ADOPTED BUDGET SUMMARY

WAKULLA COUNTY

FISCAL YEAR 2018-19

PREPARED BY: ADMINISTRATION, FISCAL OPERATIONS DEPARTMENT

WAKULLA COUNTY
BOARD OF COUNTY COMMISSIONERS
ADOPTED BUDGET SUMMARY

TABLE OF CONTENTS

County Officers	Page 3
County Budget Requirements and Schedule	Page 4
Historic Millage Rates and Property Values	Page 5
County Revenues by Type	Page 7
County Expenditures by Function	Page 8
County Expenditures by Type	Page 9
Adopted Reserves by Fund	Page 10
General Fund Revenue by Department	Page 12
General Fund Expenditures by Department	Page 13
Other County Funds	Page 15

WAKULLA COUNTY, FLORIDA
COUNTY OFFICIALS

BOARD OF COUNTY COMMISSIONERS

Ralph Thomas..... Chairman – District 1

Chuck Hess..... Vice-Chairman – District 5

Randy Merritt..... Commissioner – District 2

Mike Stewart..... Commissioner – District 3

Jerry Moore..... Commissioner – District 4

David Edwards..... County Administrator

ELECTED COUNTY OFFICERS

Brent Thurmond..... Clerk of Court

Brad Harvey..... Property Appraiser

Jared Miller..... Sheriff

Henry “Buddy” Wells..... Supervisor of Elections

Cheryll Olah..... Tax Collector

General Requirements of a County Budget

- ✓ An annual budget is required for each fiscal year ending September 30 and shall control the levy of taxes and expenditure of money during the ensuing fiscal year.

- ✓ The budget must be balanced, that is estimated revenues including the amount carried forward from the current fiscal year, must equal the proposed expenditures.

- ✓ Provisions may be made for certain reserves of funds to support unexpected expenses or to be saved as fund balance.

County Budget Schedule

- ✓ On or before July 16, Administration presents proposed budget to the Board of County Commissioners.

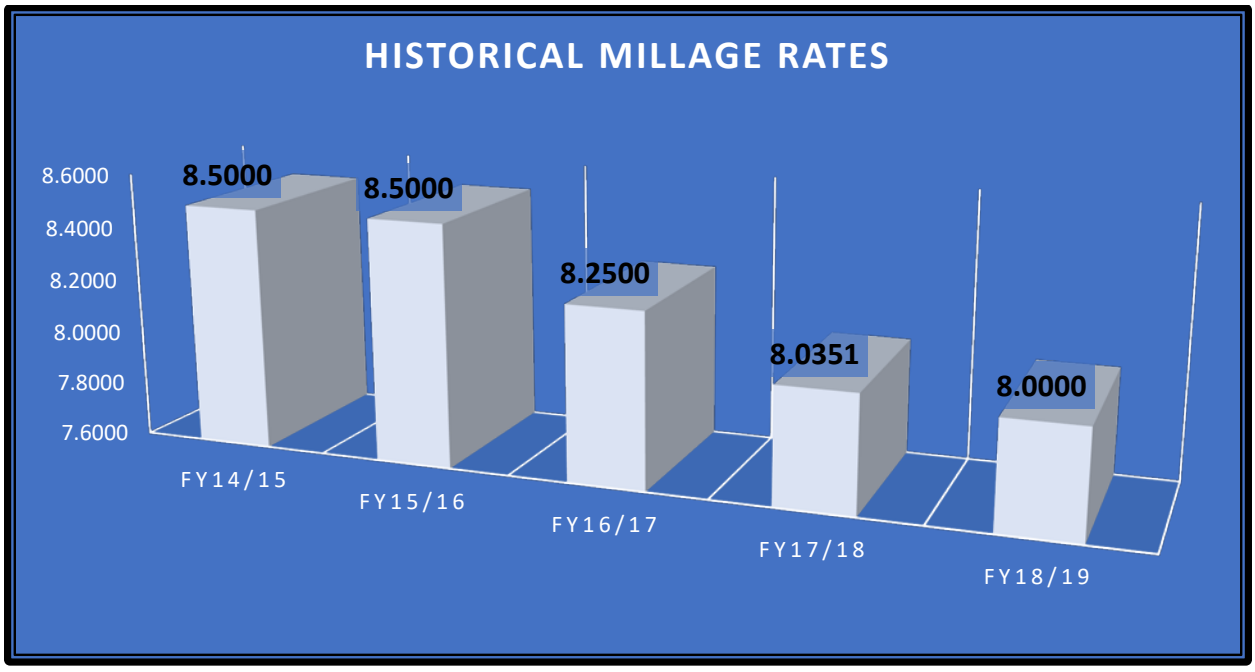
- ✓ No later than July 19, Administration notifies Property Appraiser of proposed millage rate, rolled back millage rate and the date, time and place of the first of two public hearings.

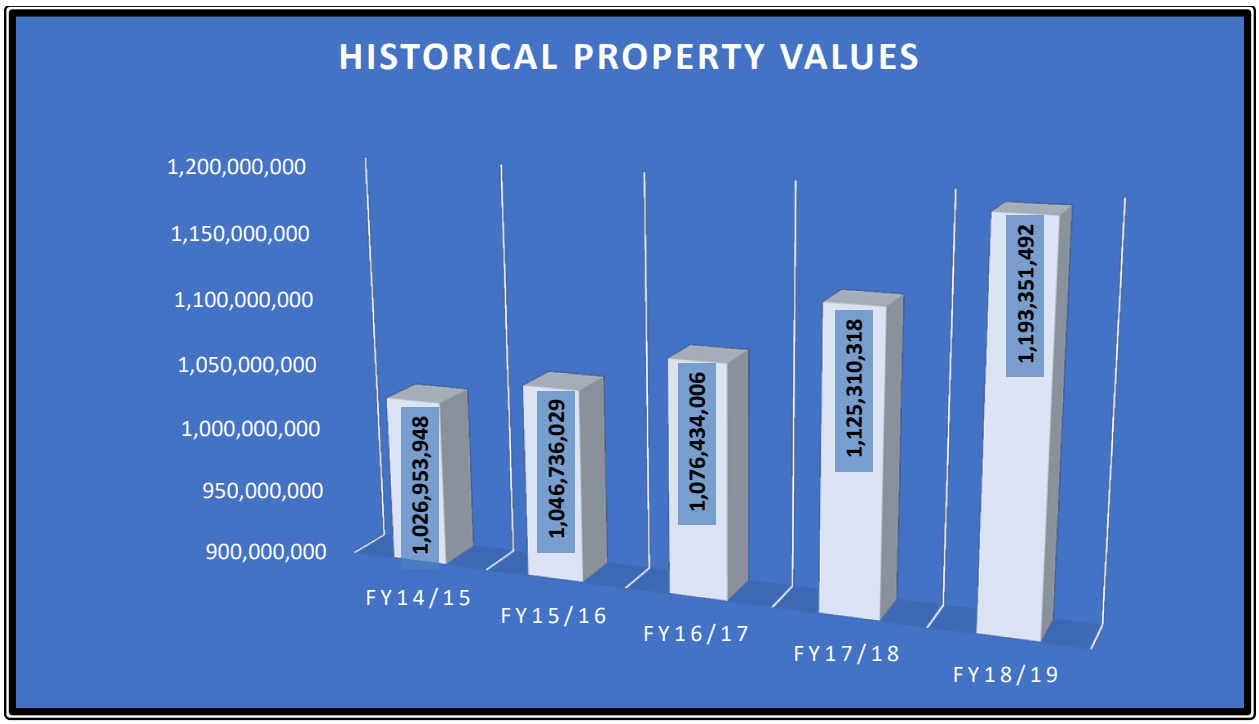
- ✓ No later than August 15, Property Appraiser mails notice of proposed property taxes.

- ✓ On September 4, hold a public hearing to adopt a tentative millage rate and budget.

- ✓ On September 17, hold a public hearing to adopt a final millage rate and budget.

Wakulla County Board of County Commissioners
Historical Millage Rates and Property Values

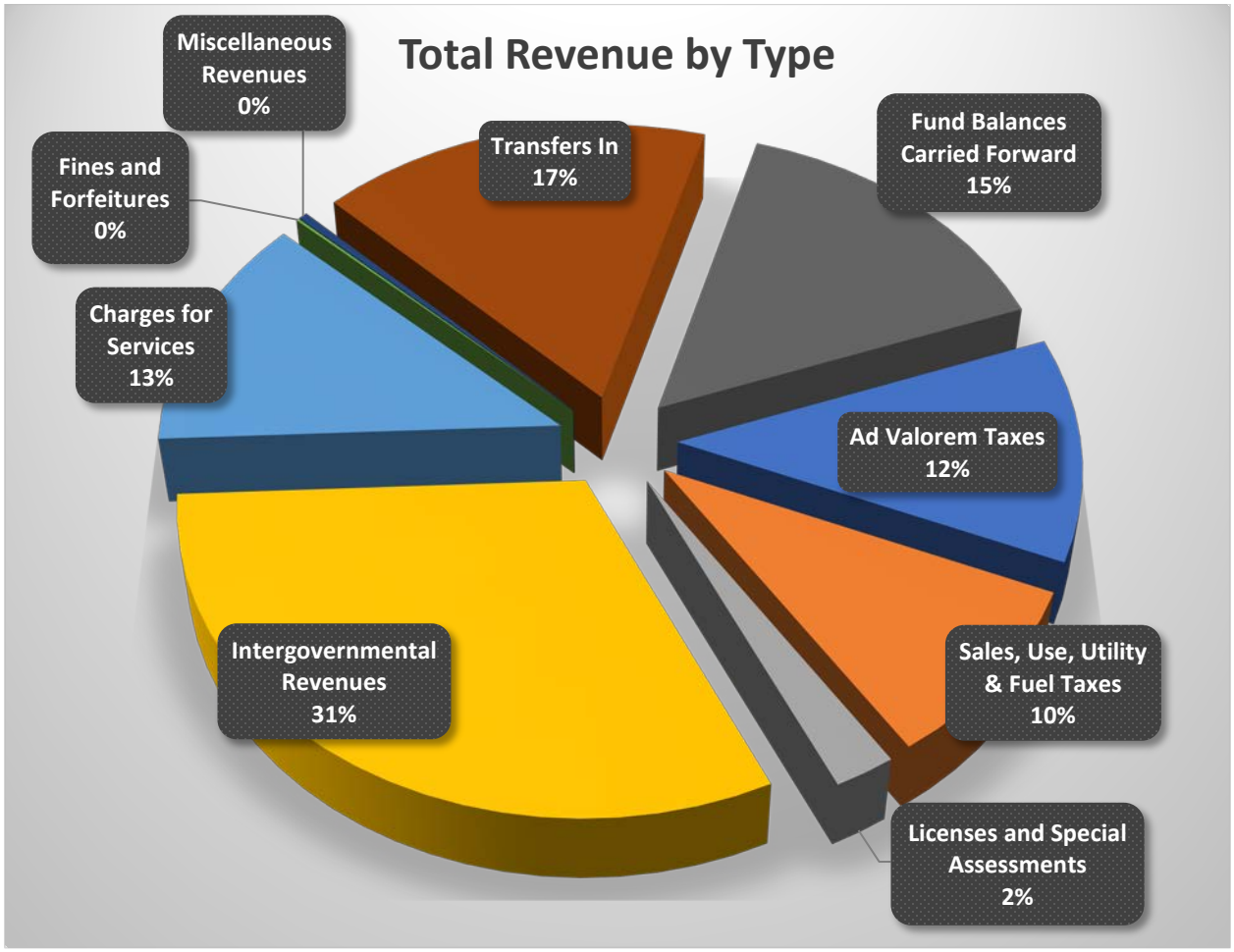






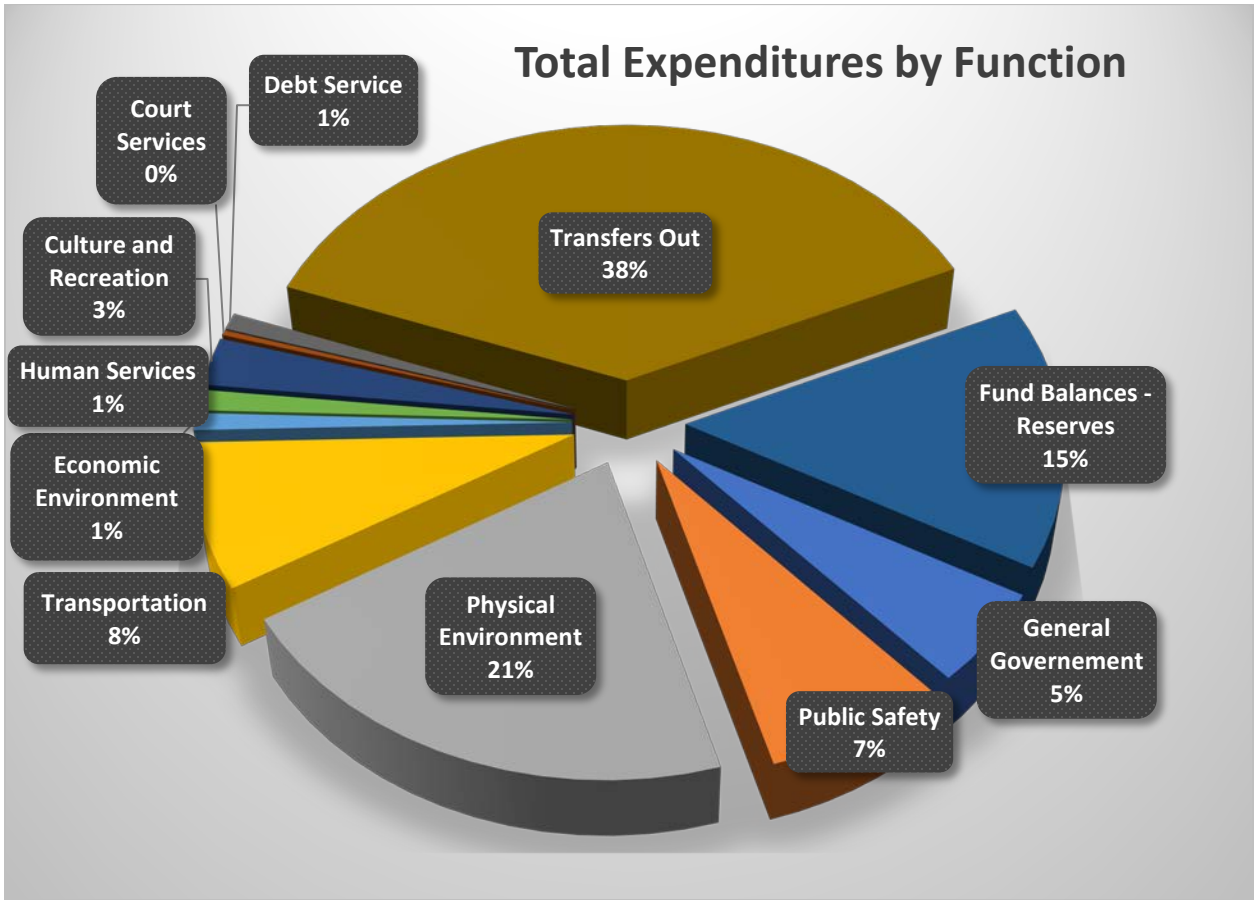
Total Countywide Budget

Wakulla County Board of County Commissioners
Total County Revenues by Type



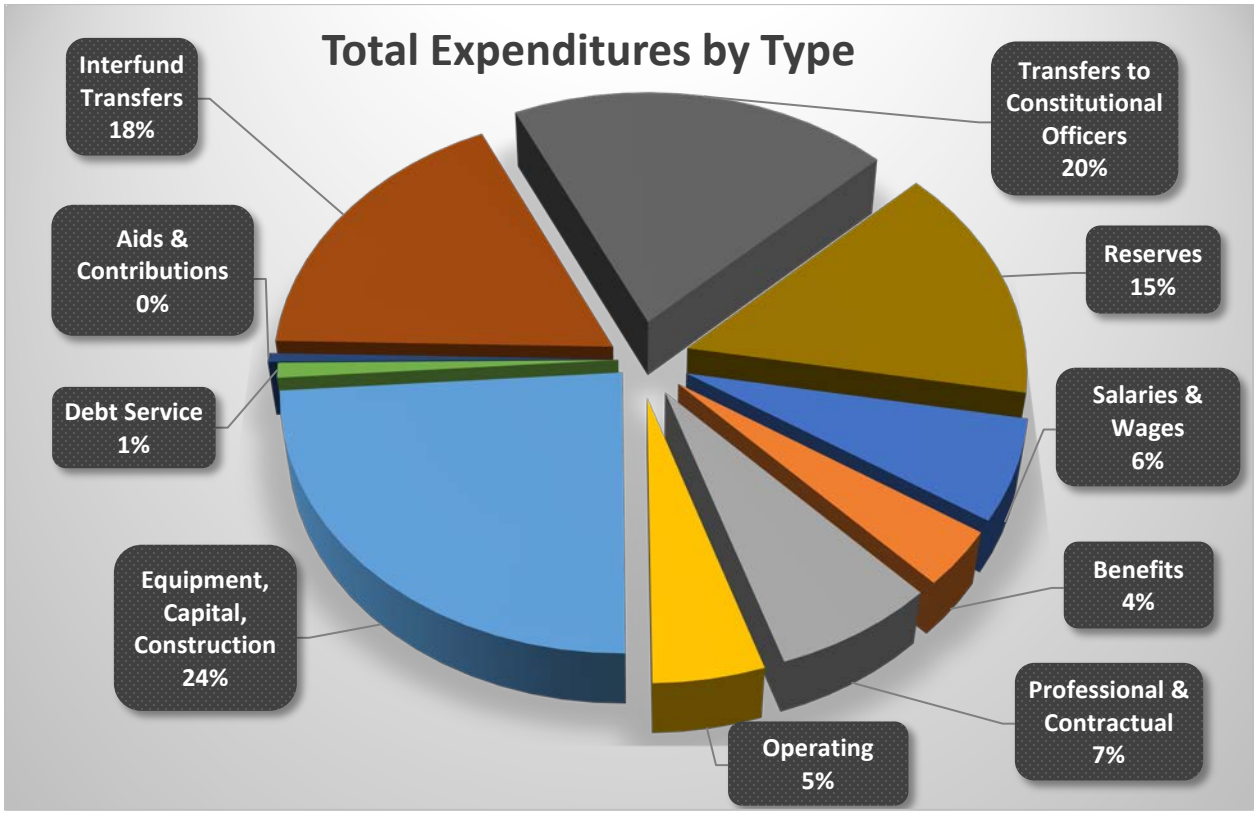
Ad Valorem Taxes	$ 9,069,471
Sales, Use, Utility & Fuel Taxes	7,228,422
Licenses and Special Assessments	1,751,881
Intergovernmental Revenues	24,001,837
Charges for Services	9,568,921
Fines and Forfeitures	93,600
Miscellaneous Revenues	304,500
Transfers In	13,146,904
Fund Balances Carried Forward	11,490,036
Total Budgeted Revenues	**$ 76,655,572**

Wakulla County Board of County Commissioners
Total County Expenditures by Function



General Government	$ 4,043,819
Public Safety	5,533,975
Physical Environment	15,975,244
Transportation	6,268,391
Economic Environment	739,062
Human Services	892,637
Culture and Recreation	2,090,069
Court Services	224,045
Debt Service	718,766
Transfers Out	28,745,899
Fund Balances - Reserves	11,423,665
Total Budgeted Expenses	**$ 76,655,572**

Wakulla County Board of County Commissioners
Total County Expenditures by Type



Salaries & Wages	$ 4,922,630
Benefits	2,775,013
Professional & Contractual	5,465,990
Operating	3,722,934
Equipment, Capital, Construction	18,458,824
Debt Service	718,766
Aids & Contributions	421,851
Interfund Transfers	13,547,764
Transfers to Constitutional Officers	15,198,135
Reserves	11,423,665
Total Budgeted Expenses	$ 76,655,572

Wakulla County Board of County Commissioners
Countywide Budget Adopted Reserves by Fund

General Fund	**$ 1,000,000**
State Aid to Libraries Fund	**14,119**
Clerk of Court Fund	**50,000**
Revenue Stabilization Fund	**490,000**
Building Fund	**131,235**
Recreation User Fee Fund	**15,083**
Mosquito Control Grant Fund	**26,500**
Sheriff Fund	**450,000**
Court Innovation Fund	**23,116**
$30 State Court Facility Fund	**42,226**
Crime Prevention Fund	**50,000**
Court Maintenance Fund	**67,525**
$2 Court Information Technology Fund	**70,459**
Criminal Justice Education Fund	**500**
Domestic Violence Fund	**51,200**
Law Education Fund	**14,500**
Moving Violations Fund	**99,000**
Road Operating Fund	**477,701**
2 Cent Gas Tax Fund	**448,205**
Special Assessment Road Paving Fund	**79,000**
Title III Fund	**208,000**
Fire MSBU Fund	**142,519**
Tourist Development Fund	**131,926**
E911 Fees Fund	**172,497**
One Cent Sales Tax Fund	**4,999,814**
Wastewater Fund	**1,495,017**
Solid Waste Fund	**673,523**
Total Reserves	**$ 11,423,665**

Reserve funds are budgeted each year to have available budget capacity for expenses that were unanticipated during the budget process. The reserve of each fund shown above is made up of revenue collected by that individual fund that was not spent. Except for the General Fund which can be used for all general government needs with a public purpose, reserves can only be used on expenses that are appropriate to that individual fund.



General Fund

Wakulla County Board of County Commissioners
General Fund Revenues by Department

Agriculture / Extension Department Revenue	**$ 4,000**
Airport Department Revenue	**3,650**
Animal Services Department Revenue	**36,000**
Building Department Fund	**791,920**
Clerk of Court Revenue	**782,176**
Collections Department Revenue	**2,200**
Community Center Revenue	**80,000**
EMS Department Revenue	**1,201,000**
General Administration Revenue	**20,087,097***
Library Department Revenue	**26,250**
Parks Department Revenue	**75,125**
Planning & Community Development Revenue	**200,090**
Probation Department Revenue	**60,000**
Property Appraiser Revenue	**1,158,737**
Revenue Stabilization Revenues	**490,000**
Service of Process Grant Revenue	**2,500**
State Library Grant Revenue	**96,684**
Tax Collector Revenue	**1,125,954**
Veteran's Services Department Revenue	**4,000**
Total Revenue	**$ 26,232,383**

*General Administration revenue consists of ad valorem (property taxes), public service communications (PST), communications service tax (CST), state revenue sharing, fiscally restrained legislative appropriation, interest earnings, transfers in from other funds and miscellaneous revenue.

Wakulla County Board of County Commissioners
General Fund Expenses by Department

Agriculture / Extension Department Expense	$ 189,812
Airport Department Expense	3,650
Animal Services Department Expense	302,611
Attorney Related Expense	283,394
Building Department Fund	791,920
BOCC Department Expense	322,464
BOCC Memberships Expense	29,942
Clerk of Court Expense	782,176
Collections Department Expense	188,664
Community Center Expense	48,500
Constitutional Miscellaneous Expense	73,772
County Administrator Department Expense	733,985
EMS Department Expense	2,172,968
Facility Management Department Expense	401,748
Fleet Management Department Expense	203,325
General Administration Expense	2,427,580
Health & Human Services Expense	650,226
Library Department Expense	346,665
Parks Department Expense	338,395
Planning & Community Development	419,595
Probation Department Expense	126,566
Property Appraiser Expense	1,158,737
Recreation Department Expense	324,291
Revenue Stabilization Expense	490,000
Service of Process Grant Expense	2,500
Sheriff Interfund Transfer	9,326,218
State Library Grant Expense	96,684
Supervisor of Elections Expense	400,860
Tax Collector Expense	865,954
Transfers to Constitutional Officers	2,671,119
Veteran's Services Department Expense	58,062
Total	$ 26,232,383



Restricted Funds

Wakulla County Board of County Commissioners
FY2018-19

Special Revenue Funds

Boating User Fee Fund	84,900
BP RESTORE Act Fund	37,335
Court Fines and Fees Funds	795,441
E911 Fees and Grants Fund	470,000
Emergency Medical Services Grant Fund	4,500
Fire Department MSBU Fund	1,746,751
Justice Assistance Grant Fund	44,500
Mosquito Control Grant Fund	77,500
Recreation User Fee Fund	97,975
Road 2 Cent Capital Fund	525,000
Road Operating Fund	2,233,926
Sheriff Fund	12,142,321
Special Assessment Road Paving Fund	79,000
State Housing Initiative Program Fund	681,000
Title III Fund	208,000
Tourist Development Fund	470,800

Construction Funds

Capital Projects Fund	205,262
FDOT Road Paving Grant Fund	4,736,890
Impact Fee Fund	226,819
One Cent Sales Tax Fund	7,000,000

Business Funds

Riversink Water Fund	707,000
Sewer Access Fee Fund	1,382,000
Sewer Grant Fund	11,080,133
Sewer Operating Fund	2,340,000
Solid Waste Fund	3,046,136

Wakulla County Board of County Commissioners
Adopted Budget Summary

Additional information about the Wakulla County Board of County Commissioners operations and budget can be obtained by contacting:

Brandy King
Fiscal Operations Director
850-926-0919 ext. 711
bking@mywakulla.com