# 2025-2026

## Adopted Budget

## Gulf County
## Board of County Commissioners

**Final Adopted Budget**
**Adopted at Final Public Hearing on 9/16/2025**



# Gulf County Board of County Commissioners
# 2025-2026 Fiscal Year
# Adopted Budget

## Budget Book Table of Contents


| | | Page |
|---|---|---|
| **BUDGET & MILLAGE SUMMARIES** | | |
| | Budget Notes & Highlights | 3 |
| | Comparison of Values & Millage Rates | 7 |
| | History of Values & Millage Rates | 8 |
| | Budget Recapitulation and Millage Levy | 9 |
| | Millage and Taxes | 10 |
| | Revenue Summary - All Funds Combined | 11 |
| | Expenditure Summary - All Funds Combined | 12 |
| | Revenue by Fund | 13 |
| | Expenditure by Fund | 14 |
| | Budget Summary | 15 |
| **BUDGET DETAIL BY FUND** | | |
| 001 | General Fund | 16 |
| 002 | Fine and Forfeiture Fund | 40 |
| 102 | Secondary Road & Bridge Fund | 43 |
| 103 | Mosquito Control State Fund | 44 |
| 104 | Public Works - Consolidated Services Fund | 45 |
| 106 | St. Joseph Fire Control District Fund | 53 |
| 107 | Tupelo Fire Control District Fund | 58 |
| 108 | Overstreet Fire Control District Fund | 62 |
| 109 | Howard Creek Fire Control District Fund | 64 |
| 111 | EMS County Grant Fund | 66 |
| 112 | State Housing Initiative Program | 68 |
| 113 | Community Development Block Grant Fund | 69 |
| 114 | General Grants Fund | 70 |
| 115 | Raffield's CDBG Fund | 76 |
| 117 | Industrial Park Fund | 77 |
| 119 | BP & Restore Act Fund | 78 |
| 123 | County Development Fund | 79 |
| 124 | Hospital Fund | 80 |
| 125 | E911 Grant Fund | 81 |
| 126 | E911 Services Fund | 82 |
| 127 | Disaster Fund | 84 |
| 128 | Tourist Development Council Fund | 85 |
| 129 | Tourist Development Council Fund- Public Safety | 89 |
| 131 | General Parks & Recreation Fund | 90 |
| 203 | Gas Tax Debt Service Fund | 95 |
| 204 | Municipal Service Taxing Unit (MSTU) Debt Service Fund | 96 |
| 301 | Capital Projects Fund | 97 |
| 302 | Gas Tax Construction Fund | 100 |
| 401 | Oak Grove Water System Fund | 101 |
| 404 | Gulf County Golf Club | 102 |
| 405 | Gulf County Solid Waste Fund | 104 |
| 406 | Gulf County Water System Fund | 106 |
| **TRIM COMPLIANCE** | | |
| | DR-420 Certification of Taxable Value | 109 |
| | DR-420TIF Tax Increment Adjustment Worksheet | 119 |
| | DR-420MM Maximum Millage Levy Calc - Final Disclosure | 120 |
| | DR-487V Vote Record For Final Adoption of Millage Levy | 130 |
| | Final Budget Resolutions | 135 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## Budget Notes & Highlights

1) The Board of County Commissioners (BOCC) has adopted a budget that includes increases in ad valorem revenue due to increases in property values. Countywide ad valorem taxes increased by $1,125,754; dependent special fire control districts ad valorem taxes increased by $151,672; and MSTU voted debt service was not levied. These adopted budget calculations are based on the final adopted millage and the DR-420 Certification of Taxable Value forms.

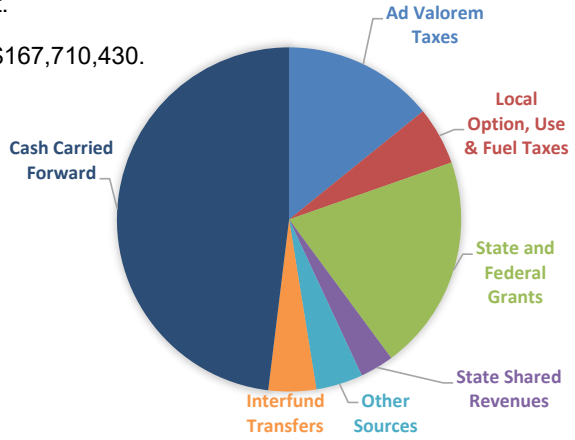
   The BOCC lowered the Countywide millage rate by 0.3000 mills for FY2526. However, the increase in property values still resulted in a funding increase that can be attributed to various factors including, but not limited to:

   - Sheriff's Office Budget
   - Other Constitutional Officer Budgets
   - EMS
   - Jail
   - Insurance cost
   - PSJ Downtown Redevelopment (2010 CRA NPSJ)
   - Pay Raises for Employees
   - Park Renovations
   - Firefighter Incentives

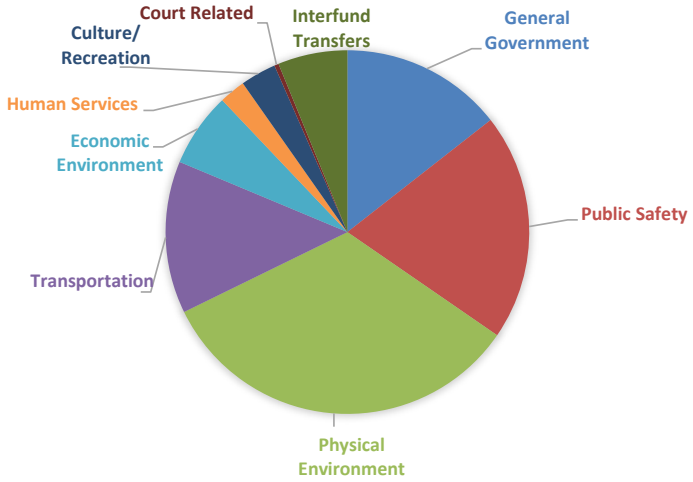
   All Dependent Special Fire Control Districts maintained the same millage rates as the prior year. The St. Joseph Fire Control District's millage includes 0.1000 mill adopted with the FY1516 budget and designated by the BOCC to help fund district needs such as communications and equipment.

2) The final budget of Gulf County has been adopted at $167,710,430.

| Revenue By Source | % of Total |
|---|---|
| Ad Valorem Taxes | 14.18% |
| Local Option, Use & Fuel Taxes | 5.45% |
| State and Federal Grants | 20.26% |
| State Shared Revenues | 3.17% |
| Other Sources | 4.40% |
| Interfund Transfers | 4.48% |
| Cash Carried Forward | 48.06% |




| Expenditure By Use | % of Total |
|---|---|
| General Government | 10.45% |
| Public Safety | 14.61% |
| Physical Environment | 24.01% |
| Transportation | 9.81% |
| Economic Environment | 4.79% |
| Human Services | 1.69% |
| Culture/ Recreation | 2.30% |
| Court Related | 0.28% |
| Interfund Transfers | 4.48% |
| Reserves | 27.58% |




The Countywide Operating Ad Valorem Tax revenue only funds 13.27% of the total adopted budget. This is due to a large amount of grants and restricted funding sources being sought and used for eligible expenditures. However, the Countywide Operating Ad Valorem Tax does fund 40.67% of the General Fund and Public Works Fund. This is primarily due to the mandated and required services for public safety and general operations.

Public Safety related expenditures total 14.61% ($24,507,699) of the adopted budget. Included in this category are: Law Enforcement, Fire Control, Detention and Correction, Protective Inspections, Emergency and Disaster Relief, Ambulance and Rescue Services, and Medical Examiners.

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**Budget Notes & Highlights**

3) Fund Presentation: A separate budget is shown for General Fund 001 and Public Works 104 for display purposes only. Public Works Consolidated Services Fund is reported as General Fund for all regulatory auditing and financial reporting purposes.

County Development Fund: Fund 123 was established with the FY1819 budget for the planning and budgeting of specialized projects/purchases for the development, improvement and/or growth of the County. Funding sources are to include non-ad valorem revenues that are of a temporary and/or optional nature such as dirt sales, land sales, timber sales, etc.

TDC Public Safety Fund: Fund 129 was established with the FY2324 budget in accordance with the newly approved law changes allowing the use of 10% of the TDC revenue to be used for Public Safety. The Board of County Commissioners has allocated this funding to then be split between Law Enforcement (70%), Emergency Medical Services (20%) and Fire Control Services (10%). These funds may be used to reimburse expenditures incurred in providing public safety services which are needed to address impacts related to increased tourism and visitors to our area. However, these funds may not be used to supplant the normal operating expenditures.

General Parks & Recreation Fund: Fund 131 was established during FY1819 for the planning and budgeting of County park operations, developments, and improvements. All parks and recreation revenue and expenditure activities previously recorded in General Fund and Public Works were moved to Fund 131 in FY1920. The original funding source for this fund was the FEMA lease agreement at Beacon Hill (ended on October 17, 2020), but is now primarily funded by an inter-fund transfer from General Fund. The General Parks Fund budget first covers the estimated cost of operations such as: utilities, leases, agreements, state fees, etc. and a $15,000 reserve for flag replacements at the Beacon Hill Honor Walk. Each district is then provided an equal allocation to cover additional repairs, maintenance, improvements, and general operating costs for all parks within their district. FY2526 funding includes an additional $250,000 ($50,000 per district) for park renovation projects.

Debt Service Funds: (1) Fund 203 Gas Tax Debt Service Fund is for the 2025 Gas Tax Road Bonds (bank loans). (2) Fund 204 MSTU Debt Service Fund is for the 2016 Ltd. Ad Valorem (MSTU) Bond for the voted debt service portion of the 2019 beach restoration project. The 2016 MSTU bond is schedule to be paid off on November 1, 2026.

Capital Projects Fund: Fund 301 Capital Projects Fund was re-established by the BOCC with the FY1516 budget. This fund is intended to move large capital expenditures and reserves out of the General Fund and Public Works Fund and improve financial planning for capital outlay needs. This fund may also include large repair and improvement projects to buildings and grounds that are outside of normal operations or covered under large insurance settlements. A revised Capital Outlay Plan for Capital Reserves was adopted by the BOCC at a special meeting on 7/21/25.

Gas Tax Construction Fund: Fund 302 Gas Tax Construction Fund is for road construction and improvements funded by the 2025 series debt. The debt proceeds will be allocated to the County at approximately 90% and the City of Wewahitchka at approximately 10% for various road improvement projects approved by each entity. The City of Port St. Joe elected not to participate in the 2025 series debt.

Gulf County Golf Club Fund: Fund 404 was established as an enterprise fund during FY1819 with the purchase of the St. Joseph Bay Country Club and Golf Course. The County approved the purchase with TDC bed tax revenues and established an enterprise fund for the on-going operations of the Golf Club. The County also commits additional funding from TDC for operations and facility improvements through inter-fund transfers each year. The Golf Club has proven to be a popular attraction for tourists.

Gulf County Solid Waste Fund: Fund 405 was established as an enterprise fund with the FY2021 budget as the County began operating the newly constructed Transfer Station at 5 Points Landfill. The Wetappo Transfer Station was opened during FY2324. This fund will include all solid waste transfer station activities operated by the County, while the Public Works Fund will continue to cover the cost of long term care and maintenance of County landfills.

## Budget Notes & Highlights

Gulf County Water System Fund: Fund 406 was established in FY2021 with the County's purchase of Lighthouse Utilities. The County began full operations of the water system in December 2020 and primarily provides services to the Jones Homestead and Cape San Blas areas at this time. The 2020 Covenant to Budget and Appropriate (CBA) Bond for the purchase of Lighthouse Utilities water system was originally budgeted in Fund 205, but was moved to Fund 406 to be accounted for within the enterprise fund. Gulf County is currently in the process of building a new water plant in White City which will connect the existing system to an inland water source as well as expand and improve services.

4) "Cash to be carried forward for working capital" is necessary to finance the FY2526 budget until property tax distributions are received. The County normally receives its first distribution from the Tax Collector in the second half of November. The County would not be able to pay their employees and vendors timely without an adequate provision for working capital. Taxpayers are under no obligation to pay property taxes early.

5) Restricted reserves in the General Fund includes various restricted/designated funds that are not otherwise budgeted for operations. This includes funds such as the Landfill Escrow required by the State of Florida; the Gas Tax Bond Reserves released in FY1415; the Beach Restoration Project funds released in FY1516; various restricted revenues such as fees and donations that are being carried over to future years; etc.

6) The Health Department budget includes private donations of $23,461. These funds have been encumbered and are expected to be expended in the first quarter of FY2526.

7) The County's revenues from First Local Option Fuel Tax (6th cent), Constitutional Fuel Tax, and County Fuel Tax are pledged for payment of the 2025 Gas Tax bank loans through 2050. The current Inter-Local Agreements (ILA) with the cities of Port St. Joe and Wewahitchka will expire on 12/31/2031 for the Local Options Fuel Tax. Therefore, beginning 1/1/2032 the cities will receive their default distribution of the Local Option Fuel Tax. The City of Wewahitchka has agreed to pay Gulf County the amount equal to their distribution until 12/31/2050 in exchange for road construction funding with the 2025 series debt. The City of Port St. Joe elected not to participate in the 2025 series debt and will not receive any road construction funding.

8) Funds remaining in the CDBG Raffield's Fund were loaned to The Port Authority in FY1011. This note was modified in August 2014 to secure the note with the Arizona Chemical Site and provide additional funding of $120,000 from economic development money in the Industrial Park Fund. This modification included the original note and accrued interest ($217,452.67), plus new funding of $120,000 paid in two equal installments in August 2014 and August 2015. The total Mortgage Note of $337,452.67 carries a 0% per annum interest rate with annual payments of $10,000.00 beginning August 21, 2017 and a balloon payment of $267,452.67 due on July 21, 2024. This note was modified on September 10, 2025 to extend the maturity date of the outstanding balloon balance ($257,452.67) to September 1, 2029, plus new funding of $50,000 paid in two equal installments in October 2025 and October 2026 (also funded by the Industrial Park Fund). The new money is being provided in consideration for making property available for the construction and operation of a Marine Academy.

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## Budget Notes & Highlights

9) Summary of changes approved during the first public hearing on 9/3/2025 adopting the Tentative Budget of $159,395,285.

| | | |
|---|---|---|
| Proposed Budget Total | $ | 159,437,824.00 |
| Expenditure adjustment by function (all funds): | | |
| General Government | | (20,575.00) |
| Public Safety | | (53,555.00) |
| Physical Environment | | (2,380.00) |
| Transportation | | 3,840.00 |
| Economic Environment | | (90,855.00) |
| Human Services | | - |
| Culture/Recreation | | 10,536.00 |
| Court Related | | - |
| Other Uses - Transfers to Other Funds | | - |
| Reserves - Restricted & Unrestricted | | 110,450.00 |
| | | (42,539.00) |
| **9/3/2025 Adopted Tentative Budget Total** | **$** | **159,395,285.00** |

10) Summary of changes approved during the second (final) public hearing on 9/16/2025 adopting the Final Budget of $167,710,430.

| | | |
|---|---|---|
| Revenue adjustments by fund: | | |
| Fund 108 Overstreet Fire Control District Fund for cash carried forward | | 980.00 |
| Fund 109 Howard Creek Fire Control District Fund for cash carried forward | | 3,000.00 |
| Fund 111 EMS Grant Fund for revenues | | 175,920.00 |
| Fund 114 General Grants Fund for grant revenues | | 7,500,000.00 |
| Fund 124 Hospital Fund for cash carried forward | | 600,000.00 |
| Fund 203 Gas Tax Debt Service Fund for state revenues | | 35,245.00 |
| Line Item adjustment, not effecting fund totals | | - |
| | | 8,315,145.00 |
| **9/16/2025 Adopted Final Budget Total** | **$** | **167,710,430.00** |

**These adjustments to the budget did not change the millage rate.**

## Gulf County Board of County Commissioners
## 2025-2026 Fiscal Year
## Adopted Budget

### Comparison of Values & Rates

**Comparison of Property Values:**

| Taxing Authority | 2025 DR420 Values* | 2024 DR420 Values* | Prop. Value Change | % Change |
|---|---|---|---|---|
| Countywide | 3,973,284,227 | 3,580,447,182 | 392,837,045 | 10.97% |
| St. Joseph Fire District | 2,661,121,608 | 2,399,547,993 | 261,573,615 | 10.90% |
| Tupelo Fire District | 224,867,634 | 206,709,893 | 18,157,741 | 8.78% |
| Overstreet Fire District | 114,302,915 | 97,108,775 | 17,194,140 | 17.71% |
| Howard Creek Fire District | 59,864,917 | 53,446,799 | 6,418,118 | 12.01% |
| MSTU - Gulfside Beachfront | - | 408,384,704 | (408,384,704) | -100.00% |
| MSTU - Gulfside Interior | - | 344,912,589 | (344,912,589) | -100.00% |
| MSTU - Bayside | - | 150,686,279 | (150,686,279) | -100.00% |
| Taxable Value in Tax Increment Area 2010 Base Year | 44,323,192 | 41,383,378 | 2,939,814 | 7.10% |

**Comparison of Millage Rates:**

| Taxing Authority | Adopted 2025-2026 | Adopted 2024-2025 | Millage Change | % Change |
|---|---|---|---|---|
| Countywide | 5.6000 | 5.9000 | (0.3000) | -5.08% |
| St. Joseph Fire District | 0.5000 | 0.5000 | 0.0000 | 0.00% |
| Tupelo Fire District | 0.5000 | 0.5000 | 0.0000 | 0.00% |
| Overstreet Fire District | 0.5000 | 0.5000 | 0.0000 | 0.00% |
| Howard Creek Fire District | 0.5000 | 0.5000 | 0.0000 | 0.00% |
| MSTU - Gulfside Beachfront | 0.0000 | 0.4897 | (0.4897) | -100.00% |
| MSTU - Gulfside Interior | 0.0000 | 0.4059 | (0.4059) | -100.00% |
| MSTU - Bayside | 0.0000 | 0.3981 | (0.3981) | -100.00% |

**Summary of Values & Rates per 129.03(1) Florida Statutes:**

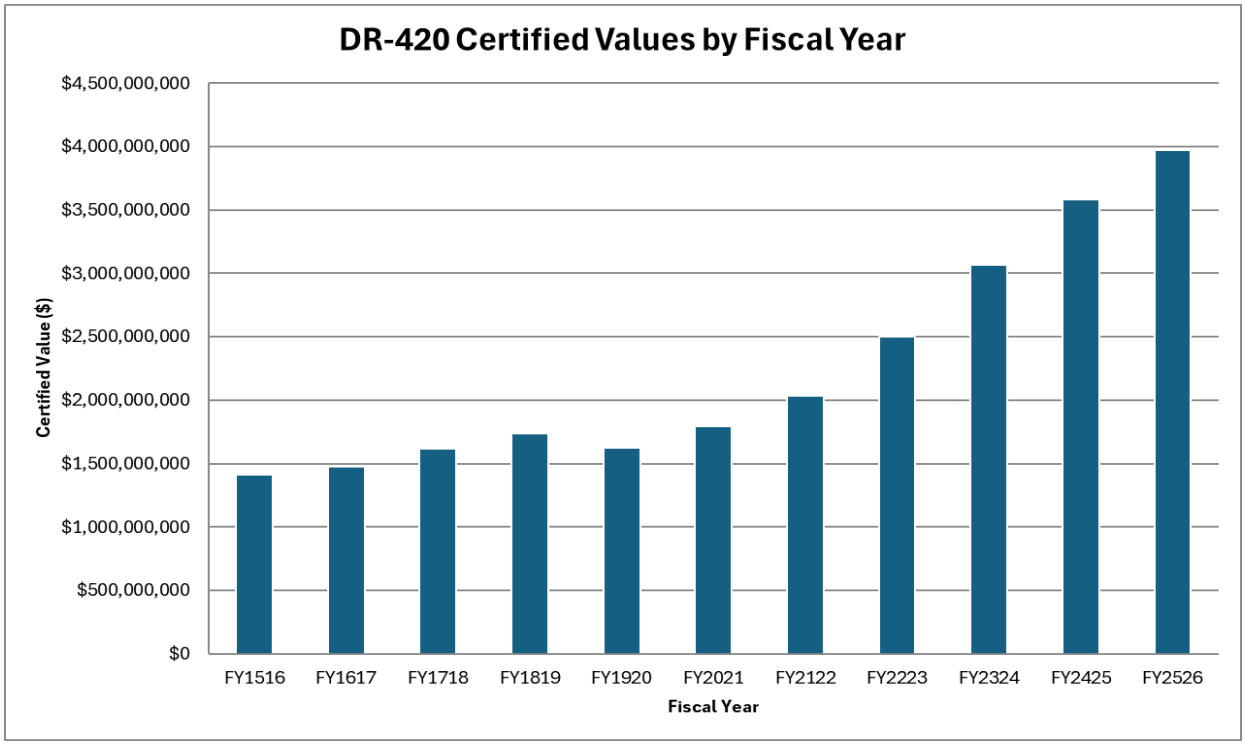
| Taxing Authority | 2025 DR420 Values* | Adopted Millage | Adopted Taxes |
|---|---|---|---|
| Countywide | 3,973,284,227 | 5.6000 | $ 22,250,392 |
| St. Joseph Fire District | 2,661,121,608 | 0.5000 | $ 1,330,561 |
| Tupelo Fire District | 224,867,634 | 0.5000 | $ 112,434 |
| Overstreet Fire District | 114,302,915 | 0.5000 | $ 57,151 |
| Howard Creek Fire District | 59,864,917 | 0.5000 | $ 29,932 |
| MSTU - Gulfside Beachfront | - | 0.0000 | $ - |
| MSTU - Gulfside Interior | - | 0.0000 | $ - |
| MSTU - Bayside | - | 0.0000 | $ - |
| Taxable Value in Tax Increment Area 2010 Base Year | 44,323,192 | N/A | N/A |

** Gross taxable values are presented based on the adopted budget for comparison purposes. Therefore, the final gross taxable values are not reflected unless the adopted millage was adjusted.*

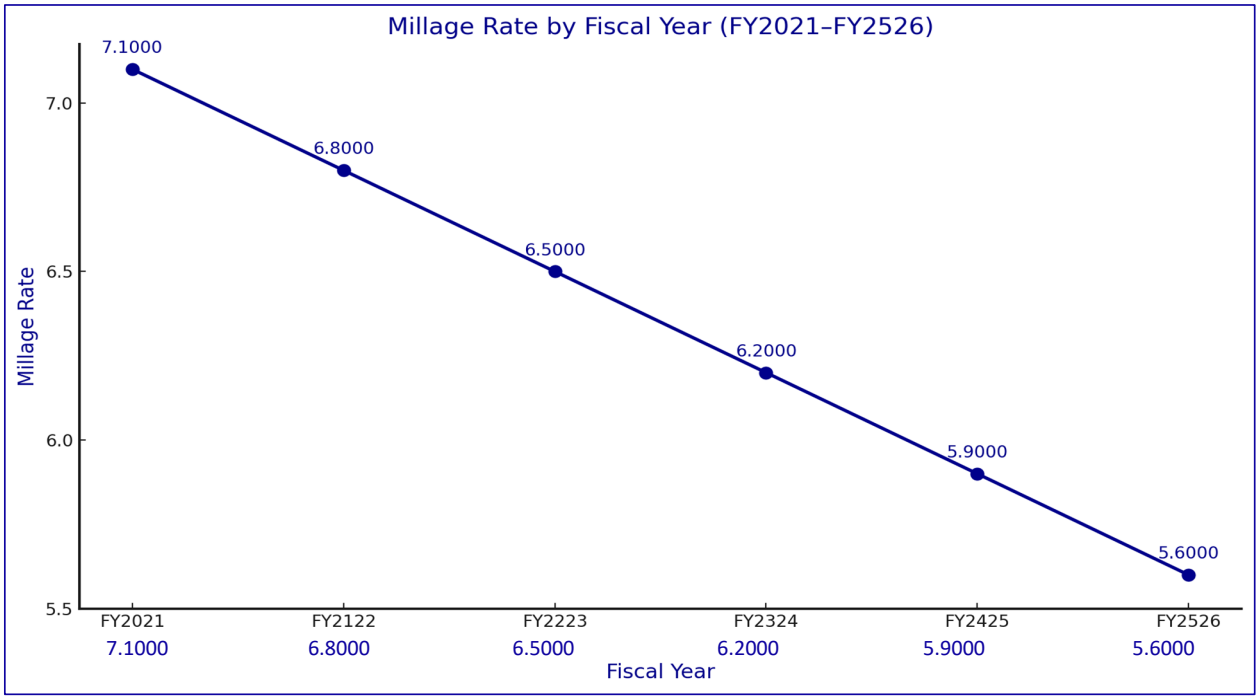
**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## History of Values & Millage Rates

**Countywide Property Values:**




**Countywide Millage Rates:**



## Gulf County Board of County Commissioners
## 2025-2026 Fiscal Year
## Adopted Budget

### BUDGET RECAPITULATION AND MILLAGE LEVY

| FUND | | TOTAL | MILLAGE | DOLLARS/VALUE |
|---|---|---|---|---|
| 001/104 | General (includes Public Works net of transfer) | $54,713,590 | 5.6000 | 5.6/1,000 |
| 002 | Fine and Forfeiture | $1,252,450 | 0.0000 | 0 / 0 |
| 102 | Secondary Road and Bridge | $2,994,905 | 0.0000 | 0 / 0 |
| 103 | Mosquito Control: State Funds | $221,390 | 0.0000 | 0 / 0 |
| 111 | EMS County Grants | $456,135 | 0.0000 | 0 / 0 |
| 112 | State Housing Initiative Program | $350,000 | 0.0000 | 0 / 0 |
| 113 | Community Dev. Block Grants | $102,950 | 0.0000 | 0 / 0 |
| 114 | General Grants | $31,122,320 | 0.0000 | 0 / 0 |
| 115 | Raffield's C.D.B.G. | $80,000 | 0.0000 | 0 / 0 |
| 117 | Industrial Park EDA | $299,830 | 0.0000 | 0 / 0 |
| 119 | BP & Restore Act | $2,925,000 | 0.0000 | 0 / 0 |
| 123 | County Development Fund | $3,105,925 | 0.0000 | 0 / 0 |
| 124 | Hospital | $6,891,330 | 0.0000 | 0 / 0 |
| 125 | Wireless 911 Grants | $50,975 | 0.0000 | 0 / 0 |
| 126 | E911 Services | $459,740 | 0.0000 | 0 / 0 |
| 127 | Disaster | $9,583,290 | 0.0000 | 0 / 0 |
| 128 | Tourist Development Council | $16,852,850 | 0.0000 | 0 / 0 |
| 129 | Tourist Development Council- Public Safety | $467,750 | 0.0000 | 0 / 0 |
| 131 | General Parks & Recreation Fund | $532,935 | 0.0000 | 0 / 0 |
| 203 | Gas Tax Debt Service Fund | $1,492,590 | 0.0000 | 0 / 0 |
| 301 | Capital Projects | $10,785,215 | 0.0000 | 0 / 0 |
| 302 | Gas Tax Construction Fund | $9,025,370 | 0.0000 | 0 / 0 |
| 401 | Oak Grove Water System | $26,095 | 0.0000 | 0 / 0 |
| 404 | Gulf County Golf Club Fund | $1,525,865 | 0.0000 | 0 / 0 |
| 405 | Gulf County Solid Waste Fund | $2,276,500 | 0.0000 | 0 / 0 |
| 406 | Gulf County Water System Fund | $3,577,270 | 0.0000 | 0 / 0 |
| **TOTAL COUNTY WIDE** | | $161,172,270 | 5.6000 | 5.6/1,000 |
| 106 | St. Joseph Fire Control | $4,671,035 | 0.5000 | .5000 /1,000 |
| 107 | Tupelo Fire Control | $318,415 | 0.5000 | .5000 / 1,000 |
| 108 | Overstreet Fire Control | $158,460 | 0.5000 | .5000 / 1,000 |
| 109 | Howard Creek Fire Control | $139,435 | 0.5000 | .5000 / 1,000 |
| **TOTAL SPECIAL FIRE DISTRICTS** | | $5,287,345 | | |
| 204 | Gulfside Beachfront | | 0.0000 | 0/1,000 |
| 204 | Gulfside Interior | | 0.0000 | 0/1,000 |
| 204 | Bayside | | 0.0000 | 0/1,000 |
| **TOTAL MUNICIPAL SERVICE TAXING UNIT (MSTU) DEBT** | | $1,250,815 | | |
| **TOTAL ADOPTED** | | **$167,710,430** | | |

**ATTEST: REBECCA L. NORRIS**
**CLERK OF COURT**

**BOARD OF COUNTY COMMISSIONERS**
**GULF COUNTY, FLORIDA**
**SANDY QUINN JR, CHAIRMAN**

## Gulf County Board of County Commissioners
## 2025-2026 Fiscal Year
## Adopted Budget

### MILLAGE AND TAXES

| | Adopted 2024-2025 | Adopted 2025-2026 | Difference | Adopted 2024-2025 | Adopted 2025-2026 | Difference |
|---|---|---|---|---|---|---|
| General - Countywide | 5.9000 | 5.6000 | -0.3000 | $ 21,124,638 | $ 22,250,392 | $ 1,125,754 |
| Fire Districts: | | | | | | |
| St. Joseph | 0.5000 | 0.5000 | 0.0000 | $ 1,199,774 | $ 1,330,561 | $ 130,787 |
| Tupelo | 0.5000 | 0.5000 | 0.0000 | 103,355 | 112,434 | 9,079 |
| Overstreet | 0.5000 | 0.5000 | 0.0000 | 48,554 | 57,151 | 8,597 |
| Howard Creek | 0.5000 | 0.5000 | 0.0000 | 26,723 | 29,932 | 3,209 |
| | | | | $ 22,503,044 | $ 23,780,470 | $ 1,277,426 |

| | | |
|---|---|---|
| Countywide Valuation | 2025-2026 | $3,973,284,227 |
| Countywide Valuation | 2024-2025 | $3,580,447,182 |

| | |
|---|---|
| 1 Mill | $ 3,973,284 |
| 1/2 Mill | 1,986,642 |
| 1/3 Mill | 1,324,428 |
| 1/4 Mill | 993,321 |

| | |
|---|---|
| Current Year Aggregate Rolled-back Rate: | 5.8665 |
| Current Year Aggregate Millage Rate: | 5.9851 |
| Current Year Adopted Rate as a PERCENT CHANGE of Rolled-back Rate: | 2.02% |

| Municipal Service Taxing Units: Voted Debt Service: | | | | | | |
|---|---|---|---|---|---|---|
| Gulfside Beachfront (50%) | 0.4897 | 0.0000 | (0.4897) | $200,003 | $0 | -$200,003 |
| Gulfside Interior (35%) | 0.4059 | 0.0000 | (0.4059) | $139,990 | $0 | -$139,990 |
| Bayside (15%) | 0.3981 | 0.0000 | (0.3981) | $60,008 | $0 | -$60,008 |
| | | | | $400,001 | $0 | -$400,001 |

| | | | |
|---|---|---|---|
| TOTAL AD VALOREM TAXES | $ 22,903,045 | $ 23,780,470 | $ 877,425 |

**General Countywide taxes at 5.9000 mills would generate $23,442,377 in ad valorem tax revenue. This is $1,191,985 more than the adopted millage rate of 5.6000, which will generate $22,250,392 in ad valorem tax revenue.**

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## REVENUE BY SOURCE - ALL FUNDS

| REVENUE SOURCE | | TOTALS |
|---|---|---|
| AD VALOREM TAXES | $ | 23,780,470 |
| LOCAL OPTION, USE & FUEL TAXES | | 9,134,297 |
| OTHER GENERAL TAXES | | 134,182 |
| PERMITS, FEES & SPECIAL ASSESSMENTS | | 801,500 |
| FEDERAL GRANTS | | 3,524,300 |
| FEDERAL PAYMENTS IN LIEU OF TAXES | | 1,407 |
| STATE GRANTS | | 30,461,083 |
| STATE SHARED REVENUES | | 5,308,802 |
| STATE PAYMENTS IN LIEU OF TAXES | | 6,298 |
| OTHER GRANTS | | 500,000 |
| CHARGES FOR SERVICES | | 7,058,156 |
| JUDGMENTS AND FINES | | 16,000 |
| MISCELLANEOUS REVENUES | | 1,238,135 |
| SUBTOTAL | | 81,964,630 |
| LESS 5% | | (2,364,109) |
| INTERFUND TRANSFER | | 7,507,125 |
| CASH CARRIED FWD (RESTRICTED & UNRESTRICTED) | | 80,602,784 |
| **TOTAL ADOPTED** | **$** | **167,710,430** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## EXPENDITURES BY FUNCTION - ALL FUNDS

| EXPENDITURE FUNCTION | | TOTALS |
|---|---|---|
| GENERAL GOVERNMENT | $ | 17,527,460 |
| PUBLIC SAFETY | | 24,507,699 |
| PHYSICAL ENVIRONMENT | | 40,271,062 |
| TRANSPORTATION | | 16,445,020 |
| ECONOMIC ENVIRONMENT | | 8,040,034 |
| HUMAN SERVICES | | 2,837,215 |
| CULTURE/RECREATION | | 3,856,986 |
| COURT RELATED EXPENDITURES | | 465,461 |
| SUBTOTAL | | 113,950,937 |
| OTHER USES -TRANSFERS TO OTHER FUNDS | | 7,507,125 |
| RESERVES (RESTRICTED & UNRESTRICTED) | | 46,252,368 |
| **TOTAL ADOPTED** | **$** | **167,710,430** |

NOTE:
Included in each function listed above are the following type of expenditures:

- Personal Services
- Operating Expenses
- Capital Outlay
- Debt Service
- Grants & Aids

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**REVENUE SOURCE BY FUND TYPE**

| SOURCE OF REVENUE/FUNDS | GENERAL FUND & PUBLIC WORKS FUND COMBINED | COUNTY FIRE DISTRICTS | | | | | OTHER SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECT FUNDS | ENTER-PRISE FUNDS | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FINE & FORFEIT | ST JOE | TUPELO | OVERSTR | HOWARD CR | | | | | |
| AD VALOREM TAXES | 22,250,392 | - | 1,330,561 | 112,434 | 57,151 | 29,932 | - | - | - | - | $ 23,780,470 |
| LOCAL OPTION, USE & FUEL TAXES | 1,560,023 | - | - | - | - | - | 7,127,324 | 446,950 | - | - | $ 9,134,297 |
| OTHER GENERAL TAXES | 84,182 | - | - | - | - | - | 50,000 | - | - | - | $ 134,182 |
| PERMITS, FEES & SPECIAL ASSESS. | 800,500 | - | - | - | - | - | 1,000 | - | - | - | $ 801,500 |
| FEDERAL GRANTS | 1,150 | - | - | - | - | - | 3,523,150 | - | - | - | $ 3,524,300 |
| FEDERAL PAYMENTS IN LIEU OF TAXES | 1,407 | - | - | - | - | - | - | - | - | - | $ 1,407 |
| STATE GRANTS | - | - | - | - | - | - | 30,461,083 | - | - | - | $ 30,461,083 |
| STATE SHARED REVENUES | 4,013,513 | - | - | - | - | - | 181,200 | 1,114,089 | - | - | $ 5,308,802 |
| STATE PAYMENTS IN LIEU OF TAXES | 6,298 | - | - | - | - | - | - | - | - | - | $ 6,298 |
| OTHER GRANTS | - | - | - | - | - | - | 500,000 | - | - | - | $ 500,000 |
| CHARGES FOR SERVICES | 2,761,991 | 56,365 | - | - | - | - | 14,500 | - | - | 4,225,300 | $ 7,058,156 |
| JUDGMENTS AND FINES | 16,000 | - | - | - | - | - | - | - | - | - | $ 16,000 |
| MISCELLANEOUS REVENUES | 23,400 | 10,035 | - | - | - | - | 701,135 | 12,400 | 240,000 | 251,165 | $ 1,238,135 |
| SUBTOTAL | 31,518,856 | 66,400 | 1,330,561 | 112,434 | 57,151 | 29,932 | 42,559,392 | 1,573,439 | 240,000 | 4,476,465 | 81,964,630 |
| LESS 5% | (1,575,943) | (3,320) | (66,528) | (5,622) | (2,858) | (1,497) | (393,846) | (78,672) | (12,000) | (223,823) | $ (2,364,109) |
| INTERFUND TRANSFER | 532,300 | - | - | - | - | - | 4,858,475 | - | 1,618,000 | 498,350 | $ 7,507,125 |
| CASH CARRY FORWARD (NOTE) * | 24,238,377 | 1,189,370 | 3,407,002 | 211,603 | 104,167 | 111,000 | 29,473,304 | 1,248,638 | 17,964,585 | 2,654,738 | $ 80,602,784 |
| TOTAL BUDGET REVENUES | 54,713,590 | 1,252,450 | 4,671,035 | 318,415 | 158,460 | 139,435 | 76,497,325 | 2,743,405 | 19,810,585 | 7,405,730 | $ 167,710,430 |

*NOTE - RESTRICTED AND UNRESTRICTED

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**EXPENDITURES BY FUND TYPE**

| SOURCE OF EXPENDITURE/FUNDS | GENERAL FUND & PUBLIC WORKS FUND COMBINED | COUNTY FIRE DISTRICTS | | | | | OTHER SPECIAL REVENUE FUNDS | DEBT SERVICE FUNDS | CAPITAL PROJECT FUNDS | ENTER-PRISE FUNDS | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FINE & FORFEIT | ST JOE | TUPELO | OVERSTR | HOWARD CR | | | | | |
| GENERAL GOVERNMENT | 13,406,390 | - | - | - | - | - | 2,699,350 | 912,800 | 386,310 | 122,610 | $ 17,527,460 |
| PUBLIC SAFETY | 13,831,070 | 1,019,175 | 1,626,616 | 207,039 | 102,987 | 92,975 | 6,682,922 | - | 944,915 | - | $ 24,507,699 |
| PHYSICAL ENVIRONMENT | 515,282 | - | - | - | - | - | 35,172,975 | - | 1,816,750 | 2,766,055 | $ 40,271,062 |
| TRANSPORTATION | 1,981,790 | - | - | - | - | - | 5,081,885 | - | 9,381,345 | - | $ 16,445,020 |
| ECONOMIC ENVIRONMENT | 400,949 | - | - | - | - | - | 7,639,085 | - | - | - | $ 8,040,034 |
| HUMAN SERVICES | 1,169,975 | 45,850 | - | - | - | - | 1,621,390 | - | - | - | $ 2,837,215 |
| CULTURE/RECREATION | 286,948 | - | - | - | - | - | 2,264,338 | - | - | 1,305,700 | $ 3,856,986 |
| COURT RELATED EXPENDITURES | 203,036 | 187,425 | - | - | - | - | - | - | 75,000 | - | $ 465,461 |
| SUBTOTAL | 31,795,440 | 1,252,450 | 1,626,616 | 207,039 | 102,987 | 92,975 | 61,161,945 | 912,800 | 12,604,320 | 4,194,365 | 113,950,937 |
| OTHER USES (TRANSFERS) | 6,504,075 | - | 253,856 | 15,876 | 7,938 | 4,630 | 720,750 | - | - | - | $ 7,507,125 |
| RESERVES (NOTE) * | 16,414,075 | - | 2,790,563 | 95,500 | 47,535 | 41,830 | 14,614,630 | 1,830,605 | 7,206,265 | 3,211,365 | $ 46,252,368 |
| TOTAL BUDGET EXPENDITURES | 54,713,590 | 1,252,450 | 4,671,035 | 318,415 | 158,460 | 139,435 | 76,497,325 | 2,743,405 | 19,810,585 | 7,405,730 | $ 167,710,430 |

*NOTE - RESTRICTED AND UNRESTRICTED

# BUDGET SUMMARY
# GULF COUNTY BOARD OF COUNTY COMMISSIONERS
# FISCAL YEAR 2025-2026

| ESTIMATED REVENUES | | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | ENTERPRISE FUNDS | DEPENDENT DISTRICTS | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|---|
| Taxes: | Millage per $1000 | | | | | | | |
| **Ad Valorem: General Fund** | **5.6000** | **22,250,392** | **-** | **-** | **-** | **-** | **-** | 22,250,392 |
| **Ad Valorem: St. Joseph Fire** | **0.5000** | **-** | **-** | **-** | **-** | **-** | **1,330,561** | 1,330,561 |
| **Ad Valorem: Tupelo Fire** | **0.5000** | **-** | **-** | **-** | **-** | **-** | **112,434** | 112,434 |
| **Ad Valorem: Overstreet Fire** | **0.5000** | **-** | **-** | **-** | **-** | **-** | **57,151** | 57,151 |
| **Ad Valorem: Howard Creek Fire** | **0.5000** | **-** | **-** | **-** | **-** | **-** | **29,932** | 29,932 |
| Local Option, Use & Fuel Taxes | | 1,560,023 | 7,127,324 | 446,950 | - | - | - | 9,134,297 |
| Other General Taxes | | 84,182 | 50,000 | - | - | - | - | 134,182 |
| Permits, Fees & Special Assessments | | 800,500 | 1,000 | - | - | - | - | 801,500 |
| Intergovernmental Revenue | | 4,022,368 | 34,665,433 | 1,114,089 | - | - | - | 39,801,890 |
| Charges for Services | | 2,761,991 | 70,865 | - | - | 4,225,300 | - | 7,058,156 |
| Judgments and Fines | | 16,000 | - | - | - | - | - | 16,000 |
| Miscellaneous Revenue | | 23,400 | 711,170 | 12,400 | 240,000 | 251,165 | - | 1,238,135 |
| **TOTAL SOURCES** | | **31,518,856** | **42,625,792** | **1,573,439** | **240,000** | **4,476,465** | **1,530,078** | **81,964,630** |
| Less 5% | | (1,575,943) | (397,166) | (78,672) | (12,000) | (223,823) | (76,505) | (2,364,109) |
| Transfers In | | 532,300 | 4,858,475 | - | 1,618,000 | 498,350 | - | 7,507,125 |
| Cash Balances Brought Forward | | 24,238,377 | 30,662,674 | 1,248,638 | 17,964,585 | 2,654,738 | 3,833,772 | 80,602,784 |
| **TOTAL REVENUES, TRANSFERS & BALANCES** | | **$ 54,713,590** | **$ 77,749,775** | **$ 2,743,405** | **$ 19,810,585** | **$ 7,405,730** | **$ 5,287,345** | **$ 167,710,430** |
| **EXPENDITURES** | | | | | | | | |
| General Government | | 13,396,390 | 1,880,405 | - | - | - | - | 15,276,795 |
| Public Safety | | 13,826,070 | 6,597,887 | - | - | - | 558,103 | 20,982,060 |
| Physical Environment | | 515,282 | 32,174,225 | - | 572,500.00 | 2,741,055 | - | 36,003,062 |
| Transportation | | 1,981,790 | 1,053,800 | - | 902,537.00 | - | - | 3,938,127 |
| Economic Environment | | 400,949 | 4,537,200 | - | - | - | - | 4,938,149 |
| Human Services | | 1,146,515 | 1,468,350 | - | - | - | - | 2,614,865 |
| Culture and Recreation | | 246,948 | 1,129,483 | - | - | 1,299,885 | - | 2,676,316 |
| Court-Related | | 193,036 | 32,385 | - | - | - | - | 225,421 |
| Capital Outlay | | 88,460 | 13,540,660 | - | 11,129,283 | 30,815 | 1,471,514 | 26,260,732 |
| Debt Service | | - | - | 912,800 | - | 122,610 | - | 1,035,410 |
| **TOTAL EXPENDITURES** | | **31,795,440** | **62,414,395** | **912,800** | **12,604,320** | **4,194,365** | **2,029,617** | **113,950,937** |
| Transfers Out | | 6,504,075 | 720,750 | - | - | - | 282,300 | 7,507,125 |
| Reserves | | 16,414,075 | 14,614,630 | 1,830,605 | 7,206,265 | 3,211,365 | 2,975,428 | 46,252,368 |
| **TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES** | | **$ 54,713,590** | **$ 77,749,775** | **$ 2,743,405** | **$ 19,810,585** | **$ 7,405,730** | **$ 5,287,345** | **$ 167,710,430** |

The tentative, adopted, and / or final budgets are on file in the office of the above referenced taxing authority as a public record.

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 00131100 | 311000 | | Ad Valorem Taxes | 22,250,392 |
| | **Total Ad Valorem Revenue** | | | 22,250,392 |
| 00131200 | 312640 | | Small County Surtax | 1,560,023 |
| 00131500 | 315000 | | Communications Service Taxes | 83,482 |
| 00131600 | 316000 | | Local Business Tax (Business License Fee) | 700 |
| 00132200 | 322000 | | Building Permits | 480,000 |
| 00132900 | 329100 | | Inspection Fees | 75,000 |
| 00132900 | 329500 | | Beach Driving Permits | 150,000 |
| 00132900 | 329501 | | Planning & Zoning Fees | 75,000 |
| 00132900 | 329502 | | Contractor Lic/Competency Card | 500 |
| 00132900 | 329503 | | Land Clearing & HCP Permits | 10,000 |
| 00133100 | 331650 | | Fed Child Sup Grt-Process Serv | 1,000 |
| 00133100 | 331651 | | Fed Child Sup Grt- Incentive | 150 |
| 00133300 | 333000 | | Federal Payment In Lieu of Tax | 1,407 |
| 00133500 | 335121 | | County Revenue Sharing Program | 507,771 |
| 00133500 | 335130 | | Insurance License Tax | 21,000 |
| 00133500 | 335150 | | Alcoholic Beverage Lic Tax | 4,000 |
| 00133500 | 335160 | | County Share Sales & Use Taxes | 216,500 |
| 00133500 | 335180 | | 1/2ct Sales Tax Ordinary | 1,243,971 |
| 00133500 | 335182 | | 1/2ct Sales Tax Supplemental | 34,194 |
| 00133500 | 335183 | | 1/2ct Sales Tax Fiscally Const | 234,077 |
| 00133500 | 335190 | | FC Amendment 1 Offset | 1,750,000 |
| 00133600 | 336000 | | State Payment in Lieu of Taxes | 6,298 |
| 00134100 | 341160 | | Co Portion Court Tech Serv Chg | 40,000 |
| 00134100 | 341510 | | Fees Remitted- Tax Collector | 400,000 |
| 00134100 | 341520 | | Fees Remitted- Sheriff | 20,000 |
| 00134100 | 341550 | | Fees Remitted- Superv of Elect | - |
| 00134100 | 341560 | | Fees Remitted- Property Apprai | - |
| 00134100 | 341800 | | Florida Boating Improvemnt Fee | 11,000 |
| 00134200 | 342100 | | Law Enforcement Services | 780,291 |
| 00134200 | 342500 | | Code Enforcement Services | 10,000 |
| 00134200 | 342600 | | Ambulance Fees | 1,300,000 |
| 00134600 | 346400 | | Animal Control Fees | 15,000 |
| 00134800 | 348880 | | Court Reimb- Probation Fees | 40,000 |
| 00134800 | 348881 | | Court Reimb- Pre-Trial Release | 3,000 |
| 00134800 | 348991 | | Court Collection-Local Law Edu | 2,000 |
| 00134900 | 349001 | | Public Records Request | 5,000 |
| 00135100 | 351700 | | Radio Communication Program | 6,000 |
| 00135400 | 354000 | | Fine- Local Ord. Violations | 10,000 |
| 00136100 | 361101 | | Interest- Landfill Escrow | - |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| 00136200 | 362000 | | Rents and Royalties | 23,400 |
| 00136900 | 369301 | | Refund of Prior Year Expense | - |
| 00136900 | 369302 | | Settlements-Bldg Dept | - |
| | **Total Non-Ad Valorem Revenue** | | | 9,120,764 |
| | **SUB-TOTAL REVENUES** | | | 31,371,156 |
| 00138100 | 381000 | | GF Inter-Fund Transfer In | 532,300 |
| 00139700 | 397000 | | GF Revenue Less 5% | (1,568,558) |
| 00139800 | 398000 | | GF Cash Carried Forward | 14,477,997 |
| 00139800 | 398001 | | GF Cash Carried Fwd Restricted | 8,540,380 |
| | **Total Balance Brt. Forward** | | | 23,018,377 |
| | **TOTAL REVENUES** | | | **53,353,275** |
| **EXPENDITURES:** | | | | |
| | **Board of County Commissioners** | | | 968,835 |
| | **County Administrator** | | | 624,995 |
| | **Clerk to Board** | | | 1,241,230 |
| | **Property Appraiser** | | | 1,098,655 |
| | **Tax Collector** | | | 1,314,855 |
| | **Risk Management/Human Resource Department** | | | 359,225 |
| | **Insurance Department** | | | 1,272,095 |
| | **Value Adjustment Board** | | | 6,000 |
| | **Audit Services** | | | 148,075 |
| | **Office of Management & Budget** | | | 416,915 |
| | **County Engineer** | | | 145,385 |
| | **County Attorney** | | | 416,335 |
| | **Planning & Zoning Department** | | | 246,630 |
| | **GIS & Mapping Services Department** | | | 179,130 |
| | **Information Technology Department** | | | 407,155 |
| | **Supervisor of Elections** | | | 588,720 |
| | **County Courthouse Complex** | | | 446,000 |
| | **County Services** | | | 797,935 |
| | **Sheriff** | | | 5,760,560 |
| | **Fire Coordinator** | | | 282,300 |
| | **Fire Control Services** | | | 18,430 |
| | **County Jail** | | | 2,657,080 |
| | **County Probation** | | | 79,315 |
| | **Building Department** | | | 851,650 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Emergency Management - Local Match** | | | | 182,825 |
| **Radio Communications $12.50 Surcharge** | | | | 12,000 |
| **Honeyville Community Emergency Center** | | | | 18,300 |
| **911 Dispatch & Emergency Communications** | | | | 466,330 |
| **Emergency Medical Services (EMS) Department** | | | | 2,821,065 |
| **Search & Rescue - Wewahitchka** | | | | 11,305 |
| **Medical Examiner** | | | | 65,950 |
| **Agriculture Agent Extension Service** | | | | 140,430 |
| **Conservation & Resource Mgmt** | | | | 22,252 |
| **Beach Maintenance** | | | | 200,000 |
| **Other Transportation Services** | | | | 21,240 |
| **PSJ Downtown Redevelopment** | | | | 146,494 |
| **Economic Development Council** | | | | 132,570 |
| **Veterans' Service Office** | | | | 121,885 |
| **Animal Control** | | | | 133,220 |
| **Humane Society** | | | | 75,400 |
| **Gulf Co. Health Department** | | | | 71,315 |
| **Indigent Health Care Local Requirement** | | | | 337,772 |
| **Mental Health Services** | | | | 40,000 |
| **Public Assistance Services** | | | | 59,808 |
| **Developmental Disabilities Services** | | | | 8,045 |
| **Libraries - Public** | | | | 155,248 |
| **FL Boating Improvement Program** | | | | 75,450 |
| **Other Culture/Recreation Services** | | | | 56,250 |
| **Court Admin Local Funding** | | | | 5,110 |
| **State Attorney Admin Local Funding** | | | | 9,800 |
| **Public Defender Admin Local Funding** | | | | 1,920 |
| **Courthouse Facilities Article V Trust Fund** | | | | 1,731 |
| **Court Technology / Info Systems (CA, SA & PD)** | | | | 61,830 |
| | **Total Expenditures** | | | 25,783,050 |
| 00158100 | 591000 | | GF Inter-Fund Transfer Out | 11,564,240 |
| | **Total Other Financing Uses** | | | 11,564,240 |
| 00199700 | 599000 | | GF Resv- Contingencies | 5,335,329 |
| 00199800 | 599000 | | GF Resv- CCF Working Capital | 4,000,000 |
| 00199800 | 599001 | | GF Resv- CCF Restricted Reserv | 6,670,656 |
| | **Total Reserves** | | | 16,005,985 |
| | **TOTAL GENERAL FUND BUDGET** | | | **53,353,275** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Board of County Commissioners** | | | | |
| 00151100 | 511000 | | Executive Salaries | 184,500 |
| 00151100 | 513000 | | Other Salaries & Wages | 9,000 |
| 00151100 | 521000 | | FICA Taxes (Soc Sec Match) | 12,000 |
| 00151100 | 521001 | | FICA Taxes (Medicare Match) | 2,810 |
| 00151100 | 522000 | | Retirement Contributions | 68,125 |
| 00151100 | 523000 | | Life & Health Insurance | 30,370 |
| | **Total Personal Services Expenditures** | | | 306,805 |
| 00151100 | 531000 | | Professional Services | 407,605 |
| 00151100 | 533000 | | Court Reporter Services | 1,000 |
| 00151100 | 534000 | | Other Services | 10,000 |
| 00151100 | 540001 | | Travel In County District 1 | 8,400 |
| 00151100 | 540002 | | Travel In County District 2 | 8,400 |
| 00151100 | 540003 | | Travel In County District 3 | 8,400 |
| 00151100 | 540004 | | Travel In County District 4 | 8,400 |
| 00151100 | 540005 | | Travel In County District 5 | 8,400 |
| 00151100 | 540011 | | Travel Out of County Distr 1 | 6,000 |
| 00151100 | 540012 | | Travel Out of County Distr 2 | 6,000 |
| 00151100 | 540013 | | Travel Out of County Distr 3 | 6,000 |
| 00151100 | 540014 | | Travel Out of County Distr 4 | 6,000 |
| 00151100 | 540015 | | Travel Out of County Distr 5 | 6,000 |
| 00151100 | 541000 | | Communications Services | 60,205 |
| 00151100 | 541001 | | Communications Serv District 1 | 1,500 |
| 00151100 | 541002 | | Communications Serv District 2 | 1,500 |
| 00151100 | 541003 | | Communications Serv District 3 | 1,500 |
| 00151100 | 541004 | | Communications Serv District 4 | 1,500 |
| 00151100 | 541005 | | Communications Serv District 5 | 1,500 |
| 00151100 | 542000 | | Freight & Postage Service | 13,500 |
| 00151100 | 544000 | | Rentals & Leases | 2,600 |
| 00151100 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 00151100 | 547000 | | Printing & Binding | 500 |
| 00151100 | 549000 | | Other Current Charges & Obliga | 6,000 |
| 00151100 | 549001 | | Other Non-Promo Advertising | 10,000 |
| 00151100 | 549002 | | Other Charges - PY Rev Refund | 3,000 |
| 00151100 | 551000 | | Office Supplies | 2,500 |
| 00151100 | 552000 | | Operating Supplies | 4,620 |
| 00151100 | 552001 | | Oper Supp- Gas, Oil, & Lub | 1,000 |
| 00151100 | 552002 | | Oper Supp- Tools & Small Equip | 5,000 |
| 00151100 | 554000 | | Books, Pub, Subs & Memberships | 30,000 |
| 00151100 | 555000 | | Training | 15,000 |
| | **Total Operating Expenditures** | | | 662,030 |
| | **TOTAL Board of County Commissioners** | | | 968,835 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| 00151200 | 512000 | | Regular Salaries & Wages | 386,660 |
| 00151200 | 512001 | | Salaries- Term Pay Annual Leav | 14,535 |
| 00151200 | 513000 | | Other Salaries & Wages | 2,100 |
| 00151200 | 521000 | | FICA Taxes (Soc Sec Match) | 25,005 |
| 00151200 | 521001 | | FICA Taxes (Medicare Match) | 5,850 |
| 00151200 | 522000 | | Retirement Contributions | 102,185 |
| 00151200 | 523000 | | Life & Health Insurance | 37,965 |
| | **Total Personal Services Expenditures** | | | 574,300 |
| 00151200 | 534000 | | Other Services | 10,445 |
| 00151200 | 540000 | | Travel & Per Diem | 14,700 |
| 00151200 | 541000 | | Communications Services | 3,325 |
| 00151200 | 546002 | | Repair & Maint- Equipment | 600 |
| 00151200 | 549000 | | Other Current Charges & Obliga | 500 |
| 00151200 | 551000 | | Office Supplies | 2,000 |
| 00151200 | 552000 | | Operating Supplies | 2,500 |
| 00151200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 3,500 |
| 00151200 | 552002 | | Oper Supp- Tools & Small Equip | 5,500 |
| 00151200 | 554000 | | Books, Pub, Subs & Memberships | 125 |
| 00151200 | 555000 | | Training | 7,500 |
| | **Total Operating Expenditures** | | | 50,695 |
| | **TOTAL County Administrator** | | | 624,995 |
| **Clerk to Board** | | | | |
| 00151201 | 523000 | | Life & Health Insurance | 172,110 |
| 00151201 | 541000 | | Communications Services | 8,650 |
| 00151201 | 591000 | | Clerk to Board- Operations | 1,057,886 |
| 00151201 | 591001 | | Clerk to Board- Stipend | 2,584 |
| | **TOTAL Clerk to Board** | | | 1,241,230 |
| **Property Appraiser** | | | | |
| 00151300 | 523000 | | Life & Health Insurance | 99,315 |
| 00151300 | 531000 | | Professional Services | 40,000 |
| 00151300 | 541000 | | Communications Services | 3,291 |
| 00151300 | 591000 | | Property Appraiser- Operations | 952,819 |
| 00151300 | 591001 | | Property Appraiser- Stipend | 3,230 |
| | **TOTAL Property Appraiser** | | | 1,098,655 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Tax Collector** | | | | |
| 00151301 | 523000 | | Life & Health Insurance | 128,630 |
| 00151301 | 534000 | | Other Services | 2,252 |
| 00151301 | 541000 | | Communications Services | 5,600 |
| 00151301 | 591000 | | Tax Collector- Operations | 981,220 |
| 00151301 | 591001 | | Tax Collector- Stipend | 3,230 |
| 00151301 | 591002 | | Tax Collector- TDC Admin Fee | 147,000 |
| 00151301 | 591003 | | Tax Collector- Special Request | 46,923 |
| | **TOTAL Tax Collector** | | | 1,314,855 |
| **Risk Management/Human Resource Department** | | | | |
| 00151302 | 512000 | | Regular Salaries & Wages | 152,510 |
| 00151302 | 512001 | | Salaries- Term Pay Annual Leav | 2,730 |
| 00151302 | 521000 | | FICA Taxes (Soc Sec Match) | 9,625 |
| 00151302 | 521001 | | FICA Taxes (Medicare Match) | 2,255 |
| 00151302 | 522000 | | Retirement Contributions | 40,455 |
| 00151302 | 523000 | | Life & Health Insurance | 25,490 |
| | **Total Personal Services Expenditures** | | | 233,065 |
| 00151302 | 531000 | | Professional Services | 2,400 |
| 00151302 | 534000 | | Other Services | 62,470 |
| 00151302 | 540000 | | Travel & Per Diem | 5,000 |
| 00151302 | 541000 | | Communications Services | 800 |
| 00151302 | 542000 | | Freight & Postage Service | 100 |
| 00151302 | 544000 | | Rentals & Leases | 100 |
| 00151302 | 546002 | | Repair & Maint- Equipment | 300 |
| 00151302 | 547000 | | Printing & Binding | 500 |
| 00151302 | 548000 | | Promotional Activities | 6,500 |
| 00151302 | 549000 | | Other Current Charges & Obliga | 20,000 |
| 00151302 | 549001 | | Other Non-Promo Advertising | 200 |
| 00151302 | 551000 | | Office Supplies | 2,500 |
| 00151302 | 552000 | | Operating Supplies | 16,000 |
| 00151302 | 552001 | | Oper Supp- Gas, Oil, & Lub | 500 |
| 00151302 | 552002 | | Oper Supp- Tools & Small Equip | 300 |
| 00151302 | 554000 | | Books, Pub, Subs & Memberships | 4,440 |
| 00151302 | 555000 | | Training | 4,050 |
| | **Total Operating Expenditures** | | | 126,160 |
| | **TOTAL Risk Management/Human Resource Department** | | | 359,225 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Insurance Department** | | | | |
| 00151303 | 524000 | | Workers' Compensation | 242,145 |
| 00151303 | 525000 | | Unemployment Compensation | 20,000 |
| 00151303 | 545000 | | Insurance | 709,950 |
| 00151303 | 549000 | | Other Current Charges & Obliga | 300,000 |
| | **TOTAL Insurance Department** | | | 1,272,095 |
| **Value Adjustment Board** | | | | |
| 00151304 | 531000 | | Professional Services | 6,000 |
| | **TOTAL Value Adjustment Board** | | | 6,000 |
| **Audit Services** | | | | |
| 00151305 | 531000 | | Professional Services | 10,000 |
| 00151305 | 532000 | | Accounting & Auditing | 138,075 |
| | **TOTAL Audit Services** | | | 148,075 |
| **Office of Management & Budget** | | | | |
| 00151307 | 512000 | | Regular Salaries & Wages | 257,030 |
| 00151307 | 521000 | | FICA Taxes (Soc Sec Match) | 15,940 |
| 00151307 | 521001 | | FICA Taxes (Medicare Match) | 3,730 |
| 00151307 | 522000 | | Retirement Contributions | 60,465 |
| 00151307 | 523000 | | Life & Health Insurance | 41,155 |
| | **Total Personal Services Expenditures** | | | 378,320 |
| 00151307 | 534000 | | Other Services | 3,880 |
| 00151307 | 540000 | | Travel & Per Diem | 7,800 |
| 00151307 | 541000 | | Communications Services | 3,720 |
| 00151307 | 542000 | | Freight & Postage Service | 75 |
| 00151307 | 544000 | | Rentals & Leases | 2,320 |
| 00151307 | 546002 | | Repair & Maint- Equipment | 1,500 |
| 00151307 | 547000 | | Printing & Binding | 300 |
| 00151307 | 549000 | | Other Current Charges & Obliga | 900 |
| 00151307 | 549001 | | Other Non-Promo Advertising | 6,500 |
| 00151307 | 551000 | | Office Supplies | 1,500 |
| 00151307 | 552000 | | Operating Supplies | 2,000 |
| 00151307 | 552001 | | Oper Supp- Gas, Oil, & Lub | 500 |
| 00151307 | 552002 | | Oper Supp- Tools & Small Equip | 2,900 |
| 00151307 | 554000 | | Books, Pub, Subs & Memberships | 700 |
| 00151307 | 555000 | | Training | 4,000 |
| | **Total Operating Expenditures** | | | 38,595 |
| | **TOTAL Office of Management & Budget** | | | 416,915 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **County Engineer** | | | | |
| 00151308 | 512000 | | Regular Salaries & Wages | 80,350 |
| 00151308 | 521000 | | FICA Taxes (Soc Sec Match) | 4,985 |
| 00151308 | 521001 | | FICA Taxes (Medicare Match) | 1,170 |
| 00151308 | 522000 | | Retirement Contributions | 26,710 |
| 00151308 | 523000 | | Life & Health Insurance | 5,830 |
| | **Total Personal Services Expenditures** | | | 119,045 |
| 00151308 | 531000 | | Professional Services | - |
| 00151308 | 534000 | | Other Services | 6,220 |
| 00151308 | 540000 | | Travel & Per Diem | 8,000 |
| 00151308 | 541000 | | Communications Services | 1,500 |
| 00151308 | 542000 | | Freight & Postage Service | - |
| 00151308 | 544000 | | Rentals & Leases | 120 |
| 00151308 | 546002 | | Repair & Maint- Equipment | - |
| 00151308 | 547000 | | Printing & Binding | - |
| 00151308 | 549000 | | Other Current Charges & Obliga | 100 |
| 00151308 | 549001 | | Other Non-Promo Advertising | - |
| 00151308 | 551000 | | Office Supplies | 500 |
| 00151308 | 552000 | | Operating Supplies | 500 |
| 00151308 | 552001 | | Oper Supp- Gas, Oil, & Lub | 1,300 |
| 00151308 | 552002 | | Oper Supp- Tools & Small Equip | 2,000 |
| 00151308 | 554000 | | Books, Pub, Subs & Memberships | 1,100 |
| 00151308 | 555000 | | Training | 5,000 |
| | **Total Operating Expenditures** | | | 26,340 |
| | **TOTAL County Engineer** | | | 145,385 |
| **County Attorney** | | | | |
| 00151400 | 523000 | | Life & Health Insurance | 10,925 |
| 00151400 | 531000 | | Professional Services | 392,260 |
| 00151400 | 540000 | | Travel & Per Diem | 8,000 |
| 00151400 | 554000 | | Books, Pub, Subs & Memberships | 150 |
| 00151400 | 555000 | | Training | 5,000 |
| | **TOTAL County Attorney** | | | 416,335 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Planning & Zoning Department** | | | | |
| 00151500 | 512000 | | Regular Salaries & Wages | 135,200 |
| 00151500 | 521000 | | FICA Taxes (Soc Sec Match) | 8,385 |
| 00151500 | 521001 | | FICA Taxes (Medicare Match) | 1,960 |
| 00151500 | 522000 | | Retirement Contributions | 34,955 |
| 00151500 | 523000 | | Life & Health Insurance | 21,845 |
| | **Total Personal Services Expenditures** | | | 202,345 |
| 00151500 | 531000 | | Professional Services | 7,500 |
| 00151500 | 534000 | | Other Services | 5,975 |
| 00151500 | 540000 | | Travel & Per Diem | 3,350 |
| 00151500 | 541000 | | Communications Services | 3,280 |
| 00151500 | 542000 | | Freight & Postage Service | 2,100 |
| 00151500 | 544000 | | Rentals & Leases | 2,000 |
| 00151500 | 546002 | | Repair & Maint- Equipment | 1,000 |
| 00151500 | 549000 | | Other Current Charges & Obliga | - |
| 00151500 | 549001 | | Other Non-Promo Advertising | 6,000 |
| 00151500 | 551000 | | Office Supplies | 1,500 |
| 00151500 | 552000 | | Operating Supplies | 1,500 |
| 00151500 | 552001 | | Oper Supp- Gas, Oil, & Lub | 2,500 |
| 00151500 | 552002 | | Oper Supp- Tools & Small Equip | 2,000 |
| 00151500 | 554000 | | Books, Pub, Subs & Memberships | 230 |
| 00151500 | 555000 | | Training | 5,350 |
| | **Total Operating Expenditures** | | | 44,285 |
| | **TOTAL Planning & Zoning Department** | | | 246,630 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **GIS & Mapping Services Department** | | | | |
| 00151501 | 512000 | | Regular Salaries & Wages | 101,925 |
| 00151501 | 512001 | | Salaries- Term Pay Annual Leav | 1,745 |
| 00151501 | 513000 | | Other Salaries & Wages | 1,500 |
| 00151501 | 521000 | | FICA Taxes (Soc Sec Match) | 6,525 |
| 00151501 | 521001 | | FICA Taxes (Medicare Match) | 1,525 |
| 00151501 | 522000 | | Retirement Contributions | 14,545 |
| 00151501 | 523000 | | Life & Health Insurance | 7,040 |
| 00151501 | 524000 | | Workers' Compensation | 2,275 |
| | **Total Personal Services Expenditures** | | | 137,080 |
| 00151501 | 531000 | | Professional Services | 200 |
| 00151501 | 534000 | | Other Services | 25,700 |
| 00151501 | 540000 | | Travel & Per Diem | 2,000 |
| 00151501 | 541000 | | Communications Services | 1,000 |
| 00151501 | 542000 | | Freight & Postage Service | 100 |
| 00151501 | 544000 | | Rentals & Leases | - |
| 00151501 | 546002 | | Repair & Maint- Equipment | 1,000 |
| 00151501 | 549000 | | Other Current Charges & Obliga | - |
| 00151501 | 549001 | | Other Non-Promo Advertising | - |
| 00151501 | 551000 | | Office Supplies | 725 |
| 00151501 | 552000 | | Operating Supplies | 1,000 |
| 00151501 | 552001 | | Oper Supp- Gas, Oil, & Lub | - |
| 00151501 | 552002 | | Oper Supp- Tools & Small Equip | 5,000 |
| 00151501 | 554000 | | Books, Pub, Subs & Memberships | 325 |
| 00151501 | 555000 | | Training | 5,000 |
| | **Total Operating Expenditures** | | | 42,050 |
| | **TOTAL GIS & Mapping Services Department** | | | 179,130 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Information Technology Department** | | | | |
| 00151600 | 512000 | | Regular Salaries & Wages | 256,840 |
| 00151600 | 513000 | | Other Salaries & Wages | 6,000 |
| 00151600 | 521000 | | FICA Taxes (Soc Sec Match) | 16,300 |
| 00151600 | 521001 | | FICA Taxes (Medicare Match) | 3,815 |
| 00151600 | 522000 | | Retirement Contributions | 29,150 |
| 00151600 | 523000 | | Life & Health Insurance | 22,250 |
| | **Total Personal Services Expenditures** | | | 334,355 |
| 00151600 | 531000 | | Professional Services | - |
| 00151600 | 534000 | | Other Services | 14,000 |
| 00151600 | 540000 | | Travel & Per Diem | 5,870 |
| 00151600 | 541000 | | Communications Services | 6,000 |
| 00151600 | 542000 | | Freight & Postage Service | 100 |
| 00151600 | 544000 | | Rentals & Leases | 5,700 |
| 00151600 | 546002 | | Repair & Maint- Equipment | 500 |
| 00151600 | 549000 | | Other Current Charges & Obliga | - |
| 00151600 | 549001 | | Other Non-Promo Advertising | 100 |
| 00151600 | 551000 | | Office Supplies | 1,000 |
| 00151600 | 552000 | | Operating Supplies | 18,000 |
| 00151600 | 552001 | | Oper Supp- Gas, Oil, & Lub | 4,000 |
| 00151600 | 552002 | | Oper Supp- Tools & Small Equip | 6,130 |
| 00151600 | 554000 | | Books, Pub, Subs & Memberships | 1,000 |
| 00151600 | 555000 | | Training | 10,400 |
| | **Total Operating Expenditures** | | | 72,800 |
| | **TOTAL Information Technology Department** | | | 407,155 |
| **Supervisor of Elections** | | | | |
| 00151900 | 523000 | | Life & Health Insurance | 40,700 |
| 00151900 | 541000 | | Communications Services | 4,143 |
| 00151900 | 546001 | | Repair & Maint- Build & Grnd | 13,000 |
| 00151900 | 591000 | | Superv of Election- Operations | 474,647 |
| 00151900 | 591001 | | Superv of Election- Stipend | 3,230 |
| 00151900 | 591002 | | Superv of Elect- Election Cost | 53,000 |
| | **TOTAL Supervisor of Elections** | | | 588,720 |
| **County Courthouse Complex** | | | | |
| 00151901 | 534000 | | Other Services | 61,000 |
| 00151901 | 543000 | | Utility Service | 275,000 |
| 00151901 | 546001 | | Repair & Maint- Build & Grnd | 60,000 |
| 00151901 | 546002 | | Repair & Maint- Equipment | 50,000 |
| | **TOTAL County Courthouse Complex** | | | 446,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **County Services** | | | | |
| 00151902 | 531000 | | Professional Services | 247,015 |
| 00151902 | 534000 | | Other Services | 138,920 |
| 00151902 | 540000 | | Travel & Per Diem | 1,000 |
| 00151902 | 541000 | | Communications Services | 10,000 |
| 00151902 | 549000 | | Other Current Charges | 400,000 |
| 00151902 | 552002 | | Oper Supp- Tools & Small Equip | 1,000 |
| | **TOTAL County Services** | | | 797,935 |
| **Sheriff** | | | | |
| 00152100 | 523000 | | Life & Health Insurance | 524,520 |
| 00152100 | 534000 | | Other Services | 10,400 |
| 00152100 | 541000 | | Communications Services | 13,352 |
| 00152100 | 543000 | | Utility Service | 30,000 |
| 00152100 | 546001 | | Repair & Maint- Build & Grnd | 10,000 |
| 00152100 | 549000 | | Other Current Charges & Obliga | 100 |
| 00152100 | 591000 | | Sheriff- Operations | 3,916,061 |
| 00152100 | 591000 | | Sheriff- Operations (Vehicles) | 250,000 |
| 00152100 | 591001 | | Sheriff- Stipend | 25,836 |
| 00152100 | 591002 | | Sheriff- Beach Patrol | 150,000 |
| 00152100 | 591003 | | Sheriff- Law Enforce Services | 780,291 |
| 00152100 | 591004 | | Sheriff- Local Law Enforce Edu | 10,000 |
| 00152100 | 591005 | | Sheriff- Leave Payouts | 40,000 |
| | **TOTAL Sheriff** | | | 5,760,560 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Fire Coordinator** | | | | |
| 00152200 | 512000 | | Regular Salaries & Wages | 83,500 |
| 00152200 | 515000 | | Special Pay | 3,000 |
| 00152200 | 515001 | | Special Pay (not FRS) | 130,495 |
| 00152200 | 521000 | | FICA Taxes (Soc Sec Match) | 13,455 |
| 00152200 | 521001 | | FICA Taxes (Medicare Match) | 3,150 |
| 00152200 | 522000 | | Retirement Contributions | 20,765 |
| 00152200 | 523000 | | Life & Health Insurance | 4,370 |
| 00152200 | 524000 | | Workers' Compensation | 7,875 |
| | **Total Personal Services Expenditures** | | | 266,610 |
| 00152200 | 531000 | | Professional Services | - |
| 00152200 | 534000 | | Other Services | 4,200 |
| 00152200 | 540000 | | Travel & Per Diem | 2,000 |
| 00152200 | 541000 | | Communications Services | 2,400 |
| 00152200 | 542000 | | Freight & Postage Service | - |
| 00152200 | 544000 | | Rentals & Leases | - |
| 00152200 | 546002 | | Repair & Maint- Equipment | 500 |
| 00152200 | 548000 | | Promotional Activities | 2,000 |
| 00152200 | 549001 | | Other Non-Promo Advertising | - |
| 00152200 | 551000 | | Office Supplies | - |
| 00152200 | 552000 | | Operating Supplies | 840 |
| 00152200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 500 |
| 00152200 | 552002 | | Oper Supp- Tools & Small Equip | 1,750 |
| 00152200 | 554000 | | Books, Pub, Subs & Memberships | 500 |
| 00152200 | 555000 | | Training | 1,000 |
| | **Total Operating Expenditures** | | | 15,690 |
| | **TOTAL Fire Coordinator** | | | 282,300 |
| **Fire Control Services** | | | | |
| 00152201 | 549000 | | Other Current Charges & Obliga | 18,430 |
| | **TOTAL Fire Control Services** | | | 18,430 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **County Jail** | | | | |
| 00152300 | 512000 | | Regular Salaries & Wages | 1,219,795 |
| 00152300 | 512001 | | Salaries- Term Pay Annual Leav | 40,875 |
| 00152300 | 512002 | | Salaries- Term Pay Sick Leave | 4,175 |
| 00152300 | 514000 | | Overtime | 46,730 |
| 00152300 | 515000 | | Special Pay | 2,880 |
| 00152300 | 521000 | | FICA Taxes (Soc Sec Match) | 81,500 |
| 00152300 | 521001 | | FICA Taxes (Medicare Match) | 19,060 |
| 00152300 | 522000 | | Retirement Contributions | 429,635 |
| 00152300 | 523000 | | Life & Health Insurance | 234,270 |
| | **Total Personal Services Expenditures** | | | 2,078,920 |
| 00152300 | 531000 | | Professional Services | 30,000 |
| 00152300 | 531001 | | Prof Services- Inmate Medical | 70,000 |
| 00152300 | 534000 | | Other Services | 173,860 |
| 00152300 | 540000 | | Travel & Per Diem | 4,500 |
| 00152300 | 541000 | | Communications Services | 9,000 |
| 00152300 | 542000 | | Freight & Postage Service | 500 |
| 00152300 | 544000 | | Rentals & Leases | 6,000 |
| 00152300 | 546001 | | Repair & Maint- Build & Grnd | 15,000 |
| 00152300 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 00152300 | 549000 | | Other Current Charges & Obliga | 2,000 |
| 00152300 | 549001 | | Other Non-Promo Advertising | 2,000 |
| 00152300 | 551000 | | Office Supplies | 5,000 |
| 00152300 | 552000 | | Operating Supplies | 40,000 |
| 00152300 | 552001 | | Oper Supp- Gas, Oil, & Lub | 8,000 |
| 00152300 | 552002 | | Oper Supp- Tools & Small Equip | 12,200 |
| 00152300 | 552004 | | Oper Supp- Inmate Food | 140,000 |
| 00152300 | 552005 | | Oper Supp- Inmate Rx/OTC | 40,000 |
| 00152300 | 554000 | | Books, Pub, Subs & Memberships | 100 |
| 00152300 | 555000 | | Training | 5,000 |
| | **Total Operating Expenditures** | | | 573,160 |
| 00152300 | 564000 | | Machinery & Equipment | 5,000 |
| | **Total Capital Outlay** | | | 5,000 |
| | **TOTAL County Jail** | | | 2,657,080 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **County Probation** | | | | |
| 00152301 | 512000 | | Regular Salaries & Wages | 49,120 |
| 00152301 | 512001 | | Salaries- Term Pay Annual Leav | 4,300 |
| 00152301 | 521000 | | FICA Taxes (Soc Sec Match) | 3,315 |
| 00152301 | 521001 | | FICA Taxes (Medicare Match) | 775 |
| 00152301 | 522000 | | Retirement Contributions | 13,250 |
| 00152301 | 523000 | | Life & Health Insurance | 6,555 |
| | **Total Personal Services Expenditures** | | | 77,315 |
| 00152301 | 551000 | | Office Supplies | 1,000 |
| 00152301 | 552000 | | Operating Supplies | 500 |
| 00152301 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| | **Total Operating Expenditures** | | | 2,000 |
| | **TOTAL County Probation** | | | 79,315 |
| **Building Department** | | | | |
| 00152400 | 512000 | | Regular Salaries & Wages | 439,100 |
| 00152400 | 512001 | | Salaries- Term Pay Annual Leav | 2,000 |
| 00152400 | 521000 | | FICA Taxes (Soc Sec Match) | 27,350 |
| 00152400 | 521001 | | FICA Taxes (Medicare Match) | 6,400 |
| 00152400 | 522000 | | Retirement Contributions | 83,490 |
| 00152400 | 523000 | | Life & Health Insurance | 98,105 |
| | **Total Personal Services Expenditures** | | | 656,445 |
| 00152400 | 531000 | | Professional Services | 9,310 |
| 00152400 | 534000 | | Other Services | 59,390 |
| 00152400 | 540000 | | Travel & Per Diem | 6,950 |
| 00152400 | 541000 | | Communications Services | 8,205 |
| 00152400 | 542000 | | Freight & Postage Service | 3,000 |
| 00152400 | 543000 | | Utility Service | 11,500 |
| 00152400 | 544000 | | Rentals & Leases | 48,350 |
| 00152400 | 546002 | | Repair & Maint- Equipment | 2,600 |
| 00152400 | 549000 | | Other Current Charges & Obliga | 3,000 |
| 00152400 | 549001 | | Other Non-Promo Advertising | 500 |
| 00152400 | 551000 | | Office Supplies | 4,000 |
| 00152400 | 552000 | | Operating Supplies | 9,500 |
| 00152400 | 552001 | | Oper Supp- Gas, Oil, & Lub | 19,000 |
| 00152400 | 552002 | | Oper Supp- Tools & Small Equip | 3,750 |
| 00152400 | 554000 | | Books, Pub, Subs & Memberships | 400 |
| 00152400 | 555000 | | Training | 5,750 |
| | **Total Operating Expenditures** | | | 195,205 |
| | **TOTAL Building Department** | | | 851,650 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Emergency Management - Local Match** | | | | |
| 00152500 | 512000 | | Regular Salaries & Wages | 85,150 |
| 00152500 | 512001 | | Salaries- Term Pay Annual Leav | 455 |
| 00152500 | 513000 | | Other Salaries & Wages | 3,000 |
| 00152500 | 514000 | | Overtime | 3,000 |
| 00152500 | 521000 | | FICA Taxes (Soc Sec Match) | 5,680 |
| 00152500 | 521001 | | FICA Taxes (Medicare Match) | 1,330 |
| 00152500 | 522000 | | Retirement Contributions | 12,660 |
| 00152500 | 523000 | | Life & Health Insurance | 6,235 |
| 00152500 | 524000 | | Workers' Compensation | 395 |
| | **Total Personal Services Expenditures** | | | 117,905 |
| 00152500 | 531000 | | Professional Services | - |
| 00152500 | 534000 | | Other Services | 10,325 |
| 00152500 | 540000 | | Travel & Per Diem | 7,000 |
| 00152500 | 541000 | | Communications Services | 13,335 |
| 00152500 | 542000 | | Freight & Postage Service | 25 |
| 00152500 | 543000 | | Utility Service | - |
| 00152500 | 544000 | | Rentals & Leases | 2,425 |
| 00152500 | 546001 | | Repair & Maint- Build & Grnd | 6,000 |
| 00152500 | 546002 | | Repair & Maint- Equipment | 7,065 |
| 00152500 | 549001 | | Other Non-Promo Advertising | - |
| 00152500 | 551000 | | Office Supplies | 1,000 |
| 00152500 | 552000 | | Operating Supplies | 4,455 |
| 00152500 | 552001 | | Oper Supp- Gas, Oil, & Lub | 6,500 |
| 00152500 | 552002 | | Oper Supp- Tools & Small Equip | 2,000 |
| 00152500 | 554000 | | Books, Pub, Subs & Memberships | 790 |
| 00152500 | 555000 | | Training | 4,000 |
| | **Total Operating Expenditures** | | | 64,920 |
| | **TOTAL Emergency Management - Local Match** | | | 182,825 |
| **Radio Communications $12.50 Surcharge** | | | | |
| 00152501 | 541000 | | Communications Services | 1,000 |
| 00152501 | 544000 | | Rentals & Leases | 4,000 |
| 00152501 | 546003 | | Repair & Maint- Radio Tower | 7,000 |
| | **TOTAL Radio Communications $12.50 Surcharge** | | | 12,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Honeyville Community Emergency Center** | | | | |
| 00152502 | 534000 | | Other Services | 3,400 |
| 00152502 | 541000 | | Communications Services | 500 |
| 00152502 | 543000 | | Utility Service | 11,100 |
| 00152502 | 546001 | | Repair & Maint- Build & Grnd | 2,350 |
| 00152502 | 546002 | | Repair & Maint- Equipment | 300 |
| 00152502 | 552000 | | Operating Supplies | 400 |
| 00152502 | 552001 | | Oper Supp- Gas, Oil, & Lub | 250 |
| | **TOTAL Honeyville Community Emergency Center** | | | 18,300 |
| **911 Dispatch & Emergency Communications** | | | | |
| 00152503 | 512000 | | Regular Salaries & Wages | 290,875 |
| 00152503 | 514000 | | Overtime | 15,745 |
| 00152503 | 521000 | | FICA Taxes (Soc Sec Match) | 19,010 |
| 00152503 | 521001 | | FICA Taxes (Medicare Match) | 4,450 |
| 00152503 | 522000 | | Retirement Contributions | 43,020 |
| 00152503 | 523000 | | Life & Health Insurance | 61,500 |
| 00152503 | 524000 | | Workers' Compensation | 450 |
| | **Total Personal Services Expenditures** | | | 435,050 |
| 00152503 | 531000 | | Professional Services | 600 |
| 00152503 | 534000 | | Other Services | 4,680 |
| 00152503 | 541000 | | Communications Services | 2,500 |
| 00152503 | 543000 | | Utility Service | 1,000 |
| 00152503 | 544000 | | Rentals & Leases-Towers | 11,500 |
| 00152503 | 546001 | | Repair & Maint- Build & Grnd | - |
| 00152503 | 546002 | | Repair & Maint- Equipment | 1,000 |
| 00152503 | 546003 | | Repair & Maint- Towers | 10,000 |
| 00152503 | 552002 | | Oper Supp- Tools & Small Equip | - |
| 00152503 | 555000 | | Training | - |
| | **Total Operating Expenditures** | | | 31,280 |
| | **TOTAL 911 Dispatch & Emergency Communications** | | | 466,330 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Emergency Medical Services (EMS) Department** | | | | |
| 00152600 | 512000 | | Regular Salaries & Wages | 873,200 |
| 00152600 | 512001 | | Salaries- Term Pay Annual Leav | 26,310 |
| 00152600 | 512002 | | Salaries- Term Pay Sick Leave | 23,130 |
| 00152600 | 513000 | | Other Salaries & Wages | 393,960 |
| 00152600 | 514000 | | Overtime | 418,545 |
| 00152600 | 514001 | | Overtime (no retirement) | 45,795 |
| 00152600 | 521000 | | FICA Taxes (Soc Sec Match) | 110,420 |
| 00152600 | 521001 | | FICA Taxes (Medicare Match) | 25,825 |
| 00152600 | 522000 | | Retirement Contributions | 463,820 |
| 00152600 | 523000 | | Life & Health Insurance | 162,485 |
| | **Total Personal Services Expenditures** | | | 2,543,490 |
| 00152600 | 531000 | | Professional Services | 19,975 |
| 00152600 | 534000 | | Other Services | 75,000 |
| 00152600 | 540000 | | Travel & Per Diem | 250 |
| 00152600 | 541000 | | Communications Services | 14,000 |
| 00152600 | 542000 | | Freight & Postage Service | 200 |
| 00152600 | 543000 | | Utility Service | 100 |
| 00152600 | 544000 | | Rentals & Leases | 2,800 |
| 00152600 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 00152600 | 546002 | | Repair & Maint- Equipment | 14,000 |
| 00152600 | 549000 | | Other Current Charges & Obliga | 2,900 |
| 00152600 | 549001 | | Other Non-Promo Advertising | 100 |
| 00152600 | 551000 | | Office Supplies | 1,000 |
| 00152600 | 552000 | | Operating Supplies | 40,000 |
| 00152600 | 552001 | | Oper Supp- Gas, Oil, & Lub | 60,000 |
| 00152600 | 552002 | | Oper Supp- Tools & Small Equip | 22,000 |
| 00152600 | 554000 | | Books, Pub, Subs & Memberships | 250 |
| 00152600 | 555000 | | Training | 20,000 |
| | **Total Operating Expenditures** | | | 277,575 |
| | **TOTAL Emergency Medical Services (EMS) Department** | | | 2,821,065 |
| **Search & Rescue - Wewahitchka** | | | | |
| 00152601 | 546002 | | Repair & Maint- Equipment | 5,000 |
| 00152601 | 552000 | | Operating Supplies | 3,305 |
| 00152601 | 552001 | | Oper Supp- Gas, Oil, & Lub | 3,000 |
| | **TOTAL Search & Rescue - Wewahitchka** | | | 11,305 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Medical Examiner** | | | | |
| 00152700 | 531000 | | Professional Services | 55,950 |
| 00152700 | 534000 | | Other Services | 10,000 |
| | **TOTAL Medical Examiner** | | | 65,950 |
| **Agriculture Agent Extension Service** | | | | |
| 00153700 | 512000 | | Regular Salaries & Wages | 87,155 |
| 00153700 | 521000 | | FICA Taxes (Soc Sec Match) | 5,405 |
| 00153700 | 521001 | | FICA Taxes (Medicare Match) | 1,265 |
| 00153700 | 522000 | | Retirement Contributions | 12,230 |
| 00153700 | 523000 | | Life & Health Insurance | 10,925 |
| | **Total Personal Services Expenditures** | | | 116,980 |
| 00153700 | 540000 | | Travel & Per Diem | 4,400 |
| 00153700 | 541000 | | Communications Services | 5,675 |
| 00153700 | 542000 | | Freight & Postage Service | 100 |
| 00153700 | 544000 | | Rentals & Leases | 2,300 |
| 00153700 | 546002 | | Repair & Maint- Equipment | 2,100 |
| 00153700 | 548000 | | Promotional Activities | 375 |
| 00153700 | 551000 | | Office Supplies | 1,800 |
| 00153700 | 552000 | | Operating Supplies | 1,400 |
| 00153700 | 552001 | | Oper Supp- Gas, Oil, & Lub | 2,000 |
| 00153700 | 552002 | | Oper Supp- Tools & Small Equip | 2,500 |
| 00153700 | 554000 | | Books, Pub, Subs & Memberships | 800 |
| | **Total Operating Expenditures** | | | 23,450 |
| | **TOTAL Agriculture Agent Extension Service** | | | 140,430 |
| **Conservation & Resource Mgmt** | | | | |
| 00153701 | 534000 | | Other Services | 16,252 |
| 00153701 | 549000 | | Other Current Charges & Obliga | 1,000 |
| 00153701 | 582000 | | Aids to Private Organizations | 5,000 |
| | **TOTAL Conservation & Resource Mgmt** | | | 22,252 |
| **Beach Maintenance** | | | | |
| 00153702 | 531000 | | Professional Services | 135,000 |
| 00153702 | 534000 | | Other Services | 10,000 |
| 00153702 | 546001 | | Repair & Maint- Build & Grnd | 30,000 |
| 00153702 | 546002 | | Repair & Maint- Equipment | 5,000 |
| 00153702 | 552000 | | Operating Supplies | 5,000 |
| 00153702 | 552001 | | Oper Supp- Gas, Oil, & Lub | 500 |
| 00153702 | 552002 | | Oper Supp- Tools & Small Equip | 14,500 |
| | **TOTAL Beach Maintenance** | | | 200,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Other Transportation Services** | | | | |
| 00154900 | 582001 | | Aid Private Org- GC Transport | 21,240 |
| | **TOTAL Other Transportation Services** | | | 21,240 |
| **PSJ Downtown Redevelopment** | | | | |
| 00155200 | 581000 | | Aids to Gov (2010 CRA NPSJ) | 96,494 |
| 00155200 | 581000 | | Aids to Gov (Community Improvement Fund) | 50,000 |
| | **TOTAL PSJ Downtown Redevelopment** | | | 146,494 |
| **Economic Development Council** | | | | |
| 00155201 | 512000 | | Regular Salaries & Wages | 15,300 |
| 00155201 | 521000 | | FICA Taxes (Soc Sec Match) | 950 |
| 00155201 | 521001 | | FICA Taxes (Medicare Match) | 225 |
| 00155201 | 522000 | | Retirement Contributions | 2,150 |
| 00155201 | 523000 | | Life & Health Insurance | 2,730 |
| | **Total Personal Services Expenditures** | | | 21,355 |
| 00155201 | 531000 | | Professional Services | 1,500 |
| 00155201 | 534000 | | Other Services | 93,860 |
| 00155201 | 540000 | | Travel & Per Diem | 3,475 |
| 00155201 | 541000 | | Communications Services | 420 |
| 00155201 | 542000 | | Freight & Postage Service | 100 |
| 00155201 | 544000 | | Rentals & Leases | 60 |
| 00155201 | 546002 | | Repair & Maint- Equipment | 100 |
| 00155201 | 547000 | | Printing & Binding | 50 |
| 00155201 | 548000 | | Promotional Activities | 1,500 |
| 00155201 | 548001 | | Advertising Programs | 700 |
| 00155201 | 549001 | | Other Non-Promo Advertising | 500 |
| 00155201 | 551000 | | Office Supplies | 600 |
| 00155201 | 552000 | | Operating Supplies | 500 |
| 00155201 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 00155201 | 554000 | | Books, Pub, Subs & Memberships | 6,600 |
| 00155201 | 555000 | | Training | 750 |
| | **Total Operating Expenditures** | | | 111,215 |
| | **TOTAL Economic Development Council** | | | 132,570 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Veterans' Service Office** | | | | |
| 00155300 | 512000 | | Regular Salaries & Wages | 78,115 |
| 00155300 | 521000 | | FICA Taxes (Soc Sec Match) | 4,845 |
| 00155300 | 521001 | | FICA Taxes (Medicare Match) | 1,135 |
| 00155300 | 522000 | | Retirement Contributions | 10,960 |
| 00155300 | 523000 | | Life & Health Insurance | 10,375 |
| 00155300 | 524000 | | Workers' Compensation | 125 |
| | **Total Personal Services Expenditures** | | | 105,555 |
| 00155300 | 534000 | | Other Services | 6,700 |
| 00155300 | 540000 | | Travel & Per Diem | 2,000 |
| 00155300 | 541000 | | Communications Services | 1,420 |
| 00155300 | 542000 | | Freight & Postage Service | 500 |
| 00155300 | 544000 | | Rentals & Leases | 1,930 |
| 00155300 | 546002 | | Repair & Maint- Equipment | - |
| 00155300 | 548000 | | Promotional Activities | 500 |
| 00155300 | 549000 | | Other Current Charges & Obliga | 250 |
| 00155300 | 549001 | | Other Non-Promo Advertising | - |
| 00155300 | 549002 | | Other Charges- Donated Funds | - |
| 00155300 | 551000 | | Office Supplies | 500 |
| 00155300 | 552000 | | Operating Supplies | 1,000 |
| 00155300 | 552001 | | Oper Supp- Gas, Oil, & Lub | 200 |
| 00155300 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 00155300 | 554000 | | Books, Pub, Subs & Memberships | 130 |
| 00155300 | 555000 | | Training | 700 |
| | **Total Operating Expenditures** | | | 16,330 |
| | **TOTAL Veterans' Service Office** | | | 121,885 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Animal Control** | | | | |
| 00156200 | 512000 | | Regular Salaries & Wages | 60,070 |
| 00156200 | 514000 | | Overtime | 21,265 |
| 00156200 | 521000 | | FICA Taxes (Soc Sec Match) | 5,045 |
| 00156200 | 521001 | | FICA Taxes (Medicare Match) | 1,180 |
| 00156200 | 522000 | | Retirement Contributions | 11,415 |
| 00156200 | 523000 | | Life & Health Insurance | 10,925 |
| | **Total Personal Services Expenditures** | | | 109,900 |
| 00156200 | 531000 | | Professional Services | 275 |
| 00156200 | 534000 | | Other Services | 500 |
| 00156200 | 540000 | | Travel & Per Diem | 1,000 |
| 00156200 | 541000 | | Communications Services | 2,000 |
| 00156200 | 542000 | | Freight & Postage Service | 100 |
| 00156200 | 544000 | | Rentals & Leases | 220 |
| 00156200 | 546002 | | Repair & Maint- Equipment | 1,150 |
| 00156200 | 549000 | | Other Current Charges & Obliga | 1,800 |
| 00156200 | 549001 | | Other Non-Promo Advertising | - |
| 00156200 | 551000 | | Office Supplies | 350 |
| 00156200 | 552000 | | Operating Supplies | 2,200 |
| 00156200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 9,775 |
| 00156200 | 552002 | | Oper Supp- Tools & Small Equip | 1,550 |
| 00156200 | 554000 | | Books, Pub, Subs & Memberships | 400 |
| 00156200 | 555000 | | Training | 2,000 |
| | **Total Operating Expenditures** | | | 23,320 |
| | **TOTAL Animal Control** | | | 133,220 |
| **Humane Society** | | | | |
| 00156201 | 582000 | | Aids to Private Organizations | 75,400 |
| | **TOTAL Humane Society** | | | 75,400 |
| **Gulf Co. Health Department** | | | | |
| 00156202 | 546001 | | Repair & Maint- Build & Grnd | 5,445 |
| 00156202 | 564000 | | Machinery & Equipment (donated Funds) | 23,460 |
| 00156202 | 581000 | | Aids to Government Agencies | 42,410 |
| | **TOTAL Gulf Co. Health Department** | | | 71,315 |
| **Indigent Health Care Local Requirement** | | | | |
| 00156203 | 531001 | | Prof Services- HCRA | 60,772 |
| 00156203 | 581001 | | Aid Govt- State Medicaid | 277,000 |
| | **TOTAL Indigent Health Care Local Requirement** | | | 337,772 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Mental Health Services** | | | | |
| 00156300 | 531001 | | Prof Services- Baker Act | 40,000 |
| | **TOTAL Mental Health Services** | | | 40,000 |
| **Public Assistance Services** | | | | |
| 00156400 | 582001 | | Aid Private Org- Senior Citize | 59,808 |
| | **TOTAL Public Assistance Services** | | | 59,808 |
| **Developmental Disabilities Services** | | | | |
| 00156500 | 582001 | | Aid Private Org- Gulf ARC | 8,045 |
| | **TOTAL Developmental Disabilities Services** | | | 8,045 |
| **Libraries - Public** | | | | |
| 00157100 | 581000 | | Aids to Government Agencies | 155,248 |
| | **TOTAL Libraries - Public** | | | 155,248 |
| **FL Boating Improvement Program** | | | | |
| 00157900 | 546001 | | Repair & Maint- Build & Grnd | 35,450 |
| 00157900 | 563000 | | Infrastructure | 40,000 |
| | **TOTAL FL Boating Improvement Program** | | | 75,450 |
| **Other Culture/Recreation Services** | | | | |
| 00157901 | 582000 | | Aids to Private Organizations | 56,250 |
| | **TOTAL Other Culture/Recreation Services** | | | 56,250 |
| **Court Admin Local Funding** | | | | |
| 00160100 | 541000 | | Communications Services | 3,360 |
| 00160100 | 544000 | | Rentals & Leases | 1,750 |
| | **TOTAL Court Admin Local Funding** | | | 5,110 |
| **State Attorney Admin Local Funding** | | | | |
| 00160200 | 533000 | | Court Reporter Services | 600 |
| 00160200 | 541000 | | Communications Services | 4,500 |
| 00160200 | 544000 | | Rentals & Leases | 2,700 |
| 00160200 | 546002 | | Repair & Maint- Equipment | 2,000 |
| | **TOTAL State Attorney Admin Local Funding** | | | 9,800 |
| **Public Defender Admin Local Funding** | | | | |
| 00160300 | 541000 | | Communications Services | 1,920 |
| | **TOTAL Public Defender Admin Local Funding** | | | 1,920 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**GENERAL FUND #001**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Courthouse Facilities Article V Trust Fund** | | | | |
| 00171201 | 546001 | | Repair & Maint- Build & Grnd | 1,731 |
| | **TOTAL Courthouse Facilities Article V Trust Fund** | | | 1,731 |
| **Court Technology / Info Systems - Court Administration** | | | | |
| 00171300 | 534000 | | Other Services | 1,000 |
| 00171300 | 546002 | | Repair & Maint- Equipment | 15,200 |
| 00171300 | 552000 | | Operating Supplies | 13,520 |
| | **TOTAL Court Technology / Info Systems - Court Administration** | | | 29,720 |
| **Court Technology / Info Systems - State Attorney** | | | | |
| 00171301 | 534000 | | Other Services | 4,250 |
| 00171301 | 541000 | | Communications Services | 11,000 |
| 00171301 | 546002 | | Repair & Maint- Equipment | 400 |
| 00171301 | 552000 | | Operating Supplies | 5,500 |
| 00171301 | 552002 | | Oper Supp- Tools & Small Equip | 3,500 |
| | **TOTAL Court Technology / Info Systems - State Attorney** | | | 24,650 |
| **Court Technology / Info Systems - Public Defender** | | | | |
| 00171302 | 534000 | | Other Services | 3,730 |
| 00171302 | 544000 | | Rentals & Leases | - |
| 00171302 | 546002 | | Repair & Maint- Equipment | - |
| 00171302 | 552000 | | Operating Supplies | 1,630 |
| 00171302 | 552002 | | Oper Supp- Tools & Small Equip | 2,100 |
| | **TOTAL Court Technology / Info Systems - Public Defender** | | | 7,460 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## FINE & FORFEITURE FUND #002

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 00234200 | 342900 | | Commissary Commissions | 15,000 |
| 00234200 | 342901 | | Inmate Telephone Commissions | 17,000 |
| 00234800 | 348921 | | Court Cost- Court Innovation | 3,200 |
| 00234800 | 348922 | | Court Cost- Legal Aid | 3,200 |
| 00234800 | 348923 | | Court Cost- Law Library | 3,200 |
| 00234800 | 348924 | | Court Cost- Juvenile Alter Prg | 3,200 |
| 00234800 | 348930 | | State Court Facility Surcharge | 2,300 |
| 00234800 | 348992 | | Court Collection-Domestic Viol | 2,965 |
| 00234800 | 348993 | | Court Collection-Crime Prevent | 6,300 |
| 00235800 | 358200 | | Forfeits - Law Enf Proceeds | - |
| 00236100 | 361100 | | Interest- Domestic Violence TF | 35 |
| 00236100 | 361101 | | Interest- Law Enf Forfeits TF | 10,000 |
| | **Total Non-Ad Valorem Revenue** | | | 66,400 |
| 00239700 | 397000 | | F&F Revenue Less 5% | (3,320) |
| 00239800 | 398000 | | F&F CCF Restricted | 1,189,370 |
| | **TOTAL REVENUES** | | | **1,252,450** |
| **EXPENDITURES:** | | | | |
| **Crime Prevention Program** | | | | 5,985 |
| **Sheriff Law Enf Forfeiture Fund** | | | | 489,500 |
| **Inmate Welfare** | | | | 510,400 |
| **Alcohol/Substance Abuse Trust** | | | | 7,930 |
| **Drug/Substance Abuse Education** | | | | 5,360 |
| **Domestic Violence Trust Fund** | | | | 45,850 |
| **Teen Court** | | | | 3,040 |
| **State Court Facilities** | | | | 15,305 |
| **Law Library** | | | | 3,040 |
| **Legal Aid** | | | | 3,040 |
| **Court Innovations** | | | | 163,000 |
| | **Total Expenditures** | | | 1,252,450 |
| 00258100 | 591000 | | F&F Inter-Fund Transfer Out | - |
| | **Total Other Financing Uses** | | | |
| | **TOTAL FINE & FORFEITURE FUND** | | | **1,252,450** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## FINE & FORFEITURE FUND #002

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Crime Prevention Program** | | | | |
| 00252100 | 534000 | | Other Services | 5,985 |
| 00252100 | 548000 | | Promotional Activities | - |
| 00252100 | 552000 | | Operating Supplies | - |
| | **Total Operating Expenditures** | | | 5,985 |
| | **TOTAL Crime Prevention Program** | | | 5,985 |
| **Sheriff Law Enf Forfeiture Fund** | | | | |
| 00252101 | 591000 | | Sheriff- Law Enf Forfeiture Fd | 381,900 |
| | **Total Operating Expenditures** | | | 381,900 |
| 00252101 | 582000 | | Aids to Private Organizations | 107,600 |
| | **Total Grants and Aids** | | | 107,600 |
| | **TOTAL Sheriff Law Enf Forfeiture Fund** | | | 489,500 |
| **Inmate Welfare** | | | | |
| 00252300 | 552000 | | Operating Supplies | 510,400 |
| | **Total Operating Expenditures** | | | 510,400 |
| | **TOTAL Inmate Welfare** | | | 510,400 |
| **Alcohol/Substance Abuse Trust** | | | | |
| 00252301 | 582000 | | Aids to Private Organizations | 7,930 |
| | **Total Grants and Aids** | | | 7,930 |
| | **TOTAL Alcohol/Substance Abuse Trust** | | | 7,930 |
| **Drug/Substance Abuse Education** | | | | |
| 00252302 | 582000 | | Aids to Private Organizations | 5,360 |
| | **Total Grants and Aids** | | | 5,360 |
| | **TOTAL Drug/Substance Abuse Education** | | | 5,360 |
| **Domestic Violence Trust Fund** | | | | |
| 00256900 | 555000 | | Training | 45,850 |
| | **Total Operating Expenditures** | | | 45,850 |
| | **TOTAL Domestic Violence Trust Fund** | | | 45,850 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**FINE & FORFEITURE FUND #002**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Teen Court** | | | | |
| 00268900 | 534000 | | Other Services | 3,040 |
| | **Total Operating Expenditures** | | | 3,040 |
| | **TOTAL Teen Court** | | | 3,040 |
| **State Court Facilities** | | | | |
| 00271200 | 546001 | | Repair & Maint- Build & Grnd | 15,205 |
| 00271200 | 552000 | | Operating Supplies | 100 |
| | **Total Operating Expenditures** | | | 15,305 |
| | **TOTAL State Court Facilities** | | | 15,305 |
| **Law Library** | | | | |
| 00271400 | 566000 | | Books, Pub & Library Materials | 3,040 |
| | **Total Capital Outlay** | | | 3,040 |
| | **TOTAL Law Library** | | | 3,040 |
| **Legal Aid** | | | | |
| 00271500 | 582000 | | Aids to Private Organizations | 3,040 |
| | **Total Grants and Aids** | | | 3,040 |
| | **TOTAL Legal Aid** | | | 3,040 |
| **Court Innovations** | | | | |
| 00271900 | 534000 | | Other Services | 11,000 |
| | **Total Operating Expenditures** | | | 11,000 |
| 00271900 | 564000 | | Machinery & Equipment | 152,000 |
| | **Total Capital Outlay** | | | 152,000 |
| | **TOTAL Court Innovations** | | | 163,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## SECONDARY ROAD & BRIDGE FUND #102

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 10231200 | 312300 | | County 9th Cent Voted Fuel Tax | 79,900 |
| 10233500 | 335430 | | Constitutional Fuel Tax | - |
| 10236100 | 361100 | | Interest | 20,000 |
| 10236900 | 369300 | | Settlements | - |
| | **Total Non-Ad Valorem Revenue** | | | 99,900 |
| 10238100 | 381000 | | 2R&B Inter-Fund Transfer In | - |
| 10239700 | 397000 | | 2R&B Revenue Less 5% | (4,995) |
| 10239800 | 398000 | | 2R&B Cash Carried Forward | 2,900,000 |
| | **TOTAL REVENUES** | | | **2,994,905** |
| **EXPENDITURES:** | | | | |
| 10254100 | 531000 | | Professional Services | 400,000 |
| 10254100 | 553000 | | Road Materials & Supplies | 100,000 |
| | **Total Operating Expenditures** | | | 500,000 |
| 10254100 | 563000 | | Infrastructure | 1,596,435 |
| | **Total Capital Outlay** | | | 1,596,435 |
| 10258100 | 591000 | | 2R&B Inter-Fund Transfer Out | - |
| | **Total Other Financing Uses** | | | - |
| 10299700 | 599000 | | 2R&D Resv- Contingencies | 299,490 |
| 10299800 | 599000 | | 2R&D Resv- Cash Carry Forward | 598,980 |
| | **Total Reserves** | | | 898,470 |
| | **TOTAL SECONDARY ROAD & BRIDGE FUND** | | | **2,994,905** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## MOSQUITO CONTROL FUND #103

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 10333400 | 334610 | | Mosquito Control State Aid | 69,588 |
| 10336100 | 361100 | | Interest | 2,800 |
| 10336400 | 364000 | | Disposition of Fixed Assets | - |
| | **Total Non-Ad Valorem Revenue** | | | 72,388 |
| 10339800 | 398000 | | MC Cash Carried Forward | 149,002 |
| | **TOTAL REVENUES** | | | **221,390** |
| **EXPENDITURES:** | | | | |
| **Mosquito Control State Aid** | | | | 221,390 |
| | **Total Expenditures** | | | 221,390 |
| | **TOTAL MOSQUITO CONTROL FUND** | | | **221,390** |
| **Mosquito Control State Aid** | | | | |
| 10356200 | 531000 | | Professional Services | - |
| 10356200 | 534000 | | Other Services | 5,500 |
| 10356200 | 540000 | | Travel & Per Diem | 4,000 |
| 10356200 | 541000 | | Communications Services | - |
| 10356200 | 544000 | | Rentals & Leases | - |
| 10356200 | 546002 | | Repair & Maint- Equipment | 500 |
| 10356200 | 549000 | | Other Current Charges & Obliga | - |
| 10356200 | 549001 | | Other Non-Promo Advertising | - |
| 10356200 | 551000 | | Office Supplies | - |
| 10356200 | 552000 | | Operating Supplies | 1,000 |
| 10356200 | 552001 | | Oper Supp- Gas, Oil, & Lub | - |
| 10356200 | 552002 | | Oper Supp- Tools & Small Equip | - |
| 10356200 | 552003 | | Oper Supp- Chemical/Insecticid | 8,500 |
| 10356200 | 554000 | | Books, Pub, Subs & Memberships | - |
| 10356200 | 555000 | | Training | 3,000 |
| | **Total Operating Expenditures** | | | 22,500 |
| 10356200 | 562000 | | Buildings | 25,000 |
| 10356200 | 564000 | | Machinery & Equipment | 173,890 |
| | **Total Capital Outlay** | | | 198,890 |
| | **TOTAL Mosquito Control State Aid** | | | 221,390 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 10432900 | 329500 | | Driveway & Culvert Permits | 10,000 |
| 10433500 | 335140 | | Mobile Home License Tax | 2,000 |
| 10433500 | 335450 | | Fuel Tax Refunds & Credits | - |
| 10434400 | 344900 | | Other Transportation Charges | 135,700 |
| 10436500 | 365000 | | Sale Surplus Material & Scrap | - |
| 10436900 | 369301 | | Refund of Prior Year Expense | - |
| | **Total Non-Ad Valorem Revenue** | | | 147,700 |
| | **SUB-TOTAL REVENUES** | | | 147,700 |
| 10438100 | 381000 | | PW Inter-Fund Transfer In | 5,060,165 |
| 10439700 | 397000 | | PW Revenue Less 5% | (7,385) |
| 10439800 | 398000 | | PW Cash Carried Forward | 1,220,000 |
| | **TOTAL REVENUES** | | | **6,420,480** |
| **EXPENDITURES** | | | | |
| | **PW Finance & Administration** | | | 1,024,800 |
| | **PW Facilities Maintenance** | | | 1,077,900 |
| | **PW Fleet Maintenance** | | | 625,520 |
| | **PW Detention & Correction** | | | 603,960 |
| | **PW Solid Waste** | | | 112,545 |
| | **PW Stormwater Management** | | | 40,055 |
| | **PW Road & Street Facilities** | | | 1,960,550 |
| | **PW Mosquito Control** | | | 444,415 |
| | **PW Courthouse Facilities** | | | 122,645 |
| | **TOTAL EXPENDITURES** | | | 6,012,390 |
| 10499700 | 599000 | | PW Resv- Contingencies | 136,030 |
| 10499800 | 599000 | | PW Resv- Cash Carry Forward | 272,060 |
| | **Total Reserves** | | | 408,090 |
| | **TOTAL PUBLIC WORKS CONSOLIDATED SERV** | | | **6,420,480** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **PW Finance & Administration** | | | | |
| 10451300 | 512000 | | Regular Salaries & Wages | 509,955 |
| 10451300 | 512001 | | Salaries- Term Pay Annual Leav | 48,305 |
| 10451300 | 512002 | | Salaries- Term Pay Sick Leave | 138,500 |
| 10451300 | 521000 | | FICA Taxes (Soc Sec Match) | 43,200 |
| 10451300 | 521001 | | FICA Taxes (Medicare Match) | 10,105 |
| 10451300 | 522000 | | Retirement Contributions | 116,305 |
| 10451300 | 523000 | | Life & Health Insurance | 77,705 |
| | **Total Personal Services Expenditures** | | | 944,075 |
| 10451300 | 531000 | | Professional Services | 5,000 |
| 10451300 | 534000 | | Other Services | 20,760 |
| 10451300 | 540000 | | Travel & Per Diem | - |
| 10451300 | 541000 | | Communications Services | 7,000 |
| 10451300 | 542000 | | Freight & Postage Service | 3,160 |
| 10451300 | 543000 | | Utility Service | - |
| 10451300 | 544000 | | Rentals & Leases | 1,500 |
| 10451300 | 546001 | | Repair & Maint- Build & Grnd | 13,790 |
| 10451300 | 546002 | | Repair & Maint- Equipment | 3,400 |
| 10451300 | 549000 | | Other Current Charges & Obliga | 2,250 |
| 10451300 | 549001 | | Other Non-Promo Advertising | 500 |
| 10451300 | 551000 | | Office Supplies | 3,500 |
| 10451300 | 552000 | | Operating Supplies | 7,000 |
| 10451300 | 552001 | | Oper Supp- Gas, Oil, & Lub | 6,000 |
| 10451300 | 552002 | | Oper Supp- Tools & Small Equip | 3,715 |
| 10451300 | 554000 | | Books, Pub, Subs & Memberships | 3,000 |
| 10451300 | 555000 | | Training | 150 |
| | **Total Operating Expenditures** | | | 80,725 |
| | **TOTAL PW Finance & Administration** | | | 1,024,800 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **PW Facilities Maintenance** | | | | |
| 10451900 | 512000 | | Regular Salaries & Wages | 515,030 |
| 10451900 | 512001 | | Salaries- Term Pay Annual Leav | 21,510 |
| 10451900 | 512002 | | Salaries- Term Pay Sick Leave | 61,570 |
| 10451900 | 521000 | | FICA Taxes (Soc Sec Match) | 37,085 |
| 10451900 | 521001 | | FICA Taxes (Medicare Match) | 8,675 |
| 10451900 | 522000 | | Retirement Contributions | 75,280 |
| 10451900 | 523000 | | Life & Health Insurance | 118,715 |
| | **Total Personal Services Expenditures** | | | 837,865 |
| 10451900 | 531000 | | Professional Services | 21,280 |
| 10451900 | 534000 | | Other Services | 8,300 |
| 10451900 | 541000 | | Communications Services | 1,000 |
| 10451900 | 543000 | | Utility Service | 100,000 |
| 10451900 | 544000 | | Rentals & Leases | 1,700 |
| 10451900 | 546001 | | Repair & Maint- Build & Grnd | 50,370 |
| 10451900 | 546002 | | Repair & Maint- Equipment | 12,000 |
| 10451900 | 546003 | | Repair & Maint- Parts | 2,700 |
| 10451900 | 549000 | | Other Current Charges & Obliga | 350 |
| 10451900 | 549001 | | Other Non-Promo Advertising | 245 |
| 10451900 | 551000 | | Office Supplies | 500 |
| 10451900 | 552000 | | Operating Supplies | 15,000 |
| 10451900 | 552001 | | Oper Supp- Gas, Oil, & Lub | 11,290 |
| 10451900 | 552002 | | Oper Supp- Tools & Small Equip | 15,000 |
| 10451900 | 552003 | | Oper Supp- Chemical/Insecticid | 300 |
| | **Total Operating Expenditures** | | | 240,035 |
| | **TOTAL PW Facilities Maintenance** | | | 1,077,900 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **PW Fleet Maintenance** | | | | |
| 10451901 | 512000 | | Regular Salaries & Wages | 248,980 |
| 10451901 | 512001 | | Salaries- Term Pay Annual Leav | 3,960 |
| 10451901 | 521000 | | FICA Taxes (Soc Sec Match) | 15,685 |
| 10451901 | 521001 | | FICA Taxes (Medicare Match) | 3,670 |
| 10451901 | 522000 | | Retirement Contributions | 35,490 |
| 10451901 | 523000 | | Life & Health Insurance | 47,475 |
| | **Total Personal Services Expenditures** | | | 355,260 |
| 10451901 | 531000 | | Professional Services | 300 |
| 10451901 | 534000 | | Other Services | 1,000 |
| 10451901 | 541000 | | Communications Services | 800 |
| 10451901 | 544000 | | Rentals & Leases | 3,500 |
| 10451901 | 546001 | | Repair & Maint- Build & Grnd | 1,200 |
| 10451901 | 546002 | | Repair & Maint- Equipment | 150,000 |
| 10451901 | 546003 | | Repair & Maint- Parts | 50,000 |
| 10451901 | 549000 | | Other Current Charges & Obliga | 300 |
| 10451901 | 549001 | | Other Non-Promo Advertising | 200 |
| 10451901 | 551000 | | Office Supplies | 200 |
| 10451901 | 552000 | | Operating Supplies | 8,370 |
| 10451901 | 552001 | | Oper Supp- Gas, Oil, & Lub | 22,690 |
| 10451901 | 552002 | | Oper Supp- Tools & Small Equip | 15,400 |
| 10451901 | 554000 | | Books, Pub, Subs & Memberships | 6,300 |
| 10451901 | 555000 | | Training | - |
| | **Total Operating Expenditures** | | | 260,260 |
| 10451901 | 564000 | | Machinery & Equipment | 10,000 |
| | **Total Capital Outlay** | | | 10,000 |
| | **TOTAL PW Fleet Maintenance** | | | 625,520 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **PW Detention & Correction** | | | | |
| 10452300 | 512000 | | Regular Salaries & Wages | 260,250 |
| 10452300 | 512001 | | Salaries- Term Pay Annual Leav | 28,180 |
| 10452300 | 512002 | | Salaries- Term Pay Sick Leave | 32,900 |
| 10452300 | 513000 | | Other Salaries & Wages | 6,000 |
| 10452300 | 521000 | | FICA Taxes (Soc Sec Match) | 20,295 |
| 10452300 | 521001 | | FICA Taxes (Medicare Match) | 4,750 |
| 10452300 | 522000 | | Retirement Contributions | 57,155 |
| 10452300 | 523000 | | Life & Health Insurance | 37,275 |
| | **Total Personal Services Expenditures** | | | 446,805 |
| 10452300 | 531000 | | Professional Services | 500 |
| 10452300 | 534000 | | Other Services | 700 |
| 10452300 | 541000 | | Communications Services | 1,400 |
| 10452300 | 544000 | | Rentals & Leases | 2,000 |
| 10452300 | 546001 | | Repair & Maint- Build & Grnd | 500 |
| 10452300 | 546002 | | Repair & Maint- Equipment | 15,550 |
| 10452300 | 546003 | | Repair & Maint- Parts | 30,000 |
| 10452300 | 549000 | | Other Current Charges & Obliga | 500 |
| 10452300 | 552000 | | Operating Supplies | 19,100 |
| 10452300 | 552001 | | Oper Supp- Gas, Oil, & Lub | 67,705 |
| 10452300 | 552002 | | Oper Supp- Tools & Small Equip | 19,200 |
| | **Total Operating Expenditures** | | | 157,155 |
| | **TOTAL PW Detention & Correction** | | | 603,960 |
| **PW Solid Waste** | | | | |
| 10453400 | 531000 | | Professional Services | 93,000 |
| 10453400 | 534000 | | Other Services | 3,900 |
| 10453400 | 541000 | | Communications Services | 3,600 |
| 10453400 | 546001 | | Repair & Maint- Build & Grnd | 3,500 |
| 10453400 | 546002 | | Repair & Maint- Equipment | 350 |
| 10453400 | 549000 | | Other Current Charges & Obliga | 570 |
| 10453400 | 549001 | | Other Non-Promo Advertising | 150 |
| 10453400 | 551000 | | Office Supplies | 100 |
| 10453400 | 552000 | | Operating Supplies | 6,300 |
| 10453400 | 552001 | | Oper Supp- Gas, Oil, & Lub | 575 |
| 10453400 | 553000 | | Road Materials & Supplies | 500 |
| | **TOTAL PW Solid Waste** | | | 112,545 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **PW Stormwater Management** | | | | |
| 10453800 | 512000 | | Regular Salaries & Wages | 26,135 |
| 10453800 | 512001 | | Salaries- Term Pay Annual Leav | 1,510 |
| 10453800 | 521000 | | FICA Taxes (Soc Sec Match) | 1,715 |
| 10453800 | 521001 | | FICA Taxes (Medicare Match) | 405 |
| 10453800 | 522000 | | Retirement Contributions | 3,880 |
| 10453800 | 523000 | | Life & Health Insurance | 6,410 |
| | **Total Personal Services Expenditures** | | | 40,055 |
| | **TOTAL PW Stormwater Management** | | | 40,055 |
| **PW Road & Street Facilities** | | | | |
| 10454100 | 512000 | | Regular Salaries & Wages | 872,615 |
| 10454100 | 512001 | | Salaries- Term Pay Annual Leav | 26,240 |
| 10454100 | 512002 | | Salaries- Term Pay Sick Leave | 20,460 |
| 10454100 | 514000 | | Overtime | 25,000 |
| 10454100 | 521000 | | FICA Taxes (Soc Sec Match) | 58,550 |
| 10454100 | 521001 | | FICA Taxes (Medicare Match) | 13,700 |
| 10454100 | 522000 | | Retirement Contributions | 133,300 |
| 10454100 | 523000 | | Life & Health Insurance | 226,000 |
| | **Total Personal Services Expenditures** | | | 1,375,865 |
| 10454100 | 531000 | | Professional Services | 175,000 |
| 10454100 | 534000 | | Other Services | 30,000 |
| 10454100 | 541000 | | Communications Services | 100 |
| 10454100 | 542000 | | Freight & Postage Service | 50 |
| 10454100 | 543000 | | Utility Service | 9,940 |
| 10454100 | 544000 | | Rentals & Leases | 10,200 |
| 10454100 | 546001 | | Repair & Maint- Build & Grnd | 20,000 |
| 10454100 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 10454100 | 549000 | | Other Current Charges & Obliga | 1,500 |
| 10454100 | 549001 | | Other Non-Promo Advertising | 300 |
| 10454100 | 552000 | | Operating Supplies | 55,000 |
| 10454100 | 552001 | | Oper Supp- Gas, Oil, & Lub | 230,095 |
| 10454100 | 552002 | | Oper Supp- Tools & Small Equip | 5,200 |
| 10454100 | 553000 | | Road Materials & Supplies | 37,000 |
| 10454100 | 554000 | | Books, Pub, Subs & Memberships | 300 |
| | **Total Operating Expenditures** | | | 584,685 |
| | **TOTAL PW Road & Street Facilities** | | | 1,960,550 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **PW Mosquito Control** | | | | |
| 10456200 | 512000 | | Regular Salaries & Wages | 215,460 |
| 10456200 | 512001 | | Salaries- Term Pay Annual Leav | 12,510 |
| 10456200 | 521000 | | FICA Taxes (Soc Sec Match) | 14,135 |
| 10456200 | 521001 | | FICA Taxes (Medicare Match) | 3,310 |
| 10456200 | 522000 | | Retirement Contributions | 49,475 |
| 10456200 | 523000 | | Life & Health Insurance | 30,145 |
| | **Total Personal Services Expenditures** | | | 325,035 |
| 10456200 | 531000 | | Professional Services | 1,000 |
| 10456200 | 534000 | | Other Services | 500 |
| 10456200 | 540000 | | Travel & Per Diem | 4,500 |
| 10456200 | 541000 | | Communications Services | 3,000 |
| 10456200 | 542000 | | Freight & Postage Service | 200 |
| 10456200 | 543000 | | Utility Service | 600 |
| 10456200 | 544000 | | Rentals & Leases | 100 |
| 10456200 | 546001 | | Repair & Maint- Build & Grnd | 100 |
| 10456200 | 546002 | | Repair & Maint- Equipment | 5,550 |
| 10456200 | 546003 | | Repair & Maint- Parts | 550 |
| 10456200 | 549000 | | Other Current Charges & Obliga | 300 |
| 10456200 | 549001 | | Other Non-Promo Advertising | 370 |
| 10456200 | 551000 | | Office Supplies | 1,000 |
| 10456200 | 552000 | | Operating Supplies | 1,700 |
| 10456200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 25,090 |
| 10456200 | 552002 | | Oper Supp- Tools & Small Equip | 1,300 |
| 10456200 | 552003 | | Oper Supp- Chemical/Insecticid | 71,720 |
| 10456200 | 554000 | | Books, Pub, Subs & Memberships | 1,300 |
| 10456200 | 555000 | | Training | 500 |
| | **Total Operating Expenditures** | | | 119,380 |
| | **TOTAL PW Mosquito Control** | | | 444,415 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## PUBLIC WORKS CONSOLIDATED SERVICES #104

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **PW Courthouse Facilities** | | | | |
| 10471200 | 531000 | | Professional Services | 100 |
| 10471200 | 534000 | | Other Services | 10,000 |
| 10471200 | 541000 | | Communications Services | 1,600 |
| 10471200 | 543000 | | Utility Service | 15,000 |
| 10471200 | 544000 | | Rentals & Leases | - |
| 10471200 | 546001 | | Repair & Maint- Build & Grnd | 50,000 |
| 10471200 | 546002 | | Repair & Maint- Equipment | 9,000 |
| 10471200 | 549000 | | Other Current Charges & Obliga | 200 |
| 10471200 | 552000 | | Operating Supplies | 23,000 |
| 10471200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 495 |
| 10471200 | 552002 | | Oper Supp- Tools & Small Equip | 1,600 |
| 10471200 | 552003 | | Oper Supp- Chemical/Insecticid | 1,650 |
| 10471200 | 554000 | | Books, Pub, Subs & Memberships | - |
| 10471200 | 555000 | | Training | - |
| | **Total Operating Expenditures** | | | 112,645 |
| 10471200 | 564000 | | Machinery & Equipment | 10,000 |
| | **Total Capital Outlay** | | | 10,000 |
| | **TOTAL PW Courthouse Facilities** | | | 122,645 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## ST. JOSEPH FIRE CONTROL DISTRICT FUND #106

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 10631100 | 311000 | | Ad Valorem Taxes | 1,330,561 |
| | **Total Ad Valorem Revenue** | | | 1,330,561 |
| 10639700 | 397000 | | SJFC Revenue Less 5% | (66,528) |
| 10639800 | 398000 | | SJFC CCF- SJF Control District (10th Mill) | 546,002 |
| 10639800 | 398001 | | SJFC CCF- Beaches | 821,000 |
| 10639800 | 398002 | | SJFC CCF- Highland View | 800,000 |
| 10639800 | 398003 | | SJFC CCF- White City | 870,000 |
| 10639800 | 398004 | | SJFC CCF- South Gulf | 370,000 |
| | **Total Balance Brt. Forward** | | | 3,407,002 |
| | **TOTAL REVENUES** | | | **4,671,035** |
| **EXPENDITURES:** | | | | |
| | **St. Joe Fire Control District** | | | 409,169 |
| | **Beaches Fire Department** | | | 209,191 |
| | **Highland View Fire Department** | | | 138,251 |
| | **White City Fire Department** | | | 729,799 |
| | **South Gulf County Fire Department** | | | 140,206 |
| | **Total Expenditures** | | | 1,626,616 |
| 10658100 | 591000 | | SJFC Inter-Fund Transfer Out | 253,856 |
| | **Total Other Financing Uses** | | | 253,856 |
| 10699700 | 599001 | | SJFC Resv- 10th Mill | 79,880 |
| 10699700 | 599002 | | SJFC Resv- Beaches Capital (Fire Truck) | 659,150 |
| 10699700 | 599003 | | SJFC Resv- Highland View (Fire Truck) | 642,773 |
| 10699700 | 599004 | | SJFC Resv- White City | 107,225 |
| 10699700 | 599005 | | SJFC Resv- SGCFD (Fire Truck) | 367,335 |
| 10699800 | 599001 | | SJFC Resv- CCF 10th Mill | 159,760 |
| 10699800 | 599002 | | SJFC Resv- CCF Beaches | 224,870 |
| 10699800 | 599003 | | SJFC Resv- CCF Highland View | 200,450 |
| 10699800 | 599004 | | SJFC Resv- CCF White City | 214,450 |
| 10699800 | 599005 | | SJFC Resv- CCF South Gulf | 134,670 |
| | **Total Reserves** | | | 2,790,563 |
| | **TOTAL ST. JOSEPH FIRE CONTROL DISTRICT FUND** | | | **4,671,035** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## ST. JOSEPH FIRE CONTROL DISTRICT FUND #106

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **St. Joseph Fire Control District** | | | | |
| 10652200 | 534000 | | Other Services | 3,500 |
| 10652200 | 541000 | | Communications Services | 3,500 |
| 10652200 | 549000 | | Other Current Charges & Obliga | 175 |
| | **Total Operating Expenditures** | | | 7,175 |
| 10652200 | 564000 | | Machinery & Equipment | 401,994 |
| | **Total Capital Outlay** | | | 401,994 |
| | **TOTAL St. Joseph Fire Control District** | | | 409,169 |
| **Beaches Fire Department** | | | | |
| 10652201 | 524000 | | Workers' Compensation | 1,500 |
| | **Total Personal Services Expenditures** | | | 1,500 |
| 10652201 | 531000 | | Professional Services | 1,000 |
| 10652201 | 534000 | | Other Services | 2,000 |
| 10652201 | 540000 | | Travel & Per Diem | - |
| 10652201 | 541000 | | Communications Services | 10,000 |
| 10652201 | 542000 | | Freight & Postage Service | 200 |
| 10652201 | 543000 | | Utility Service | 8,000 |
| 10652201 | 544000 | | Rentals & Leases | 400 |
| 10652201 | 546001 | | Repair & Maint- Build & Grnd | 10,000 |
| 10652201 | 546002 | | Repair & Maint- Equipment | 40,000 |
| 10652201 | 549000 | | Other Current Charges & Obliga | 200 |
| 10652201 | 549001 | | Other Non-Promo Advertising | 200 |
| 10652201 | 549002 | | Other Charges- Donated Funds | 200 |
| 10652201 | 551000 | | Office Supplies | 1,000 |
| 10652201 | 552000 | | Operating Supplies | 10,000 |
| 10652201 | 552001 | | Oper Supp- Gas, Oil, & Lub | 4,000 |
| 10652201 | 552002 | | Oper Supp- Tools & Small Equip | 40,000 |
| 10652201 | 554000 | | Books, Pub, Subs & Memberships | 2,000 |
| 10652201 | 555000 | | Training | 800 |
| | **Total Operating Expenditures** | | | 130,000 |
| 10652201 | 564000 | | Machinery & Equipment | 77,691 |
| | **Total Capital Outlay** | | | 77,691 |
| | **TOTAL Beaches Fire Department** | | | 209,191 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## ST. JOSEPH FIRE CONTROL DISTRICT FUND #106

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Highland View Fire Department** | | | | |
| 10652202 | 524000 | | Workers' Compensation | 925 |
| | **Total Personal Services Expenditures** | | | 925 |
| 10652202 | 531000 | | Professional Services | 600 |
| 10652202 | 534000 | | Other Services | 1,000 |
| 10652202 | 540000 | | Travel & Per Diem | 300 |
| 10652202 | 541000 | | Communications Services | 4,000 |
| 10652202 | 542000 | | Freight & Postage Service | - |
| 10652202 | 543000 | | Utility Service | 6,100 |
| 10652202 | 544000 | | Rentals & Leases | 200 |
| 10652202 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 10652202 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 10652202 | 549000 | | Other Current Charges & Obliga | 150 |
| 10652202 | 549001 | | Other Non-Promo Advertising | - |
| 10652202 | 551000 | | Office Supplies | 200 |
| 10652202 | 552000 | | Operating Supplies | 5,000 |
| 10652202 | 552001 | | Oper Supp- Gas, Oil, & Lub | 1,500 |
| 10652202 | 552002 | | Oper Supp- Tools & Small Equip | 10,000 |
| 10652202 | 554000 | | Books, Pub, Subs & Memberships | - |
| 10652202 | 555000 | | Training | 500 |
| | **Total Operating Expenditures** | | | 44,550 |
| 10652202 | 562000 | | Buildings | - |
| 10652202 | 564000 | | Machinery & Equipment | 92,776 |
| | **Total Capital Outlay** | | | 92,776 |
| | **TOTAL Highland View Fire Department** | | | 138,251 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## ST. JOSEPH FIRE CONTROL DISTRICT FUND #106

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **White City Fire Department** | | | | |
| 10652203 | 524000 | | Workers' Compensation | 1,140 |
| | **Total Personal Services Expenditures** | | | 1,140 |
| 10652203 | 531000 | | Professional Services | 1,000 |
| 10652203 | 534000 | | Other Services | 2,500 |
| 10652203 | 540000 | | Travel & Per Diem | 1,000 |
| 10652203 | 541000 | | Communications Services | 3,500 |
| 10652203 | 542000 | | Freight & Postage Service | - |
| 10652203 | 543000 | | Utility Service | 7,000 |
| 10652203 | 544000 | | Rentals & Leases | 300 |
| 10652203 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 10652203 | 546002 | | Repair & Maint- Equipment | 15,000 |
| 10652203 | 549000 | | Other Current Charges & Obliga | 1,000 |
| 10652203 | 549001 | | Other Non-Promo Advertising | - |
| 10652203 | 551000 | | Office Supplies | - |
| 10652203 | 552000 | | Operating Supplies | 5,000 |
| 10652203 | 552001 | | Oper Supp- Gas, Oil, & Lub | 2,000 |
| 10652203 | 552002 | | Oper Supp- Tools & Small Equip | 15,000 |
| 10652203 | 554000 | | Books, Pub, Subs & Memberships | - |
| 10652203 | 555000 | | Training | 2,000 |
| | **Total Operating Expenditures** | | | 60,300 |
| 10652203 | 562000 | | Buildings | - |
| 10652203 | 564000 | | Machinery & Equipment | 668,359 |
| | **Total Capital Outlay** | | | 668,359 |
| | **TOTAL White City Fire Department** | | | 729,799 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## ST. JOSEPH FIRE CONTROL DISTRICT FUND #106

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **South Gulf County Fire Department** | | | | |
| 10652204 | 524000 | | Workers' Compensation | 2,060 |
| | **Total Personal Services Expenditures** | | | 2,060 |
| 10652204 | 531000 | | Professional Services | 2,000 |
| 10652204 | 534000 | | Other Services | 1,500 |
| 10652204 | 540000 | | Travel & Per Diem | 7,500 |
| 10652204 | 541000 | | Communications Services | 15,000 |
| 10652204 | 542000 | | Freight & Postage Service | 500 |
| 10652204 | 543000 | | Utility Service | 15,000 |
| 10652204 | 544000 | | Rentals & Leases | 100 |
| 10652204 | 546001 | | Repair & Maint- Build & Grnd | 8,000 |
| 10652204 | 546002 | | Repair & Maint- Equipment | 24,000 |
| 10652204 | 549000 | | Other Current Charges & Obliga | 100 |
| 10652204 | 549001 | | Other Non-Promo Advertising | - |
| 10652204 | 551000 | | Office Supplies | 500 |
| 10652204 | 552000 | | Operating Supplies | 9,000 |
| 10652204 | 552001 | | Oper Supp- Gas, Oil, & Lub | 12,000 |
| 10652204 | 552002 | | Oper Supp- Tools & Small Equip | 20,000 |
| 10652204 | 554000 | | Books, Pub, Subs & Memberships | 300 |
| 10652204 | 555000 | | Training | 5,000 |
| | **Total Operating Expenditures** | | | 120,500 |
| 10652204 | 562000 | | Buildings | - |
| 10652204 | 564000 | | Machinery & Equipment | 17,646 |
| | **Total Capital Outlay** | | | 17,646 |
| | **TOTAL South Gulf County Fire Department** | | | 140,206 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## TUPELO FIRE DISTRICT FUND #107

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 10731100 | 311000 | | Ad Valorem Taxes | 112,434 |
| | **Total Ad Valorem Revenue** | | | 112,434 |
| 10739700 | 397000 | | TFC Revenue Less 5% | (5,622) |
| 10739800 | 398000 | | TFC CCF- Stone Mill Creek | 50,000 |
| 10739800 | 398001 | | TFC CCF- Wetappo | 86,000 |
| 10739800 | 398002 | | TFC CCF- Dalkeith | 65,000 |
| 10739800 | 398003 | | TFC CCF- TFC District | 10,603 |
| | **Total Balance Brt. Forward** | | | 211,603 |
| | **TOTAL REVENUES** | | | **318,415** |
| **EXPENDITURES:** | | | | |
| **Tupelo Fire Control District** | | | | 7,553 |
| **Stone Mill Creek Fire Department** | | | | 55,576 |
| **Wetappo Fire Department** | | | | 77,833 |
| **Dalkeith Fire Department** | | | | 66,077 |
| | **Total Expenditures** | | | 207,039 |
| 10758100 | 591000 | | TFC Inter-Fund Transfer Out | 15,876 |
| | **Total Other Financing Uses** | | | 15,876 |
| 10799700 | 599000 | | TFC Resv- TFC District | 1,075 |
| 10799700 | 599001 | | TFC Resv- Stone Mill Creek | 8,730 |
| 10799700 | 599002 | | TFC Resv- Wetappo | 11,800 |
| 10799700 | 599003 | | TFC Resv- Dalkeith | 10,230 |
| 10799800 | 599000 | | TFC Resv- CCF TFC District | 2,150 |
| 10799800 | 599001 | | TFC Resv- CCF Stone Mill Creek | 17,460 |
| 10799800 | 599002 | | TFC Resv- CCF Wetappo | 23,595 |
| 10799800 | 599003 | | TFC Resv- CCF Dalkeith | 20,460 |
| | **Total Reserves** | | | 95,500 |
| | **TOTAL TUPELO FIRE CONTOL DISTRICT FUND** | | | **318,415** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**TUPELO FIRE DISTRICT FUND #107**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Tupelo Fire Control District** | | | | |
| 10752200 | 541000 | | Communications Services | - |
| 10752200 | 549000 | | Other Current Charges & Obliga | 175 |
| 10752200 | 555000 | | Training | - |
| | **Total Operating Expenditures** | | | 175 |
| 10752200 | 562000 | | Buildings | - |
| 10752200 | 564000 | | Machinery & Equipment | 7,378 |
| | **Total Capital Outlay** | | | 7,378 |
| | **TOTAL Tupelo Fire Control District** | | | 7,553 |
| **Stone Mill Creek Fire Department** | | | | |
| 10752201 | 524000 | | Workers' Compensation | 1,065 |
| | **Total Personal Services Expenditures** | | | 1,065 |
| 10752201 | 531000 | | Professional Services | 300 |
| 10752201 | 534000 | | Other Services | 500 |
| 10752201 | 540000 | | Travel & Per Diem | - |
| 10752201 | 541000 | | Communications Services | 3,000 |
| 10752201 | 542000 | | Freight & Postage Service | - |
| 10752201 | 543000 | | Utility Service | 3,000 |
| 10752201 | 544000 | | Rentals & Leases | - |
| 10752201 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 10752201 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 10752201 | 549000 | | Other Current Charges & Obliga | - |
| 10752201 | 549001 | | Other Non-Promo Advertising | - |
| 10752201 | 549002 | | Other Charges- Donated Funds | - |
| 10752201 | 551000 | | Office Supplies | 100 |
| 10752201 | 552000 | | Operating Supplies | 2,000 |
| 10752201 | 552001 | | Oper Supp- Gas, Oil, & Lub | 1,500 |
| 10752201 | 552002 | | Oper Supp- Tools & Small Equip | 10,000 |
| 10752201 | 554000 | | Books, Pub, Subs & Memberships | - |
| 10752201 | 555000 | | Training | - |
| | **Total Operating Expenditures** | | | 35,400 |
| 10752201 | 564000 | | Machinery & Equipment | 19,111 |
| | **Total Capital Outlay** | | | 19,111 |
| | **TOTAL Stone Mill Creek Fire Department** | | | 55,576 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**TUPELO FIRE DISTRICT FUND #107**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Wetappo Fire Department** | | | | |
| 10752202 | 524000 | | Workers' Compensation | 640 |
| | **Total Personal Services Expenditures** | | | 640 |
| 10752202 | 531000 | | Professional Services | 500 |
| 10752202 | 534000 | | Other Services | 200 |
| 10752202 | 540000 | | Travel & Per Diem | - |
| 10752202 | 541000 | | Communications Services | 2,510 |
| 10752202 | 542000 | | Freight & Postage Service | 35 |
| 10752202 | 543000 | | Utility Service | 3,000 |
| 10752202 | 544000 | | Rentals & Leases | - |
| 10752202 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 10752202 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 10752202 | 549000 | | Other Current Charges & Obliga | 300 |
| 10752202 | 549001 | | Other Non-Promo Advertising | - |
| 10752202 | 549002 | | Other Charges- Donated Funds | 200 |
| 10752202 | 551000 | | Office Supplies | 100 |
| 10752202 | 552000 | | Operating Supplies | 700 |
| 10752202 | 552001 | | Oper Supp- Gas, Oil, & Lub | 1,500 |
| 10752202 | 552002 | | Oper Supp- Tools & Small Equip | 10,000 |
| 10752202 | 554000 | | Books, Pub, Subs & Memberships | - |
| 10752202 | 555000 | | Training | 500 |
| | **Total Operating Expenditures** | | | 34,545 |
| 10752202 | 562000 | | Buildings | - |
| 10752202 | 564000 | | Machinery & Equipment | 42,648 |
| | **Total Capital Outlay** | | | 42,648 |
| | **TOTAL Wetappo Fire Department** | | | 77,833 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## TUPELO FIRE DISTRICT FUND #107

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Dalkeith Fire Department** | | | | |
| 10752203 | 524000 | | Workers' Compensation | 640 |
| | **Total Personal Services Expenditures** | | | 640 |
| 10752203 | 531000 | | Professional Services | 500 |
| 10752203 | 534000 | | Other Services | 500 |
| 10752203 | 540000 | | Travel & Per Diem | - |
| 10752203 | 541000 | | Communications Services | 2,000 |
| 10752203 | 542000 | | Freight & Postage Service | - |
| 10752203 | 543000 | | Utility Service | 3,000 |
| 10752203 | 544000 | | Rentals & Leases | 100 |
| 10752203 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 10752203 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 10752203 | 549000 | | Other Current Charges & Obliga | 300 |
| 10752203 | 549001 | | Other Non-Promo Advertising | - |
| 10752203 | 549002 | | Other Charges- Donated Funds | 100 |
| 10752203 | 551000 | | Office Supplies | 100 |
| 10752203 | 552000 | | Operating Supplies | 843 |
| 10752203 | 552001 | | Oper Supp- Gas, Oil, & Lub | 2,000 |
| 10752203 | 552002 | | Oper Supp- Tools & Small Equip | 10,000 |
| 10752203 | 554000 | | Books, Pub, Subs & Memberships | 250 |
| 10752203 | 555000 | | Training | - |
| | **Total Operating Expenditures** | | | 34,693 |
| 10752203 | 562000 | | Buildings | 30,744 |
| 10752203 | 564000 | | Machinery & Equipment | - |
| | **Total Capital Outlay** | | | 30,744 |
| | **TOTAL Dalkeith Fire Department** | | | 66,077 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## OVERSTREET FIRE CONTROL DISTRICT FUND #108

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 10831100 | 311000 | | Ad Valorem Taxes | 57,151 |
| | **Total Ad Valorem Revenue** | | | 57,151 |
| 10839700 | 397000 | | OSFC Revenue Less 5% | (2,858) |
| 10839800 | 398000 | | OSFC Cash Carried Forward | 104,167 |
| | **TOTAL REVENUES** | | | **158,460** |
| **EXPENDITURES:** | | | | |
| **Overstreet Fire Department** | | | | 102,987 |
| | **Total Expenditures** | | | 102,987 |
| 10858100 | 591000 | | OSFC Inter-Fund Transfer Out | 7,938 |
| | **Total Other Financing Uses** | | | 7,938 |
| 10899700 | 599000 | | OSFC Resv- Contingencies | 15,845 |
| 10899800 | 599000 | | OSFC Resv- Cash Carry Forward | 31,690 |
| | **Total Reserves** | | | 47,535 |
| | **TOTAL OVERSTREET FIRE CTRL DISTR FUND** | | | **158,460** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## OVERSTREET FIRE CONTROL DISTRICT FUND #108

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Overstreet Fire Department** | | | | |
| 10852200 | 524000 | | Workers' Compensation | 710 |
| | **Total Personal Services Expenditures** | | | 710 |
| 10852200 | 531000 | | Professional Services | 500 |
| 10852200 | 534000 | | Other Services | 500 |
| 10852200 | 540000 | | Travel & Per Diem | - |
| 10852200 | 541000 | | Communications Services | 4,500 |
| 10852200 | 542000 | | Freight & Postage Service | 100 |
| 10852200 | 543000 | | Utility Service | 4,000 |
| 10852200 | 544000 | | Rentals & Leases | 200 |
| 10852200 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 10852200 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 10852200 | 549000 | | Other Current Charges & Obliga | 500 |
| 10852200 | 549001 | | Other Non-Promo Advertising | - |
| 10852200 | 551000 | | Office Supplies | 400 |
| 10852200 | 552000 | | Operating Supplies | 1,000 |
| 10852200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 2,500 |
| 10852200 | 552002 | | Oper Supp- Tools & Small Equip | 10,000 |
| 10852200 | 554000 | | Books, Pub, Subs & Memberships | 200 |
| 10852200 | 555000 | | Training | 500 |
| | **Total Operating Expenditures** | | | 39,900 |
| 10852200 | 562000 | | Buildings | - |
| 10852200 | 564000 | | Machinery & Equipment | 62,377 |
| | **Total Capital Outlay** | | | 62,377 |
| | **TOTAL Overstreet Fire Department** | | | 102,987 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## HOWARD CREEK FIRE CONTROL DISTRICT FUND #109

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 10931100 | 311000 | | Ad Valorem Taxes | 29,932 |
| | **Total Ad Valorem Revenue** | | | 29,932 |
| 10936600 | 366000 | | Contribut & Donations- HCFD | - |
| 10939700 | 397000 | | HCFC Revenue Less 5% | (1,497) |
| 10939800 | 398000 | | HCFC Cash Carried Forward | 111,000 |
| | **TOTAL REVENUES** | | | **139,435** |
| **EXPENDITURES:** | | | | |
| **Howard Creek Fire Department** | | | | 92,975 |
| | **Total Expenditures** | | | 92,975 |
| 10958100 | 591000 | | HCFC Inter-Fund Transfer Out | 4,630 |
| | **Total Other Financing Uses** | | | 4,630 |
| 10999700 | 599000 | | HCFC Resv- Contingencies | 13,945 |
| 10999800 | 599000 | | HCFC Resv- Cash Carry Forward | 27,885 |
| | **Total Reserves** | | | 41,830 |
| | **TOTAL HOWARD CREEK FIRE CTRL DISTR FUND** | | | **139,435** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## HOWARD CREEK FIRE CONTROL DISTRICT FUND #109

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Howard Creek Fire Department** | | | | |
| 10952200 | 524000 | | Workers' Compensation | 785 |
| | **Total Personal Services Expenditures** | | | 785 |
| 10952200 | 531000 | | Professional Services | 500 |
| 10952200 | 534000 | | Other Services | 1,000 |
| 10952200 | 540000 | | Travel & Per Diem | - |
| 10952200 | 541000 | | Communications Services | 1,000 |
| 10952200 | 542000 | | Freight & Postage Service | - |
| 10952200 | 543000 | | Utility Service | 2,500 |
| 10952200 | 544000 | | Rentals & Leases | 300 |
| 10952200 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 10952200 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 10952200 | 549000 | | Other Current Charges & Obliga | 500 |
| 10952200 | 549001 | | Other Non-Promo Advertising | - |
| 10952200 | 549002 | | Other Charges- Donated Funds | - |
| 10952200 | 551000 | | Office Supplies | 200 |
| 10952200 | 552000 | | Operating Supplies | 1,500 |
| 10952200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 1,400 |
| 10952200 | 552002 | | Oper Supp- Tools & Small Equip | 16,000 |
| 10952200 | 554000 | | Books, Pub, Subs & Memberships | - |
| 10952200 | 555000 | | Training | 1,500 |
| | **Total Operating Expenditures** | | | 41,400 |
| 10952200 | 562000 | | Buildings | - |
| 10952200 | 564000 | | Machinery & Equipment | 50,790 |
| | **Total Capital Outlay** | | | 50,790 |
| | **TOTAL Howard Creek Fire Department** | | | 92,975 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## EMS GRANT FUND #111

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 11133400 | 334200 | EMS-C | EMS Public Safety State Grants | 3,400 |
| 11133400 | 334200 | EMS-M | EMS Matching Grant - State | - |
| 11136100 | 361100 | EMS-C | Interest | - |
| 11136100 | 361100 | EMS-M | Interest on State Matching Grt | - |
| 11136901 | 369350 | OSTFC | Opioid Settlement TF-County | 15,630 |
| 11136901 | 369350 | OSTFR | Opioid Settlement TF-Regional | 52,620 |
| 11136901 | 369350 | OSTFS | Opioid Settlement TF-State | 112,185 |
| | **Total Non-Ad Valorem Revenue** | | | 183,835 |
| 11139700 | 397000 | | EMS Revenue Less 5% | - |
| 11139800 | 398000 | MIH | MIH Cash Carried Forward | - |
| 11139800 | 398000 | OSTFC | OSTFC Cash Carried Forward | 58,450 |
| 11139800 | 398000 | OSTFR | OSTFR Cash Carried Forward | 150,115 |
| 11139800 | 398000 | OSTFS | OSTFS Cash Carried Forward | 63,735 |
| | **Total Balance Brt. Forward** | | | 272,300 |
| | **TOTAL REVENUES** | | | **456,135** |
| **EXPENDITURES:** | | | | |
| | **EMS Public Safety State Grants - EMS-C** | | | 3,400 |
| | **EMS Matching Grant - EMS-M** | | | - |
| | **DOH-Mobile Integrated Health - MIH** | | | - |
| | **Opioid Settlement TF-County - OSTFC** | | | 74,080 |
| | **Opioid Settlement TF-Regional - OSTFR** | | | 202,735 |
| | **Opioid Settlement TF-State - OSTFS** | | | 175,920 |
| | **TOTAL EXPENDITURES** | | | 456,135 |
| | **TOTAL EMS GRANT FUND** | | | **456,135** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**EMS GRANT FUND #111**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **EMS Public Safety State Grants - EMS-C** | | | | |
| 11152600 | 552002 | | Oper Supp- Tools & Small Equip | 3,400 |
| | **Total Operating Expenditures** | | | 3,400 |
| | **TOTAL EMS Public Safety State Grants - EMS-C** | | | 3,400 |
| **Opioid Settlement TF-County - OSTFC** | | | | |
| 11152600 | 564000 | OSTFC | Machinery & Equipment | 74,080 |
| | **Total Capital Outlay** | | | 74,080 |
| | **TOTAL Opioid Settlement TF-County - OSTFC** | | | 74,080 |
| **Opioid Settlement TF-Regional - OSTFR** | | | | |
| 11152600 | 564000 | OSTFR | Machinery & Equipment | 202,735 |
| | **Total Capital Outlay** | | | 202,735 |
| | **TOTAL Opioid Settlement TF-Regional - OSTFR** | | | 202,735 |
| **Opioid Settlement TF-State - OSTFS** | | | | |
| 11152600 | 512000 | OSTFS | Regular Salaries & Wages | 103,000 |
| 11152600 | 521000 | OSTFS | FICA Taxes (Soc Sec Match) | 6,400 |
| 11152600 | 521001 | OSTFS | FICA Taxes (Medicare Match) | 1,500 |
| 11152600 | 522000 | OSTFS | Retirement Contributions | 33,800 |
| 11152600 | 523000 | OSTFS | Life & Health Insurance | 15,300 |
| | **Total Personal Services Expenditures** | | | 160,000 |
| 11152600 | 564000 | OSTFS | Machinery & Equipment | 15,920 |
| | **Total Capital Outlay** | | | 15,920 |
| | **TOTAL Opioid Settlement TF-State - OSTFS** | | | 175,920 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**SHIP FUND #112**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 11233400 | 334500 | SHIP | SHIP Local Housing Assistance | 350,000 |
| 11236100 | 361100 | SHIP | Interest | - |
| 11236900 | 369900 | SHIP | SHIP Program Income | - |
| | **Total Non-Ad Valorem Revenue** | | | 350,000 |
| | **TOTAL REVENUES** | | | **350,000** |
| **EXPENDITURES:** | | | | |
| **State Local Housing Assistance Grant - SHIP** | | | | 350,000 |
| | **TOTAL EXPENDITURES** | | | 350,000 |
| | **TOTAL SHIP FUND** | | | **350,000** |
| **State Local Housing Assistance Grant - SHIP** | | | | |
| 11255400 | 512000 | SHIP | Regular Salaries & Wages | 4,155 |
| 11255400 | 521000 | SHIP | FICA Taxes (Soc Sec Match) | 260 |
| 11255400 | 521001 | SHIP | FICA Taxes (Medicare Match) | 60 |
| 11255400 | 522000 | SHIP | Retirement Contributions | 585 |
| 11255400 | 523000 | SHIP | Life & Health Insurance | 550 |
| 11255400 | 524000 | SHIP | Workers' Compensation | 10 |
| | **Total Personal Services Expenditures** | | | 5,620 |
| 11255400 | 534000 | SHIP | Other Services | 28,000 |
| 11255400 | 542000 | SHIP | Freight & Postage Service | - |
| 11255400 | 549000 | SHIP | Other Current Charges & Obliga | - |
| 11255400 | 549001 | SHIP | Other Non-Promo Advertising | 1,380 |
| 11255400 | 551000 | SHIP | Office Supplies | - |
| 11255400 | 552000 | SHIP | Operating Supplies | - |
| 11255400 | 552001 | SHIP | Oper Supp- Gas, Oil, & Lub | - |
| 11255400 | 555000 | SHIP | Training | - |
| | **Total Operating Expenditures** | | | 29,380 |
| 11255400 | 583000 | SHIP | Other Grants & Aids | 315,000 |
| | **Total Grants and Aids** | | | 315,000 |
| | **TOTAL State Local Housing Assistance Grant - SHIP** | | | 350,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## CDBG GRANT FUND #113

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 11333100 | 331500 | CDBG | CDBG Disaster Recovery Grants | - |
| 11333100 | 331500 | CDB01 | CDBG-DR01 Water Trans&Booster | 17,500 |
| 11333100 | 331500 | CDB02 | CDBG-MIT Overstreet Road&Storm | 6,550 |
| 11333100 | 331500 | CDB03 | CDBG-MIT South Diana St Bridge | 78,900 |
| | **Total Non-Ad Valorem Revenue** | | | 102,950 |
| | **TOTAL REVENUES** | | | **102,950** |
| **EXPENDITURES:** | | | | |
| **CDBG-DR01 Water Trans&Booster - CDB01** | | | | 17,500 |
| **CDBG Disaster Recovery Transportation - CDBG** | | | | - |
| **CDBG-MIT Overstreet Road&Storm - CDB02** | | | | 6,550 |
| **CDBG-MIT South Diana St Bridge - CDB03** | | | | 78,900 |
| | **TOTAL EXPENDITURES** | | | 102,950 |
| | **TOTAL CDBG GRANT FUND** | | | **102,950** |
| **CDBG-DR01 Water Trans&Booster - CDB01** | | | | |
| 11353300 | 534000 | CDB01 | Other Services | 17,500 |
| | **TOTAL CDBG-DR01 Water Trans&Booster - CDB01** | | | 17,500 |
| **CDBG Disaster Recovery Transportation - CDBG** | | | | |
| 11354100 | 531000 | CDBG | Professional Services | - |
| 11354100 | 534000 | CDBG | Other Services | - |
| | **TOTAL CDBG Disaster Recovery Transportation - CDBG** | | | - |
| **CDBG-MIT Overstreet Road&Storm - CDB02** | | | | |
| 11354100 | 531000 | CDB02 | Professional Services | - |
| 11354100 | 534000 | CDB02 | Other Services | 6,550 |
| | **TOTAL CDBG-MIT Overstreet Road&Storm - CDB02** | | | 6,550 |
| **CDBG-MIT South Diana St Bridge - CDB03** | | | | |
| 11354100 | 534000 | CDB03 | Other Services | 47,250 |
| 11354100 | 563000 | CDB03 | Infrastructure | 31,650 |
| | **TOTAL CDBG-MIT South Diana St Bridge - CDB03** | | | 78,900 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL GRANTS FUND #114

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 11433100 | 331200 | EMPG | Emergency Preparedness Grant | 47,575 |
| 11433100 | 331200 | JAG | Edward Byrne Mem Justice Asst | 22,625 |
| 11433100 | 331200 | VFA | Volunteer Fire Assist Grant | - |
| 11433100 | 331390 | NFWF | NFWF NOAA Grant Program | - |
| 11433100 | 331490 | LAP | FDOT-Local Agency Program | - |
| 11433100 | 331500 | HMGP | Hazard Mitigation Grant Progrm | - |
| 11433100 | 331510 | FRP01 | Resilient FL Road & Stormwater | 500,000 |
| 11433100 | 331510 | LATCF | Local Asst & Tribal Consistency Fund | 50,000 |
| 11433400 | 334200 | EMPA | Emergency Mgt Prepared Asst Gr | 105,806 |
| 11433400 | 334200 | FDEG | Fire Decontamination Equip Gra | - |
| 11433400 | 334200 | LESA | FDLE Law Enforcement Salary Assistance | 447,541 |
| 11433400 | 334200 | LGFS | Local Gov't Fire Services Grnt | 550,000 |
| 11433400 | 334200 | VFGA | Volunteer Firefighter Gnt Asst | - |
| 11433400 | 334310 | SRP01 | Resilient FL White City Water | 2,000,000 |
| 11433400 | 334340 | SCSW | Small Co Solid Waste Grant | 93,750 |
| 11433400 | 334350 | SRP02 | Resilient FL WC Wastewater Pla | - |
| 11433400 | 334390 | BEACH | DEP Beach Restoration Grants | 25,000,000 |
| 11433400 | 334390 | DEPIT | DEP Innovative Technology Grnt | - |
| 11433400 | 334390 | DHWRA | DH Water Restoration Assist | 15,000 |
| 11433400 | 334410 | LTP | FDOT Local Transportation Proj | 500,000 |
| 11433400 | 334490 | CIGP | County Incentive Grant Program | 100,000 |
| 11433400 | 334490 | FHBG | Florida Hwy Beautification Gra | - |
| 11433400 | 334490 | PORT | FDOT Seaport Grant Program | - |
| 11433400 | 334490 | SCOP | Small County Outreach Program | 1,000,000 |
| 11433400 | 334490 | SCRAP | Small Co Road Assistance Prgm | - |
| 11433400 | 334490 | TRIP | Transport Regional Incent Prgm | - |
| 11433400 | 334500 | DHCD | FDEO Div Hous & Comm Dev Grant | - |
| 11433400 | 334700 | BOOKS | State Aid to Libraries Grant | 54,923 |
| 11433400 | 334700 | DVRP | Derelict Vessel Removal Progra | - |
| 11433400 | 334700 | FBIP | FL Boating Improvement Prg Grt | 70,000 |
| 11433400 | 334700 | FRDAP | FL Recreation Develop Asst Prg | 50,000 |
| 11433400 | 334700 | SLPFA | SLP Grant - FL Arts Lic Plate | 100 |
| 11433700 | 337300 | NFWMD | NW FL Water Mgmt Dist Grant | 500,000 |
| 11436600 | 366000 | DUKE | Duke Energy Foundation Grants | 15,000 |
| | **Total Non-Ad Valorem Revenue** | | | 31,122,320 |
| | **TOTAL REVENUES** | | | **31,122,320** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL GRANTS FUND #114

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **EXPENDITURES:** | | | | |
| | | | **Edward Byrne Memorial Justice Assist Grant - JAG** | 22,625 |
| | | | **FDLE Law Enforcement Salary Assistance - LESA (SO)** | 310,643 |
| | | | **Fire Decontamination Equip Grnt - FDEG** | - |
| | | | **Local Gov't Fire Services Grnt - LGFS** | 550,000 |
| | | | **Volunteer Firefighter Gnt Asst - VFGA** | - |
| | | | **Volunteer Fire Assist Grant - VFA** | - |
| | | | **FDLE Law Enforcement Salary Assistance - LESA (JAIL)** | 136,898 |
| | | | **Emergency Mgmt Preparedness Assist Grant - EMPA** | 105,806 |
| | | | **Emergency Preparedness Grant - EMPG** | 47,575 |
| | | | **NW FL Water Mgmt Dist Grant - NFWMD** | 500,000 |
| | | | **Resilient Florida WC Water Treatment - SRP01** | 2,000,000 |
| | | | **Small County Solid Waste Grant - SCSW** | 93,750 |
| | | | **Resilient FL WC Wastewater - SRP02** | - |
| | | | **DEP Beach Restoration Grants - BEACH** | 25,000,000 |
| | | | **DEP Innovative Technology Grnt - DEPIT** | - |
| | | | **NFWF NOAA Grant Program - NFWF** | - |
| | | | **County Incentive Grant Program - CIGP** | 100,000 |
| | | | **Florida Hwy Beautification Grant - FHBG** | - |
| | | | **Resilient FL Road & Stormwater - FRP01** | 500,000 |
| | | | **Hazard Mitigation Grant Program - HMGP** | - |
| | | | **FDOT Local Agency Program - LAP** | - |
| | | | **Local Asst & Tribal Consistency Fund -LATCF** | 50,000 |
| | | | **Small County Outreach Program Grant - SCOP** | 1,000,000 |
| | | | **Small County Road Assist Program Grant - SCRAP** | - |
| | | | **Transportation Regional Incentive Program Grant - TRIP** | - |
| | | | **FDOT Local Transportation Projects- LTP** | 500,000 |
| | | | **FDOT Seaport Grant Program - PORT** | - |
| | | | **Duke Energy Economic Development Grant - DUKE** | 15,000 |
| | | | **FDEO Div Hous & Comm Dev Grant - DHCD** | - |
| | | | **State Aid to Libraries Grant - BOOKS** | 54,923 |
| | | | **State License Plate Grant FL Arts - SLPFA** | 100 |
| | | | **Deepwater Horizon Water Restoration Assist - DHWRA** | 15,000 |
| | | | **FL Recreation Development Assist Program Grant - FRDAP** | 50,000 |
| | | | **FL Boating Improvement Program Grant - FBIP** | 70,000 |
| | | | **TOTAL GENERAL GRANTS FUND** | **31,122,320** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL GRANTS FUND #114

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Edward Byrne Memorial Justice Assist Grant - JAG** | | | | |
| 11452100 | 564000 | JAG | Machinery & Equipment | 22,625 |
| | **TOTAL Edward Byrne Memorial Justice Assist Grant - JAG** | | | 22,625 |
| **FDLE Law Enforcement Salary Assistance - LESA (SO)** | | | | |
| 11452100 | 591000 | LESA | SO Transfer Out LESA Grant | 310,643 |
| | **TOTAL FDLE Law Enforcement Salary Assistance - LESA (SO)** | | | 310,643 |
| **Local Gov't Fire Services Grnt - LGFS** | | | | |
| 11452200 | 564000 | LGFS | Machinery & Equipment | 550,000 |
| | **TOTAL Local Gov't Fire Services Grnt - LGFS** | | | 550,000 |
| **Volunteer Firefighter Gnt Asst - VFGA** | | | | |
| 11452200 | 564000 | VFGA | Machinery & Equipment | - |
| | **TOTAL Volunteer Firefighter Gnt Asst - VFGA** | | | - |
| **Volunteer Fire Assist Grant - VFA** | | | | |
| 11452200 | 564000 | VFA | Machinery & Equipment | - |
| | **TOTAL Volunteer Fire Assist Grant - VFA** | | | - |
| **FDLE Law Enforcement Salary Assistance - LESA (JAIL)** | | | | |
| 11452300 | 512000 | LESA | Regular Salaries & Wages | 94,920 |
| 11452300 | 512001 | LESA | Salaries- Term Pay Annual Leav | 1,185 |
| 11452300 | 514000 | LESA | Overtime | 348 |
| 11452300 | 521000 | LESA | FICA Taxes (Soc Sec Match) | 5,960 |
| 11452300 | 521001 | LESA | FICA Taxes (Medicare Match) | 1,395 |
| 11452300 | 522000 | LESA | Retirement Contributions | 33,090 |
| | **TOTAL FDLE Law Enforcement Salary Assistance - LESA (JAIL)** | | | 136,898 |
| **Emergency Mgmt Preparedness Assist Grant - EMPA** | | | | |
| 11452500 | 512000 | EMPA | Regular Salaries & Wages | 69,475 |
| 11452500 | 521000 | EMPA | FICA Taxes (Soc Sec Match) | 4,310 |
| 11452500 | 521001 | EMPA | FICA Taxes (Medicare Match) | 1,010 |
| 11452500 | 522000 | EMPA | Retirement Contributions | 23,095 |
| 11452500 | 523000 | EMPA | Life & Health Insurance | 6,445 |
| 11452500 | 524000 | EMPA | Workers' Compensation | 1,471 |
| | **TOTAL Emergency Mgmt Preparedness Assist Grant - EMPA** | | | 105,806 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL GRANTS FUND #114

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Emergency Preparedness Grant - EMPG** | | | | |
| 11452500 | 512000 | EMPG | Regular Salaries & Wages | 33,565 |
| 11452500 | 512001 | EMPG | Salaries- Term Pay Annual Leav | 1,295 |
| 11452500 | 521000 | EMPG | FICA Taxes (Soc Sec Match) | 2,165 |
| 11452500 | 521001 | EMPG | FICA Taxes (Medicare Match) | 510 |
| 11452500 | 522000 | EMPG | Retirement Contributions | 5,165 |
| 11452500 | 523000 | EMPG | Life & Health Insurance | 4,045 |
| 11452500 | 524000 | EMPG | Workers' Compensation | 830 |
| | **TOTAL Emergency Preparedness Grant - EMPG** | | | 47,575 |
| **NW FL Water Mgmt Dist Grant - NFWMD** | | | | |
| 11453300 | 563000 | NFWMD | Infrastructure | 500,000 |
| | **TOTAL NW FL Water Mgmt Dist Grant - NFWMD** | | | 500,000 |
| **Resilient Florida WC Water Treatment - SRP01** | | | | |
| 11453300 | 563000 | SRP01 | Infrastructure | 2,000,000 |
| | **TOTAL Resilient Florida WC Water Treatment - SRP01** | | | 2,000,000 |
| **Small County Solid Waste Grant - SCSW** | | | | |
| 11453400 | 564000 | SCSW | Machinery & Equipment | 93,750 |
| | **TOTAL Small County Solid Waste Grant - SCSW** | | | 93,750 |
| **Resilient FL WC Wastewater - SRP02** | | | | |
| 11453500 | 563000 | SRP02 | Infrastructure | - |
| | **TOTAL Resilient FL WC Wastewater - SRP02** | | | - |
| **DEP Beach Restoration Grants - BEACH** | | | | |
| 11453700 | 531000 | BEACH | Professional Services | 25,000,000 |
| | **TOTAL DEP Beach Restoration Grants - BEACH** | | | 25,000,000 |
| **DEP Innovative Technology Grnt - DEPIT** | | | | |
| 11453700 | 534000 | DEPIT | Other Services | - |
| | **TOTAL DEP Innovative Technology Grnt - DEPIT** | | | - |
| **NFWF NOAA Grant Program - NFWF** | | | | |
| 11453700 | 531000 | NFWF | Professional Services | - |
| | **TOTAL NFWF NOAA Grant Program - NFWF** | | | - |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL GRANTS FUND #114

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **County Incentive Grant Program - CIGP** | | | | |
| 11454100 | 563000 | CIGP | Infrastructure | 100,000 |
| | **TOTAL County Incentive Grant Program - CIGP** | | | 100,000 |
| **Resilient FL Road & Stormwater - FRP01** | | | | |
| 11454100 | 531000 | FRP01 | Professional Services | 500,000 |
| | **TOTAL Resilient FL Road & Stormwater - FRP01** | | | 500,000 |
| **Hazard Mitigation Grant Program - HMGP** | | | | |
| 11454100 | 563000 | HMGP | Infrastructure | - |
| | **TOTAL Hazard Mitigation Grant Program - HMGP** | | | - |
| **FDOT Local Agency Program - LAP** | | | | |
| 11454100 | 563000 | LAP | Infrastructure | - |
| | **TOTAL FDOT Local Agency Program - LAP** | | | - |
| **Local Asst & Tribal Consistency Fund -LATCF** | | | | |
| 11454100 | 563000 | LATCF | Infrastructure | 50,000 |
| | **TOTAL Local Asst & Tribal Consistency Fund -LATCF** | | | 50,000 |
| **Small County Outreach Program Grant - SCOP** | | | | |
| 11454100 | 563000 | SCOP | Infrastructure | 1,000,000 |
| | **TOTAL Small County Outreach Program Grant - SCOP** | | | 1,000,000 |
| **Small County Road Assist Program Grant - SCRAP** | | | | |
| 11454100 | 563000 | SCRAP | Infrastructure | - |
| | **TOTAL Small County Road Assist Program Grant - SCRAP** | | | - |
| **FDOT Local Transportation Projects- LTP** | | | | |
| 11454200 | 563000 | LTP | Infrastructure | 500,000 |
| | **TOTAL FDOT Local Transportation Projects- LTP** | | | 500,000 |
| **Duke Energy Economic Development Grant - DUKE** | | | | |
| 11455200 | 548000 | DUKE | Promotional Activities | 15,000 |
| | **TOTAL Duke Energy Economic Development Grant - DUKE** | | | 15,000 |
| **State Aid to Libraries Grant - BOOKS** | | | | |
| 11457100 | 581000 | BOOKS | Aids to Government Agencies | 54,923 |
| | **TOTAL State Aid to Libraries Grant - BOOKS** | | | 54,923 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL GRANTS FUND #114

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **State License Plate Grant FL Arts - SLPFA** | | | | |
| 11457100 | 583000 | SLPFA | Other Grants & Aids | 100 |
| | **TOTAL State License Plate Grant FL Arts - SLPFA** | | | 100 |
| **Deepwater Horizon Water Restoration Assist - DHWRA** | | | | |
| 11457200 | 543000 | DHWRA | Utility Service | 5,000 |
| 11457200 | 546001 | DHWRA | Repair & Maint- Build & Grnd | 8,000 |
| 11457200 | 552000 | DHWRA | Operating Supplies | 1,000 |
| 11457200 | 552002 | DHWRA | Oper Supp- Tools & Small Equip | 1,000 |
| | **TOTAL Deepwater Horizon Water Restoration Assist - DHWRA** | | | 15,000 |
| **FL Recreation Development Assist Program Grant - FRDAP** | | | | |
| 11457200 | 563000 | FRDAP | Infrastructure | 50,000 |
| | **TOTAL FL Recreation Development Assist Program Grant - FRDAP** | | | 50,000 |
| **FL Boating Improvement Program Grant - FBIP** | | | | |
| 11457900 | 563000 | FBIP | Infrastructure | 70,000 |
| | **TOTAL FL Boating Improvement Program Grant - FBIP** | | | 70,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## CDBG (RAFFIELD) FUND #115

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 11536900 | 369900 | | RCDBG Program Income | - |
| | **Total Non-Ad Valorem Revenue** | | | - |
| 11539800 | 398000 | | RCDBG Cash Carried Forward | 80,000 |
| | **TOTAL REVENUES** | | | **80,000** |
| **EXPENDITURES:** | | | | |
| **Water Utility Services** | | | | 80,000 |
| **CDBG Industry Development** | | | | - |
| | **TOTAL EXPENDITURES** | | | 80,000 |
| 11599700 | 599000 | | RCDBG Resv- Contingencies | - |
| 11599800 | 599000 | | RCDBG Resv- Cash Carry Fwd | - |
| | **Total Reserves** | | | - |
| | **TOTAL CDBG (RAFFIELD) GRANT FUND** | | | **80,000** |
| **Water Utility Services** | | | | |
| 11553300 | 563000 | | Infrastructure | 80,000 |
| | **Total Capital Outlay** | | | 80,000 |
| | **TOTAL Water Utility Services** | | | 80,000 |
| **CDBG Industry Development** | | | | |
| 11555200 | 531000 | | Professional Services | - |
| | **Total Operating Expenditures** | | | - |
| 11555200 | 582000 | | Aids to Private Organizations | - |
| 11555200 | 583000 | | Other Grants & Aids | - |
| | **Total Grants and Aids** | | | - |
| | **TOTAL CDBG Industry Development** | | | - |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## INDUSTRIAL PARK FUND #117

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 11736100 | 361100 | | Interest | 5,000 |
| 11736200 | 362000 | | Rents and Royalties | 26,400 |
| | **Total Non-Ad Valorem Revenue** | | | 31,400 |
| 11739700 | 397000 | | IP Revenue Less 5% | (1,570) |
| 11739800 | 398000 | | IP Cash Carried Forward | 270,000 |
| | **TOTAL REVENUES** | | | **299,830** |
| **EXPENDITURES:** | | | | |
| 11755200 | 531000 | | Professional Services | 10,000 |
| 11755200 | 543000 | | Utility Service | 5,000 |
| 11755200 | 546001 | | Repair & Maint- Build & Grnd | - |
| | **Total Operating Expenditures** | | | 15,000 |
| 11755200 | 562000 | | Buildings | - |
| 11755200 | 563000 | | Infrastructure | 169,885 |
| | **Total Capital Outlay** | | | 169,885 |
| 11755200 | 582000 | | Aids to Private Organizations | 25,000 |
| | **Total Grants and Aids** | | | 25,000 |
| 11799700 | 599000 | | IP Resv- Contingencies | 29,980 |
| 11799800 | 599000 | | IP Resv- Cash Carry Forward | 59,965 |
| | **Total Reserves** | | | 89,945 |
| | **TOTAL INDUSTRIAL PARK FUND** | | | **299,830** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## BP & RESTORE ACT FUND #119

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 11933100 | 331390 | GCR01 | Gulf Consort Grt#01 Breakwater | 2,800,000 |
| | **Total Non-Ad Valorem Revenue** | | | 2,800,000 |
| 11939800 | 398000 | | BP/RA CCF Unrestricted | 125,000 |
| | **TOTAL REVENUES** | | | **2,925,000** |
| **EXPENDITURES:** | | | | |
| **BP/RA Water Utility Services- Local Funding:** | | | | 125,000 |
| **Gulf Consort Grt#01 Breakwaters - GCR01** | | | | 2,800,000 |
| | **Total Expenditures** | | | 2,925,000 |
| 11958100 | 591000 | | BP/RA Inter-Fund Trans Out | - |
| | **Total Other Financing Uses** | | | - |
| 11999700 | 599000 | | BP/RA Resv- Contingencies | - |
| 11999800 | 599000 | | BP/RA Resv- Cash Carry Forward | - |
| | **Total Reserves** | | | - |
| | **TOTAL BP / RESTORE ACT FUND** | | | **2,925,000** |
| **BP/RA Water Utility Services- Local Funding:** | | | | |
| 11953300 | 563000 | | Infrastructure | 125,000 |
| | **Total Capital Outlay** | | | 125,000 |
| | **TOTAL BP / RA Local Funding (Non-Grant)** | | | 125,000 |
| **Gulf Consort Grt#01 Breakwaters - GCR01** | | | | |
| 11953700 | 531000 | GCR01 | Professional Services | 2,800,000 |
| | **Total Operating Expenditures** | | | 2,800,000 |
| | **TOTAL Gulf Consort Grt#01 Breakwaters - GCR01** | | | 2,800,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## COUNTY DEVELOPMENT FUND #123

| ORG | OBJECT | PROJ | DESCRIPTION | Adopted Budget |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 12336100 | 361100 | | Interest | 36,000 |
| 12336200 | 362000 | | Rents and Royalties | 75,500 |
| 12336500 | 365002 | | Sale Material-Tier2 Intmd Soil | - |
| 12336500 | 365004 | | Sale Material-Tier4 Cert Sand | - |
| | **Total Non-Ad Valorem Revenue** | | | 111,500 |
| 12338100 | 381000 | | CD Inter-Fund Transfer In | 500,000 |
| 12339700 | 397000 | | CD Revenue Less 5% | (5,575) |
| 12339800 | 398000 | | CD Cash Carried Forward | 2,500,000 |
| **TOTAL REVENUES** | | | | **3,105,925** |
| **EXPENDITURES:** | | | | |
| **CD County Development** | | | | 1,324,145 |
| **CD Road & Street Facilities** | | | | 750,000 |
| **CD Parks & Recreation Development** | | | | 100,000 |
| | **Total Expenditures** | | | 2,174,145 |
| 12399700 | 599000 | | CD Resv- Contingencies | 310,595 |
| 12399800 | 599000 | | CD Resv- Cash Carry Forward | 621,185 |
| | **Total Reserves** | | | 931,780 |
| **TOTAL COUNTY DEVELOPMENT FUND** | | | | **3,105,925** |
| **CD County Development** | | | | |
| 12351900 | 531000 | | Professional Services | 500,000 |
| 12351900 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 12351900 | 549000 | | Other Current Charges & Obliga | 200 |
| 12351900 | 563000 | | Infrastructure | 818,945 |
| | **Total CD County Development** | | | 1,324,145 |
| **CD Road & Street Facilities** | | | | |
| 12354100 | 563000 | | Infrastructure | 750,000 |
| | **Total CD Road & Street Facilities** | | | 750,000 |
| **CD Parks & Recreation Development** | | | | |
| 12357200 | 563000 | | Infrastructure (Salinas Park) | 100,000 |
| | **Total CD Parks & Recreation Development** | | | 100,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## HOSPITAL FUND #124

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 12431200 | 312640 | | Small County Surtax | 2,297,424 |
| 12434600 | 346900 | | Other Human Services Charges | 14,500 |
| 12436100 | 361100 | | Interest | 100,000 |
| | **Total Non-Ad Valorem Revenue** | | | 2,411,924 |
| 12439700 | 397000 | | HF Revenue Less 5% | (120,596) |
| 12439800 | 398000 | | HF Cash Carried Fwd Interlocal | 4,600,002 |
| | **TOTAL REVENUES** | | | **6,891,330** |
| **EXPENDITURES:** | | | | |
| 12456100 | 582000 | | Aids to Private Organizations | 1,300,000 |
| 12456200 | 582000 | | Aids to Private Organizations | 100,000 |
| | **Total Operating Expenditures** | | | 1,400,000 |
| 12458100 | 591000 | | HF Inter-Fund Transfer Out | 250,000 |
| | **Total Other Financing Uses** | | | 250,000 |
| 12499800 | 599000 | | HF Resv- CCF Interlocal Agmt | 5,241,330 |
| | **Total Reserves** | | | 5,241,330 |
| | **TOTAL HOSPITAL FUND** | | | **6,891,330** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## E911 GRANT FUND #125

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 12533100 | 331200 | NG911 | Next Generation 911 Grant | - |
| 12533400 | 334200 | E911R | E911 Rural County Grant | - |
| 12533400 | 334200 | E911S | E911 State Grant Program | - |
| 12533400 | 334200 | NG911 | Next Generation 911 Grant | 50,975 |
| | **Total Non-Ad Valorem Revenue** | | | 50,975 |
| | **TOTAL REVENUES** | | | **50,975** |
| **EXPENDITURES:** | | | | |
| | **E911 Rural County Grant - E911R** | | | - |
| | **E911 State Grant Program - E911S** | | | - |
| | **E911 Next Generation Grant - NG911** | | | 50,975 |
| | **Total Expenditures** | | | 50,975 |
| | **TOTAL WIRELESS 911 FUND** | | | **50,975** |
| **E911 Rural County Grant - E911R** | | | | |
| 12552500 | 534000 | E911R | Other Services | - |
| 12552500 | 546002 | E911R | Repair & Maint- Equipment | - |
| | **Total Operating Expenditures** | | | - |
| | **Total E911 Rural County Grant - E911R** | | | - |
| **E911 State Grant Program - E911S** | | | | |
| 12552500 | 534000 | E911S | Other Services | - |
| 12552500 | 546002 | E911S | Repair & Maint- Equipment | - |
| | **Total Operating Expenditures** | | | - |
| | **Total E911 State Grant Program - E911S** | | | - |
| **E911 Next Generation Grant - NG911** | | | | |
| 12552500 | 534000 | NG911 | Other Services | 50,975 |
| 12552500 | 546002 | NG911 | Repair & Maint- Equipment | - |
| | **Total Operating Expenditures** | | | 50,975 |
| | **Total E911 Next Generation Grant - NG911** | | | 50,975 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## EMERGENCY 911 FUND #126

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 12633500 | 335220 | | Enhanced 911 Fee | 181,200 |
| 12636100 | 361100 | | Interest | 8,000 |
| | **Total Non-Ad Valorem Revenue** | | | 189,200 |
| 12639700 | 397000 | | E911 Revenue Less 5% | (9,460) |
| 12639800 | 398000 | | E911 Cash Carried Forward | 280,000 |
| | **TOTAL REVENUES** | | | **459,740** |
| **EXPENDITURES:** | | | | |
| **E911 Fund- 911 Services Dept** | | | | 359,740 |
| | **Total Expenditures** | | | 359,740 |
| 12699800 | 599000 | | E911 Resv- Restricted (Cybersecurity) | 100,000 |
| | **Total Reserves** | | | 100,000 |
| | **TOTAL EMERGENCY 911 FUND** | | | **459,740** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## EMERGENCY 911 FUND #126

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **E911 Fund- 911 Services Dept** | | | | |
| 12652500 | 512000 | | Regular Salaries & Wages | 83,575 |
| 12652500 | 513000 | | Other Salaries & Wages | 1,500 |
| 12652500 | 521000 | | FICA Taxes (Soc Sec Match) | 5,275 |
| 12652500 | 521001 | | FICA Taxes (Medicare Match) | 1,235 |
| 12652500 | 522000 | | Retirement Contributions | 11,725 |
| 12652500 | 523000 | | Life & Health Insurance | 6,235 |
| 12652500 | 524000 | | Workers' Compensation | 1,215 |
| | **Total Personal Services Expenditures** | | | 110,760 |
| 12652500 | 531000 | | Professional Services | 200 |
| 12652500 | 534000 | | Other Services | 29,530 |
| 12652500 | 540000 | | Travel & Per Diem | 1,500 |
| 12652500 | 541000 | | Communications Services | 8,160 |
| 12652500 | 542000 | | Freight & Postage Service | - |
| 12652500 | 544000 | | Rentals & Leases | - |
| 12652500 | 546002 | | Repair & Maint- Equipment | 24,070 |
| 12652500 | 549000 | | Other Current Charges & Obliga | 375 |
| 12652500 | 549001 | | Other Non-Promo Advertising | - |
| 12652500 | 551000 | | Office Supplies | - |
| 12652500 | 552000 | | Operating Supplies | 450 |
| 12652500 | 552001 | | Oper Supp- Gas, Oil, & Lub | 500 |
| 12652500 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 12652500 | 554000 | | Books, Pub, Subs & Memberships | 1,000 |
| 12652500 | 555000 | | Training | 2,695 |
| | **Total Operating Expenditures** | | | 68,980 |
| 12652500 | 564000 | | Machinery & Equipment | 180,000 |
| | **Total Capital Outlay** | | | 180,000 |
| | **Total E911 Fund- 911 Services Dept** | | | 359,740 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**DISASTER FUND #127**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 12733100 | 331500 | FEMA | FEMA Public Assistance Grants | - |
| | **Total Non-Ad Valorem Revenue** | | | - |
| 12738100 | 381000 | | DF Inter-Fund Transfer In | 3,583,290 |
| 12739800 | 398000 | | DF Cash Carried Forward | 6,000,000 |
| | **TOTAL REVENUES** | | | **9,583,290** |
| **EXPENDITURES:** | | | | |
| **DF Public Works Maintenance** | | | | 1,375,205 |
| **DF Emergency Management** | | | | 4,200,000 |
| **DF Conservation & Resource Mgmt** | | | | 1,133,125 |
| | **Total Expenditures** | | | 6,708,330 |
| 12799700 | 599000 | | DF Resv- Contingencies | 958,330 |
| 12799800 | 599000 | | DF Resv- Working Capital | 1,916,630 |
| | **Total Reserves** | | | 2,874,960 |
| | **TOTAL DISASTER FUND** | | | **9,583,290** |
| **DF Public Works Maintenance** | | | | |
| 12751900 | 546001 | | Repair & Maint- Build & Grnd | 1,375,205 |
| | **Total DF Public Works Maintenance** | | | 1,375,205 |
| **DF Emergency Management** | | | | |
| 12752500 | 514002 | | Overtime (Disaster) | 1,100,000 |
| 12752500 | 521000 | | FICA Taxes (Soc Sec Match) | 70,000 |
| 12752500 | 521001 | | FICA Taxes (Medicare Match) | 16,000 |
| 12752500 | 522000 | | Retirement Contributions | 360,000 |
| 12752500 | 531000 | | Professional Services | 2,654,000 |
| | **Total DF Emergency Management** | | | 4,200,000 |
| **DF Conservation & Resource Mgmt** | | | | |
| 12753700 | 531000 | | Professional Services | 1,133,125 |
| | **Total DF Conservation & Resource Mgmt** | | | 1,133,125 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## TOURIST DEVELOPMENT COUNCIL FUND #128

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 12831200 | 312130 | | TDC Tax- Tourist Development | 2,850,000 |
| 12831200 | 312131 | | TDC Tax- Beach Restoration | 950,000 |
| 12831200 | 312132 | | TDC Tax- Sport, Parks & Rec | 950,000 |
| 12831600 | 316000 | | Local Business Tax (Vac. Rental License Fee) | 50,000 |
| 12832900 | 329500 | | TDC Leave No Trace Permits | 1,000 |
| 12834500 | 345900 | | TDC Promotional Services | - |
| 12836100 | 361100 | | Interest | 202,000 |
| | **Total Non-Ad Valorem Revenue** | | | 5,003,000 |
| 12839700 | 397000 | | TDC Revenue Less 5% | (250,150) |
| 12839800 | 398000 | | TDC CCF Tourist Development | 7,600,000 |
| 12839800 | 398001 | | TDC CCF Beach Restoration | 3,000,000 |
| 12839800 | 398002 | | TDC CCF Sports, Parks & Rec | 1,500,000 |
| | **Total Balance Brt. Forward** | | | 12,100,000 |
| | **TOTAL REVENUES** | | | **16,852,850** |
| **EXPENDITURES:** | | | | |
| **TDC Tourist Development** | | | | 7,064,200 |
| **TDC Beach Restoration** | | | | 3,423,600 |
| **TDC Sports Complex, Parks & Recreation** | | | | 1,496,380 |
| | **Total Expenditures** | | | 11,984,180 |
| 12858100 | 591000 | | TDC Inter-Fund Transfer Out | 470,750 |
| | **Total Other Financing Uses** | | | 470,750 |
| 12899700 | 599000 | | TDC Resv- Tourist Development | 1,047,850 |
| 12899700 | 599001 | | TDC Resv- Beach Restoration | 395,095 |
| 12899700 | 599002 | | TDC Resv- Sports, Park & Rec | 242,340 |
| 12899800 | 599000 | | TDC Resv- CCF Tourist Developm | 2,095,700 |
| 12899800 | 599001 | | TDC Resv- CCF Beach Restoratio | 132,255 |
| 12899800 | 599002 | | TDC Resv- CCF Sport, Park &Rec | 484,680 |
| | **Total Reserves** | | | 4,397,920 |
| | **TOTAL TOURIST DEVELOP. COUNCIL FUND** | | | **16,852,850** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## TOURIST DEVELOPMENT COUNCIL FUND #128

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **TDC Beach Restoration** | | | | |
| 12853700 | 513000 | | Other Salaries & Wages | 43,200 |
| 12853700 | 521000 | | FICA Taxes (Soc Sec Match) | 2,700 |
| 12853700 | 521001 | | FICA Taxes (Medicare Match) | 700 |
| 12853700 | 524000 | | Workers' Compensation | 2,000 |
| | **Total Personal Services Expenditures** | | | 48,600 |
| 12853700 | 531000 | | Professional Services | 3,000,000 |
| 12853700 | 534000 | | Other Services | 60,000 |
| 12853700 | 546001 | | Repair & Maint- Build & Grnd | 25,000 |
| 12853700 | 546002 | | Repair & Maint- Equipment | 10,000 |
| 12853700 | 548000 | | Promotional Activities | 10,000 |
| 12853700 | 548001 | | Advertising Programs | 10,000 |
| 12853700 | 552000 | | Operating Supplies | 5,000 |
| 12853700 | 552001 | | Oper Supp- Gas, Oil, & Lub | 5,000 |
| 12853700 | 552002 | | Oper Supp- Tools & Small Equip | 50,000 |
| | **Total Operating Expenditures** | | | 3,175,000 |
| 12853700 | 563000 | | Infrastructure | 100,000 |
| 12853700 | 564000 | | Machinery & Equipment | 100,000 |
| | **Total Capital Outlay** | | | 200,000 |
| | **TOTAL TDC Beach Restoration** | | | 3,423,600 |
| **TDC Tourist Development** | | | | |
| 12855200 | 512000 | | Regular Salaries & Wages | 692,490 |
| 12855200 | 512001 | | Salaries- Term Pay Annual Leav | 6,515 |
| 12855200 | 513000 | | Other Salaries & Wages | 3,900 |
| 12855200 | 521000 | | FICA Taxes (Soc Sec Match) | 43,580 |
| 12855200 | 521001 | | FICA Taxes (Medicare Match) | 10,195 |
| 12855200 | 522000 | | Retirement Contributions | 105,790 |
| 12855200 | 523000 | | Life & Health Insurance | 147,530 |
| 12855200 | 524000 | | Workers' Compensation | 9,200 |
| | **Total Personal Services Expenditures** | | | 1,019,200 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## TOURIST DEVELOPMENT COUNCIL FUND #128

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| 12855200 | 531000 | | Professional Services | 100,000 |
| 12855200 | 532000 | | Accounting & Auditing | 30,000 |
| 12855200 | 534000 | | Other Services | 300,000 |
| 12855200 | 540000 | | Travel & Per Diem | 25,000 |
| 12855200 | 541000 | | Communications Services | 15,000 |
| 12855200 | 542000 | | Freight & Postage Service | 26,000 |
| 12855200 | 543000 | | Utility Service | 20,000 |
| 12855200 | 544000 | | Rentals & Leases | 10,000 |
| 12855200 | 545000 | | Insurance | 15,000 |
| 12855200 | 546001 | | Repair & Maint- Build & Grnd | 50,000 |
| 12855200 | 546002 | | Repair & Maint- Equipment | 15,000 |
| 12855200 | 546003 | | Repair & Maint- Parks | 50,000 |
| 12855200 | 547000 | | Printing & Binding | 70,000 |
| 12855200 | 548000 | | Promotional Activities | 1,000,000 |
| 12855200 | 548001 | | Advertising Programs | 275,000 |
| 12855200 | 548002 | | Promotional Sponsorships | 800,000 |
| 12855200 | 549000 | | Other Current Charges & Obliga | 1,000 |
| 12855200 | 549001 | | Other Non-Promo Advertising | 5,000 |
| 12855200 | 551000 | | Office Supplies | 10,000 |
| 12855200 | 552000 | | Operating Supplies | 40,000 |
| 12855200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 50,000 |
| 12855200 | 552002 | | Oper Supp- Tools & Small Equip | 20,000 |
| 12855200 | 554000 | | Books, Pub, Subs & Memberships | 25,000 |
| 12855200 | 555000 | | Training | 11,000 |
| | **Total Operating Expenditures** | | | 2,963,000 |
| 12855200 | 563000 | | Infrastructure | 782,000 |
| 12855200 | 563000 | TDC-M | Infrastructure-Project Match | 2,000,000 |
| 12855200 | 564000 | | Machinery & Equipment | 150,000 |
| | **Total Capital Outlay** | | | 2,932,000 |
| 12855200 | 581000 | | Aids to Government Agencies | 50,000 |
| 12855200 | 583000 | | Other Grants & Aids | 100,000 |
| | **Total Grants and Aids** | | | 150,000 |
| | **TOTAL TDC Tourist Development** | | | 7,064,200 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## TOURIST DEVELOPMENT COUNCIL FUND #128

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **TDC Sports Complex, Parks & Recreation** | | | | |
| 12857200 | 512000 | | Regular Salaries & Wages | 254,555 |
| 12857200 | 512001 | | Salaries- Term Pay Annual Leav | 5,290 |
| 12857200 | 521000 | | FICA Taxes (Soc Sec Match) | 16,115 |
| 12857200 | 521001 | | FICA Taxes (Medicare Match) | 3,780 |
| 12857200 | 522000 | | Retirement Contributions | 36,460 |
| 12857200 | 523000 | | Life & Health Insurance | 68,460 |
| 12857200 | 524000 | | Workers' Compensation | 5,770 |
| | **Total Personal Services Expenditures** | | | 390,430 |
| 12857200 | 531000 | PARKS | Professional Services | 30,000 |
| 12857200 | 534000 | | Other Services | 10,000 |
| 12857200 | 540000 | | Travel & Per Diem | 1,500 |
| 12857200 | 541000 | | Communications Services | 1,000 |
| 12857200 | 542000 | | Freight & Postage Service | - |
| 12857200 | 543000 | | Utility Service | 30,000 |
| 12857200 | 544000 | | Rentals & Leases | - |
| 12857200 | 546001 | | Repair & Maint- Build & Grnd | - |
| 12857200 | 546002 | | Repair & Maint- Equipment | 7,595 |
| 12857200 | 547000 | | Printing & Binding | - |
| 12857200 | 548000 | | Promotional Activities | 3,000 |
| 12857200 | 548001 | | Advertising Programs | 35,000 |
| 12857200 | 549001 | | Other Non-Promo Advertising | - |
| 12857200 | 552000 | | Operating Supplies | 20,000 |
| 12857200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 35,000 |
| 12857200 | 552002 | | Oper Supp- Tools & Small Equip | 5,000 |
| 12857200 | 554000 | | Books, Pub, Subs & Memberships | - |
| 12857200 | 555000 | | Training | 3,000 |
| | **Total Operating Expenditures** | | | 181,095 |
| 12857200 | 561000 | PARKS | Land | - |
| 12857200 | 563000 | PARKS | Infrastructure | 664,855 |
| | **Total Capital Outlay** | | | 664,855 |
| 12857200 | 581000 | PARKS | Aids to Government Agencies (City PSJ) | 50,000 |
| 12857200 | 581000 | PARKS | Aids to Government Agencies (TL James Lights) | 200,000 |
| 12857200 | 581000 | PARKS | Aids to Government Agencies (City Wewa) | 10,000 |
| | **Total Grants and Aids** | | | 260,000 |
| | **TOTAL TDC Sports Complex, Parks & Recreation** | | | 1,496,380 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## TOURIST DEVELOPMENT COUNCIL - PUBLIC SAFETY FUND #129

| ORG | OBJECT | PROJ | DESCRIPTION | Adopted Budget |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 12938100 | 381000 | | TDC-PS Inter-Fund Transfer In | 270,750 |
| 12939800 | 398000 | | TDC-PS CCF Law Enforcement | 140,000 |
| 12939800 | 398001 | | TDC-PS CCF Fire Control | 57,000 |
| 12939800 | 398002 | | TDC-PS CCF EMS | - |
| | **Total Balance Brt. Forward** | | | 197,000 |
| **TOTAL REVENUES** | | | | **467,750** |
| **EXPENDITURES:** | | | | |
| **TDC-PS Law Enforcement** | | | | 329,525 |
| **TDC-PS Fire Control** | | | | 58,850 |
| **TDC-PS Emergency Medical Services** | | | | 54,150 |
| | **Total Expenditures** | | | 442,525 |
| 12999700 | 599001 | | TDC-PS Resv- Fire Control | 8,410 |
| 12999700 | 599002 | | TDC-PS Resv- EMS | - |
| 12999800 | 599001 | | TDC-PS Resv- CCF Fire Control | 16,815 |
| | **Total Reserves** | | | 25,225 |
| **TOTAL TDC - PUBLIC SAFETY FUND** | | | | **467,750** |
| **TDC-PS Law Enforcement** | | | | |
| 12952100 | 591000 | | Sheriff- Transfer Out | 329,525 |
| | **Total TDC-PS Law Enforcement** | | | 329,525 |
| **TDC-PS Fire Control** | | | | |
| 12952200 | 564000 | | Machinery & Equipment | 58,850 |
| | **Total TDC-PS Fire Control** | | | 58,850 |
| **TDC-PS Emergency Medical Services** | | | | |
| 12952600 | 512000 | | Regular Salaries & Wages | 20,000 |
| 12952600 | 514000 | | Overtime | 18,555 |
| 12952600 | 521000 | | FICA Taxes (Soc Sec Match) | 2,390 |
| 12952600 | 521001 | | FICA Taxes (Medicare Match) | 560 |
| 12952600 | 522000 | | Retirement Contributions | 12,645 |
| | **Total TDC-PS Emergency Medical Services** | | | 54,150 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL PARKS & RECREATION FUND #131

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 13134700 | 347200 | | GPR Park Facility Usage Fees | - |
| 13134701 | 347200 | | Beacon Hill Park Usage Fees | - |
| 13134702 | 347200 | | Dead Lakes Park Usage Fees | - |
| 13134703 | 347200 | | Honeyville Park Usage Fees | - |
| 13134704 | 347200 | | Salinas Park Usage Fees | - |
| 13134705 | 347200 | | Cape Palms Park Usage Fees | - |
| 13134706 | 347200 | | White City Park Usage Fees | - |
| 13134707 | 347200 | | Gaskin Park Usage Fees | - |
| 13134708 | 347200 | | Howard Crk Park Usage Fees | - |
| 13134709 | 347200 | | Dalkeith Park Usage Fees | - |
| 13134710 | 347200 | | Donnie Brake Park Usage Fees | - |
| 13134711 | 347200 | | Overstreet Park Usage Fees | - |
| 13136206 | 362000 | | Rents/ Royalties White City | 12,000 |
| 13136702 | 367000 | | Dead Lakes Park License Agmt | 18,000 |
| | **Total Non-Ad Valorem Revenue** | | | 30,000 |
| 13138100 | 381000 | | GPR Inter-Fund Transfer In | 504,435 |
| 13139700 | 397000 | | Less 5% | (1,500) |
| 13139800 | 398000 | | GPR CCF - General Parks | - |
| 13139800 | 398001 | | GPR CCF - District 1 | - |
| 13139800 | 398002 | | GPR CCF - District 2 | - |
| 13139800 | 398003 | | GPR CCF - District 3 | - |
| 13139800 | 398004 | | GPR CCF - District 4 | - |
| 13139800 | 398005 | | GPR CCF - District 5 | - |
| | **Total Balance Brt. Forward** | | | - |
| | **TOTAL REVENUES** | | | **532,935** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL PARKS & RECREATION FUND #131

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **EXPENDITURES:** | | | | |
| **GPR Parks & Recreation** | | | | 58,270 |
| **GPR Beacon Hill Park (D2)** | | | | 14,100 |
| **GPR Dead Lakes Park (D1)** | | | | 5,800 |
| **GPR Honeyville Park (D1)** | | | | 14,050 |
| **GPR Salinas Park Bay & Gulf (D5)** | | | | 13,000 |
| **GPR Cape Palms Park (D5)** | | | | 3,000 |
| **GPR White City Park & Boat Ramp (D3)** | | | | 12,000 |
| **GPR Gaskin Park (D1)** | | | | 2,225 |
| **GPR Howard Crk Pk & Lower Land (D3)** | | | | 2,600 |
| **GPR Dalkeith Park (D1)** | | | | 600 |
| **GPR Donnie Brake Park (D3)** | | | | 3,240 |
| **GPR Overstreet Prk & Boat Ramp (D2)** | | | | 2,400 |
| **GPR Parks & Recreation District 1 (D1)** | | | | 69,650 |
| **GPR Parks & Recreation District 2 (D2)** | | | | 66,000 |
| **GPR Parks & Recreation District 3 (D3)** | | | | 75,000 |
| **GPR Parks & Recreation District 4 (D4)** | | | | 66,000 |
| **GPR Parks & Recreation District 5 (D5)** | | | | 70,000 |
| | **Total Expenditures** | | | 477,935 |
| 13199700 | 599000 | | GPR Resv-General Parks Contingency | 20,000 |
| 13199700 | 599001 | | GPR Resv-Beacon Hill (Flags) Restricted | 15,000 |
| 13199800 | 599001 | | GPR Resv-CCF District 1 (FRDAP Match) | 20,000 |
| | **Total Reserves** | | | 55,000 |
| | **TOTAL GENERAL PARKS & RECREATION FUND** | | | **532,935** |
| **GPR Parks & Recreation** | | | | |
| 13157200 | 546001 | | Repair & Maint- Build & Grnd | 58,270 |
| | **TOTAL GPR Parks & Recreation** | | | 58,270 |
| **GPR Beacon Hill Park (D2)** | | | | |
| 13157201 | 541000 | | Communications Services | 1,000 |
| 13157201 | 543000 | | Utility Service | 6,100 |
| 13157201 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 13157201 | 552000 | | Operating Supplies | 2,000 |
| | **TOTAL GPR Beacon Hill Park (D2)** | | | 14,100 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL PARKS & RECREATION FUND #131

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **GPR Dead Lakes Park (D1)** | | | | |
| 13157202 | 531000 | | Professional Services | 400 |
| 13157202 | 543000 | | Utility Service | 4,000 |
| 13157202 | 544000 | | Rentals & Leases | 300 |
| 13157202 | 546001 | | Repair & Maint- Build & Grnd | 1,000 |
| 13157202 | 552000 | | Operating Supplies | 100 |
| | **TOTAL GPR Dead Lakes Park (D1)** | | | 5,800 |
| **GPR Honeyville Park (D1)** | | | | |
| 13157203 | 543000 | | Utility Service | 8,000 |
| 13157203 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 13157203 | 549000 | | Other Current Charges & Obliga | 50 |
| 13157203 | 552000 | | Operating Supplies | 1,000 |
| | **TOTAL GPR Honeyville Park (D1)** | | | 14,050 |
| **GPR Salinas Park Bay & Gulf (D5)** | | | | |
| 13157204 | 543000 | | Utility Service | 7,000 |
| 13157204 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 13157204 | 552000 | | Operating Supplies | 1,000 |
| | **TOTAL GPR Salinas Park Bay & Gulf (D5)** | | | 13,000 |
| **GPR Cape Palms Park (D5)** | | | | |
| 13157205 | 543000 | | Utility Service | 1,500 |
| 13157205 | 544000 | | Rentals & Leases | 300 |
| 13157205 | 546001 | | Repair & Maint- Build & Grnd | 1,000 |
| 13157205 | 552000 | | Operating Supplies | 200 |
| | **TOTAL GPR Cape Palms Park (D5)** | | | 3,000 |
| **GPR White City Park & Boat Ramp (D3)** | | | | |
| 13157206 | 543000 | | Utility Service | 6,000 |
| 13157206 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 13157206 | 552000 | | Operating Supplies | 1,000 |
| | **TOTAL GPR White City Park & Boat Ramp (D3)** | | | 12,000 |
| **GPR Gaskin Park (D1)** | | | | |
| 13157207 | 543000 | | Utility Service | 1,500 |
| 13157207 | 546001 | | Repair & Maint- Build & Grnd | 500 |
| 13157207 | 549000 | | Other Current Charges & Obliga | 50 |
| 13157207 | 552000 | | Operating Supplies | 175 |
| | **TOTAL GPR Gaskin Park (D1)** | | | 2,225 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL PARKS & RECREATION FUND #131

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **GPR Howard Crk Pk & Lower Land (D3)** | | | | |
| 13157208 | 531000 | | Professional Services | - |
| 13157208 | 543000 | | Utility Service | 1,500 |
| 13157208 | 546001 | | Repair & Maint- Build & Grnd | 1,000 |
| 13157208 | 552000 | | Operating Supplies | 100 |
| | **TOTAL GPR Howard Crk Pk & Lower Land (D3)** | | | 2,600 |
| **GPR Dalkeith Park (D1)** | | | | |
| 13157209 | 546001 | | Repair & Maint- Build & Grnd | 500 |
| 13157209 | 552000 | | Operating Supplies | 100 |
| | **TOTAL GPR Dalkeith Park (D1)** | | | 600 |
| **GPR Donnie Brake Park (D3)** | | | | |
| 13157210 | 543000 | | Utility Service | 1,900 |
| 13157210 | 544000 | | Rentals & Leases | 10 |
| 13157210 | 546001 | | Repair & Maint- Build & Grnd | 1,000 |
| 13157210 | 549000 | | Other Current Charges & Obliga | 130 |
| 13157210 | 552000 | | Operating Supplies | 200 |
| | **TOTAL GPR Donnie Brake Park (D3)** | | | 3,240 |
| **GPR Overstreet Prk & Boat Ramp (D2)** | | | | |
| 13157211 | 543000 | | Utility Service | 1,300 |
| 13157211 | 546001 | | Repair & Maint- Build & Grnd | 1,000 |
| 13157211 | 552000 | | Operating Supplies | 100 |
| | **TOTAL GPR Overstreet Prk & Boat Ramp (D2)** | | | 2,400 |
| **GPR Parks & Recreation District 1 (D1)** | | | | |
| 13157221 | 543000 | | Utility Service | 600 |
| 13157221 | 544000 | | Rentals & Leases | 3,000 |
| 13157221 | 546001 | | Repair & Maint- Build & Grnd | 10,000 |
| 13157221 | 546002 | | Repair & Maint- Equip | 500 |
| 13157221 | 549000 | | Other Current Charges & Obliga | 50 |
| 13157221 | 552000 | | Operating Supplies | 5,000 |
| 13157221 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 13157221 | 563000 | | Infrastructure | 50,000 |
| | **TOTAL GPR Parks & Recreation District 1 (D1)** | | | 69,650 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GENERAL PARKS & RECREATION FUND #131

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **GPR Parks & Recreation District 2 (D2)** | | | | |
| 13157222 | 546001 | | Repair & Maint- Build & Grnd | 10,000 |
| 13157222 | 546002 | | Repair & Maint- Equip | 500 |
| 13157222 | 552000 | | Operating Supplies | 5,000 |
| 13157222 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 13157222 | 563000 | | Infrastructure | 50,000 |
| | **TOTAL GPR Parks & Recreation District 2 (D2)** | | | 66,000 |
| **GPR Parks & Recreation District 3 (D3)** | | | | |
| 13157223 | 543000 | | Utility Service | 9,000 |
| 13157223 | 546001 | | Repair & Maint- Build & Grnd | 10,000 |
| 13157223 | 546002 | | Repair & Maint- Equip | 500 |
| 13157223 | 552000 | | Operating Supplies | 5,000 |
| 13157223 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 13157223 | 563000 | | Infrastructure | 50,000 |
| | **TOTAL GPR Parks & Recreation District 3 (D3)** | | | 75,000 |
| **GPR Parks & Recreation District 4 (D4)** | | | | |
| 13157224 | 546001 | | Repair & Maint- Build & Grnd | 10,000 |
| 13157224 | 546002 | | Repair & Maint- Equip | 500 |
| 13157224 | 552000 | | Operating Supplies | 5,000 |
| 13157224 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 13157224 | 563000 | | Infrastructure | 50,000 |
| | **TOTAL GPR Parks & Recreation District 4 (D4)** | | | 66,000 |
| **GPR Parks & Recreation District 5 (D5)** | | | | |
| 13157225 | 543000 | | Utility Service | 4,000 |
| 13157225 | 546001 | | Repair & Maint- Build & Grnd | 10,000 |
| 13157225 | 546002 | | Repair & Maint- Equip | 500 |
| 13157225 | 552000 | | Operating Supplies | 5,000 |
| 13157225 | 552002 | | Oper Supp- Tools & Small Equip | 500 |
| 13157225 | 563000 | | Infrastructure | 50,000 |
| | **TOTAL GPR Parks & Recreation District 5 (D5)** | | | 70,000 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GAS TAX DEBT SERVICE FUND #203

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 20331200 | 312410 | | First Local Option Fuel Tax | 446,950 |
| 20333500 | 335430 | | Constitutional Fuel Tax | 773,355 |
| 20333500 | 335440 | | County Fuel Tax | 340,734 |
| 20336100 | 361100 | | Interest | 10,000 |
| | **Total Non-Ad Valorem Revenue** | | | 1,571,039 |
| 20339700 | 397000 | | GTDS Revenue Less 5% | (78,552) |
| 20339800 | 398000 | | GTDS Cash Carried Forward | 103 |
| | **TOTAL REVENUES** | | | **1,492,590** |
| **EXPENDITURES:** | | | | |
| 20351700 | 571000 | | Principal | - |
| 20351700 | 572000 | | Interest | 510,625 |
| 20351700 | 573000 | | Other Debt Service Costs | 5,000 |
| | **Total Debt Service** | | | 515,625 |
| 20399800 | 599000 | | GTDS Resv- CCF Debt Service | 976,965 |
| | **Total Reserves** | | | 976,965 |
| | **TOTAL PUBLIC IMPROVEMENT FUND** | | | **1,492,590** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## MUNICIPAL SERVICE TAXING UNIT (MSTU) FUND #204

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 20431100 | 311000 | | Ad Valorem Taxes | - |
| | **Total Ad Valorem Revenue** | | | - |
| 20436100 | 361100 | | Interest | 2,400 |
| | **Total Non-Ad Valorem Revenue** | | | 2,400 |
| | **SUB-TOTAL REVENUES** | | | 2,400 |
| 20438100 | 381000 | | MSTU Inter-fund Transfer In | - |
| 20439700 | 397000 | | MSTU Revenue Less 5% | (120) |
| 20439800 | 398000 | | MSTU Cash Carried Forward | 900,000 |
| 20439800 | 398001 | | MSTU CCF Bond Reserve | 348,535 |
| | **Total Balance Brt. Forward** | | | 1,248,535 |
| | **TOTAL REVENUES** | | | **1,250,815** |
| **EXPENDITURES:** | | | | |
| 20451700 | 571000 | | Principal | 375,000 |
| 20451700 | 572000 | | Interest | 17,175 |
| 20451700 | 573000 | | Other Debt Service Costs | 5,000 |
| | **Total Debt Service** | | | 397,175 |
| 20499800 | 599000 | | MSTU Resv- CCF Debt Service | 503,965 |
| 20499800 | 599001 | | MSTU Resv- CCF Bond Reserve | 349,675 |
| | **Total Reserves** | | | 853,640 |
| | **TOTAL MSTU FUND** | | | **1,250,815** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## CAPITAL PROJECTS FUND #301

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 30136100 | 361100 | | Interest | 240,000 |
| 30136400 | 364000 | | Disposition of Fixed Assets | - |
| 30136900 | 369300 | | Settlements | - |
| | **Total Non-Ad Valorem Revenue** | | | 240,000 |
| 30138100 | 381000 | | CP Inter-Fund Transfer In | 1,618,000 |
| 30139700 | 397000 | | CP Revenue Less 5% | (12,000) |
| 30139800 | 398000 | | CP Cash Carried Forward | 8,939,215 |
| | **TOTAL REVENUES** | | | **10,785,215** |
| **EXPENDITURES:** | | | | |
| **County Administration** | | | | 65,000 |
| **GIS Department** | | | | 10,000 |
| **Public Works Department - Maintenance** | | | | 311,310 |
| **Public Works Department - Detention & Corrections** | | | | 158,700 |
| **Building Department** | | | | 101,500 |
| **Emergency Management Department** | | | | 75,000 |
| **E911 Services Department** | | | | 87,715 |
| **Emergency Medical Services Department** | | | | 522,000 |
| **Water Department** | | | | 1,000,000 |
| **Public Works Department - Solid Waste** | | | | 199,250 |
| **Beach Maintenance** | | | | 572,500 |
| **Agriculture Agent Extension Services** | | | | 45,000 |
| **Public Works Department - Road & Street** | | | | 355,975 |
| **Courthouse Facility** | | | | 75,000 |
| | **Total Expenditures** | | | 3,578,950 |
| 30199700 | 599000 | | CP Resv- Capital Outlay | 7,206,265 |
| | **Total Reserves** | | | 7,206,265 |
| | **TOTAL CAPITAL PROJECT FUND** | | | **10,785,215** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**CAPITAL PROJECTS FUND #301**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **County Administration** | | | | |
| 30151200 | 564000 | | Machinery & Equipment (SUV) | 65,000 |
| | **TOTAL County Administration** | | | 65,000 |
| **GIS Department** | | | | |
| 30151500 | 564000 | | Machinery & Equipment (Plotter) | 10,000 |
| | **TOTAL GIS Department** | | | 10,000 |
| **Public Works Department - Maintenance** | | | | |
| 30151900 | 562000 | | Buildings (Fuel Depot Canopy) | 250,000 |
| 30151900 | 564000 | | Machinery & Equipment (HD Tire Changer) | 39,000 |
| 30151900 | 564000 | | Machinery & Equipment (HD Wheel Balancer) | 22,310 |
| | **TOTAL Public Works Department - Maintenance** | | | 311,310 |
| **Public Works Department - Detention & Corrections** | | | | |
| 30152300 | 564000 | | Machinery & Equipment (Mowers) | 24,300 |
| 30152300 | 564000 | | Machinery & Equipment (Vans) | 124,000 |
| 30152300 | 564000 | | Machinery & Equipment (Trailers) | 10,400 |
| | **TOTAL Public Works Department - Detention & Corrections** | | | 158,700 |
| **Building Department** | | | | |
| 30152400 | 564000 | | Machinery & Equipment (Truck) | 69,500 |
| 30152400 | 564000 | | Machinery & Equipment (Drone) | 32,000 |
| | **TOTAL Building Department** | | | 101,500 |
| **Emergency Management Department** | | | | |
| 30152500 | 562000 | | Buildings (CoOp Safe Room) | 25,000 |
| 30152500 | 562000 | | Buildings (EOC Improvements) | 50,000 |
| | **TOTAL Emergency Management Department** | | | 75,000 |
| **E911 Services Department** | | | | |
| 30152501 | 564000 | | Machinery & Equipment | 87,715 |
| | **TOTAL E911 Services Department** | | | 87,715 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

**CAPITAL PROJECTS FUND #301**

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Emergency Medical Services Department** | | | | |
| 30152600 | 562000 | | Buildings (PSJ Addition) | 20,000 |
| 30152600 | 564000 | | Machinery & Equipment (Combi Tool PCT50) | 32,000 |
| 30152600 | 564000 | | Machinery & Equipment (Ambulance) | 320,000 |
| 30152600 | 564000 | | Machinery & Equipment (Grant Match) | 150,000 |
| | **TOTAL Emergency Medical Services Department** | | | 522,000 |
| **Water Department** | | | | |
| 30153300 | 563000 | | Infrastructure | 1,000,000 |
| | **TOTAL Water Department** | | | 1,000,000 |
| **Public Works Department - Solid Waste** | | | | |
| 30153400 | 564000 | | Machinery & Equipment (Loader-grant match) | 199,250 |
| | **TOTAL Public Works Department - Solid Waste** | | | 199,250 |
| **Beach Maintenance** | | | | |
| 30153700 | 531000 | | Professional Services | 572,500 |
| | **TOTAL Beach Maintenance** | | | 572,500 |
| **Agriculture Agent Extension Services** | | | | |
| 30153701 | 564000 | | Machinery & Equipment (Truck) | 45,000 |
| | **TOTAL Agriculture Agent Extension Services** | | | 45,000 |
| **Public Works Department - Road & Street** | | | | |
| 30154100 | 564000 | | Machinery & Equip (Mini Paver & Roller) | 171,850 |
| 30154100 | 564000 | | Machinery & Equipment (Telehandler/Lull) | 120,000 |
| 30154100 | 564000 | | Machinery & Equipment (ROW) | 64,125 |
| | **TOTAL Public Works Department - Road & Street** | | | 355,975 |
| **Courthouse Facility** | | | | |
| 30171200 | 564000 | | Machinery & Equipment (Chiller/Boiler) | 75,000 |
| | **TOTAL Courthouse Facility** | | | 75,000 |

# Gulf County Board of County Commissioners
# 2025-2026 Fiscal Year
# Adopted Budget

## GAS TAX CONSTRUCTION FUND #302

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES (BOND ISSUE PROCEEDS):** | | | | |
| 30236100 | 361100 | | Interest | - |
| | **Total Non-Ad Valorem Revenue** | | | - |
| 30239800 | 398000 | | GTC Cash Carried Forward | 9,025,370 |
| | **TOTAL REVENUES** | | | 9,025,370 |
| **EXPENDITURES:** | | | | |
| 30254100 | 563000 | | Infrastructure | 8,122,833 |
| | **Total Capital Outlay** | | | 8,122,833 |
| 30254100 | 581000 | | Aids to Government Agencies | 902,537 |
| | **Total Grants and Aids** | | | 902,537 |
| 30299700 | 599000 | | Reserve For Capital Outlay | - |
| | **Total Reserves** | | | - |
| | **TOTAL CONSTRUCTION & ACQUISITION FUND** | | | 9,025,370 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## OAK GROVE WATER SYSTEM FUND #401

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 40139800 | 398000 | | OGWS Cash Carried Forward | 26,095 |
| | **TOTAL REVENUES** | | | **26,095** |
| **EXPENDITURES:** | | | | |
| 40153600 | 546002 | | Repair & Maint- Equipment | 26,095 |
| 40153600 | 559000 | | Depreciation | - |
| | **Total Operating Expenditures** | | | 26,095 |
| 40153600 | 563000 | | Infrastructure | - |
| | **Total Capital Outlay** | | | - |
| | **TOTAL CONSTRUCTION & ACQUISITION FUND** | | | **26,095** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GULF COUNTY GOLF CLUB FUND #404

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 40434700 | 347200 | | Membership Dues | 200,000 |
| 40434700 | 347201 | | Daily Usage Fees | 700,000 |
| 40434700 | 347202 | | Facility & Event Rentals | - |
| 40434700 | 347203 | | Membership Initiation Fee | - |
| 40434700 | 347400 | | Golf Special Events | 18,000 |
| 40436100 | 361100 | | Interest | 7,000 |
| 40436200 | 362000 | | Rents and Royalties | 12,000 |
| 40436900 | 369900 | | Other Miscellaneous Revenue | 3,500 |
| 40436900 | 369901 | | Sale of Merchandise | 145,000 |
| 40436900 | 369902 | | Sales Tax Collection Allowance | - |
| 40436900 | 369905 | | Over(short) Receipts | - |
| | **Total Non-Ad Valorem Revenue** | | | 1,085,500 |
| 40438100 | 381000 | | GCGC Inter-Fund Transfer In | 200,000 |
| 40438900 | 389400 | | Other Grants & Donations | - |
| 40439700 | 397000 | | GCGC Revenue Less 5% | (54,275) |
| 40439800 | 398000 | | GCGC Cash Carried Forward | 294,640 |
| | **TOTAL REVENUES** | | | **1,525,865** |
| **EXPENDITURES:** | | | | |
| **Gulf Co. Golf Club** | | | | 1,305,700 |
| | **Total Expenditures** | | | 1,305,700 |
| 40499700 | 599000 | | GCGC Reserve For Contingencies | 153,250 |
| 40499800 | 599000 | | GCGC Resv- Cash Carry Fwd | 66,915 |
| 40499800 | 599001 | | GCGC Resv- Capital Outlay | - |
| | **Total Reserves** | | | 220,165 |
| | **TOTAL GULF CO GOLF CLUB FUND** | | | **1,525,865** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GULF COUNTY GOLF CLUB FUND #404

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Gulf Co. Golf Club** | | | | |
| 40457200 | 512000 | | Regular Salaries & Wages | 301,030 |
| 40457200 | 521000 | | FICA Taxes (Soc Sec Match) | 18,665 |
| 40457200 | 521001 | | FICA Taxes (Medicare Match) | 4,370 |
| 40457200 | 522000 | | Retirement Contributions | 42,235 |
| 40457200 | 523000 | | Life & Health Insurance | 81,295 |
| 40457200 | 524000 | | Workers' Compensation | 3,780 |
| | **Total Personal Services Expenditures** | | | 451,375 |
| 40457200 | 531000 | | Professional Services | 117,010 |
| 40457200 | 532000 | | Accounting & Auditing | - |
| 40457200 | 534000 | | Other Services | 160,000 |
| 40457200 | 540000 | | Travel & Per Diem | 3,500 |
| 40457200 | 541000 | | Communications Services | 15,000 |
| 40457200 | 542000 | | Freight & Postage Service | 6,000 |
| 40457200 | 543000 | | Utility Service | 80,000 |
| 40457200 | 544000 | | Rentals & Leases | 115,000 |
| 40457200 | 545000 | | Insurance | 20,000 |
| 40457200 | 546001 | | Repair & Maint- Build & Grnd | 34,000 |
| 40457200 | 546002 | | Repair & Maint- Equipment | 17,000 |
| 40457200 | 547000 | | Printing & Binding | 2,500 |
| 40457200 | 548000 | | Promotional Activities | 4,000 |
| 40457200 | 548001 | | Promotional Golf Events | 1,000 |
| 40457200 | 549000 | | Other Current Charges & Obliga | 5,500 |
| 40457200 | 549001 | | Other Non-Promo Advertising | 500 |
| 40457200 | 549002 | | Other Current Charges-COGS | 94,250 |
| 40457200 | 551000 | | Office Supplies | 6,000 |
| 40457200 | 552000 | | Operating Supplies | 16,000 |
| 40457200 | 552001 | | Oper Supp- Gas, Oil, & Lub | 35,000 |
| 40457200 | 552002 | | Oper Supp- Tools & Small Equip | 9,500 |
| 40457200 | 552003 | | Oper Supp- Chemical/Insecticid | 100,000 |
| 40457200 | 554000 | | Books, Pub, Subs & Memberships | 4,250 |
| 40457200 | 555000 | | Training | 2,500 |
| 40457200 | 559000 | | Depreciation | - |
| | **Total Operating Expenditures** | | | 848,510 |
| 40457200 | 563000 | | Infrastructure | - |
| 40457200 | 564000 | | Machinery & Equipment | 5,815 |
| | **Total Capital Outlay** | | | 5,815 |
| | **TOTAL Gulf Co. Golf Club** | | | 1,305,700 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GULF COUNTY SOLID WASTE FUND #405

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 40534300 | 343400 | | Garbage/Solid Waste | 1,850,000 |
| 40536100 | 361100 | | Interest | 20,000 |
| 40536500 | 365000 | | Sale Surplus Material & Scrap | - |
| 40536900 | 369900 | | Other Miscellaneous Revenue | - |
| | **Total Non-Ad Valorem Revenue** | | | 1,870,000 |
| 40539700 | 397000 | | GCSW Revenue Less 5% | (93,500) |
| 40539800 | 398000 | | GCSW Cash Carried Forward | 500,000 |
| | **TOTAL REVENUES** | | | **2,276,500** |
| **EXPENDITURES:** | | | | |
| **Gulf Co. Solid Waste** | | | | 1,721,675 |
| | **Total Expenditures** | | | 1,721,675 |
| 40599700 | 599000 | | GCSW Reserve For Contingencies | 232,650 |
| 40599800 | 599000 | | GCSW Resv- Cash Carry Fwd | 322,175 |
| | **Total Reserves** | | | 554,825 |
| | **TOTAL GULF CO SOLID WASTE FUND** | | | **2,276,500** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GULF COUNTY SOLID WASTE FUND #405

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Gulf Co. Solid Waste** | | | | |
| 40553400 | 512000 | | Regular Salaries & Wages | 332,630 |
| 40553400 | 512001 | | Salaries- Term Pay Annual Leav | 160 |
| 40553400 | 512002 | | Salaries- Term Pay Sick Leave | - |
| 40553400 | 513000 | | Other Salaries & Wages | - |
| 40553400 | 514000 | | Overtime | 8,730 |
| 40553400 | 521000 | | FICA Taxes (Soc Sec Match) | 21,175 |
| 40553400 | 521001 | | FICA Taxes (Medicare Match) | 4,955 |
| 40553400 | 522000 | | Retirement Contributions | 47,920 |
| 40553400 | 523000 | | Life & Health Insurance | 79,610 |
| 40553400 | 524000 | | Workers' Compensation | 7,115 |
| | **Total Personal Services Expenditures** | | | 502,295 |
| 40553400 | 531000 | | Professional Services | - |
| 40553400 | 532000 | | Accounting & Auditing | - |
| 40553400 | 534000 | | Other Services | 1,135,000 |
| 40553400 | 540000 | | Travel & Per Diem | - |
| 40553400 | 541000 | | Communications Services | 2,230 |
| 40553400 | 542000 | | Freight & Postage Service | - |
| 40553400 | 543000 | | Utility Service | 6,500 |
| 40553400 | 544000 | | Rentals & Leases | 1,500 |
| 40553400 | 545000 | | Insurance | 8,000 |
| 40553400 | 546001 | | Repair & Maint- Build & Grnd | 5,000 |
| 40553400 | 546002 | | Repair & Maint- Equipment | 15,000 |
| 40553400 | 547000 | | Printing & Binding | - |
| 40553400 | 549000 | | Other Current Charges & Obliga | 1,100 |
| 40553400 | 549001 | | Other Non-Promo Advertising | - |
| 40553400 | 551000 | | Office Supplies | 4,000 |
| 40553400 | 552000 | | Operating Supplies | 10,000 |
| 40553400 | 552001 | | Oper Supp- Gas, Oil, & Lub | 28,750 |
| 40553400 | 552002 | | Oper Supp- Tools & Small Equip | 1,000 |
| 40553400 | 552003 | | Oper Supp- Chemical/Insecticid | - |
| 40553400 | 554000 | | Books, Pub, Subs & Memberships | 300 |
| 40553400 | 555000 | | Training | 1,000 |
| | **Total Operating Expenditures** | | | 1,219,380 |
| | **TOTAL Gulf Co. Solid Waste** | | | 1,721,675 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GULF COUNTY WATER SYSTEM FUND #406

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **REVENUES:** | | | | |
| 40634300 | 343300 | | Water Service Fee | 675,000 |
| 40634300 | 343301 | | Water Facility Charge | 600,000 |
| 40634300 | 343302 | | Water Connection Fee | 125,000 |
| 40634300 | 343303 | | Water Tap Fees | - |
| 40634300 | 343305 | | Water Delinquent Fees | 17,000 |
| 40634300 | 343306 | | Water New Account Charges | 5,000 |
| 40634300 | 343307 | | Water Meter Data Service | 35,000 |
| 40634300 | 343308 | | Water Call-Out Penalty | 300 |
| 40636100 | 361100 | | Interest | 50,000 |
| 40636200 | 362000 | | Rents and Royalties | 13,065 |
| 40636900 | 369900 | | Other Miscellaneous Revenue | 600 |
| | **Total Non-Ad Valorem Revenue** | | | 1,520,965 |
| 40638101 | 381000 | CBA20 | 2020 WS CBA Bond Transfer In | 298,350 |
| | **Total Inter-Fund Transfer In** | | | 298,350 |
| 40639700 | 397000 | | WS Revenue Less 5% | (76,048) |
| 40639800 | 398000 | | WS Cash Carried Forward | 1,500,003 |
| 40639801 | 398001 | CBA20 | CBA2020 CCF Bond Reserve | 334,000 |
| | **Total Balance Brt. Forward** | | | 1,834,003 |
| | **TOTAL REVENUES** | | | **3,577,270** |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GULF COUNTY WATER SYSTEM FUND #406

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **EXPENDITURES:** | | | | |
| **Non-Ad Valorem CBA Bond Water System DS** | | | | 114,200 |
| **SRF Drinking Water Loan DS** | | | | 8,410 |
| **Gulf Co. Water System** | | | | 1,018,285 |
| | **Total Expenditures** | | | 1,140,895 |
| 40699700 | 599000 | | WS Reserve For Contingencies | 357,725 |
| 40699700 | 599001 | | WS Reserve For Capital Outlay | 510,810 |
| 40699701 | 599000 | CBA20 | CBA2020 Resv- CY Debt Service | 190,000 |
| 40699702 | 599000 | SRF23 | SRF2023 Resv- CY Debt Service | 20,035 |
| 40699800 | 599000 | | WS Reserve Cash Carry Fwd | 715,455 |
| 40699801 | 599000 | CBA20 | CBA2020 Resv- CCF Debt Service | 298,350 |
| 40699801 | 599001 | CBA20 | CBA2020 Resv- CCF Bond Reserve | 344,000 |
| | **Total Reserves** | | | 2,436,375 |
| | **TOTAL GULF CO WATER SYSTEM FUND** | | | **3,577,270** |
| **Non-Ad Valorem CBA Bond Water System DS** | | | | |
| 40651700 | 572000 | CBA20 | Interest | 109,200 |
| 40651700 | 573000 | CBA20 | Other Debt Service Costs | 5,000 |
| | **Total Debt Service** | | | 114,200 |
| | **TOTAL Non-Ad Valorem CBA Bond Water System DS** | | | 114,200 |
| **SRF Drinking Water Loan DS** | | | | |
| 40651701 | 572000 | SRF23 | Interest | 3,230 |
| 40651701 | 573000 | SRF23 | Other Debt Service Costs | 5,180 |
| | **Total Debt Service** | | | 8,410 |
| | **TOTAL SRF Drinking Water Loan DS** | | | 8,410 |

**Gulf County Board of County Commissioners**
**2025-2026 Fiscal Year**
**Adopted Budget**

## GULF COUNTY WATER SYSTEM FUND #406

| ORG | OBJECT | PROJ | DESCRIPTION | 2025-2026 Adopted |
|---|---|---|---|---|
| **Gulf Co. Water System** | | | | |
| 40653300 | 512000 | | Regular Salaries & Wages | 372,375 |
| 40653300 | 513000 | | Other Salaries & Wages | 3,000 |
| 40653300 | 514000 | | Overtime | 14,665 |
| 40653300 | 521000 | | FICA Taxes (Soc Sec Match) | 24,185 |
| 40653300 | 521001 | | FICA Taxes (Medicare Match) | 5,655 |
| 40653300 | 522000 | | Retirement Contributions | 54,305 |
| 40653300 | 523000 | | Life & Health Insurance | 56,490 |
| 40653300 | 524000 | | Workers' Compensation | 9,075 |
| | **Total Personal Services Expenditures** | | | 539,750 |
| 40653300 | 531000 | | Professional Services | 42,000 |
| 40653300 | 532000 | | Accounting & Auditing | - |
| 40653300 | 534000 | | Other Services | 41,835 |
| 40653300 | 534001 | | Other Services-Taps | - |
| 40653300 | 540000 | | Travel & Per Diem | 1,000 |
| 40653300 | 541000 | | Communications Services | 17,440 |
| 40653300 | 542000 | | Freight & Postage Service | 15,600 |
| 40653300 | 543000 | | Utility Service | 97,055 |
| 40653300 | 544000 | | Rentals & Leases | 21,595 |
| 40653300 | 545000 | | Insurance | 30,000 |
| 40653300 | 546001 | | Repair & Maint- Build & Grnd | 100,000 |
| 40653300 | 546002 | | Repair & Maint- Equipment | 21,500 |
| 40653300 | 547000 | | Printing & Binding | - |
| 40653300 | 549000 | | Other Current Charges & Obliga | 2,200 |
| 40653300 | 549001 | | Other Non-Promo Advertising | 1,200 |
| 40653300 | 551000 | | Office Supplies | 3,160 |
| 40653300 | 552000 | | Operating Supplies | 6,450 |
| 40653300 | 552001 | | Oper Supp- Gas, Oil, & Lub | 15,000 |
| 40653300 | 552002 | | Oper Supp- Tools & Small Equip | 7,000 |
| 40653300 | 552003 | | Oper Supp- Chemical/Insecticid | 28,000 |
| 40653300 | 554000 | | Books, Pub, Subs & Memberships | 1,500 |
| 40653300 | 555000 | | Training | 1,000 |
| | **Total Operating Expenditures** | | | 453,535 |
| 40653300 | 563000 | | Infrastructure | 25,000 |
| 40653300 | 564000 | | Machinery & Equipment | - |
| | **Total Capital Outlay** | | | 25,000 |
| | **TOTAL Gulf Co. Water System** | | | 1,018,285 |

FLORIDA

# CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | |
|---|---|
| Year : 2025 | County : Gulf |
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Gulf County BCC - Operating |

## SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | | |
|---|---|---|---|---|---|
| 1. | Current year taxable value of real property for operating purposes | $ 3,816,833,334 | | | (1) |
| 2. | Current year taxable value of personal property for operating purposes | $ 156,450,893 | | | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | $ 0 | | | (3) |
| 4. | Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* | $ 3,973,284,227 | | | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | $ 138,794,609 | | | (5) |
| 6. | Current year adjusted taxable value *(Line 4 minus Line 5)* | $ 3,834,489,618 | | | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | $ 3,576,571,905 | | | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | ☑ YES | ☐ NO | Number 1 | (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0 | ☐ YES | ☑ NO | Number 0 | (9) |

| | | |
|---|---|---|
| SIGN HERE | **Property Appraiser Certification** | I certify the taxable values above are correct to the best of my knowledge. |
| | Signature of Property Appraiser:<br>Electronically Certified by Property Appraiser | Date :<br>6/26/2025 12:02:30 PM |

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | |
|---|---|---|---|
| 10. | Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* | 5.9000 per $1,000 | (10) |
| 11. | Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* | $ 21,101,774 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* | $ 85,186 | (12) |
| 13. | Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* | $ 21,016,588 | (13) |
| 14. | Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* | $ 17,231,154 | (14) |
| 15. | Adjusted current year taxable value *(Line 6 minus Line 14)* | $ 3,817,258,464 | (15) |
| 16. | Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* | 5.5057 per $1000 | (16) |
| 17. | Current year proposed operating millage rate | 5.6000 per $1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* | $ 22,250,392 | (18) |

Continued on page 2

| | | | | |
|---|---|---|---|---|
| 19. | TYPE of principal authority (check one) | ☑ County | ☐ Independent Special District | (19) |
| | | ☐ Municipality | ☐ Water Management District | |
| 20. | Applicable taxing authority (check one) | ☑ Principal Authority | ☐ Dependent Special District | (20) |
| | | ☐ MSTU | ☐ Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | ☐ Yes | ☑ No | (21) |

**DEPENDENT SPECIAL DISTRICTS AND MSTUs** STOP **STOP HERE - SIGN AND SUBMIT**

| | | | |
|---|---|---|---|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)* | $ 22,394,119 | (22) |
| 23. | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* | 5.8665 per $1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* | $ 23,309,272 | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)* | $ 23,780,470 | (25) |
| 26. | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* | 5.9851 per $1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)* | 2.02 % | (27) |

| First public budget hearing | Date : | Time : | Place : |
|---|---|---|---|
| | 9/3/2025 | 5:01 PM EST | 1000 Cecil G Costin Sr. Blvd, Donald H. Butler Board Room, Robert M. Moore Admin Bldg Port St. Joe 32456 |

**SIGN HERE**

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>7/24/2025 8:09:22 AM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

Instructions on page 3

FLORIDA
DEPARTMENT OF REVENUE

# CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| Year : 2025 | County : Gulf |
|---|---|
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Saint Joseph Fire District |

## SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | | |
|---|---|---|---|---|---|
| 1. | Current year taxable value of real property for operating purposes | $ 2,619,071,959 | | | (1) |
| 2. | Current year taxable value of personal property for operating purposes | $ 42,049,649 | | | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | $ 0 | | | (3) |
| 4. | Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* | $ 2,661,121,608 | | | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | $ 79,160,882 | | | (5) |
| 6. | Current year adjusted taxable value *(Line 4 minus Line 5)* | $ 2,581,960,726 | | | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | $ 2,398,675,999 | | | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | ☐ YES | ☑ NO | Number 0 | (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0 | ☐ YES | ☑ NO | Number | (9) |

| SIGN HERE | **Property Appraiser Certification** | I certify the taxable values above are correct to the best of my knowledge. |
|---|---|---|
| | Signature of Property Appraiser:<br>Electronically Certified by Property Appraiser | Date :<br>6/26/2025 12:02:30 PM |

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | |
|---|---|---|---|
| 10. | Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* | 0.5000 per $1,000 | (10) |
| 11. | Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* | $ 1,199,338 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* | $ -0- | (12) |
| 13. | Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* | $ 1,199,338 | (13) |
| 14. | Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* | $ -0- | (14) |
| 15. | Adjusted current year taxable value *(Line 6 minus Line 14)* | $ 2,581,960,726 | (15) |
| 16. | Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* | 0.4645 per $1000 | (16) |
| 17. | Current year proposed operating millage rate | 0.5000 per $1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* | $ 1,330,561 | (18) |

Continued on page 2

| | | | | |
|---|---|---|---|---|
| 19. | TYPE of principal authority (check one) | ☑ County | ☐ Independent Special District | (19) |
| | | ☐ Municipality | ☐ Water Management District | |
| 20. | Applicable taxing authority (check one) | ☐ Principal Authority | ☑ Dependent Special District | (20) |
| | | ☐ MSTU | ☐ Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | ☐ Yes | ☑ No | (21) |

**DEPENDENT SPECIAL DISTRICTS AND MSTUs** STOP **STOP HERE - SIGN AND SUBMIT**

| | | | |
|---|---|---|---|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)* | $ | (22) |
| 23. | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* | per $1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* | $ | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)* | $ | (25) |
| 26. | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* | per $1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)* | % | (27) |

| First public budget hearing | Date : | Time : | Place : |
|---|---|---|---|
| | 9/3/2025 | 5:01 PM EST | 1000 Cecil G Costin Sr. Blvd, Donald H. Butler Board Room, Robert M. Moore Admin Bldg Port St. Joe 32456 |

**SIGN HERE**

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>7/24/2025 8:09:22 AM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

Instructions on page 3

FLORIDA

# CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | |
|---|---|
| Year : 2025 | County : Gulf |
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Tupelo Fire District |

## SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | | |
|---|---|---|---|---|---|
| 1. | Current year taxable value of real property for operating purposes | $ 184,500,177 | | | (1) |
| 2. | Current year taxable value of personal property for operating purposes | $ 40,367,457 | | | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | $ 0 | | | (3) |
| 4. | Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* | $ 224,867,634 | | | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | $ 5,795,381 | | | (5) |
| 6. | Current year adjusted taxable value *(Line 4 minus Line 5)* | $ 219,072,253 | | | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | $ 205,710,054 | | | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | ☐ YES | ☑ NO | Number 0 | (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0 | ☐ YES | ☑ NO | Number | (9) |

| | | |
|---|---|---|
| SIGN HERE | **Property Appraiser Certification** | I certify the taxable values above are correct to the best of my knowledge. |
| | Signature of Property Appraiser:<br>Electronically Certified by Property Appraiser | Date :<br>6/26/2025 12:02:30 PM |

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | |
|---|---|---|---|
| 10. | Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* | 0.5000 per $1,000 | (10) |
| 11. | Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* | $ 102,855 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* | $ -0- | (12) |
| 13. | Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* | $ 102,855 | (13) |
| 14. | Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* | $ -0- | (14) |
| 15. | Adjusted current year taxable value *(Line 6 minus Line 14)* | $ 219,072,253 | (15) |
| 16. | Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* | 0.4695 per $1000 | (16) |
| 17. | Current year proposed operating millage rate | 0.5000 per $1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* | $ 112,434 | (18) |

Continued on page 2

| | | | | |
|---|---|---|---|---|
| 19. | TYPE of principal authority (check one) | ☑ County | ☐ Independent Special District | (19) |
| | | ☐ Municipality | ☐ Water Management District | |
| 20. | Applicable taxing authority (check one) | ☐ Principal Authority | ☑ Dependent Special District | (20) |
| | | ☐ MSTU | ☐ Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | ☐ Yes | ☑ No | (21) |

**DEPENDENT SPECIAL DISTRICTS AND MSTUs** STOP **STOP HERE - SIGN AND SUBMIT**

| | | | |
|---|---|---|---|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)* | $ | (22) |
| 23. | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* | per $1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* | $ | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)* | $ | (25) |
| 26. | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* | per $1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)* | % | (27) |

| **First public budget hearing** | Date : 9/3/2025 | Time : 5:01 PM EST | Place : 1000 Cecil G Costin Sr. Blvd, Donald H. Butler Board Room, Robert M. Moore Admin Bldg Port St. Joe 32456 |
|---|---|---|---|

**SIGN HERE**

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority | Date : 7/24/2025 8:09:22 AM |
| Title : Michael L. Hammond - County Administrator | Contact Name and Contact Title : Sherry Herring - Office of Management & Budget Director |
| Mailing Address : 1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address : 1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip : Port Saint Joe Florida 32456 | Phone Number : (850) 227-2301 / Fax Number : |

Instructions on page 3

FLORIDA

# CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | |
|---|---|
| Year : 2025 | County : Gulf |
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Overstreet Fire District |

## SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | | |
|---|---|---|---|---|---|
| 1. | Current year taxable value of real property for operating purposes | $ 97,449,576 | | | (1) |
| 2. | Current year taxable value of personal property for operating purposes | $ 16,853,339 | | | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | $ 0 | | | (3) |
| 4. | Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* | $ 114,302,915 | | | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | $ 6,167,499 | | | (5) |
| 6. | Current year adjusted taxable value *(Line 4 minus Line 5)* | $ 108,135,416 | | | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | $ 96,811,777 | | | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | ☐ YES | ☑ NO | Number 0 | (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0 | ☐ YES | ☑ NO | Number | (9) |

| | | |
|---|---|---|
| SIGN HERE | **Property Appraiser Certification** | I certify the taxable values above are correct to the best of my knowledge. |
| | Signature of Property Appraiser:<br>Electronically Certified by Property Appraiser | Date :<br>6/26/2025 12:02:30 PM |

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | |
|---|---|---|---|
| 10. | Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* | 0.5000 per $1,000 | (10) |
| 11. | Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* | $ 48,406 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* | $ -0- | (12) |
| 13. | Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* | $ 48,406 | (13) |
| 14. | Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* | $ -0- | (14) |
| 15. | Adjusted current year taxable value *(Line 6 minus Line 14)* | $ 108,135,416 | (15) |
| 16. | Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* | 0.4476 per $1000 | (16) |
| 17. | Current year proposed operating millage rate | 0.5000 per $1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* | $ 57,151 | (18) |

Continued on page 2

| | | | | |
|---|---|---|---|---|
| 19. | TYPE of principal authority (check one) | ☑ County | ☐ Independent Special District | (19) |
| | | ☐ Municipality | ☐ Water Management District | |
| 20. | Applicable taxing authority (check one) | ☐ Principal Authority | ☑ Dependent Special District | (20) |
| | | ☐ MSTU | ☐ Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | ☐ Yes | ☑ No | (21) |

**DEPENDENT SPECIAL DISTRICTS AND MSTUs** STOP **STOP HERE - SIGN AND SUBMIT**

| | | | |
|---|---|---|---|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)* | $ | (22) |
| 23. | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* | per $1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* | $ | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)* | $ | (25) |
| 26. | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* | per $1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)* | % | (27) |

| First public budget hearing | Date : | Time : | Place : |
|---|---|---|---|
| | 9/3/2025 | 5:01 PM EST | 1000 Cecil G Costin Sr. Blvd, Donald H. Butler Board Room, Robert M. Moore Admin Bldg Port St. Joe 32456 |

**SIGN HERE**

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>7/24/2025 8:09:22 AM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

Instructions on page 3

FLORIDA DEPARTMENT OF REVENUE

# CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| Year : 2025 | County : Gulf |
|---|---|
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Howard Creek Fire District |

## SECTION I : COMPLETED BY PROPERTY APPRAISER

| | | | | | |
|---|---|---|---|---|---|
| 1. | Current year taxable value of real property for operating purposes | $ 45,948,326 | | | (1) |
| 2. | Current year taxable value of personal property for operating purposes | $ 13,916,591 | | | (2) |
| 3. | Current year taxable value of centrally assessed property for operating purposes | $ 0 | | | (3) |
| 4. | Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)* | $ 59,864,917 | | | (4) |
| 5. | Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.) | $ 2,697,143 | | | (5) |
| 6. | Current year adjusted taxable value *(Line 4 minus Line 5)* | $ 57,167,774 | | | (6) |
| 7. | Prior year FINAL gross taxable value from prior year applicable Form DR-403 series | $ 53,864,864 | | | (7) |
| 8. | Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0 | ☐ YES | ☑ NO | Number 0 | (8) |
| 9. | Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, *Certification of Voted Debt Millage* forms attached. If none, enter 0 | ☐ YES | ☑ NO | Number | (9) |

| SIGN HERE | **Property Appraiser Certification** | I certify the taxable values above are correct to the best of my knowledge. |
|---|---|---|
| | Signature of Property Appraiser:<br>Electronically Certified by Property Appraiser | Date :<br>6/26/2025 12:02:30 PM |

## SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

| | | | |
|---|---|---|---|
| 10. | Prior year operating millage levy *(If prior year millage was adjusted then use adjusted millage from Form DR-422)* | 0.5000 per $1,000 | (10) |
| 11. | Prior year ad valorem proceeds *(Line 7 multiplied by Line 10, divided by 1,000)* | $ 26,932 | (11) |
| 12. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value *(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)* | $ -0- | (12) |
| 13. | Adjusted prior year ad valorem proceeds *(Line 11 minus Line 12)* | $ 26,932 | (13) |
| 14. | Dedicated increment value, if any *(Sum of either Line 6b or Line 7e for all DR-420TIF forms)* | $ -0- | (14) |
| 15. | Adjusted current year taxable value *(Line 6 minus Line 14)* | $ 57,167,774 | (15) |
| 16. | Current year rolled-back rate *(Line 13 divided by Line 15, multiplied by 1,000)* | 0.4711 per $1000 | (16) |
| 17. | Current year proposed operating millage rate | 0.5000 per $1000 | (17) |
| 18. | Total taxes to be levied at proposed millage rate *(Line 17 multiplied by Line 4, divided by 1,000)* | $ 29,932 | (18) |

Continued on page 2

| | | | | |
|---|---|---|---|---|
| 19. | TYPE of principal authority (check one) | ☑ County | ☐ Independent Special District | (19) |
| | | ☐ Municipality | ☐ Water Management District | |
| 20. | Applicable taxing authority (check one) | ☐ Principal Authority | ☑ Dependent Special District | (20) |
| | | ☐ MSTU | ☐ Water Management District Basin | |
| 21. | Is millage levied in more than one county? (check one) | ☐ Yes | ☑ No | (21) |

**DEPENDENT SPECIAL DISTRICTS AND MSTUs** STOP **STOP HERE - SIGN AND SUBMIT**

| | | | |
|---|---|---|---|
| 22. | Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. *(The sum of Line 13 from all DR-420 forms)* | $ | (22) |
| 23. | Current year aggregate rolled-back rate *(Line 22 divided by Line 15, multiplied by 1,000)* | per $1,000 | (23) |
| 24. | Current year aggregate rolled-back taxes *(Line 4 multiplied by Line 23, divided by 1,000)* | $ | (24) |
| 25. | Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. *(The sum of Line 18 from all DR-420 forms)* | $ | (25) |
| 26. | Current year proposed aggregate millage rate *(Line 25 divided by Line 4, multiplied by 1,000)* | per $1,000 | (26) |
| 27. | Current year proposed rate as a percent change of rolled-back rate *(Line 26 divided by Line 23, **minus 1**, multiplied by 100)* | % | (27) |

| First public budget hearing | Date : | Time : | Place : |
|---|---|---|---|
| | 9/3/2025 | 5:01 PM EST | 1000 Cecil G Costin Sr. Blvd, Donald H. Butler Board Room, Robert M. Moore Admin Bldg Port St. Joe 32456 |

**SIGN HERE**

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>7/24/2025 8:09:22 AM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

Instructions on page 3

FLORIDA

# TAX INCREMENT ADJUSTMENT WORKSHEET

DR-420TIF
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| | |
|---|---|
| Year : 2025 | County : Gulf |
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Gulf County BCC - Operating |
| Community Redevelopment Area :<br>City of Port Saint Joe CRA (Expansion; 2010) | Base Year :<br>2010 |

**SECTION I : COMPLETED BY PROPERTY APPRAISER**

| | | | |
|---|---|---|---|
| 1. | Current year taxable value in the tax increment area | $ 44,323,192 | (1) |
| 2. | Base year taxable value in the tax increment area | $ 26,185,135 | (2) |
| 3. | Current year tax increment value *(Line 1 minus Line 2)* | $ 18,138,057 | (3) |
| 4. | Prior year Final taxable value in the tax increment area | $ 41,219,980 | (4) |
| 5. | Prior year tax increment value *(Line 4 minus Line 2)* | $ 15,034,845 | (5) |

| | | |
|---|---|---|
| **SIGN HERE** | **Property Appraiser Certification** | I certify the taxable values above are correct to the best of my knowledge. |
| | Signature of Property Appraiser :<br>Electronically Certified by Property Appraiser | Date :<br>6/26/2025 12:02:30 PM |

**SECTION II: COMPLETED BY TAXING AUTHORITY** **Complete EITHER line 6 or line 7 as applicable. Do NOT complete both.**

6. If the amount to be paid to the redevelopment trust fund IS BASED on a specific proportion of the tax increment value:

| | | | |
|---|---|---|---|
| 6a. | Enter the proportion on which the payment is based. | 95.00 % | (6a) |
| 6b. | Dedicated increment value *(Line 3 multiplied by the percentage on Line 6a)*<br>***If value is zero or less than zero, then enter zero on Line 6b*** | $ 17,231,154 | (6b) |
| 6c. | Amount of payment to redevelopment trust fund in prior year | $ 85,186 | (6c) |

7. If the amount to be paid to the redevelopment trust fund IS NOT BASED on a specific proportion of the tax increment value:

| | | | |
|---|---|---|---|
| 7a. | Amount of payment to redevelopment trust fund in prior year | $ | (7a) |
| 7b. | Prior year operating millage levy from Form DR-420, Line 10 | per $1,000 | (7b) |
| 7c. | Taxes levied on prior year tax increment value<br>*(Line 5 multiplied by Line 7b, divided by 1,000)* | $ | (7c) |
| 7d. | Prior year payment as proportion of taxes levied on increment value<br>*(Line 7a divided by Line 7c, multiplied by 100)* | % | (7d) |
| 7e. | Dedicated increment value *(Line 3 multiplied by the percentage on Line 7d)*<br>***If value is zero or less than zero, then enter zero on Line 7e*** | $ | (7e) |

| | | | |
|---|---|---|---|
| **SIGN HERE** | **Taxing Authority Certification** | **I certify the calculations, millages and rates are correct to the best of my knowledge.** | |
| | Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>7/24/2025 8:09:22 AM | |
| | Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director | |
| | Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 | |
| | City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 | Fax Number : |

FLORIDA DEPARTMENT OF REVENUE

# MAXIMUM MILLAGE LEVY CALCULATION
## FINAL DISCLOSURE
For municipal governments, counties, and special districts

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| Year: 2025 | County : Gulf |
|---|---|
| Principal Authority : Gulf County Board of County Commissioners | Taxing Authority : Gulf County BCC - Operating |

| | | | | |
|---|---|---|---|---|
| 1. | Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | ☐ Yes | ☑ No | (1) |

***IF YES,*** STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

| | | | |
|---|---|---|---|
| 2. | Current year rolled-back rate from Current Year Form DR-420, Line 16 | 5.5057 per $1,000 | (2) |
| 3. | Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13 | 7.8372 per $1,000 | (3) |
| 4. | Prior year operating millage rate from Current Year Form DR-420, Line 10 | 5.9000 per $1,000 | (4) |

***If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.***

**Adjust rolled-back rate based on prior year majority-vote maximum millage rate**

| | | | |
|---|---|---|---|
| 5. | Prior year final gross taxable value from Current Year Form DR-420, Line 7 | $ 3,576,571,905 | (5) |
| 6. | Prior year maximum ad valorem proceeds with majority vote ***(Line 3 multiplied by Line 5 divided by 1,000)*** | $ 28,030,309 | (6) |
| 7. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | $ 85,186 | (7) |
| 8. | Adjusted prior year ad valorem proceeds with majority vote ***(Line 6 minus Line 7)*** | $ 27,945,123 | (8) |
| 9. | Adjusted current year taxable value from Current Year form DR-420 Line 15 | $ 3,817,258,464 | (9) |
| 10. | Adjusted current year rolled-back rate ***(Line 8 divided by Line 9, multiplied by 1,000)*** | 7.3207 per $1,000 | (10) |

**Calculate maximum millage levy**

| | | | |
|---|---|---|---|
| 11. | Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)*** | 7.3207 per $1,000 | (11) |
| 12. | Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)*** | 1.0451 | (12) |
| 13. | Majority vote maximum millage rate allowed ***(Line 11 multiplied by Line 12)*** | 7.6509 per $1,000 | (13) |
| 14. | Two-thirds vote maximum millage rate allowed ***(Multiply Line 13 by 1.10)*** | 8.4160 per $1,000 | (14) |
| 15. | Current year adopted millage rate | 5.6000 per $1,000 | (15) |
| 16. | **Minimum vote required to levy adopted millage:** (Check one) | | (16) |

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

| | | | |
|---|---|---|---|
| 17. | The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16).*** | 7.6509 per $1,000 | (17) |
| 18. | Current year gross taxable value from Current Year Form DR-420, Line 4 | $ 3,973,284,227 | (18) |

Continued on page 2

| | | | |
|---|---|---|---|
| 19. | Current year adopted taxes ***(Line 15 multiplied by Line 18, divided by 1,000).*** | $ 22,250,392 | (19) |
| 20. | Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000).*** | $ 30,399,200 | (20) |

***DEPENDENT SPECIAL DISTRICTS AND MSTUs*** STOP ***STOP HERE. SIGN AND SUBMIT.***

| | | | |
|---|---|---|---|
| 21. | Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM)*** | $ 1,530,078 | (21) |
| 22. | Total current year adopted taxes ***(Line 19 plus Line 21).*** | $ 23,780,470 | (22) |

**Total Maximum Taxes**

| | | | |
|---|---|---|---|
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM).*** | $ 2,553,979 | (23) |
| 24. | Total taxes at maximum millage rate ***(Line 20 plus Line 23).*** | $ 32,953,179 | (24) |

**Total Maximum Versus Total Taxes Levied**

| | | | |
|---|---|---|---|
| 25. | Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | ☑ YES ☐ NO | (25) |

***SIGN HERE***

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

***Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.***

Instructions on page 3

FLORIDA DEPARTMENT OF REVENUE

# MAXIMUM MILLAGE LEVY CALCULATION
## FINAL DISCLOSURE
For municipal governments, counties, and special districts

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| Year: 2025 | County : Gulf |
|---|---|
| Principal Authority : Gulf County Board of County Commissioners | Taxing Authority : Saint Joseph Fire District |

| | | | | |
|---|---|---|---|---|
| 1. | Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | ☐ Yes | ☑ No | (1) |

***IF YES,*** STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

| | | | |
|---|---|---|---|
| 2. | Current year rolled-back rate from Current Year Form DR-420, Line 16 | 0.4645 per $1,000 | (2) |
| 3. | Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13 | 0.9023 per $1,000 | (3) |
| 4. | Prior year operating millage rate from Current Year Form DR-420, Line 10 | 0.5000 per $1,000 | (4) |

***If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.***

**Adjust rolled-back rate based on prior year majority-vote maximum millage rate**

| | | | |
|---|---|---|---|
| 5. | Prior year final gross taxable value from Current Year Form DR-420, Line 7 | $ 2,398,675,999 | (5) |
| 6. | Prior year maximum ad valorem proceeds with majority vote ***(Line 3 multiplied by Line 5 divided by 1,000)*** | $ 2,164,325 | (6) |
| 7. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | $ 0 | (7) |
| 8. | Adjusted prior year ad valorem proceeds with majority vote ***(Line 6 minus Line 7)*** | $ 2,164,325 | (8) |
| 9. | Adjusted current year taxable value from Current Year form DR-420 Line 15 | $ 2,581,960,726 | (9) |
| 10. | Adjusted current year rolled-back rate ***(Line 8 divided by Line 9, multiplied by 1,000)*** | 0.8382 per $1,000 | (10) |

**Calculate maximum millage levy**

| | | | |
|---|---|---|---|
| 11. | Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)*** | 0.8382 per $1,000 | (11) |
| 12. | Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)*** | 1.0451 | (12) |
| 13. | Majority vote maximum millage rate allowed ***(Line 11 multiplied by Line 12)*** | 0.8760 per $1,000 | (13) |
| 14. | Two-thirds vote maximum millage rate allowed ***(Multiply Line 13 by 1.10)*** | 0.9636 per $1,000 | (14) |
| 15. | Current year adopted millage rate | 0.5000 per $1,000 | (15) |
| 16. | **Minimum vote required to levy adopted millage:** (Check one) | | (16) |

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

| | | | |
|---|---|---|---|
| 17. | The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16).*** | 0.8760 per $1,000 | (17) |
| 18. | Current year gross taxable value from Current Year Form DR-420, Line 4 | $ 2,661,121,608 | (18) |

Continued on page 2

| Taxing Authority : Saint Joseph Fire District | | | DR-420MM R. 5/12 Page 2 |
|---|---|---|---|
| 19. | Current year adopted taxes ***(Line 15 multiplied by Line 18, divided by 1,000).*** | $ 1,330,561 | (19) |
| 20. | Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000).*** | $ 2,331,143 | (20) |

***DEPENDENT SPECIAL DISTRICTS AND MSTUs*** STOP ***STOP HERE. SIGN AND SUBMIT.***

| | | | |
|---|---|---|---|
| 21. | Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM)*** | $ | (21) |
| 22. | Total current year adopted taxes ***(Line 19 plus Line 21).*** | $ | (22) |

**Total Maximum Taxes**

| | | | |
|---|---|---|---|
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM).*** | $ | (23) |
| 24. | Total taxes at maximum millage rate ***(Line 20 plus Line 23).*** | $ | (24) |

**Total Maximum Versus Total Taxes Levied**

| | | | |
|---|---|---|---|
| 25. | Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | ☐ YES ☐ NO | (25) |

***SIGN HERE***

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| Signature of Chief Administrative Officer : | Date : |
|---|---|
| Electronically Certified by Principal Taxing Authority | 10/3/2025 6:40:33 PM |

| Title : | Contact Name and Contact Title : |
|---|---|
| Michael L. Hammond - County Administrator | Sherry Herring - Office of Management & Budget Director |
| Mailing Address : 1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address : 1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |

| City, State, Zip : | Phone Number : | Fax Number : |
|---|---|---|
| Port Saint Joe Florida 32456 | (850) 227-2301 | |

***Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.***

Instructions on page 3

FLORIDA DEPARTMENT OF REVENUE

# MAXIMUM MILLAGE LEVY CALCULATION
## FINAL DISCLOSURE
For municipal governments, counties, and special districts

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| Year: 2025 | County : Gulf |
|---|---|
| Principal Authority : Gulf County Board of County Commissioners | Taxing Authority : Tupelo Fire District |

| | | | | |
|---|---|---|---|---|
| 1. | Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | ☐ Yes | ☑ No | (1) |

***IF YES,*** STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

| | | | |
|---|---|---|---|
| 2. | Current year rolled-back rate from Current Year Form DR-420, Line 16 | 0.4695 per $1,000 | (2) |
| 3. | Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13 | 0.5332 per $1,000 | (3) |
| 4. | Prior year operating millage rate from Current Year Form DR-420, Line 10 | 0.5000 per $1,000 | (4) |

***If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.***

**Adjust rolled-back rate based on prior year majority-vote maximum millage rate**

| | | | |
|---|---|---|---|
| 5. | Prior year final gross taxable value from Current Year Form DR-420, Line 7 | $ 205,710,054 | (5) |
| 6. | Prior year maximum ad valorem proceeds with majority vote ***(Line 3 multiplied by Line 5 divided by 1,000)*** | $ 109,685 | (6) |
| 7. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | $ 0 | (7) |
| 8. | Adjusted prior year ad valorem proceeds with majority vote ***(Line 6 minus Line 7)*** | $ 109,685 | (8) |
| 9. | Adjusted current year taxable value from Current Year form DR-420 Line 15 | $ 219,072,253 | (9) |
| 10. | Adjusted current year rolled-back rate ***(Line 8 divided by Line 9, multiplied by 1,000)*** | 0.5007 per $1,000 | (10) |

**Calculate maximum millage levy**

| | | | |
|---|---|---|---|
| 11. | Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)*** | 0.5007 per $1,000 | (11) |
| 12. | Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)*** | 1.0451 | (12) |
| 13. | Majority vote maximum millage rate allowed ***(Line 11 multiplied by Line 12)*** | 0.5233 per $1,000 | (13) |
| 14. | Two-thirds vote maximum millage rate allowed ***(Multiply Line 13 by 1.10)*** | 0.5756 per $1,000 | (14) |
| 15. | Current year adopted millage rate | 0.5000 per $1,000 | (15) |
| 16. | **Minimum vote required to levy adopted millage:** (Check one) | | (16) |

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

| | | | |
|---|---|---|---|
| 17. | The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16).*** | 0.5233 per $1,000 | (17) |
| 18. | Current year gross taxable value from Current Year Form DR-420, Line 4 | $ 224,867,634 | (18) |

Continued on page 2

| | | | |
|---|---|---|---|
| 19. | Current year adopted taxes ***(Line 15 multiplied by Line 18, divided by 1,000).*** | $ 112,434 | (19) |
| 20. | Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000).*** | $ 117,673 | (20) |

***DEPENDENT SPECIAL DISTRICTS AND MSTUs*** STOP ***STOP HERE. SIGN AND SUBMIT.***

| | | | |
|---|---|---|---|
| 21. | Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM)*** | $ | (21) |
| 22. | Total current year adopted taxes ***(Line 19 plus Line 21).*** | $ | (22) |

**Total Maximum Taxes**

| | | | |
|---|---|---|---|
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM).*** | $ | (23) |
| 24. | Total taxes at maximum millage rate ***(Line 20 plus Line 23).*** | $ | (24) |

**Total Maximum Versus Total Taxes Levied**

| | | | |
|---|---|---|---|
| 25. | Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | ☐ YES ☐ NO | (25) |

***SIGN HERE***

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

***Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.***

Instructions on page 3

FLORIDA DEPARTMENT OF REVENUE

# MAXIMUM MILLAGE LEVY CALCULATION
## FINAL DISCLOSURE
For municipal governments, counties, and special districts

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| Year: 2025 | County : Gulf |
|---|---|
| Principal Authority : Gulf County Board of County Commissioners | Taxing Authority : Overstreet Fire District |

| | | | | |
|---|---|---|---|---|
| 1. | Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | ☐ Yes | ☑ No | (1) |

***IF YES,*** STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

| | | | |
|---|---|---|---|
| 2. | Current year rolled-back rate from Current Year Form DR-420, Line 16 | 0.4476 per $1,000 | (2) |
| 3. | Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13 | 0.6595 per $1,000 | (3) |
| 4. | Prior year operating millage rate from Current Year Form DR-420, Line 10 | 0.5000 per $1,000 | (4) |

***If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.***

**Adjust rolled-back rate based on prior year majority-vote maximum millage rate**

| | | | |
|---|---|---|---|
| 5. | Prior year final gross taxable value from Current Year Form DR-420, Line 7 | $ 96,811,777 | (5) |
| 6. | Prior year maximum ad valorem proceeds with majority vote ***(Line 3 multiplied by Line 5 divided by 1,000)*** | $ 63,847 | (6) |
| 7. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | $ 0 | (7) |
| 8. | Adjusted prior year ad valorem proceeds with majority vote ***(Line 6 minus Line 7)*** | $ 63,847 | (8) |
| 9. | Adjusted current year taxable value from Current Year form DR-420 Line 15 | $ 108,135,416 | (9) |
| 10. | Adjusted current year rolled-back rate ***(Line 8 divided by Line 9, multiplied by 1,000)*** | 0.5904 per $1,000 | (10) |

**Calculate maximum millage levy**

| | | | |
|---|---|---|---|
| 11. | Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)*** | 0.5904 per $1,000 | (11) |
| 12. | Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)*** | 1.0451 | (12) |
| 13. | Majority vote maximum millage rate allowed ***(Line 11 multiplied by Line 12)*** | 0.6170 per $1,000 | (13) |
| 14. | Two-thirds vote maximum millage rate allowed ***(Multiply Line 13 by 1.10)*** | 0.6787 per $1,000 | (14) |
| 15. | Current year adopted millage rate | 0.5000 per $1,000 | (15) |
| 16. | **Minimum vote required to levy adopted millage:** (Check one) | | (16) |

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

| | | | |
|---|---|---|---|
| 17. | The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16).*** | 0.6170 per $1,000 | (17) |
| 18. | Current year gross taxable value from Current Year Form DR-420, Line 4 | $ 114,302,915 | (18) |

Continued on page 2

| | | | |
|---|---|---|---|
| 19. | Current year adopted taxes ***(Line 15 multiplied by Line 18, divided by 1,000).*** | $ 57,151 | (19) |
| 20. | Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000).*** | $ 70,525 | (20) |

***DEPENDENT SPECIAL DISTRICTS AND MSTUs*** STOP ***STOP HERE. SIGN AND SUBMIT.***

| | | | |
|---|---|---|---|
| 21. | Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM)*** | $ | (21) |
| 22. | Total current year adopted taxes ***(Line 19 plus Line 21).*** | $ | (22) |

**Total Maximum Taxes**

| | | | |
|---|---|---|---|
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM).*** | $ | (23) |
| 24. | Total taxes at maximum millage rate ***(Line 20 plus Line 23).*** | $ | (24) |

**Total Maximum Versus Total Taxes Levied**

| | | | |
|---|---|---|---|
| 25. | Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | ☐ YES ☐ NO | (25) |

***SIGN HERE***

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

***Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.***

Instructions on page 3

FLORIDA DEPARTMENT OF REVENUE

# MAXIMUM MILLAGE LEVY CALCULATION
## FINAL DISCLOSURE
For municipal governments, counties, and special districts

DR-420MM
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

| Year: 2025 | County : Gulf |
|---|---|
| Principal Authority : Gulf County Board of County Commissioners | Taxing Authority : Howard Creek Fire District |

| | | | | |
|---|---|---|---|---|
| 1. | Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years? | ☐ Yes | ☑ No | (1) |

***IF YES,*** STOP ***STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.***

| | | | |
|---|---|---|---|
| 2. | Current year rolled-back rate from Current Year Form DR-420, Line 16 | 0.4711 per $1,000 | (2) |
| 3. | Prior year maximum millage rate with a majority vote from 2024 Form DR-420MM, Line 13 | 0.5875 per $1,000 | (3) |
| 4. | Prior year operating millage rate from Current Year Form DR-420, Line 10 | 0.5000 per $1,000 | (4) |

***If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.***

**Adjust rolled-back rate based on prior year majority-vote maximum millage rate**

| | | | |
|---|---|---|---|
| 5. | Prior year final gross taxable value from Current Year Form DR-420, Line 7 | $ 53,864,864 | (5) |
| 6. | Prior year maximum ad valorem proceeds with majority vote ***(Line 3 multiplied by Line 5 divided by 1,000)*** | $ 31,646 | (6) |
| 7. | Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12 | $ 0 | (7) |
| 8. | Adjusted prior year ad valorem proceeds with majority vote ***(Line 6 minus Line 7)*** | $ 31,646 | (8) |
| 9. | Adjusted current year taxable value from Current Year form DR-420 Line 15 | $ 57,167,774 | (9) |
| 10. | Adjusted current year rolled-back rate ***(Line 8 divided by Line 9, multiplied by 1,000)*** | 0.5536 per $1,000 | (10) |

**Calculate maximum millage levy**

| | | | |
|---|---|---|---|
| 11. | Rolled-back rate to be used for maximum millage levy calculation ***(Enter Line 10 if adjusted or else enter Line 2)*** | 0.5536 per $1,000 | (11) |
| 12. | Adjustment for change in per capita Florida personal income ***(See Line 12 Instructions)*** | 1.0451 | (12) |
| 13. | Majority vote maximum millage rate allowed ***(Line 11 multiplied by Line 12)*** | 0.5786 per $1,000 | (13) |
| 14. | Two-thirds vote maximum millage rate allowed ***(Multiply Line 13 by 1.10)*** | 0.6365 per $1,000 | (14) |
| 15. | Current year adopted millage rate | 0.5000 per $1,000 | (15) |
| 16. | **Minimum vote required to levy adopted millage:** (Check one) | | (16) |

☑ a. Majority vote of the governing body: Check here if Line 15 is less than or equal to Line 13. The maximum millage rate is equal to the majority vote maximum rate. ***Enter Line 13 on Line 17.***

☐ b. Two-thirds vote of governing body: Check here if Line 15 is less than or equal to Line 14, but greater than Line 13. The maximum millage rate is equal to adopted rate. ***Enter Line 15 on Line 17.***

☐ c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 15 is greater than Line 14. The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

☐ d. Referendum: The maximum millage rate is equal to the adopted rate. ***Enter Line 15 on Line 17.***

| | | | |
|---|---|---|---|
| 17. | The selection on Line 16 allows a maximum millage rate of ***(Enter rate indicated by choice on Line 16).*** | 0.5786 per $1,000 | (17) |
| 18. | Current year gross taxable value from Current Year Form DR-420, Line 4 | $ 59,864,917 | (18) |

Continued on page 2

| | | | |
|---|---|---|---|
| 19. | Current year adopted taxes ***(Line 15 multiplied by Line 18, divided by 1,000).*** | $ 29,932 | (19) |
| 20. | Total taxes levied at the maximum millage rate ***(Line 17 multiplied by Line 18, divided by 1,000).*** | $ 34,638 | (20) |

***DEPENDENT SPECIAL DISTRICTS AND MSTUs*** STOP ***STOP HERE. SIGN AND SUBMIT.***

| | | | |
|---|---|---|---|
| 21. | Enter the current year adopted taxes of all dependent special districts & MSTUs levying a millage . ***(The sum of all Lines 19 from each district's Form DR-420MM)*** | $ | (21) |
| 22. | Total current year adopted taxes ***(Line 19 plus Line 21).*** | $ | (22) |

**Total Maximum Taxes**

| | | | |
|---|---|---|---|
| 23. | Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage ***(The sum of all Lines 20 from each district's Form DR-420MM).*** | $ | (23) |
| 24. | Total taxes at maximum millage rate ***(Line 20 plus Line 23).*** | $ | (24) |

**Total Maximum Versus Total Taxes Levied**

| | | | |
|---|---|---|---|
| 25. | Are total current year adopted taxes on Line 22 equal to or less than total taxes at the maximum millage rate on Line 24? (Check one) | ☐ YES ☐ NO | (25) |

***SIGN HERE***

**Taxing Authority Certification**

I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.

| | |
|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title :<br>Sherry Herring - Office of Management & Budget Director |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 |
| City, State, Zip :<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 / Fax Number : |

***Complete and submit this form to the Department of Revenue with the completed DR-487, Certification of Compliance, within 30 days of the final hearing.***

Instructions on page 3

# VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

| Year: 2025 | County: Gulf |
|---|---|
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Gulf County BCC - Operating |

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

| | Name | Yes | No | Not Present or Not Voting |
|---|---|---|---|---|
| 1. | CHRIS "SPIKE" MCLEMORE - COMMISSIONER, DISTRICT 1 | ☑ | ☐ | ☐ |
| 2. | L. JACK HUSBAND - COMMISSIONER, DISTRICT 2 | ☑ | ☐ | ☐ |
| 3. | RANDY PRIDGEON - COMMISSIONER, DISTRICT 3 | ☑ | ☐ | ☐ |
| 4. | SANDY QUINN, JR - CHAIRMAN, DISTRICT 4 | ☑ | ☐ | ☐ |
| 5. | PHILLIP MCCROAN - COMMISSIONER, DISTRICT 5 | ☑ | ☐ | ☐ |
| 6. | | ☐ | ☐ | ☐ |
| 7. | | ☐ | ☐ | ☐ |
| 8. | | ☐ | ☐ | ☐ |
| 9. | | ☐ | ☐ | ☐ |
| 10. | | ☐ | ☐ | ☐ |
| **Attach additional sheets, if necessary.** | **FINAL VOTE TOTALS :** | 5 | 0 | 0 |

**SIGN HERE**

| **Taxing Authority Certification** | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | |
|---|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title:<br>Sherry Herring - Office of Management & Budget Director | |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 | |
| City, State, Zip<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 | Fax Number : |

**This form must be submitted to the Department of Revenue with DR-487, *Certification of Compliance*, and DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.**

**All TRIM forms for taxing authorities are available on our web site at**
**http://floridarevenue.com/property/Pages/TRIM.aspx**

# VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

| Year: 2025 | County: Gulf |
|---|---|
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Saint Joseph Fire District |

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

| | Name | Yes | No | Not Present or Not Voting |
|---|---|---|---|---|
| 1. | CHRIS "SPIKE" MCLEMORE - COMMISSIONER, DISTRICT 1 | ☑ | ☐ | ☐ |
| 2. | L. JACK HUSBAND - COMMISSIONER, DISTRICT 2 | ☑ | ☐ | ☐ |
| 3. | RANDY PRIDGEON - COMMISSIONER, DISTRICT 3 | ☑ | ☐ | ☐ |
| 4. | SANDY QUINN, JR - CHAIRMAN, DISTRICT 4 | ☑ | ☐ | ☐ |
| 5. | PHILLIP MCCROAN - COMMISSIONER, DISTRICT 5 | ☑ | ☐ | ☐ |
| 6. | | ☐ | ☐ | ☐ |
| 7. | | ☐ | ☐ | ☐ |
| 8. | | ☐ | ☐ | ☐ |
| 9. | | ☐ | ☐ | ☐ |
| 10. | | ☐ | ☐ | ☐ |
| **Attach additional sheets, if necessary.** | **FINAL VOTE TOTALS :** | 5 | 0 | 0 |

**SIGN HERE**

| **Taxing Authority Certification** | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | |
|---|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title:<br>Sherry Herring - Office of Management & Budget Director | |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 | |
| City, State, Zip<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 | Fax Number : |

**This form must be submitted to the Department of Revenue with DR-487, *Certification of Compliance*, and DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.**

**All TRIM forms for taxing authorities are available on our web site at**
**http://floridarevenue.com/property/Pages/TRIM.aspx**

# VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

| Year: 2025 | County: Gulf |
|---|---|
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Tupelo Fire District |

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

| | Name | Yes | No | Not Present or Not Voting |
|---|---|---|---|---|
| 1. | CHRIS "SPIKE" MCLEMORE - COMMISSIONER, DISTRICT 1 | ☑ | ☐ | ☐ |
| 2. | L. JACK HUSBAND - COMMISSIONER, DISTRICT 2 | ☑ | ☐ | ☐ |
| 3. | RANDY PRIDGEON - COMMISSIONER, DISTRICT 3 | ☑ | ☐ | ☐ |
| 4. | SANDY QUINN, JR - CHAIRMAN, DISTRICT 4 | ☑ | ☐ | ☐ |
| 5. | PHILLIP MCCROAN - COMMISSIONER, DISTRICT 5 | ☑ | ☐ | ☐ |
| 6. | | ☐ | ☐ | ☐ |
| 7. | | ☐ | ☐ | ☐ |
| 8. | | ☐ | ☐ | ☐ |
| 9. | | ☐ | ☐ | ☐ |
| 10. | | ☐ | ☐ | ☐ |
| **Attach additional sheets, if necessary.** | **FINAL VOTE TOTALS :** | 5 | 0 | 0 |

**SIGN HERE**

| **Taxing Authority Certification** | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | |
|---|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title:<br>Sherry Herring - Office of Management & Budget Director | |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 | |
| City, State, Zip<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 | Fax Number : |

**This form must be submitted to the Department of Revenue with DR-487, *Certification of Compliance*, and DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.**

**All TRIM forms for taxing authorities are available on our web site at**
**http://floridarevenue.com/property/Pages/TRIM.aspx**

# VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

| Year: 2025 | County: Gulf |
|---|---|
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Overstreet Fire District |

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

| | Name | Yes | No | Not Present or Not Voting |
|---|---|---|---|---|
| 1. | CHRIS "SPIKE" MCLEMORE - COMMISSIONER, DISTRICT 1 | ☑ | ☐ | ☐ |
| 2. | L. JACK HUSBAND - COMMISSIONER, DISTRICT 2 | ☑ | ☐ | ☐ |
| 3. | RANDY PRIDGEON - COMMISSIONER, DISTRICT 3 | ☑ | ☐ | ☐ |
| 4. | SANDY QUINN, JR - CHAIRMAN, DISTRICT 4 | ☑ | ☐ | ☐ |
| 5. | PHILLIP MCCROAN - COMMISSIONER, DISTRICT 5 | ☑ | ☐ | ☐ |
| 6. | | ☐ | ☐ | ☐ |
| 7. | | ☐ | ☐ | ☐ |
| 8. | | ☐ | ☐ | ☐ |
| 9. | | ☐ | ☐ | ☐ |
| 10. | | ☐ | ☐ | ☐ |
| **Attach additional sheets, if necessary.** | **FINAL VOTE TOTALS :** | 5 | 0 | 0 |

**SIGN HERE**

| **Taxing Authority Certification** | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | |
|---|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title:<br>Sherry Herring - Office of Management & Budget Director | |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 | |
| City, State, Zip<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 | Fax Number : |

**This form must be submitted to the Department of Revenue with DR-487, *Certification of Compliance*, and DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.**

**All TRIM forms for taxing authorities are available on our web site at**
**http://floridarevenue.com/property/Pages/TRIM.aspx**

# VOTE RECORD FOR FINAL ADOPTION OF MILLAGE LEVY

Section 200.065 (5), Florida Statutes

DR-487V
R. 6/10
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Counties, municipalities, independent special districts, water management districts, MSTUs, and dependent special districts must use this form to certify the vote of the governing body on the millage rate adopted at their final hearing. The Department will use this form to determine compliance with the maximum millage levy provisions.

| Year: 2025 | County: Gulf |
|---|---|
| Principal Authority :<br>Gulf County Board of County Commissioners | Taxing Authority :<br>Howard Creek Fire District |

Please list ALL members of the taxing authority governing body and their vote on the resolution or ordinance stating the millage rate to be levied and adopted at their final hearing (s. 200.065(2)(d), F.S.). Depending on the size of the governing body, all lines may not be needed.

| | Name | Yes | No | Not Present or Not Voting |
|---|---|---|---|---|
| 1. | CHRIS "SPIKE" MCLEMORE - COMMISSIONER, DISTRICT 1 | ☑ | ☐ | ☐ |
| 2. | L. JACK HUSBAND - COMMISSIONER, DISTRICT 2 | ☑ | ☐ | ☐ |
| 3. | RANDY PRIDGEON - COMMISSIONER, DISTRICT 3 | ☑ | ☐ | ☐ |
| 4. | SANDY QUINN, JR - CHAIRMAN, DISTRICT 4 | ☑ | ☐ | ☐ |
| 5. | PHILLIP MCCROAN - COMMISSIONER, DISTRICT 5 | ☑ | ☐ | ☐ |
| 6. | | ☐ | ☐ | ☐ |
| 7. | | ☐ | ☐ | ☐ |
| 8. | | ☐ | ☐ | ☐ |
| 9. | | ☐ | ☐ | ☐ |
| 10. | | ☐ | ☐ | ☐ |
| **Attach additional sheets, if necessary.** | **FINAL VOTE TOTALS :** | 5 | 0 | 0 |

**SIGN HERE**

| **Taxing Authority Certification** | I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S. | |
|---|---|---|
| Signature of Chief Administrative Officer :<br>Electronically Certified by Principal Taxing Authority | | Date :<br>10/3/2025 6:40:33 PM |
| Title :<br>Michael L. Hammond - County Administrator | Contact Name and Contact Title:<br>Sherry Herring - Office of Management & Budget Director | |
| Mailing Address :<br>1000 Cecil G. Costin Sr. Boulevard, Room 301 | Physical Address<br>1000 Cecil G. Costin Sr. Boulevard, Room 312 Port Saint Joe Florida 32456 | |
| City, State, Zip<br>Port Saint Joe Florida 32456 | Phone Number :<br>(850) 227-2301 | Fax Number : |

**This form must be submitted to the Department of Revenue with DR-487, *Certification of Compliance*, and DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*.**

**All TRIM forms for taxing authorities are available on our web site at**
**http://floridarevenue.com/property/Pages/TRIM.aspx**

# Resolution Adopting Final Millage Rates

**Resolution No. 2025-47**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF GULF COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR GULF COUNTY FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, on September 16, 2025, adopted Fiscal Year 2025-2026 Final Millage Rates following a public hearing as required by Florida Statute 200.065;

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Gulf County has been certified by the County Property Appraiser to the Board of County Commissioners as $ 3,973,284,227.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Gulf County, Florida, that:

1. The FY2025-2026 countywide operating millage rate is 5.6000 mills.

2. The FY2025-2026 aggregate millage rate is 5.9851 mills, which is greater than the aggregate rolled-back rate of 5.8665 mills by 2.02%.

3. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 16th Day of September 2025 by 5 Commissioners voting "yes" and 0 Commissioners voting "no".

Time Adopted 5 : 27 PM

Gulf County Board of County Commissioners
Chairman

ATTEST:

Clerk/Deputy Clerk

# Resolution Adopting Final Budget

**Resolution No. 2025-** 48

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF GULF COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR GULF COUNTY FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, on September 16, 2025, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2025-2026 as contained in Exhibit "A" attached hereto as the official budget for Gulf County.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Gulf County, Florida, that:

1. The Fiscal Year 2025-2026 Final Budget be adopted.

2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 16th Day of September 2025 by 5 Commissioners voting "yes" and 0 0 Commissioners voting "no".

Time Adopted 5 : 29 PM

Gulf County Board of County Commissioners
Chairman

ATTEST: CIRCUIT COURT GULF COUNTY, FLORIDA

Clerk/Deputy Clerk

# Resolution Adopting Final Millage Rates

**Resolution No. 2025-** 49

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF GULF COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR DEPENDENT SPECIAL FIRE CONTROL DISTRICTS FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, on September 16, 2025, adopted Fiscal Year 2025-2026 Final Millage Rates following a public hearing as required by Florida Statute 200.065;

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the gross taxable value for operating purposes not exempt from taxation within Gulf County has been certified by the County Property Appraiser to the Board of County Commissioners as: St. Joseph Fire Control District $ 2,661,121,608; Tupelo Fire Control District $ 224,867,634; Overstreet Fire Control District $ 114,302,915; Howard Creek Fire Control District $ 59,864,917.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Gulf County, Florida, that:

1. The FY2025-2026 dependent district operating millage rates are:
   St. Joseph Fire Control District 0.5000 mills.
   Tupelo Fire Control District 0.5000 mills.
   Overstreet Fire Control District 0.5000 mills.
   Howard Creek Fire Control District 0.5000 mills.

2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 16th Day of September 2025 by 5 Commissioners voting "yes" and 0 Commissioners voting "no".

Time Adopted 5 : 31 PM

Gulf County Board of County Commissioners
Chairman

ATTEST:

Clerk/Deputy Clerk

# Resolution Adopting Final Budget

**Resolution No. 2025-** 50

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF GULF COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR DEPENDENT SPECIAL FIRE CONTROL DISTRICTS FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, on September 16, 2025, held a public hearing as required by Florida Statute 200.065; and

**WHEREAS**, the Board of County Commissioners of Gulf County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2025-2026 as contained in Exhibit "A" attached hereto as the official budget for Dependent Special Fire Control Districts of St. Joseph, Tupelo, Overstreet and Howard Creek.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Gulf County, Florida, that:

1. The Fiscal Year 2025-2026 Final Budget be adopted.

2. This resolution will take effect immediately upon its adoption.

**DULY ADOPTED** at a public hearing this 16th Day of September 2025 by 5 Commissioners voting "yes" and 0 Commissioners voting "no".

Time Adopted 5 : 32 PM

Gulf County Board of County Commissioners
Chairman

ATTEST:

Clerk/Deputy Clerk