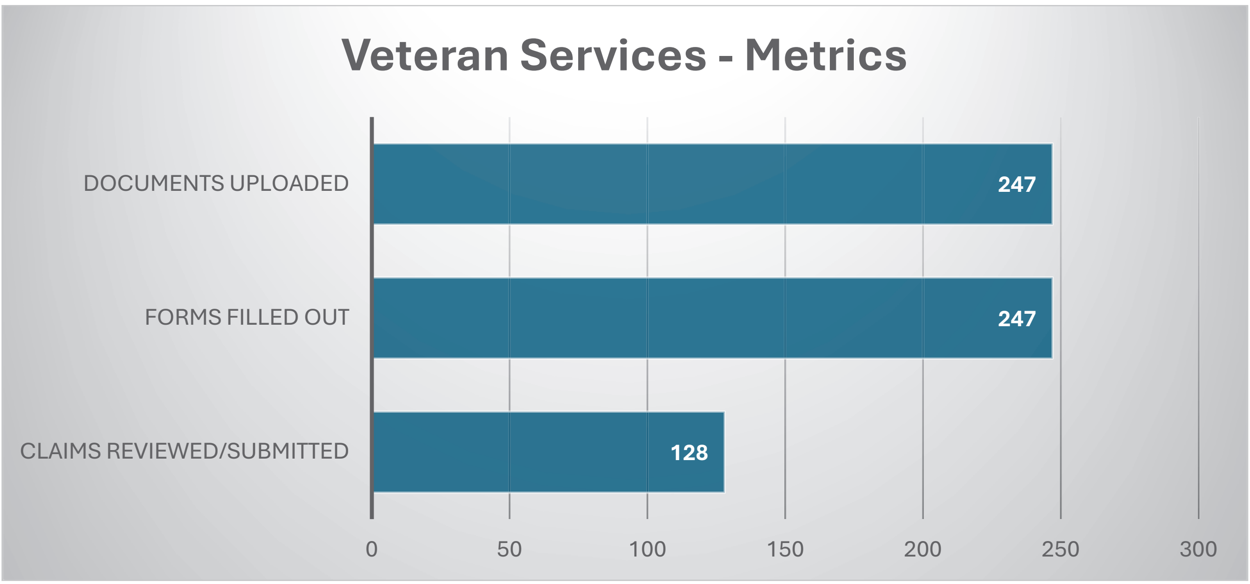
Current Operational Structure

Veteran Services currently employs one (1) part-time employee (PTE).

Position	PTE
Veteran Service Officer	1
Total	**1**

Fiscal Year (FY) 24/25 Service Metrics

Throughout FY 24/25, Veteran Services diligently worked to assist veterans with securing benefits and services. The following chart summarizes the caseload within the Department:



Current Departmental Budget

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
5700 | VETERANS SERVICES DEPARTMENT				
DEPARTMENTAL REVENUE	-	-	-	-
Personnel	25,889	22,691	28,765	29,483
Operating	3,488	4,687	6,950	6,425
Equipment & Construction	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**29,377**	**27,378**	**35,715**	**35,908**
Net Profit (Loss)	(29,377)	(27,378)	(35,715)	(35,908)
CHANGE FROM PREVIOUS YEAR	**-29.18%**		**-41.78%**	**0.54%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Ensure veterans and eligible family members receive timely access to earned federal, state, and local benefits.
- Maximize the number of external benefits secured for Wakulla County veterans.
- Expand outreach to underserved and vulnerable veteran populations.
- Strengthen partnerships with veteran community organizations.
- Ensure customer service through timely claims assistance, communication, and follow-up.
- Maintain a cost-effective service model that delivers significant community value while supporting the County's long-term fiscal sustainability.

Organizational Opportunities
As part of this outsourcing initiative, the following measures have been identified to improve financial effectiveness:

- Engage community veteran organizations and transition to privatization services; offer contribution in aid to reduce overall cost to fund programming.
- Maintain current hiring freeze and reduce the number of PTEs through attrition and planned eliminations.
- Withhold Cost of Living Increases (COLAs).

Proposed Operational Structure
During the calendar year 2027, the County will engage the Veterans of Foreign Wars (VFW) and American Legion to develop an agreement to transfer Veteran Services operations. This effort will include a $10,000 contribution in aid to support such services. If an agreement cannot be reached, the program will be eliminated by the closure of FY 26/27.

The recommended organizational changes are not anticipated to occur in FY 26/27; however, transitioning to privatization will begin. In FY 27/28, a net reduction of 1 PTE position is planned.

Budgetary Impact
The transition to a contribution-based funding model will see this department eliminated from the budget altogether.

Risk Assessment
Implementation of the proposed operational structure presents risks that may not be mitigated. Service demand will remain forcing the veteran population to seek assistance by other means.

The primary risks identified are as follows:

- Failure to reach an agreement with the VFW and American Legion.
- Temporary reductions in operational efficiency.
- Customer confusion regarding new service locations or procedures.
- Increased public dissatisfaction regarding lack of local services.

Department Mission
The Wakulla County Tourist Development Council (TDC) and support staff are dedicated to promoting Wakulla County as a premier destination for nature-based tourism, outdoor recreation, heritage tourism, and cultural experiences. Through strategic marketing, destination development, visitor services, and collaborative partnerships, the TDC and support staff work to increase tourism-related economic activity, support local businesses, enhance visitor experiences, and strengthen the County's economy while preserving the natural and cultural resources that define Wakulla County.

Organizational Role
The Tourist Development Council and support staff serve as the County's destination marketing and tourism development organization. Operating under the policy direction of the Board of County Commissioners and in accordance with Florida law, the TDC and support staff administer the County's Tourist Development Plan and oversees the expenditure of Tourist Development Tax revenues collected from overnight lodging establishments.

The TDC and support staff are responsible for developing and implementing strategic marketing initiatives, promoting tourism assets, supporting special events, enhancing visitor experiences, and identifying opportunities to expand the County's tourism economy. The TDC and support staff also provide recommendations regarding tourism-related capital projects, beach and park improvements where eligible, visitor information services, and partnerships that encourage sustainable tourism development.

Working closely with local businesses, lodging operators, chambers of commerce, state tourism agencies, regional marketing organizations, parks and recreation agencies, and community organizations, the TDC and support staff coordinate efforts to increase visitation while protecting the environmental resources and rural character that distinguish Wakulla County.

Core Service
The Tourist Development Council and support staff provide a comprehensive range of tourism development and destination management services, including:

- Destination marketing and advertising
- Administration of the Tourist Development Plan
- Tourism research and market analysis
- Visitor information and promotional materials
- Brand development and digital marketing
- Support for tourism-related special events
- Tourism grant and sponsorship administration
- Partnership development with local businesses and regional organizations

- Promotion of ecotourism, heritage tourism, and outdoor recreation
- Visitor experience enhancement initiatives
- Oversight and accountability for Tourist Development Tax expenditures
- Performance reporting to the Board of County Commissioners

These services are intended to increase visitor spending, support local employment, strengthen tourism-related businesses, and enhance the County's economic vitality.

Service Area

The Tourist Development Council and support staff serve Wakulla County as a whole by promoting its natural, historical, and recreational assets to visitors from across Florida and beyond. While marketing efforts are directed toward potential visitors, the economic benefits of tourism extend throughout the community by supporting local lodging establishments, restaurants, retail businesses, outfitters, cultural attractions, and other tourism-related enterprises.

Wakulla County's unique tourism assets include pristine rivers and springs, coastal resources, state parks, wildlife habitats, fishing opportunities, paddling trails, and historic sites. These resources provide the foundation for a sustainable tourism economy centered on conservation and outdoor recreation.

Strategic Importance

Tourism is an important contributor to Wakulla County's economy, generating visitor spending that supports local businesses, creates employment opportunities, and expands the local tax base without placing a disproportionate burden on County taxpayers. Visitor expenditures contribute to sales tax revenues, lodging revenues, and business activity while helping support hospitality, retail, recreation, and service industries.

The Tourist Development Council and support staff play a vital role in maximizing these economic benefits through targeted marketing, destination branding, and strategic investments that encourage overnight visitation and longer visitor stays. By focusing on sustainable tourism practices, the TDC and support staff also helps preserve the County's natural and cultural resources while promoting economic growth that is compatible with the community's values and Comprehensive Plan.

Funding and Financial Considerations

The Tourist Development Council is funded primarily through revenues generated by the Tourist Development Tax (TDT) levied on short-term lodging accommodations, as authorized by Florida law (also known as “bed tax”). These dedicated revenues are restricted to eligible tourism-related purposes and are administered in accordance with the County's adopted Tourist Development Plan and applicable statutory requirements. Currently, the County levies a 4% bed tax; however, this may be increased up to 5% to fund tourism-related activities.

Because the TDC operates through a dedicated funding source, its activities generally have minimal impact on the County's General Fund. While most expenditures are directed toward destination marketing, tourism promotion, visitor services, eligible tourism-related capital improvements, special events, and administrative functions that support the growth of Wakulla County's visitor economy, the General Fund has provided some financial support for staffing and maintenance of the Wakulla Welcome Center.

The Tourism department is also supported by various County administration and central services. The value of these services (i.e. Legislative and Financial Accounting services, Legal Services) is identified in the most recent Full Cost Allocation Plan which indicates Tourist Development operations are receiving support in the amount of $25,016. These indirect costs should be reimbursed to the General Fund for the Tourism fund to be self-sustaining.

As Wakulla County evaluates long-term fiscal sustainability in response to the potential impacts of Amendment 3, the TDC and support staff will continue to focus on maximizing the return on Tourist Development Tax investments through strategic marketing, data-driven decision-making, collaborative partnerships, and careful stewardship of dedicated tourism revenues. Opportunities to leverage state tourism grants, cooperative marketing initiatives, and regional partnerships will further enhance the effectiveness of tourism investments while maintaining fiscal responsibility.

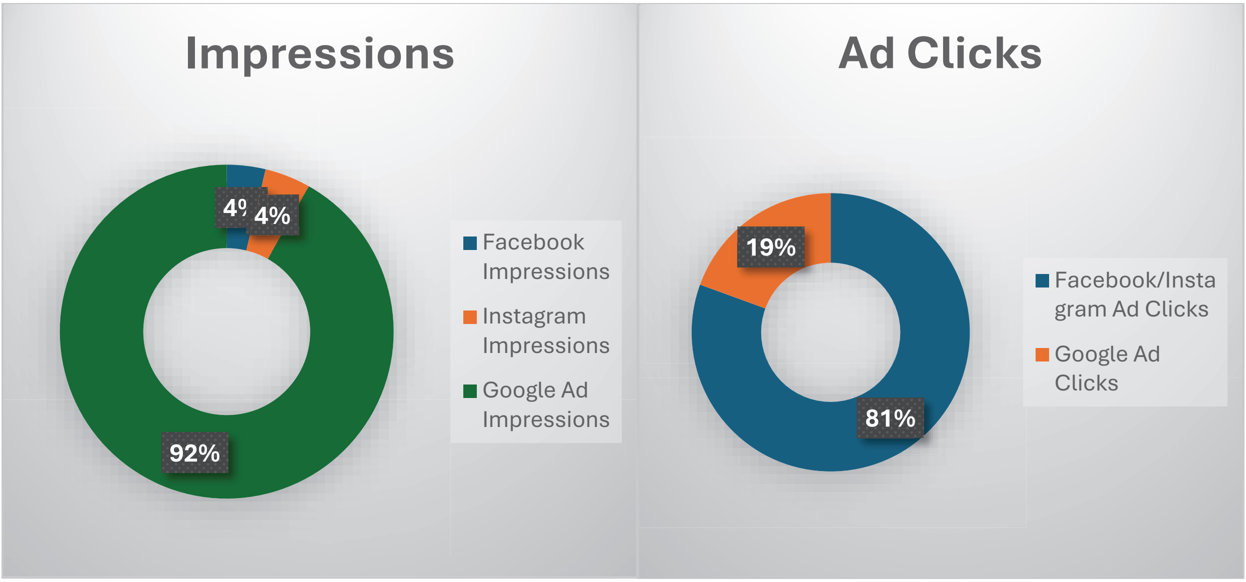
Current Operational Structure

The Tourist Development Council currently operates with the equivalent of a three-quarter (0.75) full-time employee (FTE), whose salary and benefits are supported by General Fund revenue.

Position	**FTE**
Tourist Development Coordinator	0.75
Total	**0.75**

Fiscal Year (FY) 24/25 Service Metrics

In FY 24/25, the TDC achieved an **Instagram Reach of 312,000**. Additionally, the following charts represent other measurable accomplishments because of the TDC Marketing Plan initiatives:



Current Departmental Budget

	FY 24/25 Actual	Actual Thru 06/30/2026	FY 25/26 Amended Budget	FY 26/27 Preliminary Budget
1000 | TOURIST DEVELOPMENT FUND SUMMARY				
Local Tourist Development Tax (Hotel Bed Tax)	*349,654*	*197,634*	*384,454*	*350,000*
Program-Related Revenue	*2,220*	*2,400*	*4,000*	*4,000*
Miscellaneous	-	-	-	-
Transfers In (from General Fund, Parks Dept.)	-	-	*10,000*	*10,000*
Cash Forward	-	-	-	-
TOTAL DEPARTMENT REVENUE	***351,874***	***200,034***	***398,454***	***364,000***
Personnel Costs - Salaries, Wages & Benefits	2,030	-	-	79,638
Operating	266,558	326,736	570,500	444,500
Aid & Contributions	11,000	7,500	20,000	20,000
Equipment & Construction	-	-	-	-
Interfund Transfer	19,106	19,106	19,106	25,016
Reserves	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**298,694**	**353,342**	**609,606**	**569,154**
Net Profit (Loss)	53,181	(153,308)	(211,152)	(205,154)
CHANGE FROM PREVIOUS YEAR	**-27.64%**		**14.05%**	**-6.64%**

Strategic Priorities

The directives contained herein are intended to achieve the following strategic objectives:

- Reduce reliance on the General Fund and ensure TDC is financially self-sufficient.
- Leverage TDT funds to offset expenses at other County parks, beaches, and boat ramps for tourism related activities in compliance with law.
- Increase overnight visitation and tourism-related economic activity.
- Maximize the return on TDT investments through strategic marketing and measurable performance outcomes.

- Strengthen partnerships with local businesses, hospitality providers, state agencies, and regional tourism organizations.
- Maintain nature-based, heritage, cultural, and outdoor recreation tourism opportunities consistent with Wakulla County's character.
- Improve visitor information services, digital marketing, and destination branding.
- Leverage grants and cooperative marketing opportunities to supplement Tourist Development Tax revenues.
- Ensure the long-term sustainability of tourism development while preserving the County's environmental, cultural, and historical resources.

Organizational Opportunities

As part of this reorganization initiative, the following measures have been identified to improve financial effectiveness of the General Fund:

- Consolidation of staff duties to primarily serve the TDC and provide secondary duties to support Administration on a limited basis.
- Allocate funding for the Tourist Development Coordinator position using a 75% TDT and 25% General Fund split.
- Withhold Cost of Living Increases (COLAs) until financially stable to sustain reimplementation.
- Shift maintenance and operation expenses of the Wakulla Welcome Center to be fully funded by the TDT.
- General Fund Cost Recovery
    - Projected at 100% throughout the planning period
    - Equal to $25,016 per 2026 Full Cost Allocation Plan
- Identify additional opportunities to utilize TDT funds for expenses at other County parks, beaches, and boat ramps for tourism related activities in compliance with law.

Proposed Operational Structure

The Tourist Development Council will reduce reliance on the General Fund to support staffing and Wakulla Welcome Center maintenance and operations. Additionally, the County will continue to explore ways to off-set General Fund expenditure, while maximizing TDT funds to enhance amenities of other parks, beaches, and boat ramps for tourism related activities.

The recommended organizational changes include net reduction of 0.75 FTE position from the General Fund and allocating that position to the Tourist Development Fund.

Budgetary Impact

	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
1000 | TOURIST DEVELOPMENT FUND SUMMARY						
Local Tourist Development Tax (Hotel Bed Tax)	*350,000*	*360,500*	*371,315*	*382,454*	*393,928*	*405,746*
Program-Related Revenue	*4,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*
Miscellaneous	-	-	-	-	-	-
Transfers In (from General Fund, Parks Dept.)	*10,000*	*3,830*	*4,065*	*4,307*	*4,556*	*4,813*
Cash Forward	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	***364,000***	***369,330***	***380,380***	***391,761***	***403,484***	***415,559***
Personnel Costs - Salaries, Wages & Benefits	79,638	82,105	85,669	87,449	89,331	93,300
Operating	444,500	395,650	407,328	419,355	431,743	444,503
Aid & Contributions	20,000	10,000	10,000	10,000	10,000	10,000
Equipment & Construction	-	-	-	-	-	-
Interfund Transfer	25,016	25,016	25,016	25,016	25,016	25,016
Reserves	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**569,154**	**512,771**	**528,013**	**541,821**	**556,090**	**572,819**
Net Profit (Loss)	(205,154)	(143,441)	(147,633)	(150,059)	(152,606)	(157,260)
CHANGE FROM PREVIOUS YEAR	**-6.64%**	**-9.91%**	**2.97%**	**2.62%**	**2.63%**	**3.01%**

Risk Assessment

Implementation of the proposed operational structure presents minimal risks.

The primary risks identified are as follows:

- Inproper use of TDT funds if not monitored closely.
- Increased employee workload; increased burnout and turnover.
- Reduced employee morale; difficulty recruiting qualified employees; wage compression.

The Strategic Organizational Restructuring and Financial Sustainability Plan represents a proactive and comprehensive strategy to prepare Wakulla County for the potential fiscal impacts associated with Amendment 3 and the evolving financial challenges facing local governments across Florida. Rather than reacting to declining revenues after they occur, this Plan provides a deliberate roadmap for organizational transformation, operational efficiency, and responsible financial stewardship that positions the County to preserve essential public services while adapting to changing economic conditions.

The recommendations presented throughout this Plan recognize that the traditional funding model for county government may no longer be sufficient to sustain the full range of services currently provided. Increasing operating costs, growing demands for public safety, aging infrastructure, inflationary pressures, and the potential reduction in ad valorem tax revenues require the County to fundamentally evaluate how services are delivered, how resources are allocated, and how government is organized. These challenges cannot be addressed through a single initiative or budget cycle; instead, they require a coordinated, long-term approach that balances fiscal responsibility with the County's commitment to serving its citizens.

This Plan proposes a balanced strategy that combines organizational restructuring, operational efficiencies, strategic staffing reductions, facility consolidation, revenue diversification, technology modernization, and expanded cost recovery. Together, these initiatives are designed to strengthen the County's financial position while maintaining the highest possible level of service in those areas that represent the core responsibilities of county government. Throughout the planning process, priority has been given to preserving public safety, protecting critical infrastructure, maintaining regulatory compliance, and ensuring that limited financial resources are directed toward services that provide the greatest public benefit.

The recommendations contained in this Plan should be viewed as an integrated strategy rather than a series of independent actions. Many of the anticipated financial benefits are dependent upon the timely implementation of multiple initiatives working in concert. Delaying implementation reduces the County's ability to gradually adapt to changing financial conditions and increases the likelihood that more significant reductions in services or staffing may be required in future budget years. By beginning implementation now, the Board of County Commissioners can phase in changes over time, minimize disruption to employees and the public, and position the County to respond effectively regardless of the outcome of future fiscal and legislative changes.

The financial outlook presented in this Plan also recognizes that the Board of County Commissioners cannot address these challenges alone. While this Plan reflects significant reductions in expenditures, organizational realignment, and new revenue strategies within the Board's areas of responsibility, long-term countywide financial sustainability will require continued collaboration among the Constitutional Officers, community partners, and the citizens of Wakulla County. Shared fiscal discipline, transparent decision-making, and thoughtful long-range planning will be essential to maintaining the quality of public services that residents expect.

It is equally important to recognize that this Plan is intended to be a living document. Financial conditions, legislative actions, economic trends, and community priorities will continue to evolve over time. Accordingly, the Board should review this Plan annually as part of the budget development process, evaluate implementation progress, monitor financial performance, and update recommendations as new information becomes available. Maintaining flexibility while remaining committed to the Plan's guiding principles will enable the County to respond effectively to future opportunities and challenges.

Ultimately, the success of this Strategic Organizational Restructuring and Financial Sustainability Plan will not be measured solely by expenditures reduced or revenues generated. Its success will be measured by the County's ability to continue providing reliable public services, protecting the health and safety of its residents, maintaining public trust, and preserving financial stability for future generations. By making thoughtful decisions today, Wakulla County can build a more resilient, efficient, and sustainable organization that is well positioned to meet the needs of its community for years to come.

The decisions outlined in this Plan are not easy, nor are they made lightly. They reflect a commitment to responsible governance, prudent financial management, and the recognition that proactive leadership is preferable to reactive decision-making. Through careful planning, strategic investment, and a willingness to embrace change, the Board of County Commissioners has the opportunity to guide Wakulla County through a period of fiscal uncertainty while preserving the essential services, community values, and quality of life that define the County. This Plan provides the framework for that effort and serves as a roadmap for building a stronger, more financially sustainable future.

Appendix A

Budget Forecast

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

OPERATING EXPENSE TOTALS BY FUND

Note: Budget totals throughout this forecast do not include Cash Forward, Reserves, or Double-Counted Interfund Transfers. Also excluded are dedicated Capital Funds (such as the One-Cent Sales Tax and Sewer Infrastructure Funds), as well as Grant Funds. Those funds have been stripped out to better illustrate historical operating income and recurring expense trends vs. anticipated impacts from Amendment 3 and the implementation of this plan.

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
001 | GENERAL FUND	**33,317,807**	**36,072,827**	**39,352,635**	**37,813,787**	**42,265,124**	**35,128,139**	**34,704,231**	**35,755,586**	**36,869,680**	**38,169,320**
General Fund $ Change from Prior Year	**2,864,710**	**2,755,019**	**2,866,342**	**1,740,960**	**2,912,489**	**(7,136,985)**	**(423,908)**	**1,051,355**	**1,114,094**	**1,299,640**
General Fund % Change from Prior Year	**9.4%**	**8.3%**	**7.9%**	**4.8%**	**7.4%**	**-16.9%**	**-1.2%**	**3.0%**	**3.1%**	**3.5%**
010 | Building Department Fund	760,928	919,371	953,619	957,719	821,973	591,257	608,756	613,579	618,610	637,466
011 | Golf Course Fund	5,560,242	1,723,699	2,107,207	1,774,963	2,333,322	2,411,623	2,488,771	2,530,034	2,572,964	2,657,158
107 | Recreation User Fee Fund	101,765	103,332	144,380	113,254	156,540	-	-	-	-	-
124 | Boating Improvement Fund	26,486	22,190	44,578	25,241	116,900	44,982	45,581	46,199	46,835	47,490
160 | Road & Bridge Fund	2,445,687	2,390,841	2,834,163	2,571,275	3,030,289	2,299,085	2,363,486	2,394,771	2,427,258	2,497,162
170 | MSBU - EMS Fund	-	-	-	-	-	4,975,708	5,845,673	6,113,592	6,325,943	6,503,875
180 | MSBU - Fire Fund	3,543,872	3,869,813	4,381,724	3,932,172	4,544,069	4,523,186	4,576,723	4,724,035	5,291,870	5,733,338
188 | Tourist Development Fund	412,769	298,694	609,606	465,043	569,154	512,771	528,013	541,821	556,090	572,819
190 | E-911 Fund	217,448	321,242	274,273	167,435	226,866	228,816	237,016	245,523	254,351	263,510
195 | Industrial Development Authority	-	-	175	-	175	175	175	175	175	175
435 | Wastewater Fund	3,583,440	3,650,184	4,004,307	3,833,588	5,025,794	4,892,335	5,048,957	5,211,865	5,381,314	5,557,570
440 | Solid Waste Fund	2,937,500	3,067,253	3,232,611	3,186,083	3,553,938	3,654,600	3,842,835	4,040,477	4,247,970	4,465,779
TOTAL ALL FUNDS	**52,907,947**	**52,439,446**	**57,939,278**	**54,840,561**	**62,644,144**	**59,262,677**	**60,290,218**	**62,217,657**	**64,593,060**	**67,105,659**
All Funds $ Change from Prior Year	**9,714,596**	**(468,501)**	**3,675,102**	**2,401,115**	**4,704,866**	**(3,381,467)**	**1,027,541**	**1,927,440**	**2,375,403**	**2,512,599**
All Funds % Change from Prior Year	**22.5%**	**-0.9%**	**6.8%**	**4.6%**	**8.1%**	**-5.4%**	**1.7%**	**3.2%**	**3.8%**	**3.9%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
001 | GENERAL (OPERATING) FUND										
GENERAL FUND OPERATING REVENUE BY SOURCE										
Ad Valorem Property Tax	*15,560,791*	*17,229,446*	*18,840,018*	*19,146,731*	*19,397,829*	*14,082,010*	*12,978,294*	*13,497,426*	*14,037,323*	*14,598,816*
Local Tax Revenue	*4,270,136*	*4,624,243*	*4,894,180*	*5,044,936*	*5,071,708*	*5,923,669*	*6,110,535*	*6,303,414*	*6,502,505*	*6,708,010*
Federal Lands Revenue	*842,440*	*852,673*	*817,000*	*963,213*	*950,000*	*950,000*	*950,000*	*950,000*	*950,000*	*950,000*
State Revenue Sharing	*8,471,923*	*9,076,473*	*9,372,129*	*9,159,814*	*9,485,651*	*9,692,128*	*9,907,120*	*10,128,651*	*10,356,855*	*10,591,867*
Miscellaneous Revenue	*318,871*	*290,752*	*331,044*	*483,077*	*331,844*	*315,110*	*298,949*	*281,591*	*265,435*	*250,387*
Interfund Transfers	*932,969*	*631,094*	*846,661*	*624,677*	*1,992,771*	*2,815,558*	*2,815,558*	*2,815,558*	*2,815,558*	*2,815,558*
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
Grant Revenue	*82,510*	*176,031*	*124,062*	*214,413*	*134,524*	-	-	-	-	-
Departmental Revenue	*2,882,959*	*3,232,207*	*3,282,600*	*3,567,468*	*3,412,400*	*1,102,945*	*1,102,302*	*1,112,155*	*1,122,617*	*1,133,687*
TOTAL GENERAL GENERAL REVENUE	***33,362,599***	***36,112,918***	***38,507,694***	***39,204,329***	***40,776,727***	***33,778,474***	***33,060,455***	***33,976,641***	***34,927,676***	***35,914,638***
CHANGE FROM PREVIOUS YEAR	***2.81%***	***8.24%***	***7.05%***	***8.56%***	***5.89%***	***-17.16%***	***-2.13%***	***2.77%***	***2.80%***	***2.83%***
GENERAL FUND SUMMARY BY EXPENSE TYPE										
Personnel - Salaries & Wages, Benefits	8,486,059	9,228,058	10,497,396	9,912,369	11,232,878	4,846,126	5,048,686	5,130,061	5,215,486	5,438,343
Professional & Contractual	1,406,876	1,513,640	2,162,567	1,766,426	2,186,831	1,926,813	1,963,815	2,011,332	2,061,738	2,115,062
Operating	2,692,796	2,906,134	3,460,217	3,061,151	4,542,157	3,150,051	3,223,214	3,270,036	3,338,737	3,418,452
Equipment & Construction	104,089	201,006	266,512	153,955	305,974	126,500	92,160	92,293	92,429	92,567
Aid & Contributions	478,751	500,001	498,250	488,386	493,250	318,250	318,250	318,250	318,250	318,250
Interfund Transfers	20,149,237	21,723,987	22,467,693	22,431,499	23,504,034	24,760,398	24,058,107	24,933,613	25,843,040	26,786,645
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL OPERATING FUND EXPENSE	**33,317,807**	**36,072,827**	**39,352,635**	**37,813,787**	**42,265,124**	**35,128,139**	**34,704,231**	**35,755,586**	**36,869,680**	**38,169,320**
CHANGE FROM PREVIOUS YEAR	**9.41%**	**8.27%**	**7.86%**	**4.83%**	**7.40%**	**-16.89%**	**-1.21%**	**3.03%**	**3.12%**	**3.52%**
GENERAL FUND DEPARTMENT SUMMARIES										
0100 | BOCC DEPARTMENT										
Executive Salaries & Benefits	415,227	449,596	480,406	483,934	506,883	494,454	519,175	529,354	540,033	567,579
Operating	7,190	10,779	12,500	15,703	15,500	5,520	5,630	5,743	5,858	5,975
Equipment & Construction	2,424	8,734	2,000	2,000	4,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**424,840**	**469,109**	**494,906**	**501,637**	**526,383**	**503,974**	**528,885**	**539,258**	**550,136**	**577,884**
CHANGE FROM PREVIOUS YEAR	**7.76%**	**10.42%**	**8.25%**	**6.93%**	**6.36%**	**-4.26%**	**4.94%**	**1.96%**	**2.02%**	**5.04%**
0102 | COUNTY ADMINISTRATION DEPARTMENT										
DEPARTMENTAL REVENUE	-	***10,000***	-	***250***	-	-	-	-	-	-
Personnel	1,595,701	1,517,950	1,673,482	1,542,924	1,693,681	1,383,904	1,443,923	1,463,399	1,483,841	1,549,604
Operating	48,719	49,000	54,050	50,323	268,200	168,384	173,312	178,123	183,073	188,165
Equipment & Construction	3,126	5,789	6,000	-	16,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**1,647,546**	**1,572,739**	**1,733,532**	**1,593,247**	**1,977,881**	**1,556,288**	**1,621,315**	**1,645,684**	**1,671,159**	**1,742,099**
Net Profit (Loss)	(1,647,546)	(1,562,739)	(1,733,532)	(1,592,997)	(1,977,881)	(1,556,288)	(1,621,315)	(1,645,684)	(1,671,159)	(1,742,099)
CHANGE FROM PREVIOUS YEAR	**44.27%**	**-4.54%**	**-1.72%**	**1.30%**	**14.10%**	**-21.32%**	**4.18%**	**1.50%**	**1.55%**	**4.24%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
0105 | PUBLIC WORKS ADMINISTRATION DEPARTMENT										
DEPARTMENTAL REVENUE	***4,220***	***8,369***	***7,200***	***9,945***	***9,000***	***7,000***	***7,000***	***7,000***	***7,000***	***7,000***
Personnel	182,875	178,652	190,237	164,713	223,869	344,031	358,286	363,180	368,331	383,929
Operating	9,552	10,702	22,000	12,211	20,900	12,750	12,995	13,245	13,500	13,760
Equipment & Construction	-	-	-	6,000	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL DEPARTMENT EXPENSE	**192,427**	**189,354**	**212,237**	**182,924**	**248,769**	**360,781**	**375,281**	**380,425**	**385,831**	**401,689**
Net Profit (Loss)	(188,207)	(180,984)	(205,037)	(172,979)	(239,769)	(353,781)	(368,281)	(373,425)	(378,831)	(394,689)
CHANGE FROM PREVIOUS YEAR	**4.73%**	**-1.60%**	**-8.98%**	**-3.40%**	**17.21%**	**45.03%**	**4.02%**	**1.37%**	**1.42%**	**4.11%**
0200 | FUNDING OF CONSTITUTIONAL OFFICES										
Clerk of Court Revenue	*64,771*	-	-	-	-	-	-	-	-	-
Property Appraiser Revenue	-	-	-	-	-	-	-	-	-	-
Supervisor of Elections Revenue	-	*21,700*	-	-	-	-	-	-	-	-
Sheriff Revenue	*(5,089)*	*5,089*	-	-	-	-	-	-	-	-
Tax Collector Revenue	*407,920*	*468,081*	*405,000*	*397,013*	*405,000*	*405,000*	*405,000*	*415,125*	*425,503*	*436,141*
TOTAL REVENUE FROM CONST. OFFICES	***467,602***	***494,870***	***405,000***	***397,013***	***405,000***	***405,000***	***405,000***	***415,125***	***425,503***	***436,141***
Clerk of Court Expense	1,113,835	1,297,944	1,373,448	1,373,438	1,243,089	1,243,089	1,243,089	1,274,166	1,306,020	1,338,671
Property Appraiser Expense	1,731,789	1,601,884	1,732,481	1,732,481	1,889,440	1,889,440	1,889,440	1,936,676	1,985,093	2,034,720
Supervisor of Elections Expense	716,789	693,959	775,676	775,676	838,063	838,063	838,063	859,015	880,490	902,502
Sheriff Expense	14,597,757	15,566,451	16,511,075	16,511,642	17,858,481	17,858,481	18,394,235	19,130,005	19,895,205	20,691,013
Tax Collector Expense	1,308,932	1,411,072	1,500,627	1,500,627	1,531,136	1,531,136	1,531,136	1,569,414	1,608,650	1,648,866
TOTAL CONST. OFFICE EXPENSE	**19,469,102**	**20,571,310**	**21,893,307**	**21,893,864**	**23,360,209**	**23,360,209**	**23,895,963**	**24,769,276**	**25,675,458**	**26,615,773**
Net Profit (Loss)	(19,001,500)	(20,076,440)	(21,488,307)	(21,496,851)	(22,955,209)	(22,955,209)	(23,490,963)	(24,354,151)	(25,249,955)	(26,179,632)
CHANGE FROM PREVIOUS YEAR	**8.98%**	**5.66%**	**6.52%**	**6.43%**	**6.70%**	**0.00%**	**2.29%**	**3.65%**	**3.66%**	**3.66%**
0202- IT | *NEW FY 26/27* INFORMATION TECHNOLOGY DEPARTMENT										
Personnel	-	-	-	-	62,253	60,407	62,851	63,721	64,639	67,311
Operating	-	-	-	-	326,690	335,395	345,000	354,894	365,085	375,581
Equipment & Construction	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL DEPARTMENT EXPENSE	**-**	**-**	**-**	**-**	**408,943**	**415,802**	**427,851**	**438,615**	**449,724**	**462,892**
CHANGE FROM PREVIOUS YEAR						**1.68%**	**2.90%**	**2.52%**	**2.53%**	**2.93%**
0202-COM | COUNTYWIDE RADIO SYSTEM DEPARTMENT										
Personnel	-	96,275	190,437	93,643	62,253	60,407	62,851	63,721	64,639	67,311
Operating	5,740	78,731	189,000	223,693	656,400	664,600	699,292	686,018	692,778	708,974
Equipment & Construction	-	6,296	13,000	-	5,000	10,000	10,000	10,000	10,000	10,000
TOTAL DEPARTMENT EXPENSE	**5,740**	**181,303**	**392,437**	**317,336**	**723,653**	**735,007**	**772,143**	**759,739**	**767,417**	**786,285**
CHANGE FROM PREVIOUS YEAR			**6.90%**	**75.03%**	**84.40%**	**1.57%**	**5.05%**	**-1.61%**	**1.01%**	**2.46%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
0202-GA | GENERAL ADMINISTRATION										
DEPARTMENTAL REVENUE	*-*	*2,969*	*-*	*12,588*	*-*	*-*	*-*	*-*	*-*	*-*
0202-CA | County Attorney	249,940	228,607	369,731	215,755	375,920	330,748	335,720	340,842	346,117	351,550
0202-MB | BOCC Memberships	23,947	45,698	43,350	37,456	43,555	34,579	34,961	35,350	36,057	36,778
Constitutional-Related	20,668	19,894	77,500	18,500	77,500	78,275	79,841	81,437	83,066	84,727
Aids & Contributions, Transfers	881,707	1,348,747	755,636	750,636	325,075	1,576,609	338,328	340,280	343,276	346,310
Personnel Related (Workers Comp, Leave Payouts)	378,534	405,366	413,737	413,434	454,790	411,886	422,797	434,092	445,786	457,896
Operating	1,744,323	1,823,795	2,090,652	1,888,216	1,680,577	1,406,165	1,445,501	1,485,989	1,527,664	1,570,562
Equipment & Construction	-	26,632	25,000	4,668	-	-	-	-	-	-
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**3,299,120**	**3,898,738**	**3,775,606**	**3,328,666**	**2,957,417**	**3,838,262**	**2,657,147**	**2,717,989**	**2,781,966**	**2,847,824**
Net Profit (Loss)	(3,299,120)	(3,895,770)	(3,775,606)	(3,316,078)	(2,957,417)	(3,838,262)	(2,657,147)	(2,717,989)	(2,781,966)	(2,847,824)
CHANGE FROM PREVIOUS YEAR	**18.39%**	**18.18%**	**19.13%**	**-14.62%**	**-21.67%**	**29.78%**	**-30.77%**	**2.29%**	**2.35%**	**2.37%**
0203 | HEALTH & HUMAN SERVICES DEPARTMENT										
DEPARTMENTAL REVENUE	*36,646*	*20,228*	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*
Health Department	57,821	87,455	58,000	80,486	58,000	66,000	66,000	66,000	66,000	66,000
Medicaid - Nursing Home	360,992	428,939	484,589	485,000	534,367	561,085	589,140	618,597	649,526	682,003
Indigent Services	8,946	8,140	60,000	5,427	60,000	60,000	60,000	60,000	60,000	60,000
Medical & Mental Health Svcs	170,281	184,252	304,844	226,588	304,844	296,610	289,199	282,529	276,526	271,123
Senior Citizen Services	104,751	100,001	100,000	100,000	100,000	***Contributions Eliminated Beginning FY 27/28***				
We Care Network	12,000	12,000	12,000	12,000	15,000					
North Florida Medical Center	-	10,000	15,000	15,000	15,000					
FL Wild Mammal Assn.	-	-	8,000	8,000	-					
***NEW FY27/28* Veterans Contribution in Lieu of Operating Dept.**	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000
TOTAL DEPARTMENT EXPENSE	**714,792**	**830,787**	**1,042,433**	**932,501**	**1,087,211**	**993,695**	**1,014,338**	**1,037,125**	**1,062,052**	**1,089,126**
Net Profit (Loss)	(678,146)	(810,559)	(1,042,433)	(932,501)	(1,087,211)	(993,695)	(1,014,338)	(1,037,125)	(1,062,052)	(1,089,126)
CHANGE FROM PREVIOUS YEAR	**-4.42%**	**16.23%**	**11.68%**	**12.24%**	**4.30%**	**-8.60%**	**2.08%**	**2.25%**	**2.40%**	**2.55%**
0300 | PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT										
DEPARTMENTAL REVENUE	*237,071*	*218,601*	*265,900*	*274,015*	*255,900*	*205,650*	*202,688*	*197,498*	*192,568*	*187,885*
Personnel	399,692	379,991	461,596	418,250	487,910	318,119	331,637	336,339	341,285	356,108
Operating	78,980	63,379	178,858	104,774	150,100	80,982	82,602	84,254	85,939	87,658
Equipment & Construction	8,180	-	5,000	-	6,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**486,851**	**443,369**	**645,454**	**523,024**	**644,010**	**403,101**	**418,319**	**424,754**	**431,469**	**448,096**
Net Profit (Loss)	(249,780)	(224,769)	(379,554)	(249,009)	(388,110)	(197,451)	(215,631)	(227,256)	(238,900)	(260,211)
CHANGE FROM PREVIOUS YEAR	**-17.78%**	**-8.93%**	**5.67%**	**17.97%**	**-0.22%**	**-37.41%**	**3.78%**	**1.54%**	**1.58%**	**3.85%**
0502 | ANIMAL SERVICES DEPARTMENT										
DEPARTMENTAL REVENUE	*67,104*	*97,832*	*88,000*	*68,337*	*104,000*	*14,000*	*14,000*	*14,000*	*14,000*	*14,000*
Personnel	466,493	492,043	546,719	530,325	585,264	323,589	336,972	342,422	348,176	362,905
Operating	85,637	136,275	127,600	109,092	154,000	53,965	55,044	56,145	57,268	58,413
Equipment & Construction	-	12,551	5,000	2,435	5,000	4,000	4,080	4,162	4,245	4,330
TOTAL DEPARTMENT EXPENSE	**552,129**	**640,870**	**679,319**	**641,852**	**744,264**	**381,554**	**396,096**	**402,729**	**409,689**	**425,648**
Net Profit (Loss)	(485,025)	(543,038)	(591,319)	(573,515)	(640,264)	(367,554)	(382,096)	(388,729)	(395,689)	(411,648)
CHANGE FROM PREVIOUS YEAR	**11.53%**	**16.07%**	**7.95%**	**0.15%**	**9.56%**	**-48.73%**	**3.81%**	**1.67%**	**1.73%**	**3.90%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
1100 | AIRPORT DEPARTMENT										
DEPARTMENTAL REVENUE	-	-	-	-	-	-	-	-	-	-
Operating	5,184	4,318	6,600	3,849	7,600	1,212	1,236	1,261	1,286	1,312
Equipment & Construction	2,400	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**7,584**	**4,318**	**6,600**	**3,849**	**7,600**	**1,212**	**1,236**	**1,261**	**1,286**	**1,312**
Net Profit (Loss)	(7,584)	(4,318)	(6,600)	(3,849)	(7,600)	(1,212)	(1,236)	(1,261)	(1,286)	(1,312)
CHANGE FROM PREVIOUS YEAR	**97.06%**	**-43.07%**	**11.86%**	**-10.85%**	**15.15%**	**-84.05%**	**2.00%**	**2.00%**	**2.00%**	**2.00%**
1500 | DISASTER-EMERGENCY PREPAREDNESS DEPARTMENT										
Operating	-	416	1,000	92	1,000	1,010	1,030	1,051	1,072	1,093
Equipment & Construction	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**-**	**416**	**1,000**	**92**	**1,000**	**1,010**	**1,030**	**1,051**	**1,072**	**1,093**
CHANGE FROM PREVIOUS YEAR				**-77.89%**		**1.00%**	**2.00%**	**2.00%**	**2.00%**	**2.00%**
1800 | LIBRARY DEPARTMENT										
Departmental Revenue	*116*	*135*	*10,500*	*16,062*	*10,500*	*200*	*200*	*200*	*200*	*200*
TOTAL DEPARTMENT REVENUE	***116***	***135***	***10,500***	***16,062***	***10,500***	***200***	***200***	***200***	***200***	***200***
Personnel	439,449	464,440	501,297	503,840	540,636	227,677	237,195	241,203	245,434	255,932
Operating	86,302	8,189	22,100	17,147	-	-	-	-	-	-
Equipment & Construction	-	-	10,200	10,252	10,200	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**525,751**	**472,629**	**533,597**	**531,239**	**550,836**	**227,677**	**237,195**	**241,203**	**245,434**	**255,932**
Net Profit (Loss)	(525,635)	(472,493)	(523,097)	(515,177)	(540,336)	(227,477)	(236,995)	(241,003)	(245,234)	(255,732)
CHANGE FROM PREVIOUS YEAR	**11.27%**	**-10.10%**	**-6.39%**	**12.40%**	**3.23%**	**-58.67%**	**4.18%**	**1.69%**	**1.75%**	**4.28%**
1800 | FL DEPARTMENT OF STATE LIBRARY GRANT FUND										
Grant Revenue - State Aid to Libraries	*82,510*	*176,031*	*124,062*	*214,413*	*134,524*	*125,000*	*62,500*	*62,500*	*62,500*	*62,500*
Grant Revenue - Library Access Network	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	***82,510***	***176,031***	***124,062***	***214,413***	***134,524***	***125,000***	***62,500***	***62,500***	***62,500***	***62,500***
Grant Expense - State Aid to Libraries	82,510	176,031	224,062	187,714	249,524	125,000	62,500	62,500	62,500	62,500
Grant Expense - Library Access Netowork	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**82,510**	**176,031**	**224,062**	**187,714**	**249,524**	**125,000**	**62,500**	**62,500**	**62,500**	**62,500**
Net Profit (Loss)	-	-	(100,000)	26,699	(115,000)	-	-	-	0	0
CHANGE FROM PREVIOUS YEAR	**-6.91%**	**113.35%**	**-12.75%**	**6.64%**	**11.36%**	**-49.90%**	**-50.00%**	**0.00%**	**0.00%**	**0.00%**
1900 | AGRICULTURE / EXTENSION / 4-H DEPARTMENTS										
Extension Revenue (Facility Rentals)	*5,308*	*6,014*	*8,500*	*5,714*	*8,500*					
Agricultural Agent Revenue (Charges for Service)	-	-	-	-	-					
4H Revenue (Summer Camps)	*36,917*	*33,370*	*40,600*	*36,889*	*35,600*					
Family & Consumer Sciences Revenue	*1,050*	-	*200*	-	*200*					
TOTAL DEPARTMENT REVENUE	***43,275***	***39,384***	***49,300***	***42,603***	***44,300***	***Department Budget Eliminated FY 27/28***				
Personnel	283,711	279,399	368,901	290,895	340,405	***UF to Absorb 100% of Cost Associated with Programming***				
Operating	83,426	91,845	124,450	79,755	124,550					
Equipment & Construction	6,500	24,844	28,000	-	28,000					
TOTAL DEPARTMENT EXPENSE	**373,637**	**396,088**	**521,351**	**370,651**	**492,955**					
Net Profit (Loss)	(368,330)	(390,074)	(512,851)	(364,937)	(484,455)					
CHANGE FROM PREVIOUS YEAR	**14.36%**	**6.01%**	**14.68%**	**-6.42%**	**-5.45%**					

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
2300 | FACILITIES MANAGEMENT DEPARTMENTS										
Personnel	442,610	505,010	515,450	517,318	534,153	509,237	530,915	539,565	548,685	572,571
Operating (At Large)	79,624	81,829	65,600	79,450	79,400	44,500	45,390	46,298	47,224	48,168
Equipment & Construction	-	2,509	10,000	1,701	10,000	2,000	2,040	2,081	2,122	2,165
Individual Facilities										
WCSO Fuel Contamination Recovery	-	-	75,000	-	75,000	-	-	-	-	-
Old Jail (Historical Society)	264	7,742	2,500	867	6,000	-	-	-	-	-
Historic Courthouse (Chamber of Commerce)	12,369	11,086	11,500	9,987	11,500	-	-	-	-	-
Public Works (340 Trice Ln.)	9,472	8,502	11,500	10,223	12,700	10,500	10,710	10,924	11,143	11,366
County Admin Bldg (3093 Crawfordville Hwy.)	7,371	23,642	7,960	6,552	7,960	8,040	8,200	8,364	8,532	8,702
Tax Collector Bldg (202 Ochlockonee St.)	18,254	5,712	5,000	2,429	5,000	3,000	3,000	3,000	3,000	3,000
Elections/Prop. Appraiser Bldg (3115 Crawfordville Hwy.)	2,823	2,890	5,000	1,895	5,000	5,025	5,126	5,228	5,333	5,439
Commission Chambers (29 Arran Rd.)	3,061	17,145	7,500	13,652	16,900	17,525	17,876	18,233	18,598	18,970
Health Department (48 Oak St.)	9,634	2,939	8,000	3,052	8,000	8,080	8,242	8,406	8,575	8,746
Indigent Cemetary	1,200	-	-	-	-	-	-	-	-	-
Facilities Maintenance Shop (88 Cedar Ave.)	5,544	6,125	7,450	4,697	8,600	8,904	9,082	9,263	9,448	9,637
Courthouse (3056 Crawfordville Hwy.)	-	-	-	572	261,400	264,014	269,294	274,680	280,174	285,777
TOTAL DEPARTMENT EXPENSE	**592,226**	**675,130**	**732,460**	**652,396**	**1,041,613**	**880,825**	**909,873**	**926,043**	**942,832**	**974,542**
CHANGE FROM PREVIOUS YEAR	**-1.38%**	**14.00%**	**-8.63%**	**-3.37%**	**42.21%**	**-15.44%**	**3.30%**	**1.78%**	**1.81%**	**3.36%**
2300-15 | LANDSCAPING & GROUNDS DEPARTMENT										
Personnel	-	-	219,696	225,928	399,293					
Operating	2,777	1,440	40,000	17,524	41,300	***Budget Consolidated in New Parks & Recreation Department FY 27/28***				
Equipment & Construction	-	-	-	4,563	5,000					
TOTAL DEPARTMENT EXPENSE	**2,777**	**1,440**	**259,696**	**248,016**	**445,593**					
CHANGE FROM PREVIOUS YEAR	**-30.07%**	**-48.15%**	**8556.53%**	**17125.70%**	**71.58%**					
2400 | FLEET MANAGEMENT DEPARTMENT										
DEPARTMENTAL REVENUE	***6,000***	***6,000***	***6,000***	-	***6,000***	-	-	-	-	-
Personnel	259,841	265,720	288,933	283,513	300,594	244,476	254,571	258,650	262,955	274,061
Operating	23,796	16,255	26,500	22,205	34,900	32,344	32,991	33,651	34,324	35,010
Equipment & Construction	1,628	10,650	15,000	-	15,000	15,000	15,300	15,606	15,918	16,236
TOTAL DEPARTMENT EXPENSE	**285,266**	**292,624**	**330,433**	**305,718**	**350,494**	**291,820**	**302,862**	**307,907**	**313,197**	**325,307**
Net Profit (Loss)	(279,266)	(286,624)	(324,433)	(305,718)	(344,494)	(291,820)	(302,862)	(307,907)	(313,197)	(325,307)
CHANGE FROM PREVIOUS YEAR	**31.23%**	**2.58%**	**7.70%**	**4.47%**	**6.07%**	**-16.74%**	**3.78%**	**1.67%**	**1.72%**	**3.87%**
4000 | PROBATION DEPARTMENT										
DEPARTMENTAL REVENUE	***37,913***	***54,338***	***45,000***	***48,548***	***56,000***					
Personnel	187,270	191,601	197,363	229,631	224,779					
Operating	15,951	13,803	27,860	22,897	29,500					
Equipment & Construction	2,042	3,283	4,500	-	3,000	***Department Outsourced FY 27/28***				
TOTAL DEPARTMENT EXPENSE	**205,263**	**208,687**	**229,723**	**252,528**	**257,279**					
Net Profit (Loss)	(167,350)	(154,349)	(184,723)	(203,980)	(201,279)					
CHANGE FROM PREVIOUS YEAR	**16.13%**	**1.67%**	**-19.07%**	**21.01%**	**12.00%**					

WAKULLA COUNTY, FLORIDA

BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN

SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
5600 | ECONOMIC DEVELOPMENT DEPARTMENT										
DEPARTMENTAL REVENUE	-	*10,000*	-	-	-					
Grants, Aid & Contributions	50,000	60,000	50,000	50,000	50,000					
Contracted & Professional Services - Project Safety	-	-	-	-	-					
Contracted & Professional Services - Project Boomer	-	-	-	-	-			*Program Defunded FY 27/28*		
TOTAL DEPARTMENT EXPENSE	**50,000**	**60,000**	**50,000**	**50,000**	**50,000**					
Net Profit (Loss)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)					
CHANGE FROM PREVIOUS YEAR	**0.00%**	**20.00%**	**0.00%**	**-16.67%**	**0.00%**					
5700 | VETERANS SERVICES DEPARTMENT										
DEPARTMENTAL REVENUE	-	-	-	-	-					
Personnel	37,857	25,889	28,765	29,061	29,483					
Operating	3,622	3,488	6,950	6,066	6,425					
Equipment & Construction	-	-	-	-	-			*Department Outsourced FY 27/28*		
TOTAL DEPARTMENT EXPENSE	**41,479**	**29,377**	**35,715**	**35,127**	**35,908**					
Net Profit (Loss)	(41,479)	(29,377)	(35,715)	(35,127)	(35,908)					
CHANGE FROM PREVIOUS YEAR	**-21.70%**	**-29.18%**	**-41.78%**	**19.57%**	**0.54%**					
6000 | EMERGENCY MEDICAL SERVICES DEPARTMENT										
DEPARTMENTAL REVENUE	*1,874,291*	*2,137,045*	*2,155,000*	*2,537,809*	*2,265,000*					
Personnel	2,743,818	3,218,807	3,591,697	3,592,476	3,877,874					
Operating	503,757	499,174	549,700	618,287	595,350					
Equipment & Construction	2,444	8,023	5,000	9,781	20,000			*Department Removed from General Fund*		
Interfund Transfers Out	202	474	-	-	-			*EMS MSBU Fund Established FY 27/28*		
TOTAL DEPARTMENT EXPENSE	**3,250,018**	**3,726,004**	**4,146,397**	**4,220,544**	**4,493,224**					
Net Profit (Loss)	(1,375,727)	(1,588,959)	(1,991,397)	(1,682,736)	(2,228,224)					
CHANGE FROM PREVIOUS YEAR	**3.93%**	**14.65%**	**15.85%**	**13.27%**	**8.36%**					
6300 | RECREATION DEPARTMENT										
DEPARTMENTAL REVENUE	*8,750*	-	-	-	-					
Personnel	305,673	312,665	391,807	325,626	443,645					
Operating (At Large)	139,012	168,068	214,600	212,851	229,800					
Equipment & Construction	3,531	550	7,500	1,593	7,500			*Budget Consolidated in*		
Interfund Transfers Out	-	-	-	-	-			*New Parks & Recreation Department FY 27/28*		
TOTAL DEPARTMENT EXPENSE	**448,216**	**481,283**	**613,907**	**540,070**	**680,945**					
Net Profit (Loss)	(439,466)	(481,283)	(613,907)	(540,070)	(680,945)					
CHANGE FROM PREVIOUS YEAR	**11.82%**	**7.38%**	**12.58%**	**12.21%**	**10.92%**					

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
6600 | *NEW FY 27/28* COMBINED PARKS & RECREATION ADMINITRATION DEPARTMENT										
DEPARTMENTAL REVENUE	-	-	-	-	-	-	-	-	-	-
Personnel	-	-	-	-	-	467,939	487,515	494,416	501,681	523,134
Operating (At Large)	-	-	-	-	-	94,350	96,237	98,162	100,125	102,127
Equipment & Construction	-	-	-	-	-	7,500	7,500	7,500	7,500	7,500
Interfund Transfers Out	-	-	-	-	-	70,830	71,065	71,307	71,556	71,813
TOTAL DEPARTMENT EXPENSE	**-**	**-**	**-**	**-**	**-**	**640,619**	**662,316**	**671,384**	**680,862**	**704,574**
Net Profit (Loss)	-	-	-	-	-	(640,619)	(662,316)	(671,384)	(680,862)	(704,574)
CHANGE FROM PREVIOUS YEAR							**3.39%**	**1.37%**	**1.41%**	**3.48%**
INDIVIDUAL PARKS & RECREATION FACILITIES										
Medart Park Revenue	*322*	*671*	*1,200*	*1,292*	*1,600*	***218,495***	***218,495***	***218,495***	***218,495***	***218,495***
Medart Park Expense	372	-	-	409	-	113,500	115,620	117,782	119,988	122,238
OBBT & Coastal Trails Revenue	*10,048*	-	-	-	-	-	-	-	-	-
OBBT & Coastal Trails Expense	14,925	5,550	4,650	4,557	5,150	53,778	55,353	56,975	58,645	60,364
Crawfordville Community Center Revenue	*80,761*	*82,748*	*92,000*	*85,940*	*92,000*	***92,000***	***93,840***	***95,717***	***97,631***	***99,584***
Crawfordville Community Center Expense	82,893	72,480	80,850	79,065	85,800	77,358	78,905	80,483	82,093	83,735
Shadeville Community Center Revenue	-	-	-	-	-	-	-	-	-	-
Shadeville Community Center Expense	-	-	-	-	89,000	89,890	91,688	93,522	95,392	97,300
Azalea Park Revenue	*1*	*869*	*1,000*	*1,064*	*1,000*	***2,000***	***2,000***	***2,000***	***2,000***	***2,000***
Azalea Park Expense	12,450	23,725	18,400	22,236	16,400	5,625	5,738	5,852	5,969	6,089
Hudson Park Revenue	*6,674*	*6,504*	*10,000*	*10,660*	*14,400*	***10,800***	***10,800***	***10,800***	***10,800***	***10,800***
Hudson Park Expense	12,493	11,739	13,500	13,022	16,600	11,060	11,281	11,507	11,737	11,972
Mash Island Park Revenue	*59*	-	-	*105*	-	-	-	-	-	-
Mash Island Park Expense	11,240	8,512	18,950	8,259	14,150	5,009	5,109	5,211	5,316	5,422
Panacea Community Center Revenue	*6,485*	*10,626*	*12,000*	*9,933*	*12,000*	***10,000***	***10,200***	***10,404***	***10,612***	***10,824***
Panaca Community Center Expense	3,659	5,736	11,700	3,624	11,900	11,510	11,740	11,975	12,215	12,459
Shell Point Beach Revenue	*6,993*	*5,782*	*11,500*	*6,893*	*11,500*	***7,500***	***7,650***	***7,803***	***7,959***	***8,118***
Shell Point Beach Expense	6,759	6,068	12,400	2,700	12,900	4,674	4,767	4,863	4,960	5,059
Wooley Park Revenue	*2,539*	*2,911*	*5,500*	*6,249*	*7,500*	***6,500***	***6,630***	***6,763***	***6,898***	***7,036***
Wooley Park Expense	5,336	9,743	16,700	8,262	18,600	10,400	10,608	10,820	11,037	11,257
Newport Park Revenue	*98,911*	*96,464*	*125,000*	*97,740*	*125,000*	***125,000***	***127,500***	***130,050***	***132,651***	***135,304***
Newport Park Expense	16,106	35,765	40,400	21,481	40,400	26,500	27,030	27,571	28,122	28,684
Hickory Park Revenue	*208*	*345*	*500*	*185*	*500*	-	-	-	-	-
Hickory Park Expense	3,223	21,452	16,000	4,454	16,000	1,000	1,020	1,040	1,061	1,082
Welcome Center Revenue	-	*79*	-	-	-	-	-	-	-	-
Welcome Center Expense	10,106	9,824	21,000	9,134	26,400	-	-	-	-	-
Purify Bay Revenue	-	-	-	-	-	-	-	-	-	-
Purify Bay Expense	-	-	-	33	-	-	-	-	-	-
Guy Revell Conservation Area Revenue	-	-	-	-	-	-	-	-	-	-
Guy Revell Conservation Area Expense	2,105	1,783	2,300	2,533	3,800	1,000	1,020	1,040	1,061	1,082
Panacea Mineral Springs Revenue	-	-	-	-	-	-	-	-	-	-
Panacea Mineral Springs Expense	-	-	6,000	-	6,000	-	-	-	-	-
PARKS & RECREATION FACILITIES TOTALS										
TOTAL DEPARTMENT REVENUE	***213,002***	***206,999***	***258,700***	***220,062***	***265,500***	***472,295***	***477,115***	***482,031***	***487,046***	***492,161***
TOTAL DEPARTMENT EXPENSE	**181,666**	**212,376**	**262,850**	**179,770**	**363,100**	**411,304**	**419,880**	**428,642**	**437,595**	**446,744**
Net Profit (Loss)	31,336	(5,377)	(4,150)	40,292	(97,600)	60,991	57,235	53,389	49,451	45,417
CHANGE FROM PREVIOUS YEAR	**-12.91%**	**16.90%**	**-9.55%**	**-15.35%**	**38.14%**	**13.28%**	**2.09%**	**2.09%**	**2.09%**	**2.09%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
6900 | PARKS DEPARTMENT										
Departmental Revenue	***4,859***	***1,099***	***1,000***	***36***	***1,000***					
Personnel	347,308	444,655	436,873	266,858	465,113					
Operating (At Large)	73,088	30,767	25,740	19,915	28,200			***Budget Consolidated in***		
Equipment & Construction	7,792	2,242	2,000	-	2,000			***New Parks & Recreation Department FY 27/28***		
Interfund Transfers Out	47,475	49,206	61,000	34,249	61,000					
TOTAL DEPARTMENT EXPENSE	**475,663**	**526,870**	**525,613**	**321,022**	**556,313**					
Net Profit (Loss)	(470,804)	(525,771)	(524,613)	(320,986)	(555,313)					
CHANGE FROM PREVIOUS YEAR	**-6.78%**	**10.77%**	**-3.45%**	**-39.07%**	**5.84%**					
						-				
010 | BUILDING DEPARTMENT OPERATING FUND										
BUILDING DEPARTMENT FUND BY REVENUE vs EXPENSE TYPE										
DEPARTMENTAL REVENUE	***883,973***	***952,189***	***818,100***	***716,587***	***687,100***	***653,950***	***622,933***	***593,466***	***565,473***	***538,879***
Personnel	604,732	657,405	736,989	709,415	619,062	419,354	435,627	439,186	442,916	460,430
Operating	66,417	68,661	87,200	88,476	86,900	66,892	68,119	69,382	70,684	72,024
Equipment & Construction	350	103,874	40,000	70,398	15,000	4,000	4,000	4,000	4,000	4,000
Interfund Transfers Out	89,430	89,430	89,430	89,430	101,011	101,011	101,011	101,011	101,011	101,011
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**760,928**	**919,371**	**953,619**	**957,719**	**821,973**	**591,257**	**608,756**	**613,579**	**618,610**	**637,466**
Net Profit (Loss)	123,044	32,819	(135,519)	(241,132)	(134,873)	62,693	14,176	(20,114)	(53,138)	(98,587)
CHANGE FROM PREVIOUS YEAR	**-27.98%**	**20.82%**	**-1.13%**	**4.17%**	**-13.80%**	**-28.07%**	**2.96%**	**0.79%**	**0.82%**	**3.05%**
011 | WAKULLA SANDS GOLF COURSE FUND										
GOLF COURSE FUND BY REVENUE & EXPENSE TYPE										
Greens Fees	*125,809*	*1,136,489*	*1,319,415*	*1,277,381*	*1,290,086*	*1,358,997*	*1,399,767*	*1,441,760*	*1,485,013*	*1,529,564*
Player Development Program	*106,700*	*167,071*	*159,250*	*118,893*	*206,590*	*220,590*	*234,590*	*248,590*	*262,590*	*276,590*
Pro Shop Sales	*8,715*	*96,643*	*100,000*	*110,057*	*105,000*	*108,150*	*111,395*	*114,736*	*118,178*	*121,724*
Concessions Sales	*17,225*	*227,310*	*200,000*	*258,420*	*245,000*	*252,350*	*259,921*	*267,718*	*275,750*	*284,022*
Interfund Transfers	*5,267,936*	*227,374*	*217,792*	*217,792*	*375,896*	*389,038*	*402,725*	*416,980*	*431,831*	*447,304*
Miscellaneous Revenues	*29,000*	*100,953*	*110,750*	*34,183*	*110,750*	*110,750*	*110,750*	*110,750*	*110,750*	*110,750*
TOTAL FUND REVENUE	***5,555,386***	***1,955,840***	***2,107,207***	***2,016,728***	***2,333,322***	***2,439,875***	***2,519,147***	***2,600,535***	***2,684,112***	***2,769,954***
Personnel Costs - Salaries, Wages & Benefits	511,355	1,168,096	1,425,846	1,206,409	1,304,621	1,359,130	1,413,832	1,431,977	1,451,094	1,510,761
Operating	399,549	518,921	673,361	564,354	726,395	748,187	770,632	793,751	817,564	842,091
Equipment & Construction	4,649,339	36,681	8,000	4,199	8,000	10,000	10,000	10,000	10,000	10,000
Interfund Transfer to General Fund	-	-	-	-	294,306	294,306	294,306	294,306	294,306	294,306
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL GOLF COURSE FUND EXPENSE	**5,560,242**	**1,723,699**	**2,107,207**	**1,774,963**	**2,333,322**	**2,411,623**	**2,488,771**	**2,530,034**	**2,572,964**	**2,657,158**
Net Profit (Loss)	(4,856)	232,141	-	241,765	-	28,253	30,377	70,500	111,149	112,796
CHANGE FROM PREVIOUS YEAR	**1021.86%**	**-69.00%**	**7.17%**	**2.97%**	**10.73%**	**3.36%**	**3.20%**	**1.66%**	**1.70%**	**3.27%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
107 | RECREATION USER FEE FUND										
107 | RECREATION USER FEE FUND BY REVENUE & EXPENSE TYPE										
Program-Related Revenue	*108,654*	*119,261*	*128,000*	*120,905*	*132,000*					
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-					
TOTAL FUND REVENUE	***108,654***	***119,261***	***128,000***	***120,905***	***132,000***					
Operating (Program Supplies, Utilities)	43,405	44,253	56,580	49,966	62,540					
Professional & Contractual (Officiating)	46,063	54,981	50,200	55,870	56,400					
Maintenance & Repair (Contingency)	12,297	4,098	37,600	7,418	37,600					
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-					
TOTAL FUND EXPENSE	**101,765**	**103,332**	**144,380**	**113,254**	**156,540**					
Net Profit (Loss)	6,888	15,929	(16,380)	7,651	(24,540)					
CHANGE FROM PREVIOUS YEAR	**0.08%**	**1.54%**	**12.93%**	**9.60%**	**8.42%**					

Fund Eliminated FY 27/28
Sports Programming Transferred to Associations

Facility Maintenance Expense & Use Agreements Revenue
Consolidated in New Parks & Recreation Department

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget
6300 | RECREATION DEPARTMENT SUMMARIES					
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-
Individual Recreational Programs					
6300-01 | Adult Softball Revenue	*2,400*	*1,500*	*2,000*	*1,500*	*2,000*
6300-01 | Adult Softball Expense	2,509	2,153	2,430	605	2,430
6300-02 | Flag Football Revenue	*4,295*	*5,395*	*3,000*	*5,000*	*5,000*
6300-02 | Flag Football Expense	3,895	8,267	3,230	947	8,230
6300-06 | Winter Soccer Revenue	*29,645*	*31,300*	*32,000*	*30,260*	*32,000*
6300-06 | Winter Soccer Expense	26,273	30,976	38,500	35,448	38,500
6300-07 | Youth Basketball Revenue	*8,710*	*7,945*	*8,000*	*6,500*	*8,000*
6300-07 | Youth Basketball Expense	10,703	7,632	6,000	2,212	6,000
6300-08 | T-Ball Revenue	*12,065*	*10,850*	*12,000*	*13,025*	*13,000*
6300-08 | T-Ball Expense	7,854	7,291	13,740	12,737	13,240
6300-09 | Pitching Machine Baseball Revenue	*2,145*	*3,950*	*4,000*	*4,270*	*4,500*
6300-09 | Pitching Machine Baseball Expense	5,066	4,724	5,860	4,771	5,860
6300-10 | Medart Park Rentals & Special Events Revenue	*7,000*	*2,925*	*8,000*	*7,501*	*8,000*
6300-10 | Medart Park Rentals & Special Events Expense	6,419	2,836	12,800	1,360	12,800
6300-11 | Association Users Revenue	*16,050*	*19,650*	*22,000*	*15,700*	*22,000*
6300-11 | Association Users Expense	17,604	17,086	30,800	13,442	30,800
Summer Camp Revenue	-	-	-	-	-
Summer Camp Expense	-	-	-	-	-
6300-14 | Spring Soccer Revenue	*17,100*	*21,300*	*22,000*	*22,955*	*22,000*
6300-14 | Spring Soccer Expense	10,593	12,865	13,120	26,408	18,720
6300-15 | Player Pitch Baseball Revenue	*1,260*	*1,230*	*1,500*	*2,355*	*2,000*
6300-15 | Player Pitch Baseball Expense	1,093	411	2,660	2,601	3,160
6300-18 | Equestrian Center Revenue	-	-	*500*	-	*500*
6300-18 | Equestrian Center Expense	7,225	2,596	8,040	4,210	7,600
6300-19 | Other Recreational Programs Revenue	*7,984*	*13,216*	*13,000*	*11,839*	*13,000*
6300-19 | Other Recreational Programs Expense	2,390	6,495	7,200	8,513	9,200
TOTAL FUND REVENUE	***108,654***	***119,261***	***128,000***	***120,905***	***132,000***
TOTAL FUND EXPENSE	**101,625**	**103,332**	**144,380**	**113,254**	**156,540**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
124 | BOATING USER FEES FUND										
BOATING FUND BY REVENUE & EXPENSE TYPE										
Boating Vessel Registration Fees	*19,847*	*21,170*	*20,000*	*17,856*	*20,000*	21,630	22,063	22,504	22,954	23,413
Program-Related Revenue	*45,380*	*51,345*	*49,000*	*47,865*	*51,400*	50,200	51,204	52,228	53,273	54,338
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND REVENUE	***65,228***	***72,515***	***69,000***	***65,721***	***71,400***	**71,830**	**73,267**	**74,732**	**76,227**	**77,751**
Operating	26,486	22,190	42,450	23,113	116,900	44,982	45,581	46,199	46,835	47,490
Equipment & Construction	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	2,128	2,128	-	-	-	-	-	-
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND EXPENSE	**26,486**	**22,190**	**44,578**	**25,241**	**116,900**	**44,982**	**45,581**	**46,199**	**46,835**	**47,490**
Net Profit (Loss)	38,742	50,325	24,422	40,480	(45,500)	26,848	27,685	28,533	29,392	30,261
CHANGE FROM PREVIOUS YEAR	**-49.77%**	**-16.22%**	**-38.51%**	**13.75%**	**162.24%**	**-61.52%**	**1.33%**	**1.35%**	**1.38%**	**1.40%**
6900 | BOATING FACILITIES OPERATIONAL DEPARTMENTS SUMMARIES										
6900 | At-Large Revenue (Annual Pass)	*37,695*	*42,640*	*38,000*	*37,547*	*40,000*	***42,230***	***43,075***	***43,936***	***44,815***	***45,711***
6900 | At-Large Expense	4,058	2,626	7,128	8,441	81,500	9,000	9,000	9,000	9,000	9,000
6900-04 | Mash Island Revenue	*5,270*	*5,312*	*6,000*	*4,547*	*5,000*	***5,000***	***5,100***	***5,202***	***5,306***	***5,412***
6900-04 | Mash Island Expense	2,386	-	1,500	521	1,500	1,500	1,500	1,500	1,500	1,500
6900-06 | Shell Point Beach Revenue	*4,758*	*5,559*	*6,000*	*5,550*	*6,000*	***6,000***	***6,120***	***6,242***	***6,367***	***6,495***
6900-06 | Shell Point Beach Expense	3,733	3,453	9,300	5,308	7,300	7,354	7,410	7,467	7,526	7,587
6900-08 | Newport Revenue	*2,430*	*3,112*	*3,000*	*3,784*	*3,500*	***3,500***	***3,570***	***3,641***	***3,714***	***3,789***
6900-08 | Newport Expense	2,823	2,904	5,000	2,533	5,500	5,590	5,683	5,778	5,877	5,978
6900-14 | Levy Bay Revenue	-	*152*	-	*279*	*200*	***200***	***204***	***208***	***212***	***216***
6900-14 | Levy Bay Expense	1,530	1,658	2,600	1,667	2,800	2,854	2,910	2,967	3,026	3,087
6900-15 | Lower Bridge Revenue	*6,473*	*6,235*	*6,500*	*5,225*	*6,500*	***6,000***	***6,120***	***6,242***	***6,367***	***6,495***
6900-15 | Lower Bridge Expense	2,597	2,916	4,500	2,580	4,500	4,590	4,683	4,778	4,877	4,978
6900-17 | Bottoms Road Revenue	-	*183*	-	*450*	*250*	***400***	***408***	***416***	***424***	***433***
6900-17 | Bottoms Road Expense	-	-	-	-	-	-	-	-	-	-
6900-18 | Rock Landing Revenue	*7,326*	*7,955*	*8,000*	*6,451*	*8,000*	***6,500***	***6,630***	***6,763***	***6,898***	***7,036***
6900-18 | Rock Landing Expense	7,099	7,161	11,550	2,413	9,300	9,534	9,775	10,023	10,279	10,542
6900-19 | Upper Bridge Revenue	*1,274*	*1,085*	*1,500*	*1,566*	*1,500*	***1,600***	***1,632***	***1,665***	***1,698***	***1,732***
6900-19 | Upper Bridge Expense	2,259	1,473	3,000	1,667	4,500	4,560	4,622	4,685	4,751	4,819
6900-21 | Piney Creek Revenue	-	-	-	-	-	-	-	-	-	-
6900-21 | Piney Creek Expense	-	-	-	-	-	-	-	-	-	-
6900-22 | Roho Brothers Three Revenue	-	*52*	-	*86*	*100*	***100***	***102***	***104***	***106***	***108***
6900-22 | Roho Brothers Three Expense	-	-	-	-	-	-	-	-	-	-
6900-26 | Ochlockonee Bay Channel Revenue	-	-	-	-	-	-	-	-	-	-
6900-26 | Ochlockonee Bay Channel Expense	-	-	-	-	-	-	-	-	-	-
6900-27 | NT Smith Revenue	-	*48*	-	*44*	*50*	*50*	*51*	*52*	*53*	*54*
6900-27 | NT Smith Expense	-	-	-	-	-	-	-	-	-	-
6900-28 | Lake Ellen Revenue	-	*65*	-	*37*	*100*	*50*	*51*	*52*	*53*	*54*
6900-28 | Lake Ellen Expense	-	-	-	111	-	-	-	-	-	-
6900-29 | Shell Point Kayak Launch	-	*118*	-	*156*	*200*	*200*	*204*	*208*	*212*	*216*
6900-29 | Shell Point Kayak Launch	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATIONAL REVENUE	***65,228***	***72,285***	***69,000***	***65,485***	***71,400***	***71,830***	***73,267***	***74,732***	***76,227***	***77,751***
TOTAL OPERATIONAL EXPENSE	**26,486**	**22,190**	**44,578**	**25,131**	**116,900**	**44,982**	**45,581**	**46,199**	**46,835**	**47,490**
Net Profit (Loss)	38,742	50,094	24,422	40,355	(45,500)	26,848	27,685	28,533	29,392	30,261
CHANGE FROM PREVIOUS YEAR	**-49.77%**	**-16.22%**	**-38.51%**	**13.25%**	**162.24%**	**-61.52%**	**1.33%**	**1.35%**	**1.38%**	**1.40%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
160 | ROAD OPERATING FUND										
ROAD & BRIDGE OPERATING FUND BY REVENUE AND EXPENSE TYPE										
Local Tax Revenue	1,203,463	1,244,438	1,225,000	1,227,432	1,230,000	1,233,300	1,236,617	1,239,950	1,243,299	1,246,666
State and Federal Revenue Sharing	1,038,665	964,958	1,055,000	1,123,400	1,149,000	1,075,600	1,075,600	1,075,600	1,075,600	1,075,600
Departmental Revenue (Fuel Fees)	3,562	12,460	10,000	10,563	12,000	10,000	10,000	10,000	10,000	10,000
Miscellaneous	61,110	53,736	49,000	71,320	54,000	49,000	49,000	49,000	49,000	49,000
Transfer In (from Solid Waste Fund)	100,000	104,914	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	**2,406,800**	**2,380,505**	**2,439,000**	**2,532,715**	**2,545,000**	**2,467,900**	**2,471,217**	**2,474,550**	**2,477,899**	**2,481,266**
Personnel Costs - Salaries, Wages & Benefits	1,517,359	1,481,594	1,873,577	1,687,001	1,890,211	1,246,598	1,297,131	1,314,272	1,332,331	1,387,518
Operating	703,649	602,222	715,400	659,588	798,700	746,109	759,896	773,960	788,305	802,937
Equipment & Construction	4,493	86,839	25,000	4,500	69,600	34,600	34,680	34,762	34,845	34,930
Interfund Transfer	220,186	220,186	220,186	220,186	271,778	271,778	271,778	271,778	271,778	271,778
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**2,445,687**	**2,390,841**	**2,834,163**	**2,571,275**	**3,030,289**	**2,299,085**	**2,363,486**	**2,394,771**	**2,427,258**	**2,497,162**
Net Profit (Loss)	(38,887)	(10,335)	(395,163)	(38,560)	(485,289)	168,815	107,731	79,779	50,641	(15,897)
CHANGE FROM PREVIOUS YEAR	**8.87%**	**-2.24%**	**3.16%**	**7.55%**	**6.92%**	**-24.13%**	**2.80%**	**1.32%**	**1.36%**	**2.88%**

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
160-TTL3 | NATIONAL FOREST SETTLEMENT TITLE III FUND SUMMARY										
Intergovernmental Revenue	15,876	4,963	20,000	27,011	30,600	30,600	30,600	30,600	30,600	30,600
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	**15,876**	**4,963**	**20,000**	**27,011**	**30,600**	**30,600**	**30,600**	**30,600**	**30,600**	**30,600**
Operating	77	5,091	-	-	-	-	-	-	-	-
Equipment & Construction	2,873	82,150	25,000	-	62,600	30,600	30,600	30,600	30,600	30,600
TOTAL FUND EXPENSE	**2,950**	**87,241**	**25,000**	**-**	**62,600**	**30,600**	**30,600**	**30,600**	**30,600**	**30,600**
Net Profit (Loss)	12,926	(82,278)	(5,000)	27,011	(32,000)	-	-	-	-	-
CHANGE FROM PREVIOUS YEAR		**2857.32%**	**-76.75%**	**-100.00%**	**150.40%**	**-51.12%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
170 | *NEW FY 27/28* EMERGENCY MEDICAL SERVICES MSBU FUND										
EMS OPERATING FUND BY REVENUE & EXPENSE TYPE										
Special Assessments - Fire MSBU	-	-	-	-	-	2,546,125	3,439,736	3,571,829	3,870,928	4,010,078
Charges for Service	-	-	-	-	-	2,240,599	2,419,847	2,613,435	2,822,510	3,048,311
Intergovernmental Revenue (Firefighter Supplement)	-	-	-	-	-	180,000	180,000	180,000	180,000	180,000
Miscellaneous	-	-	-	-	-	5,000	5,000	5,000	5,000	-
Transfer In (from General Fund - Hardships)	-	-	-	-	-	10,540	14,280	14,620	15,640	15,980
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	**-**	**-**	**-**	**-**	**-**	**4,982,265**	**6,058,863**	**6,384,884**	**6,894,078**	**7,254,368**
Personnel Costs - Salaries, Wages & Benefits	-	-	-	-	-	3,757,331	4,591,381	4,842,032	5,036,510	5,195,939
Operating	-	-	-	-	-	580,928	616,443	633,303	650,760	668,838
Equipment & Construction	-	-	-	-	-	20,000	20,400	20,808	21,224	21,649
Interfund Transfer	-	-	-	-	-	617,449	617,449	617,449	617,449	617,449
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**-**	**-**	**-**	**-**	**-**	**4,975,708**	**5,845,673**	**6,113,592**	**6,325,943**	**6,503,875**
Net Profit (Loss)	-	-	-	-	-	6,557	213,190	271,292	568,135	750,494
CHANGE FROM PREVIOUS YEAR						**10.74%**	**17.48%**	**4.58%**	**3.47%**	**2.81%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
180 | FIRE MSBU FUNDS										
FIRE FUND BY REVENUE AND EXPENSE TYPE										
Special Assessments - Fire MSBU	*3,761,841*	*3,796,911*	*3,939,000*	*4,097,689*	*4,344,694*	*4,748,917*	*5,125,048*	*5,431,287*	*5,823,206*	*6,383,089*
Charges for Service	-	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue (Firefighter Supplement)	*11,455*	*12,780*	*15,000*	*12,387*	*15,000*	*15,000*	*15,000*	*15,000*	*15,000*	*15,000*
Miscellaneous	*45,622*	*54,249*	*8,500*	*68,194*	*8,500*	*8,500*	*8,500*	*8,500*	*8,500*	*8,500*
Transfer In (from General Fund - Hardships)	*21,328*	*25,296*	*28,667*	*28,667*	*18,836*	*20,400*	*21,760*	*22,780*	*24,140*	*26,180*
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	***3,840,246***	***3,889,236***	***3,991,167***	***4,206,937***	***4,387,030***	***4,792,817***	***5,170,308***	***5,477,567***	***5,870,846***	***6,432,769***
Personnel Costs - Salaries, Wages & Benefits	2,616,924	3,174,243	3,338,414	3,324,310	3,503,844	3,341,663	3,389,573	3,531,090	4,092,956	4,528,274
Operating	680,747	674,381	816,326	598,301	611,600	549,060	554,687	560,482	566,452	572,600
Equipment & Construction	22,132	21,189	5,000	9,560	16,500	15,000	15,000	15,000	15,000	15,000
Interfund Transfer	224,069	-	221,984	-	412,125	617,463	617,463	617,463	617,463	617,463
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**3,543,872**	**3,869,813**	**4,381,724**	**3,932,172**	**4,544,069**	**4,523,186**	**4,576,723**	**4,724,035**	**5,291,870**	**5,733,338**
Net Profit (Loss)	296,374	19,423	(390,557)	274,765	(157,039)	269,631	593,584	753,532	578,975	699,431
CHANGE FROM PREVIOUS YEAR	**58.81%**	**9.20%**	**8.07%**	**1.61%**	**3.71%**	**-0.46%**	**1.18%**	**3.22%**	**12.02%**	**8.34%**
180 | FIRE MSBU FUND SUMMARIES BY DEPARTMENT										
8900-90 | FIRE RESPONSE & SUPRESSION DEPARTMENT SUMMARY										
Special Assessments - Fire MSBU	*3,761,841*	*3,796,911*	*3,939,000*	*4,097,689*	*4,344,694*	*4,748,917*	*5,125,048*	*5,431,287*	*5,823,206*	*6,383,089*
Intergovernmental Revenue (Firefighter Supplement)	*11,455*	*12,780*	*15,000*	*12,387*	*15,000*	*15,000*	*15,000*	*15,000*	*15,000*	*15,000*
Miscellaneous	*45,622*	*54,249*	*8,500*	*68,194*	*8,500*	*8,500*	*8,500*	*8,500*	*8,500*	*8,500*
Transfer In (from General Fund - Hardships)	*21,328*	*25,296*	*28,667*	*28,667*	*18,836*	*20,400*	*21,760*	*22,780*	*24,140*	*26,180*
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	***3,840,246***	***3,889,236***	***3,991,167***	***4,206,937***	***4,387,030***	***4,792,817***	***5,170,308***	***5,477,567***	***5,870,846***	***6,432,769***
Personnel Costs - Salaries, Wages & Benefits	2,495,112	3,046,979	3,178,102	3,190,777	3,358,427	3,341,663	3,389,573	3,531,090	4,092,956	4,528,274
Operating	656,853	651,949	790,026	580,447	582,800	549,060	554,687	560,482	566,452	572,600
Equipment & Construction	22,132	21,189	5,000	9,135	15,000	15,000	15,000	15,000	15,000	15,000
Interfund Transfer	224,069	-	221,984	-	412,125	617,463	617,463	617,463	617,463	617,463
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**3,398,166**	**3,720,118**	**4,195,112**	**3,780,359**	**4,368,352**	**4,523,186**	**4,576,723**	**4,724,035**	**5,291,870**	**5,733,338**
Net Profit (Loss)	442,080	169,118	(203,945)	426,578	18,678	269,631	593,584	753,532	578,975	699,431
CHANGE FROM PREVIOUS YEAR	**60.79%**	**9.47%**	**8.33%**	**1.62%**	**4.13%**	**3.54%**	**1.18%**	**3.22%**	**12.02%**	**8.34%**
8900-101 | WCFR FIRE CADET PROGRAM DEPARTMENT SUMMARY										
Personnel Costs - Salaries, Wages & Benefits	32,074	23,119	37,814	23,545	26,332					
Operating	14,190	14,693	20,850	11,654	21,000			***Program Defunded FY 27/28***		
Equipment & Construction	-	-	-	-	-					
TOTAL DEPARTMENT EXPENSE	**46,264**	**37,813**	**58,664**	**35,199**	**47,332**					
CHANGE FROM PREVIOUS YEAR	**109.25%**	**-18.27%**	**10.73%**	**-6.91%**	**-19.32%**					
8900-102 | FIRE PREVENTION DEPARTMENT SUMMARY										
DEPARTMENTAL REVENUE (INSPECTION FEES)	***14,998***	***26,204***	***20,000***	***4,946***	***5,000***					
Personnel Costs - Salaries, Wages & Benefits	89,737	104,144	122,498	109,989	119,085					
Operating	9,705	7,739	5,450	6,200	7,800					
Equipment & Construction	-	-	-	425	1,500			***Program Defunded FY 27/28***		
TOTAL DEPARTMENT EXPENSE	**99,442**	**111,883**	**127,948**	**116,614**	**128,385**					
Net Profit (Loss)	(84,444)	(85,678)	(107,948)	(111,668)	(123,385)					
CHANGE FROM PREVIOUS YEAR	**3.70%**	**12.51%**	**-0.90%**	**4.23%**	**0.34%**					

WAKULLA COUNTY, FLORIDA

BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN

SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
188 | TOURIST DEVELOPMENT FUNDS										
TOURIST FUND BY REVENUE & EXPENSE TYPE										
Local Tourist Development Tax (Hotel Bed Tax)	343,585	349,654	384,454	322,584	350,000	360,500	371,315	382,454	393,928	405,746
Program-Related Revenue	2,820	2,220	4,000	3,200	4,000	5,000	5,000	5,000	5,000	5,000
Miscellaneous	1,928	-	-	-	-	-	-	-	-	-
Transfers In (from General Fund, Parks Dept.)	3,000	-	10,000	-	10,000	3,830	4,065	4,307	4,556	4,813
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	351,333	351,874	398,454	325,784	364,000	369,330	380,380	391,761	403,484	415,559
Personnel Costs - Salaries, Wages & Benefits	57,229	2,030	-	-	79,638	82,105	85,669	87,449	89,331	93,300
Operating	326,387	266,558	570,500	432,937	444,500	395,650	407,328	419,355	431,743	444,503
Aid & Contributions	3,850	11,000	20,000	13,000	20,000	10,000	10,000	10,000	10,000	10,000
Equipment & Construction	6,198	-	-	-	-	-	-	-	-	-
Interfund Transfer	19,106	19,106	19,106	19,106	25,016	25,016	25,016	25,016	25,016	25,016
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**412,769**	**298,694**	**609,606**	**465,043**	**569,154**	**512,771**	**528,013**	**541,821**	**556,090**	**572,819**
Net Profit (Loss)	(61,436)	53,181	(211,152)	(139,259)	(205,154)	(143,441)	(147,633)	(150,059)	(152,606)	(157,260)
CHANGE FROM PREVIOUS YEAR	**34.36%**	**-27.64%**	**14.05%**	**55.69%**	**-6.64%**	**-9.91%**	**2.97%**	**2.62%**	**2.63%**	**3.01%**
6900-20 | WELCOME CENTER DEPARTMENT SUMMARY										
Operating	-	9,405	25,000	700	10,000	13,000	13,390	13,792	14,205	14,632
Equipment & Construction	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**-**	**9,405**	**25,000**	**700**	**10,000**	**13,000**	**13,390**	**13,792**	**14,205**	**14,632**
CHANGE FROM PREVIOUS YEAR				**-92.56%**		**30.00%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**
188-BBMC | BIG BEND MARITIME CENTER FUND										
Program-Related Revenue	2,820	2,220	4,000	3,200	4,000	4,000	4,000	4,000	4,000	4,000
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Transfers In (from General Fund, Parks Dept.)	3,000	-	10,000	-	10,000	3,830	4,065	4,307	4,556	4,813
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT REVENUE	5,820	2,220	14,000	3,200	14,000	7,830	8,065	8,307	8,556	8,813
Operating	5,227	2,098	14,000	5,039	14,000	7,830	8,065	8,307	8,556	8,813
Equipment & Construction	-	-	-	-	-	-	-	-	-	-
Interfund Transfer	-	-	-	-	-	-	-	-	-	-
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	**5,227**	**2,098**	**14,000**	**5,039**	**14,000**	**7,830**	**8,065**	**8,307**	**8,556**	**8,813**
Net Profit (Loss)	593	122	-	(1,839)	-	-	-	-	-	-
CHANGE FROM PREVIOUS YEAR	**88.07%**	**-59.87%**	**0.00%**	**140.24%**	**0.00%**	**-44.07%**	**3.00%**	**3.00%**	**3.00%**	**3.00%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
190 | E-911 (OPERATING) FUND SUMMARY										
E-911 OPERATING FUND BY REVENUE & EXPENSE TYPE										
Charges for Service (Driveway Permits, Phone Surcharges)	*329,235*	*243,757*	*223,000*	*223,976*	*229,000*	*225,400*	*224,868*	*224,805*	*225,173*	*225,938*
Transfers In	-	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	*3,155*	*16,368*	-	-	-	-	-	-	-	-
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND REVENUE	***332,391***	***260,125***	***223,000***	***223,976***	***229,000***	***225,400***	***224,868***	***224,805***	***225,173***	***225,938***
Operating	13,396	14,410	65,000	8,308	65,000	66,950	68,959	71,027	73,158	75,353
Equipment & Construction	-	-	-	-	-	-	-	-	-	-
Interfund Transfer to General Fund	13,392	13,392	13,392	13,392	7,085	7,085	7,085	7,085	7,085	7,085
Interfund Transfer to Sheriff	190,660	293,441	195,881	145,735	154,781	154,781	160,972	167,411	174,108	181,072
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND EXPENSE	**217,448**	**321,242**	**274,273**	**167,435**	**226,866**	**228,816**	**237,016**	**245,523**	**254,351**	**263,510**
Net Profit (Loss)	114,943	(61,117)	(51,273)	56,541	2,134	(3,416)	(12,148)	(20,718)	(29,177)	(37,572)
CHANGE FROM PREVIOUS YEAR	**34.29%**	**47.73%**	**-15.17%**	**-47.88%**	**-17.28%**	**0.86%**	**3.58%**	**3.59%**	**3.60%**	**3.60%**
195 | INDUSTRIAL DEVELOPMENT AUTHORITY FUND										
195 | INDUSTRIAL DEVELOPMENT AUTHORITY (OPERATING) FUND SUMMARY										
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
Operating	-	-	175	-	175	175	175	175	175	175
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND EXPENSE	**-**	**-**	**175**		**175**	**175**	**175**	**175**	**175**	**175**
Net Profit (Loss)	-	-	(175)		(175)	(175)	(175)	(175)	(175)	(175)
CHANGE FROM PREVIOUS YEAR					**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
435 | SEWER OPERATING FUND										
SEWER OPERATING FUND BY REVENUE & EXPENSE TYPE										
Sewer Fees	*3,771,696*	*4,333,506*	*4,616,604*	*5,300,244*	*4,647,215*	*4,906,933*	*5,224,804*	*5,545,618*	*5,868,838*	*6,162,111*
Miscellaneous	-	*189*	*2,000*	*9,627*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*	*5,000*
Transfers In	-	-	-	-	-	-	-	-	-	-
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND REVENUE	***3,771,696***	***4,333,695***	***4,618,604***	***5,309,871***	***4,652,215***	***4,911,933***	***5,229,804***	***5,550,618***	***5,873,838***	***6,167,111***
Contracted Sewer System Operator	1,356,185	1,388,940	1,444,498	1,444,556	1,502,278	1,562,369	1,624,864	1,689,858	1,757,453	1,827,751
Operating	1,757,373	1,788,500	2,088,560	1,919,678	2,388,700	2,181,708	2,261,836	2,345,170	2,431,837	2,521,970
Equipment & Construction	6,134	8,996	7,500	5,605	7,500	7,800	8,112	8,436	8,774	9,125
Transfers Out to Other Departments	463,749	463,749	463,749	463,749	1,127,316	1,140,458	1,154,145	1,168,400	1,183,251	1,198,724
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND EXPENSE	**3,583,440**	**3,650,184**	**4,004,307**	**3,833,588**	**5,025,794**	**4,892,335**	**5,048,957**	**5,211,865**	**5,381,314**	**5,557,570**
Net Profit (Loss)	188,256	683,511	614,297	1,476,283	(373,579)	19,598	180,847	338,753	492,524	609,541
CHANGE FROM PREVIOUS YEAR	**7.43%**	**1.86%**	**6.40%**	**5.02%**	**25.51%**	**-2.66%**	**3.20%**	**3.23%**	**3.25%**	**3.28%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

SUMMARIES BY DEPARTMENT/FUND

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Amended Budget	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
440 | SOLID WASTE OPERATING FUND SUMMARY										
SOLID WASTE OPERATING FUND BY REVENUE & EXPENSE TYPE										
Solid Waste Assessment - Residential	*2,929,665*	*2,955,719*	*3,190,954*	*3,307,325*	*3,555,502*	*3,719,921*	*3,922,225*	*4,140,666*	*4,370,522*	*4,615,645*
Solid Waste Franchise Fees - Commercial	*77,096*	*96,798*	*80,000*	*114,300*	*125,000*	*125,000*	*125,000*	*125,000*	*125,000*	*125,000*
Miscellaneous	*7,491*	*7,302*	*7,000*	*9,948*	*7,000*	*7,000*	*7,000*	*7,000*	*7,000*	*7,000*
Transfer In (from General Fund - Hardships)	*17,544*	*265,584*	*23,326*	*23,326*	*15,096*	*15,599*	*16,145*	*16,737*	*17,353*	*18,007*
Cash Forward - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND REVENUE	***3,031,797***	***3,325,403***	***3,301,280***	***3,454,899***	***3,702,598***	***3,867,520***	***4,070,371***	***4,289,403***	***4,519,875***	***4,765,652***
Contracted Waste Collection Operator	2,691,241	2,850,033	3,020,255	3,008,266	3,193,058	3,341,270	3,529,505	3,727,147	3,934,640	4,152,449
Operating	58,704	20,834	15,750	1,212	40,850	18,300	18,300	18,300	18,300	18,300
Equipment & Construction	-	-	20,000	-	50,000	25,000	25,000	25,000	25,000	25,000
Aid & Contributions (Keep Wakulla County Beautiful)	38,312	39,958	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Debt Service	12,637	7,821	-	-	-	-	-	-	-	-
Transfers Out to Other Departments	136,606	148,606	136,606	136,606	230,030	230,030	230,030	230,030	230,030	230,030
Reserves - REMOVED FROM BUDGET FOR PLANNING PURPOSES	-	-	-	-	-	-	-	-	-	-
TOTAL FUND EXPENSE	**2,937,500**	**3,067,253**	**3,232,611**	**3,186,083**	**3,553,938**	**3,654,600**	**3,842,835**	**4,040,477**	**4,247,970**	**4,465,779**
Net Profit (Loss)	94,297	258,150	68,669	268,816	148,660	212,919	227,535	248,926	271,905	299,873
CHANGE FROM PREVIOUS YEAR	**6.77%**	**4.42%**	**0.28%**	**3.87%**	**9.94%**	**2.83%**	**5.15%**	**5.14%**	**5.14%**	**5.13%**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

OPERATING FUND BALANCE PROJECTIONS

Projected Fund Balances are an important measure of the health of an Operating Fund. County policy sets Fund Balance targets at 25% (minimum) to 33% (maximum) of annual operating expenses.

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
001 | GENERAL OPERATING FUND									
Beginning Fund Balance	**6,521,827**	**6,370,453**	**6,090,908**	**7,481,450**	**5,993,053**	**5,871,334**	**5,392,360**	**4,788,070**	**4,031,183**
Revenue	33,362,599	36,112,918	39,204,329	40,776,727	35,006,419	34,225,258	35,151,295	36,112,793	37,110,825
Expense	33,317,807	36,072,827	37,813,787	42,265,124	35,128,139	34,704,231	35,755,586	36,869,680	38,169,320
Net Profit (Loss)	**44,792**	**40,091**	**1,390,542**	**(1,488,397)**	**(121,719)**	**(478,974)**	**(604,291)**	**(756,886)**	**(1,058,495)**
Adjustments	(196,166)	(319,637)							
Ending Fund Balance	**6,370,453**	**6,090,908**	**7,481,450**	**5,993,053**	**5,871,334**	**5,392,360**	**4,788,070**	**4,031,183**	**2,972,689**
Fund Balance Policy = 3-4 Months Operating Expenses	3,818,885	4,161,163	4,460,864	5,440,716	3,006,645	3,087,376	3,138,372	3,197,725	3,300,976
Surplus (Deficit) Fund Balance	**2,551,568**	**1,929,745**	**3,020,587**	**552,337**	**2,864,689**	**2,304,984**	**1,649,697**	**833,458**	**(328,287)**
010 | BUILDING DEPARTMENT OPERATING FUND									
Beginning Fund Balance	**481,318**	**604,362**	**637,181**	**396,049**	**261,176**	**323,869**	**338,045**	**317,932**	**264,794**
Revenue	883,973	952,189	716,587	687,100	653,950	622,933	593,466	565,473	538,879
Expense	760,928	919,371	957,719	821,973	591,257	608,756	613,579	618,610	637,466
Net Profit (Loss)	**123,044**	**32,819**	**(241,132)**	**(134,873)**	**62,693**	**14,176**	**(20,114)**	**(53,138)**	**(98,587)**
Adjustments	-	-	-	-	-	-	-	-	-
Ending Fund Balance	**604,362**	**637,181**	**396,049**	**261,176**	**323,869**	**338,045**	**317,932**	**264,794**	**166,207**
Fund Balance Policy = 3-4 Months Operating Expenses	220,669	266,617	277,739	238,372	171,464	176,539	177,938	179,397	184,865
Surplus (Deficit) Fund Balance	**383,693**	**370,563**	**118,310**	**22,803**	**152,405**	**161,506**	**139,994**	**85,397**	**(18,658)**
011 | WAKULLA SANDS GOLF COURSE FUND									
Beginning Fund Balance	**56,714**	**56,714**	**297,017**	**538,783**	**538,783**	**567,035**	**597,412**	**667,912**	**779,061**
Revenue	5,560,242	1,964,002	2,016,728	2,333,322	2,439,875	2,519,147	2,600,535	2,684,112	2,769,954
Expense	5,560,242	1,723,699	1,774,963	2,333,322	2,411,623	2,488,771	2,530,034	2,572,964	2,657,158
Net Profit (Loss)	**0**	**240,303**	**241,765**	**-**	**28,253**	**30,377**	**70,500**	**111,149**	**112,796**
Adjustments	-	-	-	-					
Ending Fund Balance	**56,714**	**297,017**	**538,783**	**538,783**	**567,035**	**597,412**	**667,912**	**779,061**	**891,856**
Fund Balance Policy = 3-4 Months Operating Expenses	1,612,470	499,873	514,739	676,663	602,906	622,193	632,509	643,241	664,289
Surplus (Deficit) Fund Balance	**-**	**(202,856)**	**24,043**	**(137,881)**	**(35,871)**	**(24,781)**	**35,404**	**135,820**	**227,567**
107 | RECREATION USER FEES FUND									
Beginning Fund Balance	**22,493**	**29,380**	**45,308**	**52,960**					
Revenue	108,654	119,261	120,905	132,000					
Expense	101,765	103,332	113,254	156,540					
Net Profit (Loss)	**6,888**	**15,929**	**7,651**	**(24,540)**					
Adjustments	(1)	-							
Ending Fund Balance	**29,380**	**45,308**	**52,960**	**28,420**					
Fund Balance Policy = 3-4 Months Operating Expenses	29,512	29,966	32,844	45,397					
Surplus (Deficit) Fund Balance	**(132)**	**15,342**	**20,116**	**(16,977)**					

Fund Eliminated FY 27/28
Sports Programming Transferred to Associations

Facility Maintenance Expense & Use Agreements Revenue Consolidated in New Parks & Recreation Department

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

OPERATING FUND BALANCE PROJECTIONS

Projected Fund Balances are an important measure of the health of an Operating Fund. County policy sets Fund Balance targets at 25% (minimum) to 33% (maximum) of annual operating expenses.

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
124 | BOATING USER FEES FUND									
Beginning Fund Balance	**23,016**	**61,758**	**112,083**	**152,563**	**107,063**	**133,911**	**161,596**	**190,129**	**219,521**
Revenue	65,228	72,515	65,721	71,400	71,830	73,267	74,732	76,227	77,751
Expense	26,486	22,190	25,241	116,900	44,982	45,581	46,199	46,835	47,490
Net Profit (Loss)	**38,742**	**50,325**	**40,480**	**(45,500)**	**26,848**	**27,685**	**28,533**	**29,392**	**30,261**
Adjustments	-	-							
Ending Fund Balance	**61,758**	**112,083**	**152,563**	**107,063**	**133,911**	**161,596**	**190,129**	**219,521**	**249,782**
Fund Balance Policy = 3-4 Months Operating Expenses	7,681	6,435	7,320	33,901	13,045	13,219	13,398	13,582	13,772
Surplus (Deficit) Fund Balance	**54,077**	**105,648**	**145,243**	**73,162**	**120,866**	**148,378**	**176,732**	**205,939**	**236,010**
160 | ROAD OPERATING FUND									
Beginning Fund Balance	**1,009,950**	**958,136**	**1,029,785**	**964,213**	**510,924**	**679,739**	**787,470**	**867,249**	**917,890**
Revenue	2,390,924	2,375,542	2,505,704	2,514,400	2,437,300	2,440,617	2,443,950	2,447,299	2,450,666
Expense	2,442,737	2,303,600	2,571,275	2,967,689	2,268,485	2,332,886	2,364,171	2,396,658	2,466,562
Net Profit (Loss)	**(51,814)**	**71,942**	**(65,571)**	**(453,289)**	**168,815**	**107,731**	**79,779**	**50,641**	**(15,897)**
Adjustments	-	(294)	-	-	-	-	-	-	-
Ending Fund Balance	**958,136**	**1,029,785**	**964,213**	**510,924**	**679,739**	**787,470**	**867,249**	**917,890**	**901,993**
Fund Balance Policy = 3-4 Months Operating Expenses	708,394	668,044	745,670	860,630	657,861	676,537	685,610	695,031	715,303
Surplus (Deficit) Fund Balance	**249,743**	**361,741**	**218,543**	**(349,706)**	**21,879**	**110,933**	**181,639**	**222,859**	**186,690**
170 | EMS MSBU OPERATING FUND									
BEGINNING BALANCE TRANSFERRED FROM GENERAL FUND	**-**	**-**	**-**	**-**	**1,243,927**	**1,250,484**	**1,463,674**	**1,734,966**	**2,303,101**
Revenue	-	-	-	-	4,982,265	6,058,863	6,384,884	6,894,078	7,254,368
Expense	-	-	-	-	4,975,708	5,845,673	6,113,592	6,325,943	6,503,875
Net Profit (Loss)	**-**	**-**	**-**	**-**	**6,557**	**213,190**	**271,292**	**568,135**	**750,494**
Adjustments	-	-		-					
Ending Fund Balance	**-**	**-**	**-**	**-**	**1,250,484**	**1,463,674**	**1,734,966**	**2,303,101**	**3,053,594**
Fund Balance Policy = 3-4 Months Operating Expenses	-	-	-	-	1,442,955	1,695,245	1,772,942	1,834,523	1,886,124
Surplus (Deficit) Fund Balance	-	-	-	-	**(192,472)**	**(231,572)**	**(37,976)**	**468,577**	**1,167,471**
180 | FIRE MSBU OPERATING FUND									
Beginning Fund Balance	**618,291**	**929,663**	**975,290**	**1,253,902**	**1,101,863**	**1,371,494**	**1,965,078**	**2,718,610**	**3,297,585**
Revenue	3,855,244	3,915,440	4,210,784	4,392,030	4,792,817	5,170,308	5,477,567	5,870,846	6,432,769
Expense	3,543,872	3,869,813	3,932,172	4,544,069	4,523,186	4,576,723	4,724,035	5,291,870	5,733,338
Net Profit (Loss)	**311,372**	**45,627**	**278,612**	**(152,039)**	**269,631**	**593,584**	**753,532**	**578,975**	**699,431**
Adjustments	-	-		-					
Ending Fund Balance	**929,663**	**975,290**	**1,253,902**	**1,101,863**	**1,371,494**	**1,965,078**	**2,718,610**	**3,297,585**	**3,997,016**
Fund Balance Policy = 3-4 Months Operating Expenses	1,027,723	1,122,246	1,140,330	1,317,780	1,311,724	1,327,250	1,369,970	1,534,642	1,662,668
Surplus (Deficit) Fund Balance	**(98,060)**	**(146,956)**	**113,572**	**(215,917)**	**59,770**	**637,828**	**1,348,640**	**1,762,943**	**2,334,348**

WAKULLA COUNTY, FLORIDA
BUDGET FORECAST FOR STRATEGIC ORGANIZATIONAL RESTRUCTURING AND FINANCIAL STABILITY PLAN
SEPTEMBER 2026

OPERATING FUND BALANCE PROJECTIONS

Projected Fund Balances are an important measure of the health of an Operating Fund. County policy sets Fund Balance targets at 25% (minimum) to 33% (maximum) of annual operating expenses.

	FY 23/24 Actual	FY 24/25 Actual	FY 25/26 Year-End Projection	FY 26/27 Preliminary Budget	FY 27/28 Forecast	FY 28/29 Forecast	FY 29/30 Forecast	FY 30/31 Forecast	FY 31/32 Forecast
188 | TOURIST DEVELOPMENT FUND									
Beginning Fund Balance	**446,353**	**371,543**	**424,724**	**285,465**	**80,311**	**-**	**-**	**-**	**-**
Revenue	351,333	351,874	325,784	364,000	369,330	380,380	391,761	403,484	415,559
Expense	412,769	298,694	465,043	569,154	512,771	528,013	541,821	556,090	572,819
Net Profit (Loss)	**(61,436)**	**53,181**	**(139,259)**	**(205,154)**	**(143,441)**	**(147,633)**	**(150,059)**	**(152,606)**	**(157,260)**
Adjustments	(13,374)	-	-						
Ending Fund Balance	**371,543**	**424,724**	**285,465**	**80,311**	**(63,130)**	**(147,633)**	**(150,059)**	**(152,606)**	**(157,260)**
Fund Balance Policy = 3-4 Months Operating Expenses	118,187	86,013	133,401	160,995	146,433	150,785	154,719	158,785	163,562
Surplus (Deficit) Fund Balance	**253,356**	**338,711**	**152,064**	**(80,684)**	**(209,563)**	**(298,418)**	**(304,778)**	**(311,391)**	**(320,822)**
190 | E911 FUND									
Beginning Fund Balance	**527,472**	**642,415**	**581,297**	**637,839**	**639,973**	**636,557**	**624,409**	**603,691**	**574,514**
Revenue	332,391	260,125	223,976	229,000	225,400	224,868	224,805	225,173	225,938
Expense	217,448	321,242	167,435	226,866	228,816	237,016	245,523	254,351	263,510
Net Profit (Loss)	**114,943**	**(61,117)**	**56,541**	**2,134**	**(3,416)**	**(12,148)**	**(20,718)**	**(29,177)**	**(37,572)**
Adjustments		-	-						
Ending Fund Balance	**642,415**	**581,297**	**637,839**	**639,973**	**636,557**	**624,409**	**603,691**	**574,514**	**536,942**
Fund Balance Policy = 3-4 Months Operating Expenses	63,060	93,160	48,556	65,791	66,357	68,735	71,202	73,762	76,418
Surplus (Deficit) Fund Balance	**579,355**	**488,137**	**589,283**	**574,182**	**570,200**	**555,674**	**532,489**	**500,752**	**460,524**
435 | SEWER OPERATING FUND									
Beginning Fund Balance	**719,203**	**967,925**	**1,651,436**	**3,127,719**	**2,754,140**	**2,773,738**	**2,954,585**	**3,293,338**	**3,785,862**
Revenue	3,771,696	4,333,695	5,309,871	4,652,215	4,911,933	5,229,804	5,550,618	5,873,838	6,167,111
Expense	3,583,440	3,650,184	3,833,588	5,025,794	4,892,335	5,048,957	5,211,865	5,381,314	5,557,570
Net Profit (Loss)	**188,256**	**683,511**	**1,476,283**	**(373,579)**	**19,598**	**180,847**	**338,753**	**492,524**	**609,541**
Adjustments	60,466	-		-					
Ending Fund Balance	**967,925**	**1,651,436**	**3,127,719**	**2,754,140**	**2,773,738**	**2,954,585**	**3,293,338**	**3,785,862**	**4,395,403**
Fund Balance Policy = 3-4 Months Operating Expenses	1,039,198	1,058,553	1,111,741	1,457,480	1,418,777	1,464,198	1,511,441	1,560,581	1,611,695
Surplus (Deficit) Fund Balance	**(71,273)**	**592,882**	**2,015,978**	**-**	**1,354,961**	**1,490,387**	**1,781,897**	**2,225,281**	**2,783,708**
440 | SOLID WASTE OPERATING FUND									
Beginning Fund Balance		**17,933**	**276,093**	**544,909**	**693,569**	**906,489**	**1,134,024**	**1,382,950**	**1,654,854**
Revenue	3,031,797	3,325,403	3,454,899	3,702,598	3,867,520	4,070,371	4,289,403	4,519,875	4,765,652
Expense	2,937,500	3,067,253	3,186,083	3,553,938	3,654,600	3,842,835	4,040,477	4,247,970	4,465,779
Net Profit (Loss)	**94,297**	**258,150**	**268,816**	**148,660**	**212,919**	**227,535**	**248,926**	**271,905**	**299,873**
Adjustments	-	10	-	-					
Ending Fund Balance	**94,297**	**276,093**	**544,909**	**693,569**	**906,489**	**1,134,024**	**1,382,950**	**1,654,854**	**1,954,727**
Fund Balance Policy = 3-4 Months Operating Expenses	851,875	889,503	923,964	1,030,642	1,059,834	1,114,422	1,171,738	1,231,911	1,295,076
Surplus (Deficit) Fund Balance	**(757,579)**	**(613,410)**	**(379,055)**	**(337,073)**	**(153,346)**	**19,602**	**211,211**	**422,943**	**659,651**