



Wakulla County
Tentative Budget & Five Year Plan
2014/2015

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Fiscal Year 2014/2015
Tentative Budget & Five Year Plan

J. David Edwards, County Administrator

Wakulla County Commission Complex
3093 Crawfordville Highway
Crawfordville, FL 32327

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Section 1

Introduction

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County Administrator's Budget Message

Members of the Board of County Commissioners
Wakulla County Commission Complex
3093 Crawfordville Highway
Crawfordville, Florida 32327

Honorable Chairman and Commissioners:

I am pleased to present the Tentative Fiscal Year 2014/2015 Operating Budget and Five Year Plan. The total tentative budget is \$42,085,116; an overall decrease of -3.0% from the current fiscal year budget as amended July 2014.

The intent of the FY2014/2015 budget process was to place a strong emphasis on continuing fiscal discipline. The overall fiscal health of the County has improved even as we continue to face challenging economic times. At the close of the previous fiscal year, the County's total net position had increased by \$1,929,620. In addition, the unassigned fund balance for the general fund was \$1,813,537, or ten percent (10%) of total general fund expenditures. This is an improvement over the prior fiscal year ending September 30, 2012, when the unassigned fund balance for the general fund was \$1,296,543 or seven percent (7%) of total general fund expenditures. Unlike the prior fiscal year ending September 30, 2012, the County was able to report positive balances in all categories of net position for the government as a whole.

Funding adequate reserves, using multiple year projections to determine each individual fund's stability and eliminating the use of cash balances to fund on-going operations continues to be a high priority. It is essential that the County maintain adequate levels of fund balance to mitigate risks and provide protection for revenue deficits. Staff has continued to trim the budget in some areas and reposition some dollars as needed in other areas.

Budget Process Overview

The formulation of the FY2014/2015 budget began in March 2014, with a meeting with all Constitutional Offices and BOCC department directors. The Board held its first budget workshop soon after, providing an opportunity to give staff direction in the budget development process and for the public to voice their opinions and concerns.

In accordance with Florida law, the maximum millage rate that may be approved by a simple majority (three out of five) vote of the Board of Commissioners is the roll back rate (or "roll-up" rate due to the decline in taxable value this year), calculated pursuant to section 200.065, F.S., adjusted for growth in personal income. That millage rate is 8.6731. At the first budget workshop, the Board directed staff to prepare the Final Budget with a millage rate of 8.500. Significantly, this millage rate reflects a 2.00% property tax reduction below the county's roll back rate, as defined under state law.

The Board's direction to reduce countywide property tax revenues by capping the final millage rate at 8.5000 mills has created a deficit of \$124,699 in property tax revenues generated as compared to fiscal

year 2013/2014. In order to compensate for the reduction in property tax revenue, the budget has been prepared using the following principles:

1. Limited program growth across all general fund departments
2. Cost of Living Allocation (COLA) increase only for select employees
3. Millage rate capped at 8.5000 mills
4. Health Insurance increase to be absorbed by the Board
5. Reduction of operating costs when achievable

General Fund Revenues

Wakulla County has diversified the approach to funding governmental operations. Reliance on Ad Valorem taxes which was traditionally done in the past has proven to be problematic over time. Property values in the County are still declining, even as surrounding Counties are experiencing mild increases. With the addition of the Public Service Tax (PST) in 2011 and Communications Service Tax (CST), the County is realizing a more stable funding source allowing for better cash flow management. The PST and CST also allow for more expansive penetration of the tax base, as they are collected from all residents of the county rather than just land and homeowners.

Ad Valorem Taxes. If approved during the final budget public hearing, the final millage rate utilized in this budget plan will generate \$8,616,323, of which 95% will be budgeted to support core government services within Wakulla County. The tax is broken down and \$7,411,199 is being sent to fund the Sheriff's Fine and Forfeiture Fund and the remaining \$774,308 will go towards supporting the General Fund operations in addition to an estimated \$10,000 in delinquent taxes. This tentative budget plan, in accordance with the Board's direction from the first two workshops of the FY2014/2015 budget development process, has been prepared using this proposed millage rate of 8.5000 mills as described above. As the gross taxable value for the County has decreased by \$14,670,453 or 1.43%, property (commercial and residential) owners should experience an overall net property tax decrease again.

PST and CST Tax. The tentative FY2014/2015 budget projects that the present rates levied will remain the same as the current year. The anticipated revenue increase of the PST is \$199,650 and is a result of additional population and a surge in the economic environment. The CST continues to be on the legislative radar for rate cuts and deductions during each session. Consequently, the anticipated increase of the CST is minimal at \$1,662. Analysts from the Florida Association of Counties follow this issue closely and lobby to reduce the impact of CST legislation on County revenue sources. Each tax is estimated to bring in the following:

- PST - \$1,228,650
- CST - \$840,000

Intergovernmental Revenues. These revenues come from various federal, state and local agencies and make up \$4,875,222 of the General Fund budget as listed individually below:

- Fiscally Constrained Counties appropriation - \$1,608,000 which is a reduction from the current year budget by \$18,072.
- Half Cent Sales Tax – \$1,719,390 which is an increase of \$26,874 from the current year budget.
- State Revenue Sharing - \$650,000 which is an increase of \$87,243.

- Race Track Fund - \$446,500 which is the same as last year. This revenue is split with the Wakulla County School Board.
- Miscellaneous Revenue - \$ 451,332 which is a decrease of \$4,559.

Local Revenues. These revenues are collected as fees charged for various county services, fines assessed and other miscellaneous revenues. The FY2014/2015 tentative budget for these revenues is \$1,541,123, an increase of \$179,712. The highlights of these local revenues are:

- Planning & Community Development Fees - \$122,100 which is an increase of \$30,357
- Probation Fees - \$121,000 which is an increase of \$8,500
- EMS Fees - \$875,000 which is an increase of \$75,000
- Building Fees - \$316,700 which is an increase of \$67,743

Transfers & Cash Forward. Interfund transfers in of \$203,392, an increase of \$105,000 and cash forward of \$711,273, a decrease of \$80,124 are planned for the FY2014/2015 tentative budget.

- Inter-fund transfers of \$13,392 for the E-911 Fund to support the GIS Mapping program, \$15,000 from the Building Department for building rent, \$50,000 from the Road Fund, \$70,000 from the Sewer Fund, \$15,000 from the Solid Waste Fund and \$40,000 from the Fire Department Fund for indirect administrative support based on previous cost allocation plans.
- The Cash Forward comes from \$433,271 set aside in the General Administration, \$240,170 of which is to fund a reserve line item; \$4,500 set aside for the Community Center, \$100,000 set aside in the Library Grant and \$173,502 set aside in the Building Department for use as planned and directed by the BOCC to spend down the restricted fund balance.

General Fund Expenditures

The tentative General Fund budget for all programs and services under the Board of County Commissioners is \$10,573,304. This is an overall increase of \$262,006 or 2.5% over the previous year. This increase is summarized below:

- Salaries & Wages – increased \$49,458 due to wage adjustments to 9 employees and the introduction of a new department
- FICA tax – increased \$1,291
- Retirement costs – increased \$120,454 due to the State raising the mandatory employer retirement contribution rates*

Employee Type	FY13/14 Rates	FY14/15 Rates
Regular Class	6.95%	7.37%
Senior Management	18.31%	21.14%
Special Risk	19.06%	19.82%
Elected Officials	33.03%	43.24%
DROP	12.84%	12.28%

*Florida State Retirement System rates adjust July 1 of each fiscal year in accordance with the State of Florida fiscal year

- Insurance costs – increased \$94,062 due to an 8.2% rate increase consisting of adjustments necessary for the implementation of the Affordable Care Act. The Board direction was to absorb the entire increase for the upcoming fiscal year.

Coverage Type	FY13/14 Rates	FY14/15 Rates
	Annual	Annual
Employee Only	\$ 5,961.36	\$ 6,447.24
Employee plus Children	\$ 10,134.36	\$ 10,960.32
Employee plus Spouse	\$ 11,922.72	\$ 12,894.48
Employee plus Family	\$ 17,884.08	\$ 19,341.72

**Budget projections in the five year plan assume the Board will only absorb 5% of the health insurance increase*

- Worker’s Compensation and Unemployment Compensation – increased \$10,000
- Operating costs – increased \$76,060
- Equipment costs – increased \$14,568
- Transfers to other funds and agencies – decreased \$399,713
- Budgeted Reserves for Contingencies increased – \$121,127

The following are highlights of each General Fund departmental FY2014/2015 budget.

The **General Administration** departments encompass a wide variety of county-wide expenses. The key components of Administration are:

- County Attorney - \$218,235, an increase of \$12,416 due to anticipated litigation with Gulf Group Construction
- County Auditor - \$81,050, an increase of \$1,589 due to a contractual CPI increase
- Worker & Unemployment Compensation - \$125,000, an increase of \$10,000
- Property & Liability Insurance - \$339,735, an increase of \$15,521
- Employee Flex Plan - \$125,000
- Professional Services - \$49,000, an increase of \$39,775 due to expenses related to One Cent Sales Tax education for citizens
- Aid to School Board - \$247,250
- Budgeted Reserves - \$240,170, an increase of \$116,627
- Inter-fund Transfers - \$84,115, a decrease of \$4,044
- Telephone & Utilities - \$139,075, an increase of \$1,137

Each year the Board approves funding for local service agencies and organizations, State mandated health and human service costs and various memberships to organizations that perform critical public services that may otherwise fall to government to perform. The services provided by these agencies greatly enhance the quality of life for residents of the County. In addition, these organizations also leverage substantial private sector and state funding and support for these human service-type programs.

The tentative FY 2014/2015 budget includes \$591,752 of funding for these initiatives. Below is a list of these expenditures:

- **Memberships** – Florida Association of Counties, Small County Coalition, Apalachee Regional Planning Council, Municipal Code Corporation, and Wakulla Chamber of Commerce - \$35,535

- **Health and Human Services** - \$556,217. A breakdown of these services are:
 - Medicaid cost share \$291,593, an increase of \$14,133
 - Health Department contribution \$55,000
 - Senior Citizen’s Center contribution \$69,101
 - Medical Examiner \$56,523, a mandated 2% increase of \$1,108
 - Sanity Inquisitions \$55,000
 - Other miscellaneous services \$29,000

The Board’s ability to maintain funding for these services is an outstanding achievement and indicative of the ongoing support of these initiatives.

It should be noted that the County is also mandated to participate in the County and State Juvenile Detention Cost Share Project, which collects funds from each county as a means of funding for pre-dispositional costs for the Florida Department of Juvenile Justice. Wakulla County’s portion is roughly \$50,000 annually and is currently paid by the State due to Wakulla County being designated as a Rural Area of Critical Economic Concern (RACEC). Should the County lose its RACEC designation, it would be obligated to budget for this expenditure each year.

The **Board of County Commissioners** department’s tentative budget of \$304,588 increased \$27,109. This increase is due to statutory salary requirements (F.S. 145) provided annually by the Office of Economic and Demographic Research, health insurance and retirement costs. Operating costs decreased by \$1,000.

The **County Administrator** department’s tentative budget of \$492,386 increase \$34,498. One employee is budgeted to receive a Cost of Living Allocation increase. Salaried wages for this department are increasing \$12,976, hourly wages will increase \$5,246, health insurance costs increase \$25,438 and retirement costs increase \$6,772. Operating expenses will decrease by \$14,800.

The **Collections** department’s tentative budget is \$105,223. This is a new department that will consist of two full-time, benefited employees. One of those positions will be occupied by an existing employee who will be reallocated from the Emergency Medical Services department. This employee is currently performing the single task of EMS billing and will serve as an Administrative Assistant for the Collections department. An additional position to be known as Collections Coordinator will be added. This individual will be responsible for multiple duties. Those duties include providing concise management reports summarizing each months activities, establishing a system by which county citizens are able to make payments electronically, and oversight of collecting County revenue including EMS billing, Riversink water billing, sewer billing, fuel billing, parks and boat ramp collections, other miscellaneous County revenue and PST enforcement. Currently, these functions are performed by several different departments, the City of Sopchoppy Water System (COS) and Panacea Area Water System (PAWS). The County compensates COS and PAWS at the rate of \$2.50 for each customer to include

sewer billing on their monthly water bill. Approximately 21,800 bills are sent out annually by these two organizations. The County sewer billing for Talquin customers, approximately 7,200 annually, is performed by ESG Operations, Inc. (Public Works). By bringing all responsibility for collections under a single department, the County could potentially realize an estimated \$12,500 in savings annually from discontinuing payments to COS, PAWS and a reduction in ESG Operations, Inc. annual contract amount. The department will also be able to improve efficiency and take a more proactive approach to enforcing the penalties of non-payment, while improving service to the citizens. Please see the tables below for specific details of the changes.

	Annual Billings:	Compensation to Billing Agency:
Cost Savings - City of Sopchoppy	10,644	\$ 26,610.00
Cost Savings - Panacea Area Water	11,136	\$ 27,840.00
Cost Savings - ESG Contract Reduction*	7,200	\$ 25,000.00
Interfund Transfer to General Fund 001		\$ (70,000.00)
Sewer Fund 435 Net Cost Savings		\$ 9,450.00

**This is estimated based on discontinuing Talquin sewer billing*

General Fund Department Changes:		
Transfer in to General Fund 001		\$ 70,000.00
EMS Dept Reduction	1 employee	\$ 38,237.82
Collection Dept Expense	Hourly Wages	\$ (71,215.00)
Collection Dept Expense	FICA	\$ (5,448.00)
Collection Dept Expense	Retirement	\$ (5,249.00)
Collection Dept Expense	Health Insurance	\$ (16,812.00)
Collection Dept Expense	Office Supplies	\$ (6,500.00)
General Fund 001 - Net Cost Savings		\$ 3,013.82

*These estimates are conservative and do not factor in additional County revenue that can be recovered by having a department dedicated to the single function of collections and enforcement.

The **Planning and Community Development** department's tentative budget of \$291,992 increased \$14,178 while revenues increased by \$30,357. The increase in revenue is a result of the additional activity generated by collections from violation searches and Code Enforcement fines. The increase in expenses was due to reallocation of some activities that were formerly performed by the Code Enforcement department and increased health insurance costs.

The **Code Enforcement** department was eliminated during the FY2013/2014 fiscal year. The revenue, expenses and duties have been reallocated to the Planning and Community Development department using existing personnel. The tentative budget of \$0 is a decrease of \$113,816

The **Animal Control** department's tentative budget of \$217,799 increased \$30,271. This increase is primarily due to the resignation of CHAT and the additional expenses of taking over the responsibilities of animal adoption services and is offset by increased revenue of \$16,312 to reflect additional fees collected from those adoption services. The department is going to implement pet adoption on a trial basis to assess the need and fiscal feasibility of performing this service for the citizens of the county.

The **Airport** department's tentative budget of \$6,176 increased \$226 due to additional funding for property insurance.

The **Library** department's tentative budget of \$434,234 increased \$55,115. The Library's budget is comprised of \$211,500 in General Fund revenue support, \$22,000 in Friends of the Library support and \$200,734 in State Grant funding. The General Fund support increased \$3,227, and the State Grant funding increased \$51,888. The net increase in funding is due to more State Grant cash forward being budgeted in the coming year.

The **Agricultural Extension** department's tentative budget of \$180,792 increased \$14,203 due to health insurance costs and retirement costs. Those increased expenses were offset by a \$12,529 decrease in operating expenses.

The **Facilities Management** department's tentative budget of \$359,839 decreased \$17,337. There is a substantial decrease of \$58,780 in anticipated expenses for the fuel contamination cleanup that is being mandated by the Florida Department of Environmental Protection (FDEP). Maintenance and repair has been increased by \$20,000 due to the continuing degradation of County facilities and \$10,000 has been allocated for energy efficient upgrades.

The **Probation** department's tentative budget of \$162,625 increased \$2,927. Health insurance and retirement costs increased \$3,990 and operational costs decreased \$4,350. Revenue also increased \$8,500.

The **Veteran's Service** department's tentative budget of \$21,111 decreased \$21,889. This decrease is due to the Board's decision to only staff the department with one part-time employee working 4 hour days, alternating morning and afternoon shifts.

The **Emergency Medical Service** department's tentative budget of \$1,774,159 increased \$97,411. There are several changes affecting the EMS budget. Revenue from the collection of patient billings is projected to increase \$75,000 due to continuing measures to improve management of the billing and collection process. Also, one employee is being reallocated from the EMS department to the Collections department resulting in a reduction of \$38,238. One Emergency Medical Technician is receiving an increase in wages due to additional duties involving the coordination of Wakulla County Fire and Rescue (WCFR) public education campaign. This employee is responsible for scheduling and promoting WCFR presence at local events, school functions and County recreational activities. Also, some employees that have received dual-certification status will be adjusted in accordance with the Wakulla County Personnel Policy and Procedures Pay and Classification plan. Wage related costs increased \$49,411 and health insurance and retirement costs increased \$28,630. It should be mentioned that the majority of employees in the EMS department are in the Special Risk Category of the Florida Retirement System (FRS) with an employer contribution rate of 19.82%. Operating costs increased \$19,370. The rising cost of fuel and medicine account for \$18,000 of the operating cost increase.

The **Recreation** department's tentative budget of \$261,037 increased \$16,350. A large portion of the increase is due to health insurance and retirement costs of \$12,540. Also, a reserve line of \$4,500 has been funded based on the reimbursement for operating expenses by the Wakulla County Coalition for Youth (WCCY) who currently occupies the Community Center. The intent of establishing a reserve line for this facility is a contingency in the event the WCCY does not continue to receive grant funding and is unable to reimburse the county for utility expenditures.

The **Parks** department's tentative budget of \$276,797 decreased \$562. Revenue increased \$3,710. Health insurance and retirement costs increased \$4,635 and operating costs decreased \$4,550.

The **Building** department's tentative budget of \$ 490,202 increased \$122,887. Several factors are involved in this increase. Foremost, the Building department revenue increased \$97,887. A reduction in residential inspection fees in the prior fiscal year in order to aid in reducing the fund balance of these restricted funds and help to ease the cost of building in the county was countered with an economic upturn and an increase in demand for building permits. Also, an additional building inspector is scheduled to overlap several months of a currently employed inspector in anticipation of his retirement. In addition, the Building department will be replacing a service truck as well as purchasing new hardware and software that will enable them to integrate building codes and Graphic Information System (GIS) more accurately, efficiently and in conjunction with the Planning and Community Development department. Personnel costs, including health insurance and retirement costs, increased \$59,704 and operating costs increased \$63,184, including \$44,448 in budgeted reserves. Based on multiple year projections, the restricted fund balance will drop slowly until FY2019/2020, therefore the Board may wish to consider another reduction in the residential fee structure in the future.

Neither the FY2014/2015 Tentative Budget nor the Five Year Plan fully addresses all the infrastructure and building maintenance needs of the County. One Cent Sales Tax is a critical part of the County's funding sources for projects such as these. It is crucial that public awareness of the renewal of this tax is promoted well in advance of its expiration scheduled December 31, 2017. Below is a list of items not addressed:

- **Maritime Museum Site.** The funding for this project has not come to fruition as planned by Florida Foresight. A new plan for this property needs to be created.
- **Community Center Gymnasium Restrooms.** Currently, the only restroom facilities at the Community Center are inside the west building, making it necessary to have staff available to keep that building open every time there are events taking place in the gymnasium.
- **Medart Fire/EMS Station 5.** The building is in need of major renovation.
- **Class A Fire Engines.** The average age of the Class A Fire Engines in the County is 19 years old. Over 80% of them are 17 years or older. To replace just one Class A Fire Engine costs in excess of \$330,000, therefore the County has not replaced one in over a decade. The revenue generated by the Fire MSBU has not been enough to cover both operating costs and capital expenditures.
- **BOCC Administration Complex.** FDOT is moving up funding for the expansion of HWY 319 to four lanes from the Tallahassee Airport to HWY 98 and eventual relocation of the building will be needed.
- **Sewer Force Main** on HWY 319. This will need to be relocated to just outside the right of way due to future expansion of HWY 319 to four lanes.

- **Lift Station maintenance and replacement.** The county owns and operates 73 lift stations and the annual budget for major maintenance and replacement is only \$110k. Major overhaul of just one lift station costs approximately \$300,000.
- **Animal Control Shelter and Office.** The facility is very old and in need of major renovations. The work environment for our employees and the living conditions for the animals are poor. The department is scheduled to move into the facility that was formerly occupied by CHAT. However, the kennel area will still be used even as the condition continues to deteriorate.
- **Public Works Facility.** The roof needs to be replaced and storm drainage corrected around the building. The second floor office is not handicap accessible, limiting some citizen's access to that facility. Plans to relocate to the first floor area or an alternate facility are imperative.
- **BOCC Meeting Chamber** relocation.
- **Newport Park Renovation.** The parks infrastructure is in need of renovation. Newport Park is projected to generate \$35,000 in the current fiscal year from recreational vehicles and camping site rentals.
- **Road and Bridge Fleet Replacements.** The average age of vehicles and equipment is 10 years old. Public Works keeps detailed maintenance records for each piece of equipment. These records show that once a piece of equipment reaches a certain age, the cost of maintaining the equipment becomes excessive and it is more fiscally prudent to replace the equipment. Revenue in the Road department has not kept pace with the need to replace the fleet before the age of diminished return.

Special Revenue Funds

The following are highlights of some of the major Special Revenue Funds FY2014/2015 budget.

The **Boating Improvement** Fund tentative budget is \$95,135. This fund's revenue is comprised of collection of boat ramp fees, annual passes and boat registration fees. The expenditure of these proceeds occurs primarily on boat ramps and marine related maintenance and construction. Revenue monitoring reports demonstrate which ramps are used most frequently and that information is taken into consideration when planning construction and improvements.

The **BP RESORE ACT** Fund tentative budget is currently \$10,000, a decrease of \$65,000. The only expense budgeted in this fund is for payment to the Gulf Consortium, an organization that is integral in the ongoing process to make these funds available to the effected counties. It may be several years before litigation is complete and the rules for spending the funds are finalized. This budget could change dramatically based on those facts.

The **Road Department** Fund tentative budget is \$2,468,581. Anticipated expenses include the purchase of the following replacement equipment: one arm-mower, one skid-steer, one zero turn mower, 3 dump trucks and 3 road graders on a lease/buy-back agreement. Funds have been budgeted for various bridge repair based on age and safety requirements.

The **Fire Municipal Services Benefit Unit** (MSBU) is the mechanism used to fund the fire service operating expenses and equipment for both the 1 professional and 10 volunteer fire service units. The tentative budget of \$1,345,429 *does not* request an increase in the MSBU rate of \$75. This budget has increased by \$77,158 over the previous year. The needed repairs to Station #8 are scheduled to be

completed in FY2014/2015. There is also \$50,000 budgeted for replacement of Self Contained Breathing Apparatus (SCBA) to remove some outdated equipment from service. Three employees are receiving pay increase due to a change in job position classification contingent upon completing dual certification.

Capital Improvement Funds

The following are highlights of some of the major Capital Project Funds FY2014/2015 budget.

The **Capital Projects** Fund tentative budget is \$735,000. The major project is the construction of a boat ramp at Shell Point.

The **One Cent Sales Tax** Fund tentative budget is \$2,762,916. One Cent Sales Tax revenues are estimated to increase \$83,374 in the coming fiscal year. \$865,000 of this budget is cash being carried forward to complete these scheduled projects. The major projects to be funded by the One Cent Sales Tax are:

- \$125,000 to repair Stephen C Revell bridge
- \$600,000 in road striping and resurfacing as determined by safety factors
- \$75,000 for EMS Facility design
- \$40,000 for EMS chest compression units
- \$50,000 for air conditioning unit replacement
- \$100,000 for 2 replacement fleet vehicles for Fire and EMS
- \$75,000 for Fire Station 11 housing upgrade
- \$45,000 transfer to Riversink Water for purchase of an emergency generator
- \$275,000 for Parks & Recreation equipment, lighting and various project construction
- \$361,163 for debt service payments
- \$45,000 for replacement of air conditioning units in the jail and Animal Control facility
- \$463,759 for budgeted reserves

The **Road Paving** Fund tentative budget is \$1,029,000. The funds are provided by several Florida Department of Transportation grant programs such as SCRAP, SCOP, CIGP and SGIP. The roads that will be resurfaced using these grants funds are:

- Spring Creek to Hwy. 98 South – this project started in FY2013/2014.
- High Drive & Ocklockonee Street – this project started in FY2013/2014.
- Bostic Pelt Road – this project started in FY2013/2014
- Trice Lane – this project started in FY2013/2014
- Wakulla Arran Road – this project started in FY2013/2014
- Springhill Road at 267 to Leon County line – this project started in FY2013/2014
- Sidewalk installation Arran Road
- SR 363 Woodville Highway SR 30 to Lean County line

Enterprise Funds

The following are highlights of the Enterprise Funds FY2014/2015 budget.

The **Wastewater** Fund tentative budget of \$4,961,020 an increase of \$2,893,119 and *does* include an annual CPI rate increase of 2.7% to cover increases in chemical and testing costs. The budget assumes the USDA Rural Development program will provide interim financing of \$2,600,000 for the expansion of the Otter Creek WWTP which if successful will allow an increase in capacity of 0.600 MGD and allow for the refinancing of the existing outstanding debt, therefore repositioning this fund to be solvent moving into the future.

The **Riversink Water** Fund tentative budget of \$127,511, an increase of \$70,867 *does* include an annual CPI rate increase since the rates were not adjusted for FY2013/2014. The increase in the total budget is primarily due to cash forward and an interfund transfer from One Cent Sales Tax being budgeted for the purchase of an emergency back-up generator.

The **Solid Waste** Fund tentative budget of \$3,587,150, a decrease of \$40,222, *does not* request an increase in the Solid Waste fee of \$196. The decrease in total budget is primarily due to the nearing completion of the landfill closure as required by the Department of Environmental Protection. This project began in FY2012/2013 and is expected to be completed in FY2014/2015. Currently, this fund will not be able to sustain the necessary fund balance and the scheduled payback of the loan without an increase to the current fee structure. By annually applying the CPI rate increase, it allows for less significant impact to property owners, rather than delaying the rate increase and making it necessary to do a larger correction in a single year.

Reserves

While \$1,345,798 has been set aside in various reserves in FY2014/2015, \$4,521,994 of existing cash has been budgeted to be spent on various capital projects. Below is a breakdown of the use of reserves of the County's major operating funds. Also provided is the fund's anticipated FY2014/2015 ending reserve levels which is highly dependent upon the current FY2013/2014 ending fund balance levels.

<u>Fund</u>	<u>FY 2014/2015 Reserve</u>	<u>Total Estimated FY2014/2015 Ending Fund Balance</u>
General Fund	\$344,670	\$2,262,979
Building Department Fund	\$44,448	\$661,504
Sheriff Fine & Forfeiture Fund	\$100,000	\$1,003,521
Road Department Fund	\$32,228	\$641,304
Fire MSBU Fund	\$54,416	\$687,054
1 Cent Sales Tax	\$478,759	\$1,075,666
Sewer Fund	-	\$531,839
Solid Waste Fund	\$127,934	(\$71,087)

Constitutional Officers

Constitutional Officers provide services ranging from property appraisal and tax collection to law enforcement and court services, election services and financial and accounting services. The FY

2014/2015 final budget for all constitutional offices is \$12,529,201, a \$368,955 decrease over the previous fiscal year. All of the constitutional offices are funded primarily through General Fund revenues.

The **Clerk of Court's** tentative budget of \$554,298 is an increase of \$8,764 and the result of FRS retirement and CHP health insurance rate increases. The Board funds only a portion of the Clerk's total budget. The Board provides funding for finance, accounting and budgeting functions and Clerk to Board official records functions. The Clerk's office receives additional funding for court-related services, county recording services and information technology needs through the collection of fines, fees and service charges. The Clerk's Office also receives a Child Support Enforcement grant to help defray the cost of child support enforcement services.

The **Property Appraiser's** tentative budget of \$988,387 increased by \$23,706, the result of FRS retirement and CHP health insurance rate increases. The Property Appraiser receives a small amount of funding from the Northwest Florida Water Management District. The Property Appraiser is responsible for determining the value of all property within the County. The Property Appraiser is also responsible for maintaining property ownership records, parcel ownership maps, and administering all tax exemptions.

The **Sheriff's** tentative budget of \$9,906,311 decreased by \$450,935 compared to last year. The Sheriff's budget is accounted for in the **Fine and Forfeiture Fund**. This fund allows the Sheriff to utilize all of the Housing Prisoner Revenue along with all associated Housing Prisoner Revenue reserves as well as General Fund revenue funding in support of Law Enforcement, Corrections and other public safety functions. The Sheriff's Office also receives several grants to help defray the costs of providing its various law enforcement and corrections related duties.

The **Supervisor of Election's** tentative budget of \$368,044 increased by \$9,345, the result of FRS retirement and CHP health insurance rate increases. The Supervisor of Elections is responsible for maintaining voting records and registration and supervising, tallying and reporting the votes cast by Wakulla's citizens in its various elections. The Supervisor of Elections is also responsible for maintaining all candidate forms and reports. The Supervisor of Elections receives grants from time to time to help defray the costs of supervising elections and providing necessary election equipment.

The **Tax Collector's** tentative budget of \$712,161 is an increase of \$40,165. The Tax Collector's office is responsible for the collection of the County's ad valorem taxes, MSBU fees and Solid Waste assessments as well as other miscellaneous local fees. The Tax Collector is also the local agent for several State agencies. The Tax Collector collects taxes for the Department of Revenue, vehicle and boat registration and driver's license renewal fees for the Department of Highway Safety & Motor Vehicles and hunting and fishing licenses for the Florida Wildlife Fish & Game Conversation Commission.

The County's financial condition continues to improve each year. The Board must keep the goal of continuing that trend in an effort to build a fiscally resilient financial state that will endure the economic changes and uncertainty of the coming years. I encourage any questions and discussion that will benefit the budget process and the transparency of local government. By working together, the County can attain prosperity, cohesiveness and financial sustainability.

In closing, I would like to express my appreciation to the Board, County staff and Constitutional Officers who have contributed and given guidance to this budget preparation process. I maintain my confidence that improvements in the annually crafted budget plan will continue to increase the quality, efficiency and transparency of Wakulla County government services for our citizens.

J. David Edwards
County Administrator

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Reader's Guide To The Budget

The Wakulla County budget document is intended to provide information in a way that is easily understood by a reader not familiar with the day to day operations of Wakulla County. The budget document outlines the operations of Wakulla County and is also intended to serve as a policy document, financial plan, and guide for county departments and programs. The Reader's Guide provides basic budgeting information and a summary of each section found within this budget document. The following is a brief description of the information included in each section of this document.

Section 1 – Introduction

Administrator's Budget Message

This section briefly summarizes the recommendations and goals proposed by the Board of County Commissioners in establishing the upcoming fiscal year 2014/2015 budget, the current financial status of the County and the final proposed budget for the General Fund, Special Revenue Funds, Capital Project Funds, Enterprise Funds and the total County-wide budget.

Overview of the County

This section provides information regarding various aspects and trends of the County such as geographic data; demographic data on population and housing; economic data on employment, education, income, business and tourism.

County Government

This section provides information regarding the formation and structure of the County's government, its elected officials, and administrative leadership. This section also includes a County Organizational Chart as approved and amended by the Board of County Commissioners.

Budget Calendar

This section provides an outline of the budget calendar and budget adoption process as adopted and amended by the Board of County Commissioners. The budget calendar complies with all applicable Florida Statutes and the rules of the Florida Department of Revenue's Truth In Millage (TRIM) process.

Budget Process and Financial Policies

This section outlines the budget adoption and budget amendment processes. It further provides for the budget and financial policies which guide the Budget Officer and County staff throughout the budgeting process.

Section 2 – Fiscal Year 2014/2015 Budget Summary

This section summarizes the total County-wide budget with two schedules. It also summarizes the General Fund, Special Revenue Funds, Capital Project Funds and Enterprise Funds with a brief description outlining the changes over the previous year followed by a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual data, FY2013/2014 budget and actual data through July 31, 2014, and the tentative proposed FY2014/2015 budget. Each schedule also summarizes revenues and expenditures by category, functions and type.

Section 3 – Fiscal Year 2014/2015 Detailed Budgets

This section outlines the County's General Fund revenues and expenditures by department by detailed line items. A brief outline of each department is provided before the department's FY2014/2015 tentative budget. A comparison to prior FY2010/2011, FY2011/2012, FY2012/2013 and FY2013/2014 through July 31, 2014 is also provided.

Following the General Fund Departmental Detailed Budgets is a detailed budget for every Special Revenue Fund, Capital Project Fund and Enterprise Fund. A brief outline of each fund is provided before the fund's FY2014/2015 tentative budget. A comparison to prior FY2010/2011, FY2011/2012, FY2012/2013 and FY2013/2014 through July 31, 2014 is also provided.

Section 4 – Historical Data

This section includes a history of the County's major revenues, ad valorem millage rates, ad valorem taxable values, General Fund cash balances and a County-wide long-term debt schedule.

Section 5 – FY 2015/2016 to FY 2019/2020 Five Year Plan

This section includes a brief explanation of the forecast summaries and assumptions made in the current five year plan. Included is the five year plan for fiscal years 2015/2016 to 2019/2020 for the General Fund, and the major Special Revenue Funds, Capital Project Funds and Enterprise Funds. These five year plans provide a long-term picture of the impact of current budget policies, trends and goals on the County's finances and fund balances and the financial feasibility of those policies, trends and goals in the long term.

Section 6 - FY 2014/2015 Constitutional Officers Detailed Budgets

This section provides a detailed line by line budget for each Constitutional Officer. For the current fiscal year, actual expenditure data through March 31, 2014 and the approved budget are provided. For FY2014/2015, the requested budget and final proposed budget data is provided.

Overview of County

Geographic

Wakulla County (the County) is located in the “panhandle” of North Florida and consists of 606.42 square miles with approximately two-thirds of this land area being preserved by national, state and local forests, preserves, sanctuaries, management areas and parks. Wakulla County borders Leon County to the north, Liberty and Franklin Counties to the west, Jefferson County to the east and the Gulf of Mexico to the south. With only two small incorporated towns, Sopchoppy and St. Marks, Crawfordville is the only unincorporated county seat in Florida. Crawfordville is centrally located within the County along the main arterial route U.S. Highway 319. Crawfordville is bound by the Apalachicola National Forest to the west and the St. Marks National Wildlife Refuge to the east and south.

Demographic

Population – The County’s population according to the 2010 census was 30,776. The estimated 2012 population is 30,818, an estimated increase of 42 persons or 0.1% increase. The estimated growth rate for the next 5 years is approximately 5.8% resulting in an estimated population of 32,548. The 10 year projection is 9.4% growth resulting in an estimated population of 35,595. Wakulla County was 42nd on the U.S. Census Bureau’s 2010 list of the 100 Fastest Growing Counties in the United States from 2000-2009. The average number of persons per square mile as of 2012 was 50.7 while the state average was 355.7.

Housing – In 2010 there were 12,804 housing units, of which 10,490 (81.9%) households were occupied with 8,490 (80.7%) of those houses being owner occupied. The average household size was 2.61 persons per household with 44% of those households reporting children under the age of 18. The median value of owner-occupied housing (2007-2011) is \$136,900. Property valuations have taken a major decline with the national slow-down in the housing market. Property values have averaged an 8-10% decrease over the last 5 years. Property values for 2013 are expected to decline slightly again and move towards leveling off over the next several years. New home construction has declined dramatically over the last ten years. In 2000, 394 housing permits were issued; in 2010, 81 permits were issued (a 79.4% reduction); in 2011, 47 permits were issued, a 42% reduction over the prior year and an 88% reduction since 2000. In 2012 the estimated number of permits issued was 58 showing a slight growth in new home construction.

Economic

Employment – The average annual wage in 2011 was \$30,819 (the state average was \$41,570). The largest employer by category was Government (State and Local) with 37.1% of the workforce in 2011. In 2010, 64.5% of the County’s population was in the workforce with 8.3% unemployed. In 2012, 63.5% of the County’s population was in the workforce (a 1% reduction) with 7.0% unemployed (a 1.3% reduction). In comparison, the State average for 2012 is 62% of population in the workforce with 8.7% unemployment.

The largest private employers in Wakulla County are St. Marks Powder Plant employing approximately 350 people; Wal-Mart Super Center employing approximately 335 people; and North CSG Systems employing approximately 200 employees.

The largest public employers in Wakulla County are the Wakulla County District School Board employing approximately 700 people and Wakulla County employing approximately 335 people.

Education – The number of persons age 25 or older with a high school diploma or higher education was 86.5%. The number of persons age 25 or older with a bachelor’s degree or higher education was 17.3%. In comparison, the State average is 85.5% and 26.0% respectively.

The primary public education is provided to grades Pre-K through 12 by the Wakulla County District School Board through one high school, Wakulla High; two middle schools, Wakulla Middle and Riversprings Middle; four elementary schools, Crawfordville Elementary, Medart Elementary, Shadeville Elementary and Riversink Elementary and one education center, Sopchoppy Education Center, which focuses primarily on drop-out prevention. Other primary education centers located in Wakulla County are Wakulla Christian School and Wakulla’s C.O.A.S.T. Charter School.

Secondary education is available within the County at Wakulla Adult Education Center and Tallahassee Community College. Other regional secondary education centers include Florida State University, Florida A&M University, Tallahassee Community College, Keiser College, Lively Vocational and Technical Institute, and Taylor Technical Institute.

Income – In 2010, the per capita personal income was \$28,711 and, in 2011, it was \$29,157. The State average for 2011 was \$39,636. The median household income (2007-2011) was \$54,151 while the State average was \$47,827 for the same period. The number of persons living below the poverty level (2007-2011) was 12.8% while the State average for the same period was 14.7%.

Business – Commercial development has seen a significant decrease over the last several years and is not expected to grow substantially in the near future. In 2010 there were 417 private non-farm establishments in Wakulla County employing 3,155 employees with a total annual payroll of \$88,746,000 which averages to \$28,129 per employee. In 2011 there were 402 establishments in Wakulla County employing 3,100 employees (a reduction of 55) with a total annual payroll of \$86,762,000 (a reduction of \$1,984,000) which averages to \$27,988 per employee (a reduction of \$144). Of the 417 establishments in 2010, 264 (63.3%) employed 1-4 employees (63.3%) and only 7 establishments (1.7%) employed more than 50 employees. Of the 402 establishments in 2011, 258 (64.2%) employed 1-4 employees and only 6 establishments (1.5%) employed more than 50 employees. Retail sales per capita in 2007 totaled \$5,544 while the State average was \$14,353.

Tourism – Tourism provides a major boost to Wakulla’s economy each year. The County has an abundance of recreational and wildlife opportunities and historical and cultural attractions.

Recreational opportunities include: bicycling, bird watching, boating, camping, canoeing, diving, fishing, hiking, hunting, golfing, kayaking, sailing and many sports programs.

The County’s wildlife and historical attractions include: Apalachicola National Forest, St. Mark’s National Wildlife Refuge and Lighthouse, Big Bend Scenic Byway, St. Mark’s Historical Trail, San Marcos de Apalachee Fort and Museum, Natural Bridge, Ochlocknee River State Park and Wakulla Springs Lodge and State Park.

The waters of Wakulla include the Ochlocknee River, Sopchoppy River, Wakulla River, Apalachicola Bay and numerous springs and sinks. All of these waterways can be reached by numerous public access boat ramps and facilities.

The County’s cultural events and festivals include: Big Bend Classic Fishing Tournament, Blue Crab Festival, Chamber of Commerce Annual Trade Show, Earth Day Celebration; Natural Bridge Re-Enactment, Veteran’s Day parade, Rotary Club Valentine’s Day Parade, Shell Point Sailboat Regatta, City of Sopchoppy 4th of July Celebration, Sopchoppy Worm Gruntin’ Festival and St. Mark’s Humanatee Celebration.

County Government

Wakulla County is a political subdivision of the State pursuant to Article VIII, Section 1(a) of the Constitution of the State of Florida. The County is a Chartered County pursuant to Article III, Section 1(c) and (g) of the Constitution of the State of Florida. Wakulla's citizens, pursuant to Florida Statute 125.8, approved a home rule charter on a ballot initiative on November 4, 2008. The Board of County Commissioners (the BOCC) codified the governance of its Home Rule Charter in Wakulla County Ordinance 2008-14. The Charter became effective on January 1, 2009 making Wakulla County the smallest Charter County out of twenty in the State of Florida. In 1968, the electors of Florida granted local voters the power to adopt charters to govern their counties. Charters are formal written documents that confer powers, duties or privileges on the county. They resemble state or federal constitutions and they must be approved, along with any amendments, by the voters of a county. Under a charter form of government, the county has all the authorized powers of self-government except those specifically prohibited or pre-empted by the State. The charter approved by the citizens of Wakulla does the following:

- maintains the pre-existing government structure
- encourages citizen participation
- allows for the county to govern itself on issues of local concern at the local level
- provides additional power to the people to propose ordinances and charter amendments by the public petition process by obtaining 30% of the votes in each of the five commissioner districts to be voted by the people
- allows for charter review every eight (8) years

Board of County Commissioners

The County is governed by an elected five member Board of County Commissioners. The Constitution of the State of Florida, Article VIII, Section 1(e) created the Board of County Commissioners. Each commissioner is elected on an "at large" basis and each serves a four year term. The Board elects a Chairman in November of each year who serves as presiding officer. The current Board of County Commissioners, their contact information, and the year in which their term expires are as follows:

Commissioners

Ralph Thomas, Vice-Chairman, District 1

3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 597-3858

rthomas@mywakulla.com

Term Expires: 2016

Randy Merritt, District 2

3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 251-8860

rmerritt@mywakulla.com

Term Expires: 2014

Howard Kessler, District 3

3093 Crawfordville Highway
Crawfordville, Florida 32327

(850) 597-3856

hkessler@mywakulla.com

Term Expires: 2016

Jerry Moore, District 4

3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 363-5382

jmoore@mywakulla.com

Term Expires: 2014

Richard Harden, Chairman, District 5

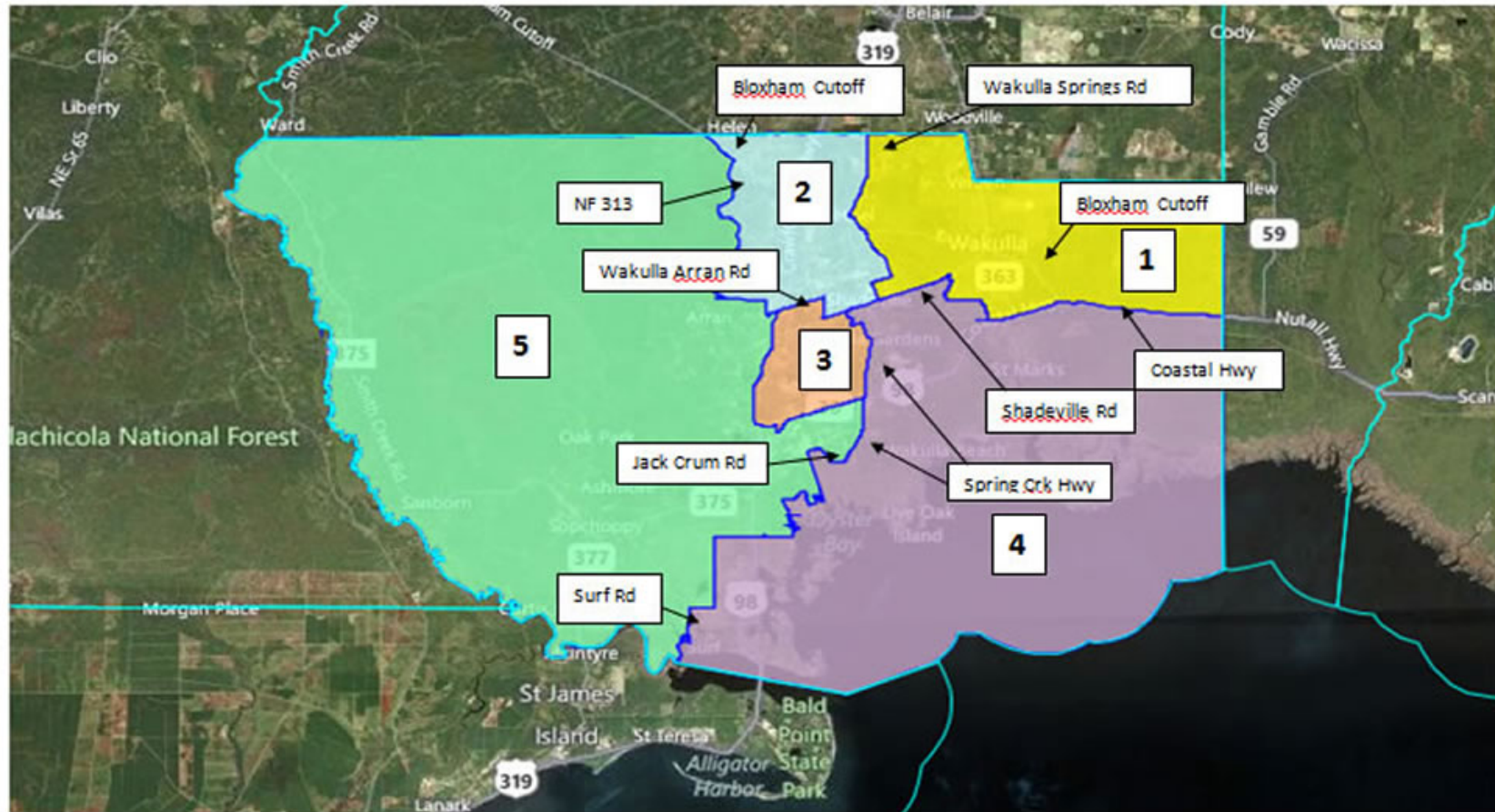
3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 597-3857

rharden@mywakulla.com

Term Expires: 2016

WAKULLA COUNTY COMMISSIONER DISTRICTS

(Amended on 11/21/11 by Ordinance #2011-36)



District	Population	*5893 population excludes 1307 inmates currently listed at Wakulla Correctional Facility on 7/25/2011
District 1	7200/5893*	
District 2	5921	
District 3	5885	(Maximum Capacity for Wakulla Correctional Facility is 1397)
District 4	5944	
District 5	5826	



Constitutional Officers

The County is also governed by five elected Constitutional Officers. The Constitution of the State of Florida, Article VIII, Section 1(d) created the offices of the constitutional officers. Each Officer serves a four year term. While the constitutional officers maintain separate accounting records and budgets from the BOCC, their budgets are presented as part of this total County-wide budget since their funding is derived from the County. The current Constitutional Officers, their contact information and the year in which their term expires are as follows:

Clerk of the Circuit Court

The Clerk of the Court is a Constitutional Officer under Article VIII Section 1 (d) and Article V Section 16 of the Florida Constitution and operates under Chapter 28, and various other chapters of the Florida Statutes.

The Clerk of Court is the Clerk to the Circuit and County courts and is responsible for maintaining all court files. The Clerk of Court is also Clerk to the Board of County Commissioners and responsible for maintaining the Board's official documents and recordings. The Clerk of Court is the accountant, auditor and custodian of all County funds. The Clerk of Court is also the County Recorder and is responsible for recording and maintaining all the various documents that are required to be filed and held as public documents. The contact information for the Clerk is:

Brent X. Thurmond
3056 Crawfordville Highway
Crawfordville, FL 32327
Phone: (850) 926-0905
www.wakullaclerk.com
Term Expires: 2016

Property Appraiser

The Property Appraiser is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 195 and various other chapters of the Florida Statutes.

The Property Appraiser is responsible for determining the value of all property within the County. The Property Appraiser is also responsible for maintaining property ownership records, parcel ownership maps, and administering all tax exemptions. The contact information for the Property Appraiser is:

Donnie R. Sparkman
3115-A Crawfordville Highway
Crawfordville, FL 32327
Phone: (850) 926-0500
www.qpublic.net/wakullapa
Term Expires: 2016

Sheriff

The Sheriff is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 30, and other various chapters of the Florida Statutes.

The Sheriff is responsible for Law Enforcement, Corrections, Courthouse Security, Emergency Management and other public safety related functions. The contact information for the Sheriff is:

Charlie Creel
15 Oak Street
Crawfordville, FL 32327
Phone: (850) 745-7100
www.wcso.org
Term Expires: 2016

Supervisor of Elections

The Supervisor of Elections is a Constitutional Officer under Article VII Section 1 (d) of the Florida Constitution and operates under Chapter 98 and various other chapters of the Florida Statutes.

The Supervisor of Elections is responsible for maintaining voting records and registration and supervising, tallying and reporting the votes cast by Wakulla's citizens in its various elections. The Supervisor of Elections is also responsible for maintaining all candidate forms and reports. The contact information for the Supervisor of Elections is:

Henry (Buddy) Wells
3115-B Crawfordville Highway
Crawfordville, FL 32327
Phone: (850) 926-7575
www.wakullaelection.com
Term Expires: 2016

Tax Collector

The Tax Collector is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 197 and various other chapters of the Florida Statutes.

The Tax Collector's office is responsible for the collection of the County's ad valorem taxes, MSBU fees and Solid Waste assessments as well as other miscellaneous local fees. The Tax Collector is also the local agent for several State agencies collecting taxes for the Department of Revenue, vehicle and boat registration and driver's license renewal fees for the Department of Highway Safety & Motor Vehicles and hunting and fishing licenses for the Florida Wildlife Fish & Game Conversation Commission. The contact information for the Tax Collector is:

Cheryll Olah
202 Ochlocknee Street
Crawfordville, FL 32327
Phone: (850) 926-3371
www.wakullacountytaxcollector.com
Term Expires: 2016

County Administration

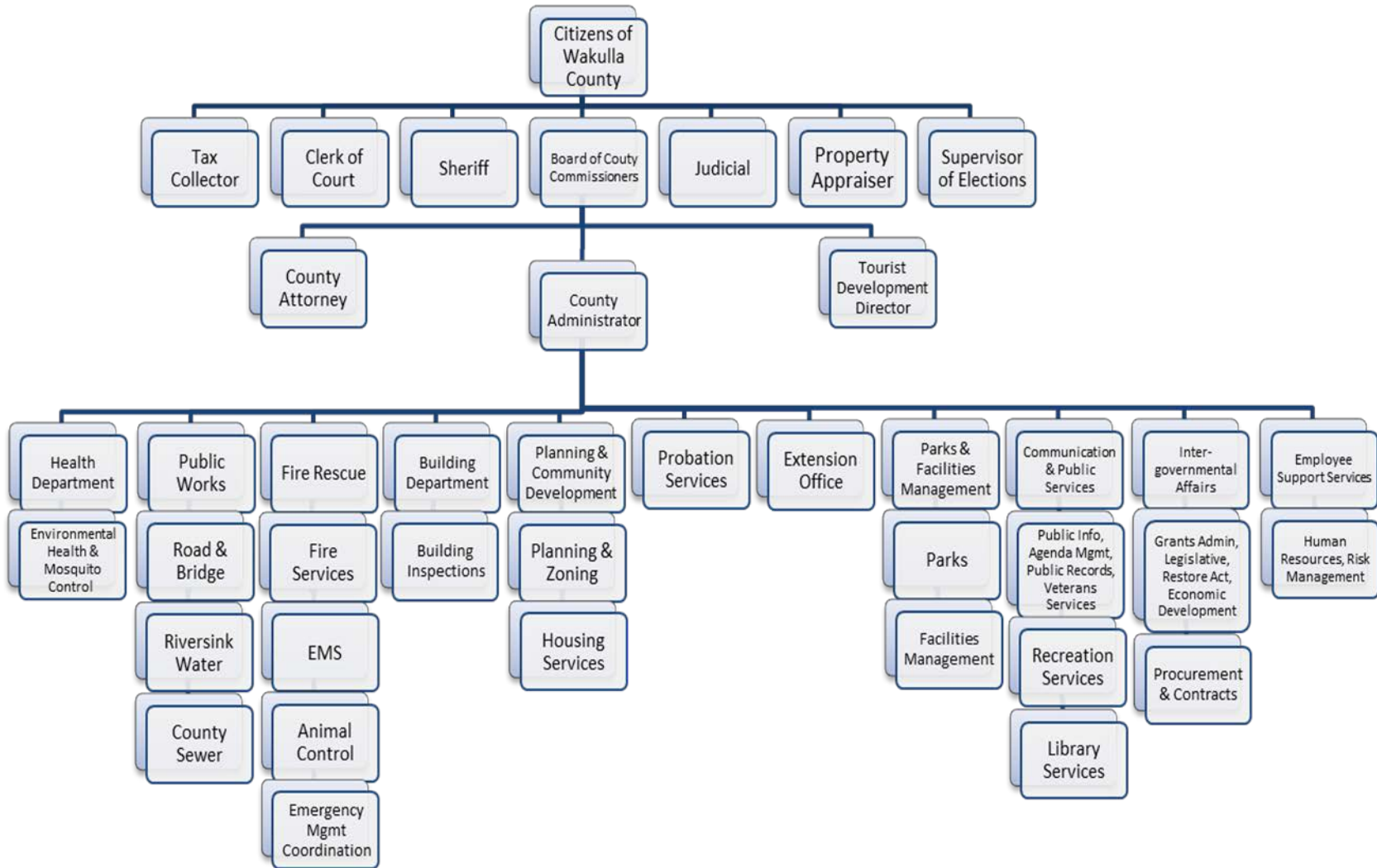
The BOCC appoints a County Administrator to serve as the chief administrative official of the County. Florida Statutes, Chapter 125 and the County's Charter, Article 3 establishes the powers and duties of the County Administrator.

The County Administrator is responsible to the Board for administrative operations and management of the various departments of the County. The County Administrator is also responsible to the Board for the execution of all Board policies and the preparation of an annual operating and capital improvement program budget for the County. The County Administrator is supported by staff that provide day-to-day administrative and management oversight for numerous county departments under the direct administrative responsibility of the County Administrator. The contact information for the County Administrator is:

J. David Edwards, County Administrator
Wakulla County Commission Complex
3093 Crawfordville Highway
Crawfordville, FL 32327
Phone: (850) 926-0919
www.mywakulla.com

An organizational chart of the County's various offices and their relationships is shown on the following page.

Wakulla County Organization Chart



Revised FY2014/2015 Budget Calendar

<u>DATES</u>	<u>ACTION</u>
January 6, 2014	BOCC Approval of the FY2014/2015 Budget Calendar
February 25, 2014	Reminder notification of upcoming budget development meetings
March 3, 2014	1 st Budget Development Workshop 4:00pm
March 3, 2014	Second reminder notification of upcoming budget development meetings
March 11, 2014	Mandatory Budget Kick-Off Meeting with all Departments from 10:00 a.m. – 12:00 p.m.
April 15, 2014	All BOCC Department Budget Requests are due to Finance to begin analysis.
April 16-30, 2014	Meetings with Departments to review requested budgets.
May 1, 2014	Final Day for Constitutional Officers to Submit Budget Requests to Board (F.S. 129.03 [2])
May 5-16, 2014	Meetings with Constitutional Officers to review requested budgets.
June 2, 2014	2 nd Budget Development Workshop 4:00pm
June 16, 2014	Board submits number of hardship exemptions to Property Appraiser (2 weeks prior to July 1)
June 10, 2014	Submit agenda item for July 14 meeting setting two public hearings for the tentative and final budget
July 1, 2014	Certification of Taxable Property Values by the Property Appraiser to Board (193.023 F.S.) – DR-420 Form
July 14, 2014	Board Sets First and Second Public Hearing Dates and adopts Preliminary Rate Resolutions for Solid Waste Assessment and Fire M.S.B.U. (Municipal Services Benefit Unit)
July 15, 2014	Preliminary Balanced Budget is provided to the Board of County Commissioners
By August 1, 2014	Board to Advise Property Appraiser of Proposed Millage Rate, Roll Back/Up Rate, Date, Time and Place of First Public Hearing. (200.065.[4b]F.S.)
August 4, 2014	3 rd Budget Development Workshop 4:00pm
August 12, 2014	Property Appraiser mails Notice of Proposed Property Taxes (200.065 [4b]F.S.) (*within 55 days of Certification or 10 days after tax roll is adopted or 20 days prior to tentative hearing for non-ad valorem assessments)

- August 14, 2014 Last day for the Board of Commissioners or the Property Appraiser to submit additional information or testimony to the Department of Revenue regarding the Property Appraiser's tentative budget request. (195.087[1a]F.S.)
- August 15, 2014 Deadline for Department of Revenue to make Budget Amendments or changes to the Property Appraiser's Budget.
- August 28, 2014 Deadline to submit appropriate Preliminary TRIM notice to Wakulla News
- September 4, 2014 Preliminary TRIM Notice published in Wakulla News
- September 5, 2014 County posts tentative budget on website 2 days prior to first public hearing (129.03[3c] F.S.)
- September 8, 2014 Board adopts the Preliminary Rate Resolutions for Road Paving Assessments
- September 9, 2014 Public Hearing to be scheduled on Tentative Budget and Proposed Millage Rate (200.065[4bc] F.S.) (*within 80 days/no sooner than 65 days from Certification)
- September 11, 2014 Deadline to submit Final TRIM Notice to Wakulla News

The following dates are based on the Public Hearing to Tentatively Adopt Budget and Proposed Millage Rated taking place on September 9, 2014.

- September 18, 2014 Advertise Notice of Final Budget & Millage Rate & Intent to Adopt a Millage Rate & Final Budget (200.065[4d] F.S.) (*within 15 days after the tentative hearing)
- September 22, 2014 Public Hearing to be scheduled on Final Budget & Adopt a Millage Rate by Resolution or Ordinance (200.065[4d(3)] F.S.) (*within 2 to 5 days from time Notice of Intent is published)
- September 25, 2014 Board to forward Resolution or Ordinance adopting Final Millage to Property Appraiser, Tax Collector and Department of Revenue.
- October 25, 2014 Certified Compliance to the Department of Revenue.
- October 25, 2014 County posts final budget on website within 30 days of final budget hearing (129.03[3c] F.S.)

Budget Process & Financial Policies

Budget Process

Budget Adoption and Modification

The County follows the statutory requirements established in F.S. 129 and 200 regarding budgeting and taxation. Chapter 129 of the Florida Statutes, titled “County Annual Budget” requires the County to establish “an annual budget for such funds as may be required by law or by sound financial practice and generally accepted accounting principles.” Chapter 200 of the Florida Statutes, titled “Determination of Millage” defines the process for how the County generates monies through taxation of real, personal and tangible property.

Additionally, Florida Department of Revenue has established “Truth In Millage” (TRIM) procedures, guidelines and forms for the County to use to ensure adherence to the laws and statutory requirements related to taxation. It is the policy of the County to follow all of these laws, statutes and approved procedures in preparing its annual budget. The following is a summary of the many detailed and specific procedures and requirements used to adopt and modify the annual budget.

Original Budget

In March of every year, the County’s budget officer (County Administrator) provides budget forms and documents to each department to initiate the budget process. The County Administrator and Finance & Accounting staff meet with each department director numerous times to evaluate the personnel, operational and capital needs of each department and to review revenue projections of the ensuing year. Constitutional Officers are included in this process and are required by Florida Statute to submit their proposed budgets to the County by June 1. Consistent with Florida Statute 129.03, the Board approved Resolution #09-07 on February 3, 2009 which requires each Constitutional Officer to submit their proposed budget requests to the Budget Officer one month earlier or by May 1 of each year.

Preliminary budget workshops are held to 1) allow BOCC direction on particular projects or services to be offered, 2) receive BOCC guidance on particular issues or challenges, 3) offer the public an opportunity to provide input into the budget process. A tentative balanced budget is compiled and presented to the BOCC by July 15.

The BOCC conducts several budget workshops in July and August to offer the public additional opportunity to review, discuss and offer comment on the proposed tentative budget. Prior to September 30, a legally required public budget hearing is held to set the tentative millage rate and tentative budget and to offer additional public input. A second legally required public budget hearing, again held prior to September 30, is held to adopt a final millage rate and final budget and to offer additional public input. The original budget and millage rate is adopted by resolution of the BOCC at this final hearing. Please refer to the budget calendar on the previous pages for more detail on the process of adopting the budget.

Amended and Final Budget

The County has three methods of budget modification as outlined in F.S. 129.06(2). The originally adopted budget can be modified by resolution of the BOCC, by adopting a budget amendment, or by holding a supplemental budget hearing.

1. Budget Resolution

The County increases its originally adopted budget as a result of receiving any unanticipated revenues. Typically such an increase is the result of receiving new grant revenue, the adoption of new fees or charges, or the transfer of funds from one fund to another. In general, a budget resolution is required anytime a particular fund's budget will increase.

2. Budget Amendment

The County changes its originally adopted budget as a result of routine operational activity. A budget amendment may be required due to a shortfall in revenues or an unexpected increase in the expenditures of a particular fund or department. A budget amendment transfers originally budgeted dollars from one budget line to another thus no change in the overall fund budget occurs. Some budget amendments require BOCC approval depending on the dollar amounts of the amendment and line item accounts involved.

3. Supplemental Budget Hearing

A supplemental budget hearing is required for the Board to increase the budget of any fund when the revenue was or should have been anticipated. This requirement of law eliminates the possibility of the BOCC artificially adopting a lower budget during the original budget process and later increasing the same budget without public input or comment.

Financial Policies

Budgetary Accounting Policy

Budgets are adopted at the fund level and each fund must be "balanced", that is, all revenues from all sources and use of cash within a fund must equal all expenditures from all uses including any reservations of cash. Sound fiscal planning requires some revenues to be budgeted at 95% to account for potential variations in estimates but at least 95% of all estimated revenues are budget for in accordance with F.S. 129.01(2) (b).

Governmental fund budgets are adopted on the modified accrual basis of accounting. All increases and amendments to the legally adopted budget are presented on this same basis of accounting. Therefore, the actual and budgetary data provided in various County reports are presented on a comparable basis.

The Proprietary fund budgets are adopted on the modified accrual basis of accounting while actual revenues and expenses and assets and liabilities are kept on the full accrual basis of accounting.

The adopted budget is integrated into day-to-day operations and is used as a management control device in all funds and budgeted appropriations lapse at the end of the fiscal year. Directors or assigned staff

review monthly reports, Finance staff reviews budget authority and available budget levels prior to purchase or payment for services to ensure all departments stay within approved budgets.

Fund Accounting Policy

The financial activities of Wakulla County are recorded in separate funds. A fund is a set of self-balancing accounts that record assets, liabilities and fund balance on the fund's balance sheet and revenues, expenses and net profit or loss on the fund's statement of activities. This policy is set by "generally accepted accounting principles" and the State's "Uniform Chart of Accounts". There are three types of funds categories: (1) governmental funds, (2) proprietary funds and (3) fiduciary funds.

1. There are five types of governmental funds: general fund, special revenue funds, capital project funds, debt service funds and permanent funds. A brief description of each follows:

General Fund – Wakulla County has one general fund. This fund is used to budget and account for the general operational activity of the County. It is used to account for all transactions that are not required to be accounted for in a different type of fund.

Special Revenue Funds – These funds are used to account for any revenues that are restricted as to what or how they may be spent. Those restrictions may be set by external forces such as Florida Statutes or grant agencies. Those restrictions may also be set internally by Board resolution or ordinance.

Capital Project Funds – These funds are used to account for the acquisition or construction of major governmental capital facilities. Typically these funds are also considered "restricted" in nature as described above under Special Revenue Funds.

Debt Service Funds – The County does not currently use debt service fund types. Debt service funds are used to account for the centralized payments of principal and interest of the County's General Long-term Debt Account Group. The County pays its principal and interest payments directly from the funds that are responsible for the debt.

Permanent Funds – The County does not currently use permanent funds. Permanent funds are funds where only the "earnings" from the fund may be used and not the "principal" of the fund. Endowment funds are a good example of these funds.

2. There are two types of proprietary funds: enterprise funds and internal service funds. A brief description of each follows:

Enterprise Funds – These funds are used to account for all County activity that is expected to be run "like a business" hence the term "business-type activity". These funds, unlike all other funds, are expected to generate profits at a level determined by the County.

Internal Service Funds – The County does not currently use internal service funds. These funds are used to account for "shared services". That is, indirect costs incurred by the County are allocated across all departments that make use of those services derived from the cost. Use of internal service funds requires an extensive cost allocation plan.

3. There are four types of fiduciary funds: agency funds, pension trust funds, investment trust funds, and private-purpose trust funds. Fiduciary funds are funds that the County is holding on behalf of another government, agency or individual. A brief description of each follows:

Agency Funds – These funds are funds that are held in a custodial capacity. These funds may be held temporarily until transferred to the owner of the funds (taxes transferred upon collection from one government to another) or they may be held for a longer period of time due to some arrangement such as grant restrictions such as the arrangement the County has with Wilderness Coast Public Libraries. These funds are held on their behalf and transferred to WILD only as they are “earned”.

Pension Trust Funds – The County currently does not use pension trust funds. The funds held by pension trust funds are held on behalf of the members of the pension. Typically these funds are invested on behalf of the members and paid out to its members as set forth in the pension document.

Investment Trust Funds – The County does not currently use investment trust funds. These funds are typically the “commingling” or “pooling” of assets owned by other agencies for the express purpose of investing the funds on behalf of those agencies.

Private-purpose Trust Funds – The County does not currently use private-purpose trust funds. As the name suggests, these funds are funds held on behalf of an individual, private organization or other government agency for a purpose that a) does not fall into one of the other fiduciary type descriptions and b) is not for public purpose or use.

Since the County may not spend fiduciary funds for public purposes or on County-run programs, these funds are not included in the County-wide budget figures.

Capital Improvement Policy

Each year the County updates its “5 Year Capital Plan”. This 5 year capital improvement plan must be consistent with the County’s adopted “Comprehensive Plan”. In order for a project to be added or removed from the 5 year plan, the addition or removal must be approved by the BOCC. Each capital project should identify the impact on the operating budget of the County. The use of funds for capital purposes must always be consistent with the restricting documents establishing the funds to be used.

Debt Policy

The purpose of the County’s debt policy is simply to ensure it does not borrow too much. The County maintains appropriate debt levels that will ensure its ability to pay its on-going debt payments and allow for future borrowing as needed. As described in the fund balance policy below, appropriate fund balance levels are required in certain funds to ensure one year of debt service payments are available at all times. Long term debt is to be used for capital improvement projects and not for operational activities.

Fund Balance Policy

The County maintains fund balances in accordance with Governmental Accounting Standards Board Statement (GASB) No. 54 “*Fund Balance Reporting and Governmental Fund Type Definitions*”. There are five components of fund balance: non-spendable, restricted, committed, assigned and unassigned amounts.

1. Non-spendable Fund Balance – Amounts that are not in spendable form (assets, inventory or long-term receivables) or amounts that are required to be maintained intact (the principle of a permanent fund).
2. Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by external resource providers such as creditors, grantors, contributors or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.
3. Committed Fund Balance – Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution or ordinance) of the County Commission. Committed fund balance can only be uncommitted by formal action of the BOCC.
4. Assigned Fund Balance – Amounts set aside by the County Commission or by County management intended to be used for a particular purpose. Assigned amounts can be used for any public purpose.
5. Unassigned Fund Balance – The residual amounts of fund balance that are not non-spendable, restricted, committed or assigned. Unassigned fund balance is available for any general public purpose.

When more than one category of fund balance exists, the most restricted amounts are used first followed by the less restricted fund balance, i.e. restricted fund balance is to be used before committed fund balance and committed fund balance is to be used before assigned fund balance.

Fund balance reserves should be maintained at the following levels:

1. General Fund – Unassigned fund balance should be no less than three months or 25% of regular General Fund operating revenues or expenditures. The maximum unassigned fund balance should be no more than four months or 33% of regular General Fund operating revenues or expenditures.
2. Special Revenue Funds – Typically, since special revenue funds are inherently restricted to a particular purpose which may require the spending of all available funds, no minimum or maximum fund balance is required. Wakulla County does use several special revenue funds for operational purposes and essential services (Road and Fire Departments). Such funds should maintain no less than three months or 25% of operating revenues or expenditures.

Special arrangements have also been established for the Sheriff's Fine & Forfeiture Fund setting the fund balance levels at two years of the Corrections portion of the budget in addition to the standard three months or 25% of operating revenues or expenditures

3. Capital Project Funds – Typically, since capital project funds are inherently restricted to a particular purpose which may require the spending of all available funds, no minimum or maximum fund balance is required.
4. Enterprise Funds – Each enterprise fund should maintain no less than three months or 25% of regular operating revenues or expenditures.
5. Debt Service – No matter the fund type, any fund that has debt obligations should carry an additional fund balance equal to one year of debt service payments.

Cash Forward Policy

Consistent with the Fund Accounting Policy and Fund Balance Policy, cash reserves should be carried forward into the new budget and used only as those fund restrictions allow. Cash reserves should only be budgeted for specific non-recurring uses and not used to balance revenue and expenditures unless fund reserve levels have been met. Cash reserves may be used for recurring operational uses only when fund balance levels have been exceeded and the Board intends for those balances to be decreased through their use and/or a decrease in revenue rates is integrated into the budget plan.

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Section 2

Fiscal Year 2014/2015 Budget Summary

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County-wide Budget Summary

The total tentative budget for FY2014/2015 is \$42,085,116, a net decrease of \$1,220,530 or -2.9% as compared to FY 2013/14 Budget as amended July 2014.

This decrease is the result of:

- The General Fund increased \$262,006 or 2.5%.
- The Special Revenue Funds decreased \$534,279 or -2.9%.
- The Capital Project Funds decreased \$3,946,472 or -45.0%.
- The Enterprise Funds increased \$2,923,964 or 48.6%.

The changes in each particular fund category will be discussed on the following pages. Following are two charts summarizing the County-wide budget for FY2014/2015. The first summarizes the FY2014/2015 Budget by revenue and expenditure type. The second summarizes the FY2014/2015 Budget by revenue and expenditure type and compares those revenues, expenditures to the FY2013/2014 Budget.

**Tentative Budget Summary
Wakulla County, Florida
Fiscal Year 2014/2015**

Proposed Millage Levy

General Fund **8.5000**

Estimated Revenues:	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Total All Funds
Taxes:	<u>Millage Per \$1,000</u>				
95% Ad Valorem Taxes	8.5000	784,308	7,411,199	-	8,195,507
Sales, Use, Utility & Fuel Taxes		2,068,650	1,172,385	1,897,916	5,138,951
Licenses and Special Assessments		40,000	1,112,152	-	1,152,152
Intergovernmental Revenues		4,884,862	3,393,161	1,764,000	10,132,932
Charges for Services		1,750,998	2,451,385	-	3,930,522
Fines and Forfeitures		58,750	36,587	-	95,337
Miscellaneous Revenues		71,072	4,690	-	3,671,452
Total Revenues - Sources		9,658,639	15,581,558	3,661,916	7,617,121
Transfers In		203,392	154,587	-	685,908
Fund Balances Carried Forward		711,273	2,004,015	1,164,054	642,652
Total Revenues, Transfers & Fund Balances		10,573,304	17,740,161	4,825,970	8,945,681
Estimated Expenditures:					
General Government		3,194,579	10,070	-	3,204,650
Public Safety		2,463,662	11,108,751	419,327	13,991,740
Physical Environment		180,792	20,000	-	7,771,858
Transportation		6,176	2,404,930	1,935,369	4,346,475
Economic Environment		21,111	1,858,761	-	1,879,872
Human Services		652,793	50,000	15,000	717,793
Culture and Recreation		861,068	1,181,129	1,078,358	3,120,556
Court Services		55,000	190,341	-	245,341
Debt Service		-	243,968	604,157	400,031
Total Expenditures - Uses		7,435,182	17,067,951	4,052,211	8,171,889
Transfers Out		2,749,005	322,222	295,000	645,858
Fund Balances - Reserves		389,118	349,988	478,759	127,934
Total Expenditures, Transfers & Fund Balances		10,573,304	17,740,161	4,825,970	8,945,681

Comparative Tentative Budget Summary
Wakulla County, Florida
Fiscal Year 2014/2015 to Fiscal Year 2013/2014

Revenues by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg
Ad Valorem Taxes	1,077,772	784,308	-27.2%	7,236,199	7,411,199	2.4%	-	-	-	-	-	-	8,313,971	8,195,507	-1.4%
Sales, Use, Utility & Fuel Taxes	1,867,338	2,068,650	10.8%	1,140,118	1,172,385	2.8%	1,814,542	1,897,916	4.6%	-	-	-	4,821,998	5,138,951	6.6%
Licenses and Special Assessments	41,000	40,000	-2.4%	1,112,724	1,112,152	-0.1%	-	-	#DIV/0!	-	-	-	1,153,724	1,152,152	-0.1%
Intergovernmental Revenues	4,766,198	4,884,862	2.5%	3,394,897	3,393,161	-0.1%	4,784,084	1,764,000	-63.1%	90,909	90,909	0.0%	13,036,088	10,132,932	-22.3%
Charges for Services	1,561,648	1,750,998	12.1%	2,994,780	2,451,385	-18.1%	-	-	-	3,815,969	3,930,522	3.0%	8,372,397	8,132,905	-2.9%
Fines and Forfeitures	30,563	58,750	92.2%	34,279	36,587	6.7%	-	-	-	-	-	-	64,842	95,337	47.0%
Miscellaneous Revenues	58,990	71,072	20.5%	3,000	4,690	56.3%	-	-	-	1,005,500	3,595,691	257.6%	1,067,490	3,671,452	243.9%
Total Revenues - Sources	9,403,509	9,658,639	2.7%	15,915,997	15,581,558	-2.1%	6,598,626	3,661,916	-44.5%	4,912,378	7,617,121	55.1%	36,830,510	36,519,235	-0.8%
Transfers In	98,392	203,392	106.7%	598,169	154,587	-74.2%	297,500	-	-	632,564	685,908	8.4%	1,626,625	1,043,887	-35.8%
Fund Balances Carried Forward	809,397	711,273	-12.1%	1,760,273	2,004,015	13.8%	1,876,316	1,164,054	-38.0%	476,775	642,652	0.34791	4,922,761	4,521,994	-8.1%
Total Revenues, Transfers & Fund Balances	10,311,298	10,573,304	2.5%	18,274,439	17,740,161	-2.9%	8,772,442	4,825,970	-45.0%	6,021,717	8,945,681	48.6%	43,379,896	42,085,116	-3.0%

Expenditures by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg	FY 13/14	FY 14/15	% Chg
General Government	3,056,946	3,194,579	4.5%	27,400	10,070	-63.2%	110,000	-	-	-	-	-	3,194,346	3,204,649	0.3%
Public Safety	2,258,362	2,463,662	9.1%	11,555,578	11,108,751	-3.9%	652,557	419,327	-35.7%	-	-	-	14,466,497	13,991,740	-3.3%
Physical Environment	174,573	180,792	3.6%	20,000	20,000	0.0%	105,262	-	-	4,807,001	7,771,858	61.7%	5,106,836	7,972,650	56.1%
Transportation	5,950	6,176	3.8%	1,910,024	2,404,930	25.9%	5,550,061	1,935,369	-65.1%	-	-	-	7,466,035	4,346,475	-41.8%
Economic Environment	42,999	21,111	-50.9%	2,382,695	1,858,761	-22.0%	-	-	-	-	-	-	2,425,694	1,879,872	-22.5%
Human Services	606,868	652,793	7.6%	47,956	50,000	4.3%	-	15,000	-	-	-	-	654,824	717,793	9.6%
Culture and Recreation	886,882	861,068	-2.9%	951,454	1,181,129	24.1%	737,559	1,078,358	46.2%	-	-	-	2,575,895	3,120,556	21.1%
Court Services	55,000	55,000	0.0%	207,869	190,341	-8.4%	-	-	-	-	-	-	262,869	245,341	-6.7%
Debt Service	-	-	-	213,969	243,968	-	725,285	604,157	-	613,386	400,031	-	1,552,640	1,248,156	-
Total Expenditures - Uses	7,087,580	7,435,182	4.9%	17,316,944	17,067,951	-1.4%	7,880,724	4,052,211	-48.6%	5,420,387	8,171,889	50.8%	37,705,635	36,727,232	-2.6%
Transfers Out	3,068,259	2,749,005	-10.4%	435,256	322,222	-26.0%	675,900	295,000	-56.4%	579,530	645,858	11.4%	4,758,945	4,012,085	-15.7%
Fund Balances - Reserves	155,459	389,118	150.3%	522,239	349,988	-33.0%	215,818	478,759	121.8%	21,800	127,934	486.9%	915,316	1,345,798	47.0%
Total Expenditures, Transfers & Fund Balances	10,311,298	10,573,304	2.5%	18,274,439	17,740,161	-2.9%	8,772,442	4,825,970	-45.0%	6,021,717	8,945,681	48.6%	43,379,896	42,085,116	-3.0%

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General Fund Summary

The General Fund is the general operating fund of the County as established by F.S. 129.02(1). The General Fund is used to account for all activities that are not required to be segregated into a separate fund.

The total tentative budget for the General Fund is \$10,573,304, an increase of \$262,006 or 2.5% as compared to FY2013/2014 Budget as amended July 2014. For accounting purposes, the Building Department Fund, while restricted, is included in the General Fund calculations. This budget document combines the General Fund and Building Fund to be consistent with the annual financial report.

On the revenue side, this increase is the result of:

- A reduction of \$293,464 in ad valorem taxes and an increase of \$201,312 in the public service and communication service taxes.
- Intergovernmental State shared revenues increased overall by \$118,664.
- Local charges for program services increased by \$189,350 with the majority of the increase coming from EMS billing.
- Fine revenue increased \$28,187.
- Miscellaneous revenues increased \$12,082.
- Inter-fund transfers increased \$100,500.
- Budgeted cash forward decreased \$98,124.

On the expense side, this increase is the result of:

- Personnel expenses increased \$275,265. Wages increased \$49,458 due to 9 employees receiving wage adjustments. Retirement rates adjusted substantially this year causing a \$120,454 increase. Health insurance rates increased 8.2 percent and health insurance coverage has been budgeted for every full-time position in anticipation of the implementation of the Affordable Care Act causing an increase of \$94,062. Worker's compensation rates and FICA tax comprise the remaining increase of \$11,291.
- Operating costs increased \$90,377.
- Operating equipment decreased \$11,663.
- Inter-fund transfers decreased \$4,044.
- Aid to Governmental Agencies increased \$1,521.
- Budgeted reserves increased \$233,659.

The following two pages contain summary schedules of the General Fund revenues and expenditures.

General Fund Revenue Summary

Wakulla County FY 14-15 Tentative Budget								
Total General Fund Revenues by Type	FY 10-11	FY 11-12	FY 12-13	Actual thru 7-31	Revised Budget	FY 14-15	FY 14-15 over FY 13-14	
Taxes:	10,029,340	8,948,300	1,126,188	1,125,115	1,077,772	784,308	(293,464)	-37.42%
Sales, Use, Utility & Fuel Taxes	295,612	1,480,039	1,958,499	1,506,063	1,867,338	2,068,650	201,312	9.73%
Licenses and Special Assessments	41,456	36,859	36,664	15,351	41,000	40,000	(1,000)	-2.50%
Intergovernmental Revenues	4,656,394	4,694,637	4,737,641	4,205,632	4,766,198	4,884,862	118,664	2.43%
Charges for Services	1,467,490	1,537,789	1,755,656	1,428,550	1,561,648	1,750,998	189,350	10.81%
Fines and Forfeitures	20,381	23,167	31,656	54,413	30,563	58,750	28,187	47.98%
Miscellaneous Revenues	49,710	180,939	184,315	31,952	58,990	71,072	12,082	17.00%
Transfers In	649,363	101,265	68,392	98,392	98,392	203,392	105,000	51.62%
Fund Balances Carried Forward	-	-	-	-	809,397	711,273	(98,124)	-13.80%
Total Revenues	17,209,747	17,002,993	9,899,010	8,465,467	10,311,298	10,573,304	262,006	2.48%

General Fund Expense Summary

Wakulla County FY 14-15 Tentative Budget								
General Fund Expense by Category	FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY 14-15 over FY 13-14	
Description	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salaries & Wages	2,640,388	2,490,536	2,657,554	2,131,773	2,682,116	2,812,176	130,061	4.62%
FICA Tax	200,743	190,192	203,362	163,023	209,279	214,366	5,088	2.37%
Retirement Benefits	355,597	219,884	266,086	311,252	388,972	431,599	42,626	9.88%
Health Insurance	725,293	588,633	489,380	519,887	704,211	783,802	79,592	10.15%
Workers & Unemployment Compensation	94,811	83,520	74,114	94,031	115,000	125,000	10,000	8.00%
Professional & Contracted Services	300,219	265,466	272,042	317,936	476,171	459,395	(16,776)	-3.65%
Medicaid & State Mandated Health Services	559,833	566,161	408,908	307,967	389,375	404,616	15,241	3.77%
Legal Fees	276,187	234,510	328,677	182,862	205,819	218,235	12,416	5.69%
Travel	11,066	10,518	18,419	11,906	20,150	16,850	(3,300)	-19.58%
Utilities - Telephone, Water, Sewer, Electric, LP Gas	329,242	316,130	282,442	248,130	309,713	313,400	3,687	1.18%
Rentals & Leases	129,052	73,490	72,405	55,782	73,460	69,970	(3,490)	-4.99%
Property & Liability insurance	264,994	265,942	314,636	326,675	326,764	342,336	15,572	4.55%
Maintenance & Repair	148,169	143,967	126,586	121,421	138,400	160,640	22,240	13.84%
Postage, Printing & Advertising	119,980	106,796	122,425	31,854	120,690	117,150	(3,540)	-3.02%
Other Current Charges	20,315	25,423	20,039	6,333	11,000	30,000	19,000	63.33%
Events & Services	261	6,362	4,200	7,061	6,550	6,800	250	3.68%
Office Supplies	35,409	24,505	22,448	13,212	30,830	29,010	(1,820)	-6.27%
Operating Supplies	161,180	135,004	143,427	135,889	143,839	156,150	12,311	7.88%
Fuel	99,318	114,673	108,247	87,498	109,205	123,010	13,805	11.22%
Books & Subscriptions	12,677	13,289	6,971	4,228	8,950	15,800	6,850	43.35%
Memberships	20,101	18,747	23,342	27,816	43,555	39,085	(4,470)	-11.44%
Training & Education	2,895	2,308	5,740	3,227	9,250	11,650	2,400	20.60%
Operating Equipment > \$5,000	3,879	20,078	59,045	51,339	149,302	113,020	(36,282)	-32.10%
Capital Outlay - Machinery & Equipment	15,927	45,209	75,601	35,092	33,150	57,769	24,619	42.62%
Aid to Other Government Agencies	392,586	381,480	381,680	379,981	381,830	383,351	1,521	0.40%
Interfund Transfers	501,999	525,147	343,629	129,703	130,159	126,115	(4,044)	-3.21%
Transfers to Constitutional Officers	2,399,902	2,281,890	2,504,504	2,938,100	2,938,100	2,622,890	(315,210)	-12.02%
Reserves	-	-	-	-	155,459	389,118	233,659	60.05%
Total Expenditures	9,822,023	9,149,861	9,335,908	8,643,978	10,311,298	10,573,304	262,006	2.48%

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Special Revenue Funds Summary

The total tentative budget for the Special Revenue Funds is \$17,740,161 a decrease of \$534,278 or -2.9% as compared to FY2013/2014 Budget as amended July 2014.

On the revenue side, this decrease is the result of:

- Ad valorem taxes increased \$175,000
- Other taxes increased by \$32,267.
- Licenses and special assessments decreased by \$572.
- Intergovernmental shared revenues decreased by \$1,736.
- Local charges for program services decreased by \$545,395
- Fine revenue increased \$2,308.
- Miscellaneous revenues increased \$1,690.
- Inter-fund transfers decreased \$443,581.
- Budgeted cash forward increased \$243,742.

On the expense side, this decrease is the result of:

- Personnel costs increased \$120,113 due to adjusted retirement rates, health insurance costs and three employees job reclassification.
- Operating costs decreased \$219,815 due largely to a decrease in grant revenue.
- Equipment and Capital outlay costs increased \$371,050 due purchases scheduled in the Road department.
- Debt service costs increased \$29,999.
- Inter-fund transfers decreased \$36,932.
- Budgeted reserves decreased \$172,251.

The following two pages contain summary schedules of the Special Revenue Fund revenues and expenditures.

Special Revenue Fund Revenue Summary

Wakulla County FY 14-15 Tentative Budget								
Total Special Revenue Funds Revenue by Type	FY 10-11	FY 11-12	FY 12-13	Actual thru 7-31	Revised Budget	FY 14-15	FY 14-15 over FY 13-14	
Ad Valorem Taxes	6,285,105	7,362,616	7,630,067	7,236,199	7,236,199	7,411,199	175,000	2.36%
Sales, Use, Utility & Fuel Taxes	1,046,392	1,116,719	1,154,435	895,120	1,140,118	1,172,385	32,267	2.75%
Licenses and Special Assessments	941,001	1,093,866	1,081,466	1,069,911	1,112,724	1,112,152	(572)	-0.05%
Intergovernmental Revenues	2,871,103	3,597,619	3,638,854	3,430,602	3,394,897	3,393,161	(1,736)	-0.05%
Charges for Services	3,709,160	2,650,587	2,249,618	1,275,415	2,994,780	2,451,385	(543,395)	-22.17%
Fines and Forfeitures	31,895	34,340	40,911	30,622	34,279	36,587	2,308	6.31%
Miscellaneous Revenues	877,004	186,584	193,283	12,016	3,000	4,690	1,690	36.03%
Transfers In	1,262,299	151,994	1,244,164	1,265,778	598,169	154,587	(443,581)	-286.95%
Cash Forward	-	-	-	25,737	1,760,273	2,004,015	243,742	12.16%
Total Revenues	17,023,959	16,194,324	17,232,798	15,241,401	18,274,439	17,740,161	(534,278)	-3.01%

Special Revenue Fund Expense Summary

Wakulla County FY 14-15 Tentative Budget								
Special Revenue Funds Expense by Category	FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY 14-15 over FY 13-14	
Description	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salaries, Wages, Incentive Pay & Stipends	502,595	434,386	486,165	366,523	457,415	551,835	94,420	17.11%
FICA Tax	36,366	31,762	35,608	27,384	33,814	38,170	4,355	11.41%
Retirement Benefits	62,216	37,325	61,277	50,829	62,705	74,026	11,321	15.29%
Health Insurance	66,645	46,457	67,585	51,779	69,434	79,451	10,017	12.61%
Workers & Unemployment Compensation	14	17,000	-	-	-	-	-	#DIV/0!
Professional & Contracted Services	1,919,240	2,293,051	2,682,957	1,624,782	2,574,536	3,240,752	666,216	20.56%
Legal Fees	-	-	-	875	2,500	1,000	(1,500)	-150.00%
Housing Program Assistance	756,441	919,412	1,282,372	1,678,947	1,866,963	1,036,196	(830,767)	-80.17%
Travel	25,755	8,704	1,768	2,409	11,000	6,000	(5,000)	-83.33%
Utilities - Telephone, Water, Sewer, Electric, LP Gas	113,866	84,405	92,694	76,151	119,827	135,928	16,101	11.84%
Rentals & Leases	17,708	14,338	7,098	6,643	4,718	8,122	3,404	41.91%
Property & Liability Insurance	70,946	68,424	96,203	77,332	81,474	85,393	3,919	4.59%
Maintenance & Repair	370,309	783,765	352,567	324,779	602,442	526,214	(76,228)	-14.49%
Postage, Printing & Advertising	13,640	15,995	44,199	430,890	40,949	47,216	6,267	13.27%
Other Current Charges	3,693	5,661	5,344	1,245	1,640	1,709	69	4.04%
Office Supplies	7,104	1,772	8,313	3,607	6,103	2,618	(3,485)	-133.16%
Operating Supplies	218,708	110,612	108,339	61,931	123,100	131,255	8,155	6.21%
Fuel	154,856	231,901	159,069	180,368	200,788	210,000	9,212	4.39%
Books & Subscriptions	15,113	5,075	3,088	2,942	4,421	6,021	1,601	26.58%
Memberships	3,458	2,561	3,032	3,194	6,000	6,000	-	0.00%
Training & Education	1,341	2,601	336	450	25,178	7,400	(17,778)	-240.24%
Operating Equipment > \$5,000	20,788	19,946	87,469	22,733	62,692	59,533	(3,159)	-5.31%
Capital Outlay - Equipment, Building, Infrastructure	162,953	136,018	333,537	15,506	326,625	700,834	374,209	53.39%
Debt Service Payments	190,125	353,284	447,352	155,950	213,969	243,968	29,999	12.30%
Aid to Private Organizations	5,797	4,515	3,471	16,147	27,000	27,000	-	0.00%
Interfund Transfers	969,390	80,491	191,086	161,696	163,846	126,914	(36,932)	-29.10%
Transfers to Constitutional Officers	10,665,752	10,157,697	10,410,424	8,852,142	10,663,061	10,036,619	(626,442)	-6.24%
Reserves	-	29,480	-	-	522,239	349,988	(172,251)	-49.22%
Total Expenditures	16,374,819	15,896,638	16,971,355	14,197,234	18,274,439	17,740,161	(534,279)	-3.01%

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Capital Project Funds Summary

The total tentative budget for the Capital Project Funds is \$4,825,970, a decrease of \$3,946,472 or -45% as compared to FY2013/2014 Budget as amended July 2014.

On the revenue side, this decrease is the result of:

- Tax revenue increased by \$83,374 due to an estimated increase in one cent sales tax revenues.
- Intergovernmental revenues decreased \$3,020,084
- Inter-fund Transfers In decrease \$297,500 due to no grant match requirements.
- Budgeted cash forward decreased by \$712,262.

On the expense side, this decrease is the result of:

- Equipment purchases increased \$17,799.
- Building and other construction decreased \$210,893.
- Road & Bridge construction & repaving decreased \$3,514,891.
- Debt service payments decreased \$121,128.
- Inter-fund transfers decreased by \$260,900.
- Transfers to Sheriff decreased \$120,000.
- Budgeted reserves increased by \$262,941.

The following two pages contain summary schedules of the Capital Project Fund revenues and expenditures.

Capital Project Fund Revenue Summary

Wakulla County FY 14-15 Tentative Budget								
Total Capital Projects Funds Revenue by Type	FY 10-11	FY 11-12	FY 12-13	Actual thru 7-31	Revised Budget	FY 14-15	FY 14-15 over FY 13-14	
Ad Valorem Taxes	-	-	-	-	-	-	-	#DIV/0!
Sales, Use, Utility & Fuel Taxes	1,911,925	1,846,053	1,939,815	1,387,812	1,814,542	1,897,916	83,374	4.39%
Licenses and Special Assessments	22,024	-	-	-	-	-	-	#DIV/0!
Intergovernmental Revenues	2,997,978	1,819,223	1,086,070	2,051,228	4,784,084	1,764,000	(3,020,084)	-171.21%
Charges for Services	-	-	-	-	-	-	-	#DIV/0!
Fines and Forfeitures	-	-	-	-	-	-	-	#DIV/0!
Miscellaneous Revenues	1,724,497	-	38	897	-	-	-	#DIV/0!
Transfers In	687,176	44,258	11,527	297,500	297,500	-	(297,500)	#DIV/0!
Cash Forward	-	-	-	-	1,876,316	1,164,054	(712,262)	-61.19%
Total Revenues	7,343,600	3,709,534	3,037,450	3,737,437	8,772,442	4,825,970	(3,946,472)	-81.78%

Capital Project Fund Expense Summary

Wakulla County FY 14-15 Tentative Budget								
Capital Projects Funds Expense by Category	FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY 14-15 over FY 13-14	
Description	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Road & Bridge Maintenance & Repair	-	14,760	376,228	5,761	-	125,000	125,000	100.00%
Capital Outlay - Land	-	-	-	21,906	17,500	-	(17,500)	#DIV/0!
Capital Outlay - Building	2,166,623	60,350	417,333	826,391	1,040,378	329,886	(710,492)	-215.38%
Capital Outlay - Road Paving & Resurfacing	3,640,597	2,053,029	743,902	2,472,493	5,450,260	1,810,369	(3,639,891)	-201.06%
Capital Outlay - Facilities, Parks & Infrastructure	244,542	104,590	-	132,500	217,301	735,000	517,699	70.44%
Operating Equipment > \$5,000	18,364	-	5,185	-	-	70,000	70,000	100.00%
Capital Outlay - Vehicles & Equipment	138,466	56,581	176,742	173,164	430,000	377,799	(52,201)	-13.82%
Debt Service Payments	799,238	997,777	972,321	663,927	725,285	604,157	(121,128)	-20.05%
Interfund Transfers	517,235	38,300	20,205	355,900	355,900	95,000	(260,900)	-274.63%
Transfers to Constitutional Officers	165,327	-	194,278	292,109	320,000	200,000	(120,000)	-60.00%
Reserves	-	-	-	-	215,818	478,759	262,941	54.92%
Total Expenditures	7,690,392	3,325,387	2,906,194	4,944,151	8,772,442	4,825,970	(3,946,472)	-81.78%

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Enterprise Funds Summary

The total tentative budget for the Enterprise Funds is \$8,945,681, an increase of \$2,923,964 or 48.6% as compared to FY2013/2014 Budget as amended July 2014.

On the revenue side, this increase is the result of:

- Charges for services increased \$114,552 due primarily to a CPI adjustment in water and sewer fees.
- Miscellaneous revenues increased \$2,590,191 due to the USDA Loan to upgrade the Wastewater Treatment Facility.
- Inter-fund transfers increased \$53,344.
- Budgeted cash forward increased by \$165,877.

On the expense side, this decrease is the result of:

- Operating costs decreased \$33,230.
- Equipment purchases decreased \$398,086.
- Infrastructure capital outlay increase \$2,600,000.
- Debt service payments decreased \$184,143
- Inter-fund transfers increased by \$66,328.
- Budgeted cash reserves increased by \$106,134

The following two pages contain summary schedules of the Enterprise Fund revenues and expenditures.

Enterprise Fund Revenue Summary

Wakulla County FY 14-15 Tentative Budget								
Enterprise Funds Revenue by Type	FY 10-11	FY 11-12	FY 12-13	Actual thru 7-31	Revised Budget	FY 14-15	FY 14-15 over FY 13-14	
Ad Valorem Taxes	-	-	-		-	-	-	#DIV/0!
Sales, Use, Utility & Fuel Taxes	-	-	-				-	#DIV/0!
Licenses and Special Assessments	-	-	-				-	#DIV/0!
Intergovernmental Revenues	561,551	752,482	772,053	610,527	90,909	90,909	-	0.00%
Charges for Services	467,183	652,048	682,849	488,582	3,815,969	3,930,522	114,552	2.91%
Fines and Forfeitures	-	-	-				-	#DIV/0!
Miscellaneous Revenues	3,849,294	3,295,005	3,397,216	3,097,376	1,005,500	3,595,691	2,590,191	72.04%
Transfers In	29,682	147,676	244,185	138,424	632,564	685,908	53,344	7.78%
Cash Forward	-	600	513,221	3,950	476,775	642,652	165,877	25.81%
Total Revenues	4,907,710	4,847,811	5,609,524	4,338,860	6,021,717	8,945,681	2,923,964	32.69%

Enterprise Fund Expense Summary

Wakulla County FY 14-15 Tentative Budget								
Enterprise Funds Expenditures by Category	FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY 14-15 over FY 13-14	
Description	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Professional & Contracted Services	613,587	2,625,976	2,755,133	2,293,512	4,210,187	4,137,100	(73,087)	-1.77%
Utilities - Telephone, Water, Sewer, Electric	167,393	180,310	157,237	133,305	140,900	143,339	2,439	1.70%
Property & Liability Insurance	-	-	-	17,762	-	17,162	17,162	100.00%
Maintenance & Repair	182,974	144,196	162,847	143,877	157,000	167,756	10,756	6.41%
Other Current Charges	5,916	31,460	28,768	39,495	64,000	64,000	-	0.00%
Operating Supplies	1,142,563	102,770	5,274	5,975	6,000	16,000	10,000	62.50%
Fuel	90,893	41,296	41,549	36,828	47,000	46,500	(500)	-1.08%
Operating Equipment > \$5,000	92,241	-	69,562	7,708	10,000	-	(10,000)	#DIV/0!
Capital Outlay - Equipment	-	320	850	43,119	166,914	575,000	408,086	70.97%
Capital Outlay - Infrastructure	-	-	-	-	-	2,600,000	2,600,000	100.00%
Debt Service Payments	174,836	118,124	111,770	435,953	613,386	400,031	(213,355)	-53.33%
Interfund Transfers	1,321,388	792,449	1,175,990	654,746	579,530	645,858	66,328	10.27%
Depreciation Expense*	566,691	535,842	703,669	-	-	-	-	#DIV/0!
Bad Debt & Loss on Sale Of Equipment Expense	-	17,097	-	-	5,000	5,000	-	0.00%
Reserves	-	-	-	-	21,800	127,934	106,134	82.96%
Total Expenditures	4,358,482	4,589,840	5,212,648	3,812,280	6,021,717	8,945,681	2,923,964	32.69%

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Section 3

Fiscal Year 2014/2015 Detailed Budgets

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General Fund Departmental Detailed Budgets

The total tentative budget for the General Fund is \$10,573,304, an increase of \$262,006 or 2.5% as compared to FY2013/2014 Budget as amended July 2014. For accounting purposes, the Building Department Fund, while restricted, is included in the General Fund calculations. This budget document combines the General Fund and Building Fund to be consistent with the annual financial report.

The General Fund is accounted for in 17 different departments:

- Board of County Commissioners
- County Administrator
- Constitutional Officers (Excluding Sheriff – See Special Revenue Fine & Forfeiture Fund)
- General Administration
- Planning & Community Development
- Code Enforcement
- Animal Control
- Airport
- Library
- Agriculture Extension
- Facilities Management
- Probation
- Veteran's Services
- Emergency Medical Services
- Recreation
- Parks
- Building

The following pages contain brief summary of each department followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY2012/2013 and current fiscal year data through July 31, 2014 are also provided for comparative purposes.

If a department is responsible for the collection of any revenues, those revenues will be shown at the top of the schedule followed by the department's expenditures. At the bottom of each schedule is a Net Profit / (Loss) line showing the net cost to the County after the collection of revenue.

Board of County Commissioners

The County is governed by an elected five member Board of County Commissioners. The Constitution of the State of Florida, Article VIII, Section II created the Board of County Commissioners. Each commissioner is elected on an “at large” basis and each serves a four year term. Article 1 and 2 of the County’s Charter outline the duties and powers provided to the County Commissioners. This department accounts for the costs directly associated with these five county commissioners. The commissioners have all legislative authority and are responsible for establishing and adopting policy. The commissioners conduct County business by meeting twice a month (only once in July and December) at regularly scheduled public meetings. For more information regarding their work please go to www.mywakulla.com.

Staffing

Ralph Thomas	County Commissioner, Vice Chairman, District 1	rthomas@mywakulla.com
Randy Merritt	County Commissioner, District 2	rmerritt@mywakulla.com
Howard Kessler, MD	County Commissioner, District 3	hkessler@mywakulla.com
Jerry Moore	County Commissioner, District 4	jmoore@mywakulla.com
Richard Harden	County Commissioner, Chairman, District 5	rharden@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Board Meetings/Workshops	44	37	30
# of Ordinances Adopted	51	37	16
# of Resolutions Adopted	71	73	45
# of Pages of Minutes Recorded	3,055	4051	2989

Board of County Commissioners Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Board of County Commissioners				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOCC Department Revenue				-	-	-	-	-		-	#DIV/0!
001	0100	511	511000-EXECUTIVE SALARIES	153,302	155,518	156,494	125,853	158,194	163,406	5,212	3.19%
001	0100	511	521000-FICA TAX	11,822	11,897	11,965	9,540	12,102	12,501	399	3.19%
001	0100	511	522000-RETIREMENT BENEFITS	22,740	16,073	21,216	33,892	52,251	70,657	18,406	26.05%
001	0100	511	523000-HEALTH INSURANCE	16,473	16,380	29,140	34,943	49,932	54,025	4,093	7.58%
001	0100	511	525000-UNEMPLOYMENT COMPENSATION	-	-	275	-	-	-	-	#DIV/0!
001	0100	511	531000-PROFESSIONAL SERVICES	13	-	-	-	-	-	-	#DIV/0!
001	0100	511	540000-TRAVEL	-	229	279	-	500	500	-	0.00%
001	0100	511	541000-TELEPHONE	11,449	5,283	4,356	1,918	3,700	3,000	(700)	-23.33%
001	0100	511	545200-LIABILITY INSURANCE	-	-	-	-	-	-	-	#DIV/0!
001	0100	511	546000-MAINTENANCE & REPAIR	912	-	-	-	-	-	-	#DIV/0!
001	0100	511	547000-PRINTING & BINDING	80	-	-	-	-	-	-	#DIV/0!
001	0100	511	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	-	-	#DIV/0!
001	0100	511	549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	#DIV/0!
001	0100	511	549500-EVENTS & SERVICES	-	-	150	-	100	200	100	50.00%
001	0100	511	551000-OFFICE SUPPLIES	-	101	-	-	-	-	-	#DIV/0!
001	0100	511	552000-OPERATING SUPPLIES	-	50	314	293	400	300	(100)	-33.33%
001	0100	511	552100-FUEL	172	1,071	1,748	243	300	-	(300)	#DIV/0!
001	0100	511	554000-BOOKS & SUBSCRIPTIONS	-	-	-	-	-	-	-	#DIV/0!
001	0100	511	555000-TRAINING	-	-	35	-	-	-	-	#DIV/0!
BOCC Department Expense				216,963	206,602	225,972	206,681	277,479	304,588	27,109	8.90%
Net Profit (Loss)				(216,963)	(206,602)	(225,972)	(206,681)	(277,479)	(304,588)		

County Administrator

This office is the central point of contact for Wakulla County Citizens. David Edwards is appointed by, and serves at the pleasure of the Wakulla County Board of Commissioners. The County Administrator is the chief executive officer of the county and all executive responsibilities and powers are assigned to and vested in him, and shall exercise all executive authority, powers and duties authorized by general or special law. It is the responsibility of the County Administrator to implement all decisions, policies, programs and motions made by the Board. This is done through the department directors and staff who report directly to the County Administrator. The County Administrator regularly meets with constituents and others on various county issues to facilitate communications between government and community.

For a list of departments reporting directly to the County Administrator, please see the Wakulla County Organizational Chart. For more information please go to www.mywakulla.com.

Staffing

David Edwards	County Administrator	dedwards@mywakulla.com
Patty Taylor	Administrative Assistant	ptaylor@mywakulla.com
Debbie DuBose	Employee Support Services Director	ddubose@mywakulla.com
Jessica Welch	Communications and Public Services Director	jwelch@mywakulla.com
Sheree Keeler	Intergovernmental Affairs Director	skeeler@mywakulla.com
Paige Osborne	Administrative Coordinator	posborne@mywakulla.com
Katie Taff	Procurement Coordinator	ktaff@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of RFP/RFP/ITB's Issued	12	29	13
# of Agenda Items Prepared	470	491	354
# of Grants applied for	-	14	11
# of Public Record Requests	188	112	134

County Administrator Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
County Administrator				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
County Administrator Department Revenue				-	-	-	-	-	-	-	#DIV/0!
001	0102	512	512000-REGULAR SALARIES	215,130	223,417	233,628	194,119	240,841	253,817	12,976	5.11%
001	0102	512	512100-ANNUAL/SICK LEAVE PAY OUT	109	109	-	-	-	-	-	#DIV/0!
001	0102	512	513000-HOURLY WAGES	464	40,452	69,555	42,508	52,320	57,566	5,246	9.11%
001	0102	512	514000-OVERTIME WAGES	-	-	-	96	100	-	(100)	#DIV/0!
001	0102	512	514500-HOLIDAY HOURS-WAGES	-	221	2,946	2,261	4,616	2,878	(1,738)	-60.37%
001	0102	512	521000-FICA TAX	16,862	20,649	24,251	18,280	23,337	24,041	704	2.93%
001	0102	512	522000-RETIREMENT BENEFITS	29,785	16,966	25,533	36,109	46,395	53,167	6,772	12.74%
001	0102	512	523000-HEALTH INSURANCE	27,700	27,321	36,721	34,956	46,329	71,767	25,438	35.44%
001	0102	512	525000-UNEMPLOMENT COMPENSATION	-	-	885	-	-	-	-	#DIV/0!
001	0102	512	534000-CONTRACTED SERVICES	-	-	24	20	500	-	(500)	#DIV/0!
001	0102	512	534500-CONTRACTED SERVICES - INFO TECHNOLOGY	-	3,150	-	-	-	-	-	#DIV/0!
001	0102	512	540000-TRAVEL	3,075	5,424	5,694	3,454	5,000	4,000	(1,000)	-25.00%
001	0102	512	541000-TELEPHONE	2,374	1,569	2,881	2,564	3,500	3,750	250	6.67%
001	0102	512	542000-POSTAGE & FREIGHT	107	-	32	56	100	100	-	0.00%
001	0102	512	544000-RENTALS/LEASES-MACH & EQUIP	9,246	5,609	5,374	2,160	4,000	3,000	(1,000)	-33.33%
001	0102	512	545000-PROPERTY INSURANCE	-	-	-	-	-	-	-	#DIV/0!
001	0102	512	546000-MAINTENANCE & REPAIR	2,030	1,101	565	20	1,000	200	(800)	-400.00%
001	0102	512	547000-PRINTING & BINDING	745	-	41	-	-	-	-	#DIV/0!
001	0102	512	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	878	-	172	-	750	500	(250)	-50.00%
001	0102	512	549000-OTHER CURRENT CHARGES	3,794	230	166	-	-	-	-	#DIV/0!
001	0102	512	549500-EVENTS & SERVICES	-	30	44	-	100	100	-	0.00%
001	0102	512	551000-OFFICE SUPPLIES	3,550	6,422	4,066	2,139	5,000	3,000	(2,000)	-66.67%
001	0102	512	552000-OPERATING SUPPLIES	6,519	8,733	8,290	4,651	6,000	6,000	-	0.00%
001	0102	512	552100-FUEL	-	1,639	913	1,427	2,500	2,000	(500)	-25.00%
001	0102	512	554000-BOOKS AND SUBSCRIPTIONS	1,884	554	5,517	3,544	5,000	4,000	(1,000)	-25.00%
001	0102	512	554400-MEMBERSHIPS	-	70	350	506	1,000	1,000	-	0.00%
001	0102	512	555000-TRAINING	425	150	1,265	1,343	1,500	1,500	-	0.00%
001	0102	512	564000-OPERATING EQUIPMENT	-	-	6,352	6,957	8,000	-	(8,000)	#DIV/0!
001	0102	512	591000-INTERFUND TRANSFER	-	18,494	-	-	-	-	-	#DIV/0!
County Administrator Department Expense				324,677	382,311	435,265	357,170	457,888	492,386	34,498	7.01%
Net Profit (Loss)				(324,677)	(382,311)	(435,265)	(357,170)	(457,888)	(492,386)		

Collections Department

This is a new department that is being established for fiscal year 2014/2015. The primary function of this department is responsibility and oversight of collecting County revenue. Two full time employees will be engaged in the task of processing Emergency Medical Services, sewer, water, fuel, parks and boat ramps, PST and other miscellaneous collections as necessary. This department will consist of one currently employed person as an Administrative Assistant and one new position to be known as the Collections Coordinator. Currently, revenue collection for the County is performed by multiple agencies and departments. Specifically, sewer billing for Wakulla County’s approximately 2,400 customers is handled by three different agencies: City of Sopchoppy Water System, Panacea Area Water System and ESG Operations on behalf of Talquin Water customers. This creates some confusion for residents or prospective residents who look to Wakulla County as a potential location for building or purchasing property or homes in the County. Also, the other agencies that process sewer billing for the County must be compensated monthly for the action of including each monthly sewer bill on the monthly water bill they mail out. The Collections department would eliminate the need to continue that compensation and will allow the County to take a more proactive approach to collections of County revenue and enforcement of penalties for non-payment.

This department will report directly to the County Administrator.

Staffing

Full Time Employee	Collections Coordinator	To be announced
Full Time Employee	Administrative Assistant	To be announced

Service Outputs

Fiscal Year	2014/15	2015/16	2016/17
# of sewer billings			
# of water billings			
# of EMS billings			
# of fuel billings			

*Additional service outputs may be added as deemed necessary

Collections Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget						
Collections Department				FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Collections Department Revenue				-	-	-
001	0105	519	513000-HOURLY WAGES	67,630	67,630	100.00%
001	0105	519	514500-HOLIDAY HOURS-WAGES	3,584	3,584	100.00%
001	0105	519	521000-FICA TAX	5,448	5,448	100.00%
001	0105	519	522000-RETIREMENT BENEFITS	5,249	5,249	100.00%
001	0105	519	523000-HEALTH INSURANCE	16,812	16,812	100.00%
001	0105	519	534000-CONTRACTED SERVICES	-	-	#DIV/0!
001	0105	519	541000-TELEPHONE	1,000	1,000	100.00%
001	0105	519	551000-OFFICE SUPPLIES	1,500	1,500	100.00%
001	0105	519	552000-OPERATING SUPPLIES	1,000	1,000	100.00%
001	0105	519	554400-MEMBERSHIPS	-	-	#DIV/0!
001	0105	519	555000-TRAINING	-	-	#DIV/0!
001	0105	519	564000-OPERATING EQUIPMENT	3,000	3,000	100.00%
Collections Department Expense				105,223	105,223	100.00%
Net Profit (Loss)				(105,223)		

Constitutional Officers

Please note that the Sheriff’s Office budget is found in the Special Revenue Fine & Forfeiture Fund.

Clerk of Court

The Clerk of the Court is a Constitutional Officer under Article VIII Section 1 (d) and Article V Section 16 of the Florida Constitution and operates under Chapter 28, and various other chapters of the Florida Statutes.

The Clerk’s Office serves many roles as directed by Florida Statutes and arrangements with the County. The Clerk of Court is the Clerk to the Circuit and County courts and is responsible for maintaining all court files. The Clerk of Court is also Clerk to the Board of County Commissioners and responsible for maintaining the Board’s official documents and recordings. The Clerk of Court is the accountant, auditor and custodian of all County funds. The Clerk of Court is also the County Recorder and is responsible for recording and maintaining all the various documents that are required to be filed and held as public documents. Under arrangements with the Board, the Clerk’s Office also provides management and budget services to the County Administrator and janitorial and maintenance services to the Courthouse and its tenants.

The Clerk’s Office is comprised of five departments: Court Services; Finance & Accounting; Official Records; Maintenance and Information Technology. Finance & Accounting and Maintenance and funded by the Board of County Commissioners and those budgets are presented below. Court Services, Official Records and Information Technology are funded by user fees, fines and service charges. Those budgets are not presented below but will be on the Clerk’s website as required by Florida Statutes. For more information please go to www.wakullaclerk.com.

Staffing

Brent X. Thurmond	Clerk of Court	bxt@wakullaclerk.com
Finance & Accounting		
Greg James	Finance Director; Chief Deputy Clerk	gjames@wakullaclerk.com
Suzanne Hawkins	Assistant Finance Director	shawkins@wakullaclerk.com
Tiffany Conn	Revenue & Trust Clerk	tconn@wakullaclerk.com
Lea Dias	Accounts Payable & Purchasing Clerk	ldias@wakullaclerk.com
Evelyn Evans	Clerk to Board	eevans@wakullaclerk.com
Brandy Price	Budgeting Clerk	bprice@wakullaclerk.com
Maintenance		
Joe Finch	Maintenance	jfinch@wakullaclerk.com
<i>For information on the non-Board funded staffing please call 850-926-0919</i>		

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Board A/P Checks Processed	6,228	6547	4713
# of Board Payroll Processed	2,649	2684	1846
# of Board Obligations Processed	13,537	14400	10734
# of Budget Amendments Processed	64	79	25
# of Budget Resolutions Processed	11	5	6
# of Grants Administered	47	46	34

Wakulla County FY 14-15 Tentative Budget											
Constitutional Officers				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-CL-01	000	386100-CLERK OF COURTS-REFUND BOCC	-	790	49,404	-	-	-	-	#DIV/0!
Clerk of Court Return to Board				-	790	49,404	-	-	-	-	#DIV/0!
001	0200-CL-01	581	591100-TRANSFER - FINANCE & ACCOUNTING	348,493	318,166	460,881	460,881	460,881	468,600	7,719	1.67%
001	0200-CL-02	581	591100-TRANSFER - MAINTENANCE	90,000	84,223	84,653	84,653	84,653	85,698	1,045	1.23%
001	0200-CL	581	Clerk of Court Expense	438,493	402,389	545,534	545,534	545,534	554,298	8,764	1.61%
Net Profit (Loss)				(438,493)	(401,599)	(496,130)	(545,534)	(545,534)	(554,298)		

A detailed budget for the Clerk of Court can be found in Section 6 beginning on page 277.

Property Appraiser

The Property Appraiser is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 195 and various other chapters of the Florida Statutes.

The Property Appraiser is responsible for determining the value of all property within the County. The Property Appraiser is also responsible for maintaining property ownership records, parcel ownership maps, and administering all tax exemptions. For more information please go to www.qpublic.net/wakullapa.

Staffing

Donnie Sparkman	Property Appraiser	dsparkman@mywakullapa.com
Brad Harvey	Chief Deputy Property Appraiser	bharvey@mywakullapa.com
<i>Real Property</i>		
James Burke	Asst. Property Appraiser	jburke@mywakullapa.com
Nisha Walker	Director of Assessment Administration	nwalker@mywakullapa.com
Leola Franklin	Deputy Clerk 1	lfranklin@mywakullapa.com
<i>Tangible Personal Property</i>		
Debra Russell	Director of Taxpayer Services & Exemptions	drussell@mywakullapa.com
<i>GIS Services</i>		
Michael Atchison	GIS Specialist II	matchison@mywakullapa.com
Sybil Taylor	GIS Specialist I	staylor@mywakullapa.com
<i>Field Services</i>		
Stacey Roddenberry	Director of Field Services	sroddenberry@mywakullapa.com
Mike Musachio	Field Appraiser II	mmusachio@mywakullapa.com
Vacant position	Field Appraiser II	
Flynn Ridley	Field Appraiser II	Fridley@mywakullapa.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of deeds processed	1,231	2218	1345
# of address changes processed	1,386	2368	1496
# of mapping edits processed	1,352	2286	1396
# of real property assessments	24,847	24860	24877
# of new real property parcels	26	13	17
# of tangible personal property assessments	712	660	671

# of new tangible personal property accounts	(44)	(52)	11
# of fire special assessments processed	23,137	23135	23321
# of solid waste special assessments processed	12,169	12091	12090
# of road paving special assessments processed	28	28	27
# of field appraisals performed	6,125	7710	4301
# of website visits	2,915,259	1,907,495	848742

Wakulla County FY 14-15 Tentative Budget											
Property Appraiser				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-PA	000	386600-PROPERTY APPRAISER REFUND BOCC	-	32,842	62,073	-	-	-	-	#DIV/0!
Property Appraiser Return to Board				-	32,842	62,073	-	-	-	-	#DIV/0!
001	0200-PA-01	581	591100-TRANSFER TO CONST. OFFICER	963,681	903,462	945,644	964,681	964,681	988,387	23,706	2.51%
001	0200-PA-01	581	Proprerty Appraiser Expense	963,681	903,462	945,644	964,681	964,681	988,387	23,706	2.51%
Net Profit (Loss)				(963,681)	(870,620)	(883,571)	(964,681)	(964,681)	(988,387)		

A detailed budget for the Property Appraiser can be found in Section 6 beginning on page 277.

Supervisor of Elections

The Supervisor of Elections is a Constitutional Officer under Article VII Section 1 (d) of the Florida Constitution and operates under Chapter 98 and various other chapters of the Florida Statutes.

The Supervisor of Elections is responsible for maintaining voting records and registration and supervising, tallying and reporting the votes cast by Wakulla’s citizens in its various elections. The Supervisor of Elections is also responsible for maintaining all candidate forms and reports. The Supervisor’s Office also receives several State grants that assist the office in providing election support staff, election education related material and equipment.

The Supervisor of Election’s also conducts elections each year at each of the elementary schools and the high school to assist in their school elections and to provide an educational voting experience for County students. For more information please go to www.wakullaelection.com.

Staffing

Henry “Buddy” Wells	Supervisor of Elections	hwells@mywakulla.com
Joe Morgan	Chief Deputy	jmorgan@mywakulla.com
Celina Greene	Deputy Supervisor of Elections	cgreene@mywakulla.com
Cheryl Swift	Clerk (part-time)	cswift@mywakulla.com
Paul Davenport	OPS Clerk (part-time)	

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Voter Registrations	879	507	430
# of County Elections	4	3	3
# of School Elections	4	3	4

Wakulla County FY 14-15 Tentative Budget											
Supervisor of Elections				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-SE	000	386500-SUPERVISOR OF ELECTIONS REFUND	13,447	15,727	11,009	-	-	-	-	#DIV/0!
Supervisor of Elections Return to Board				13,447	15,727	11,009	-	-	-	-	#DIV/0!
001	0200-SE	519	591000-INTERFUND TRANSFER Grant Match	-	474	-	-			-	#DIV/0!
001	0200-SE	581	591100-TRANSFER TO CONST. OFFICER	312,309	326,348	339,704	358,699	358,699	368,044	9,345	2.75%
001	0200-SE	581	Supervisor of Elections Expense Total	312,309	326,822	339,704	358,699	358,699	368,044	9,345	2.75%
Net Profit (Loss)				(298,862)	(311,095)	(328,695)	(358,699)	(358,699)	(368,044)		

A detailed budget for the Supervisor of Elections can be found in Section 6 beginning on page 277.

Tax Collector

The Tax Collector is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 197 and various other chapters of the Florida Statutes.

The Tax Collector's office is responsible for the collection of the County's ad valorem taxes, MSBU fees and Solid Waste assessments as well as other miscellaneous local fees. The Tax Collector is also the local agent for several State agencies collecting taxes for the Department of Revenue, vehicle and boat registration and driver's license renewal fees for the Department of Highway Safety & Motor Vehicles and hunting and fishing licenses for the Florida Wildlife Fish & Game Conversation Commission. For more information please go to www.wakullacountytaxcollector.com.

Staffing

Cheryll Olah	Tax Collector	olahwakullatc@yahoo.com
Lisa Craze	Asst. Tax Collector	crazewakulla71@yahoo.com
Shannon Corbin	Bookkeeping Clerk	
Laura Rogers	Service Supervisor	laurawakullatc@yahoo.com
Candice Good	Senior Revenue Clerk	candicewakullatc@yahoo.com
Debbie Olah	Revenue Clerk	
Erika Gwaltney	Revenue Clerk	
April Anderson	Revenue Clerk	
Kathy Sumner	Revenue Clerk	kathysumnerwakullatc@yahoo.com
Meghan Smith	Revenue Clerk (part-time)	
Kristin Craze	Posting Clerk	

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of tax bills processed	24,600	22,632	24,008
# of address corrections	1,640	1,256	1,213
# of occupational licenses issued	1,850	1,565	1,462
# of Fish & Game licenses sold	1,934	2,050	1,778
# of tax roll corrections	900	304	300
# of escrow bills	4,600	6,798	4,605
# of delinquent tax refunds mailed	702	654	596
# of driver's licenses issued	4,573	4,690	4,426
# of ID cards issued	518	544	576

# of temporary permits issued	391	418	263
# of non-citizen permits issued	37	24	16
# of driver's license exams performed	1,117	909	1,111
# of driver's license tests performed	978	809	842
# of voids on license	104	82	96
# of customer calls	12,948	1,3605	14,120
# of lockbox drop offs	50	57	104
# of certified mail deliveries	406	624	612

Wakulla County FY 14-15 Tentative Budget											
Tax Collector				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-TC	000	341510-TAX COLLECTOR FEES	223,199	180,971	218,062	147,968	200,000	215,000	15,000	7.50%
001	0200-TC	000	341511-TAX COLLECTOR ADVERTISING FEES	54,539	62,723	76,962	40,198	50,000	75,000	25,000	59.52%
001	0200-TC	000	386700-TAX COLLECTOR RETURN TO BOCC	17,086	-	-	-	-	-	-	#DIV/0!
Tax Collector Revenue / Return to Board				294,824	243,694	295,024	188,166	250,000	290,000	40,000	16.53%
001	0200-TC	581	591100-TRANSFER TO CONST. OFFICER	647,658	606,761	673,622	671,996	671,996	712,161	40,165	5.96%
001	0200-TC-01	581	591100-TRANSFER TO CONST. OFFICER	35,776	42,930	-	-	-	-	-	#DIV/0!
001	0200-TC	581	Tax Collector Expense	683,434	649,691	673,622	671,996	671,996	712,161	40,165	5.96%
Net Profit (Loss)				(388,610)	(405,997)	(378,598)	(483,830)	(421,996)	(422,161)		

A detailed budget for the Tax Collector can be found in Section 6 beginning on page 277.

General Administration

The General Administration Department is where all General Fund revenues and expenditures that are not associated with a particular department are accounted for. These General Administration expenditures include county-wide information technology costs, worker's compensation and unemployment costs, property and general liability insurance coverage, aid to public and private organizations, county memberships in various organizations and health and human service related costs.

Staffing

N/A – No staffing is required for this department.

Service Outputs

N/A – No service outputs are tracked for this department.

General Administration Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
General Fund Operating Revenue				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0000	000	311010-AD VALOREM TAXES	10,015,764	8,940,839	1,126,188	1,125,115	1,067,772	774,308	(293,464)	-37.90%
001	0000	000	311011-DELINQUENT TAXES	13,576	7,461	-	-	10,000	10,000	-	0.00%
001	0000	000	314100-PUBLIC SERVICES TAX	-	794,506	1,087,614	867,243	1,029,000	1,228,650	199,650	16.25%
001	0000	000	315100-LOCAL COMMUNICATIONS SERVICE	295,612	685,532	870,885	638,820	838,338	840,000	1,662	0.20%
001	0000	000	321010-OCCUPATIONAL LICENSE	41,456	36,859	36,664	15,351	41,000	40,000	(1,000)	-2.50%
001	0000	000	331505-FEDERAL GRANT - FEMA	-	-	6,061	-	-	-	-	#DIV/0!
001	0000	000	333010-NATIONAL FOREST IN LIEU OF TAX	224,954	241,528	204,518	293,462	205,000	230,000	25,000	10.87%
001	0000	000	333011-WILDLIFE PMT. IN LIEU OF TAX	84,300	92,501	87,955	-	123,000	90,000	(33,000)	-36.67%
001	0000	000	335120-STATE REVENUE SHARING	556,966	560,291	590,070	478,583	562,757	650,000	87,243	13.42%
001	0000	000	335130-INSURANCE AGENTS LICENSE	19,651	16,477	22,196	15,381	15,000	20,000	5,000	25.00%
001	0000	000	335140-MOBILE HOME LICENSE	6,531	6,628	6,830	6,101	7,000	6,600	(400)	-6.06%
001	0000	000	335150-ALCOHOLIC BEVERAGE LICENSE	7,280	996	4,059	4,215	7,000	7,000	-	0.00%
001	0000	000	335160-RACE TRACK FUNDS	446,500	446,500	446,500	446,500	446,500	446,500	-	0.00%
001	0000	000	335180-HALF CENT SALES TAX - ORDINARY	855,430	838,019	844,766	679,964	878,741	885,118	6,377	0.72%
001	0000	000	335181-HALF CENT SALES TAX-CO. KICKER	707,148	697,939	765,469	639,235	780,847	800,000	19,153	2.39%
001	0000	000	335182-HALF CENT SUPP-INMATE	30,814	33,409	34,523	25,527	32,928	34,272	1,344	3.92%
001	0000	000	335183-FISCALLY CONSTRAINED COUNTIES	546,613	603,579	603,406	449,118	567,672	588,000	20,328	3.46%
001	0000	000	335184-FISCALLY CONSTRAINED COUNTIES LEGISLATIVE OFFSET	1,081,210	1,082,583	1,050,603	1,013,519	1,058,400	1,020,000	(38,400)	-3.76%
001	0000	000	351200-RESTITUTION - CRIMINAL	-	1,212	1,899	-	-	-	-	#DIV/0!
001	0000	000	361100-INTEREST ON INVESTMENTS	1,054	2,544	11,210	151	3,690	3,839	149	3.88%
001	0000	000	361101-INTEREST ON TAX	36,027	31,974	30,285	21,893	35,875	36,593	718	1.96%
001	0000	000	365010-SALE OF SURPLUS PROPERTY	-	3,278	1,425	3,781	2,050	2,050	-	0.00%
001	0000	000	366010-LOCAL CONTRIBUTIONS	-	-	-	-	1,025	-	(1,025)	#DIV/0!
001	0000	000	369301-TAX DEED SALES	-	5,243	329	-	5,000	5,000	-	0.00%
001	0000	000	369304-REFUND - PRIOR YEAR EXPENSE	-	3,664	-	-	-	-	-	#DIV/0!
001	0000	000	369305-INSURANCE CLAIM PROCEEDS	6,184	5,110	-	-	5,125	5,125	-	0.00%
001	0000	000	369900-MISCELLANEOUS REVENUE	(30,295)	3,181	10,826	1,462	5,125	5,125	-	0.00%
001	0000	000	381000-INTERFUND TRANSFER IN - GENERAL	350,971	32,873	-	-	-	-	-	#DIV/0!
001	0200-SH-05	000	369400-SHERIFF - RETURN TO BOCC	-	-	7,958	-	-	-	-	#DIV/0!
001	0202-GA	000	369300-MISCELLANEOUS REVENUE - SETTLEMENTS	442	490	(505)	-	-	-	-	#DIV/0!
001	0202-GA	000	369900-MISCELLANEOUS REVENUE	-	-	-	-	-	-	-	#DIV/0!
001	0203-03	000	369900-MISCELLANEOUS REVENUE	-	75,522	-	-	-	-	-	#DIV/0!
001	0203-14	000	369900-MISCELLANEOUS REVENUE	-	-	300	-	-	-	-	#DIV/0!
001	0600	000	381000-INTERFUND TRANSFER FROM FUND 190 - E911	13,392	13,392	13,392	13,392	13,392	13,392	-	0.00%
001	2100	000	381000-INTERFUND TRANSFER FROM FUND 010 - BLDG.	25,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
001	7000	000	381000-INTERFUND TRANSFER IN - ROADS	80,000	-	-	30,000	30,000	50,000	20,000	40.00%
001	8000	000	381000-INTERFUND TRANSFER IN - WW / SEWER	80,000	-	-	-	-	70,000	70,000	100.00%
001	8500	000	381000-INTERFUND TRANSFER IN - SOLID WASTE	60,000	-	-	-	-	15,000	15,000	100.00%
001	8900	000	381000-INTERFUND TRANSFER FROM FUND 180 - FIRE	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
001	0000	000	389000-CASH FORWARD	-	-	-	-	603,446	433,271	(170,175)	-39.28%
001	0000	000	General Administration Revenue	15,596,580	15,319,130	7,920,428	6,823,813	8,430,683	8,364,842	(65,841)	-0.79%

General Administration Expense Detail

Wakulla County FY 14-15 Tentative Budget											
General Administration				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0202-GA	513	512100-ANNUAL/SICK LEAVE PAY OUT	25,317	11,336	21,486	11,138	10,000	10,000	-	0.00%
001	0202-GA	513	523000-HEALTH INSURANCE	124,032	114,170	4,612	2,698	3,000	3,000	-	0.00%
001	0202-GA	513	523100-FLEX PLAN	192,360	112,122	78,264	71,792	125,000	125,000	-	0.00%
001	0202-GA	513	524000-WORKERS' COMPENSATION	76,274	53,836	72,954	94,031	100,000	110,000	10,000	9.09%
001	0202-GA	513	525000-UNEMPLOYMENT COMPENSATION	18,535	29,684	-	-	15,000	15,000	-	0.00%
001	0202-GA	513	531000-PROFESSIONAL SERVICES	14,050	539	8,000	6,750	9,225	49,000	39,775	81.17%
001	0202-GA	513	532000-AUDITING AND ACCOUNTING	71,275	76,525	77,903	71,211	79,461	81,050	1,589	1.96%
001	0202-GA	513	533000-RECORDING/TRANSCRIPTION SERVICES	2,662	3,400	4,873	2,480	6,000	4,000	(2,000)	-50.00%
001	0202-GA	513	534000-CONTRACTED SERVICES	38,870	22,938	36,070	31,904	48,000	48,000	-	0.00%
001	0202-GA	513	534500-CONTRACTED SVS-INFO TECHNOLOGY	61,305	63,569	50,400	33,600	51,660	51,500	(160)	-0.31%
001	0202-GA	513	541000-TELEPHONE	16,198	24,572	23,986	20,021	25,575	25,575	-	0.00%
001	0202-GA	513	542000-POSTAGE & FREIGHT	8,063	14,875	2,975	6,142	9,000	8,500	(500)	-5.88%
001	0202-GA	513	543000-UTILITIES - ELECTRIC	121,881	98,070	74,756	56,227	65,265	66,000	735	1.11%
001	0202-GA	513	543300-UTILITIES-WATER/SEWER	7,410	7,006	5,781	4,608	5,500	5,500	-	0.00%
001	0202-GA	513	543500-UTILITIES - LP GAS	11,632	19,650	18,559	30,069	41,598	42,000	402	0.96%
001	0202-GA	513	544000-RENTALS/LEASES-MACH & EQUIP	14,521	12,710	13,794	6,840	9,000	9,000	-	0.00%
001	0202-GA	513	544300-COMMUNICATION RENT	3,483	253	-	-	-	-	-	#DIV/0!
001	0202-GA	513	545000-PROPERTY INSURANCE	260,213	183,172	187,558	199,356	198,682	202,335	3,653	1.81%
001	0202-GA	513	545200-LIABILITY INSURANCE	4,781	80,239	124,548	125,532	125,532	137,400	11,868	8.64%
001	0202-GA	513	546000-MAINTENANCE & REPAIR	200	1,951	70	-	-	-	-	#DIV/0!
001	0202-GA	513	546100-REPAIR - INSURANCE CLAIM	-	-	-	-	-	-	-	#DIV/0!
001	0202-GA	513	547000-PRINTING & BINDING	8,290	2,017	932	-	1,500	1,500	-	0.00%
001	0202-GA	513	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	28,653	9,114	26,471	14,441	18,000	18,000	-	0.00%
001	0202-GA	513	549000-OTHER CURRENT CHARGES	9,736	17,416	19,162	5,377	6,000	6,000	-	0.00%
001	0202-GA	513	549500-EVENTS & SERVICES	-	216	-	-	-	-	-	#DIV/0!
001	0202-GA	513	551000-OFFICE SUPPLIES	22	1,659	978	734	-	-	-	#DIV/0!
001	0202-GA	513	552000-OPERATING SUPPLIES	2,249	175	4,748	11,629	10,308	10,350	42	0.41%
001	0202-GA	513	554000-BOOKS AND SUBSCRIPTIONS	9,332	8,570	-	-	-	-	-	#DIV/0!
001	0202-GA	513	555100-TUITION REIMBURSEMENT PROGRAM	808	320	860	-	1,000	3,000	2,000	66.67%
001	0202-GA	513	564000-OPERATING EQUIPMENT	2,152	-	3,125	11,692	11,692	25,320	13,628	53.82%
001	0202-GA	513	564500-CAPITAL OUTLAY-MACHINERY & EQUIPMENT	-	-	14,050	-	-	-	-	#DIV/0!
001	0202-GA	513	568100-CAP OUT - SOFTWARE - BOCC/CLERK	-	4,995	-	-	-	-	-	#DIV/0!
001	0202-GA	513	581000-AID TO GOV'T AGENCIES	247,250	247,250	247,250	247,250	247,250	247,250	-	0.00%
001	0202-GA	513	594000-SOIL AND WATER BOARD	495	-	-	-	-	-	-	#DIV/0!
001	0202-GA	513	599000-RESERVE	-	-	-	-	123,543	240,170	116,627	48.56%
001	0202-GA	513	599100-DISASTER CONTINGENCY RESERVE	-	-	-	-	-	-	-	#DIV/0!
001	0202-GA	537	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	#DIV/0!
001	0202-GA	573	582000-AID TO PRIVATE ORGANIZATIONS	1,350	-	-	-	-	-	-	#DIV/0!
001	0202-GA	562	531000-PROFESSIONAL SERVICES	-	8,800	8,800	8,850	8,800	8,800	-	0.00%
001	0202-GA	581	591000-INTERFUND TRANSFER	435,629	471,243	239,416	88,159	88,159	84,115	(4,044)	-4.81%
001	0202-GA	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	1,985	-	-	397,190	397,190	-	(397,190)	#DIV/0!
001	0202-GA	513	General Administration Expense	1,821,013	1,702,392	1,372,383	1,559,720	1,840,940	1,637,365	(203,574)	-12.43%

Wakulla County FY 14-15 Tentative Budget											
County Attorney				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0202-CA	514	531100-COUNTY ATTORNEY - CONTRACT	105,417	115,000	118,450	100,683	120,819	123,235	2,416	1.96%
001	0202-CA	514	531200-COUNTY ATTORNEY - LITIGATION	113,527	41,414	79,244	58,988	68,250	80,000	11,750	14.69%
001	0202-CA	514	531300-LEGAL FEES - OTHER	57,243	4,933	123,697	17,191	10,750	10,000	(750)	-7.50%
001	0202-CA	514	531400-COUNTY ATTORNEY-SPECIAL PROJECTS	-	73,163	7,286	6,000	6,000	5,000	(1,000)	-20.00%
001	0202-CA	514	Attorney Related Expense	276,187	234,510	328,677	182,862	205,819	218,235	12,416	5.69%
BOCC Memberships				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0202-MB-01	511	554400-MEMBERSHIPS	-	-	-	-	-	-	-	-
001	0202-MB-02	511	554400-MEMB-APALACHEE REG PLANNING COUNCIL	4,650	8,400	8,400	8,400	8,400	9,318	918	9.85%
001	0202-MB-03	511	554400-MEMB-MUNICIPAL CODE CORP	5,356	-	4,746	8,249	15,000	15,000	-	0.00%
001	0202-MB-04	511	554400-MEMB-SMALL COUNTY COALITION	4,350	4,350	4,350	4,850	4,971	4,850	(121)	-2.49%
001	0202-MB-05	511	554400-MEMBERSHIP-CRTPA	1,617	-	-	-	5,244	-	(5,244)	#DIV/0!
001	0202-MB-06	511	554400-MEMBERSHIP-ECONOMIC DEV COUNCIL	-	-	-	-	-	-	-	#DIV/0!
001	0202-MB-07	511	554400-FLORIDA ASSN. OF COUNTIES	2,702	5,202	2,702	2,756	5,262	5,367	105	1.96%
001	0202-MB-08	511	554400-CHAMBER OF COMMERCE	-	500	500	500	513	500	(13)	-2.60%
001	0202-MB-09	511	554400-NATIONAL ASSOCIATION OF COUNTIES	-	-	404	465	465	500	35	7.00%
001	0202-MB	511	BOCC Memberships Expense	18,675	18,452	21,102	25,220	39,855	35,535	(4,320)	-12.16%
Constitutional Related Costs				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0202-SH	521	544100-RENTALS/LEASES-SHERIFF - OAK STREET BLDG	49,680	-	-	-	-	-	-	-
001	0202-SH	521	544200-SHERIFF-TOWER RENT	32,330	36,270	37,358	35,233	38,500	39,600	1,100	2.78%
001	0202-TC	519	542000-POSTAGE & FREIGHT	7,000	7,200	7,800	8,000	8,000	8,000	-	0.00%
001	0202-TC	519	547000-PRINTING & BINDING	-	6,360	14,350	-	9,225	14,500	5,275	36.38%
001	0202-TC	519	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	63,554	66,088	56,526	-	66,625	60,000	(6,625)	-11.04%
001	0202	519	Constitutional Miscellaneous Expense	152,564	115,918	116,034	43,233	122,350	122,100	(250)	-0.20%
Health & Human Services				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0203-01	562	591000-MOSQUITO CONTROL	36,075	-	-	-	-	-	-	-
001	0203-01	581	591000-INTERFUND TRANSFER	-	18,038	18,038	18,500	18,500	18,500	-	0.00%
001	0203-02	562	534000-MEDICAID - NURSING HOME	137,727	28,773	34,061	228,155	277,460	291,593	14,133	4.85%
001	0203-03	562	534000-HRS - HOSPITAL	62,831	146,899	223,602	-	-	-	-	#DIV/0!
001	0203-04	562	534000-H.C.R.A.	34,045	12,795	35,274	-	-	-	-	#DIV/0!
001	0203-05	562	534000-LOCAL PRISONER MEDICAL CHARGES	191,318	253,155	-	-	-	-	-	#DIV/0!
001	0203-06	562	583000-HEALTH DEPARTMENT CONTRIBUTION	62,085	54,479	54,479	54,479	54,479	55,000	521	0.95%
001	0203-07	562	583000-WE CARE NETWORK	3,000	3,000	3,000	5,000	5,000	6,000	1,000	16.67%
001	0203-08	562	583000-MEDICAL EXAMS	6,750	6,750	5,250	3,750	3,000	3,000	-	0.00%
001	0203-10	569	534000-SUBSTANCE ABUSE	-	-	-	-	-	-	-	#DIV/0!
001	0203-11	564	582000-SENIOR CITIZEN CONTRIBUTION	31,384	31,384	31,384	23,538	31,384	31,384	-	0.00%
001	0203-12	564	582000-SENIOR CITIZEN TRANSPORTATION	37,717	37,717	37,717	45,563	37,717	37,717	-	0.00%
001	0203-13	564	582000-ANIMAL ABUSE CASES	-	-	-	401	-	-	-	#DIV/0!
001	0203-14	569	534000-INDIGENT BURIALS	-	500	2,000	-	1,500	1,500	-	0.00%
001	0203-15	523	581000-JUVENILE PRE-DISPOSTION	-	-	-	-	-	-	-	#DIV/0!
001	0203-16	527	531000-MEDICAL EXAMINER	78,912	69,040	58,970	38,562	55,415	56,523	1,108	1.96%
001	0203-17	616	531000-SANITY INQUISITIONS	55,000	55,000	55,000	41,250	55,000	55,000	-	0.00%
001	0203	569	Health & Human Services Expense	736,844	717,529	558,776	459,198	539,455	556,217	16,762	3.01%

Planning & Community Development

This department is responsible for the long-range comprehensive planning of future growth and preservation of natural resources. This department performs the daily operations associated with the adherence of the Wakulla County Comprehensive Plan; provides technical planning support to other County departments and the public, provides interpretations and implements the current planning, site plan, design, environmental, subdivision and zoning regulations; processes development permit applications; and administers the Technical Review Committee process. It is also responsible for staffing the Planning Commission, Local Planning Agency, Board of Zoning Adjustment and any citizen’s advisory committees established by the Board to address planning and zoning issues. This department takes an active role in coordinating with local, regional and state organizations on transportation, environmental and land use issues. This department is also responsible for updating the Land Development Code and the Capital Improvements Element of the Comprehensive Plan.

In the current fiscal year, this department also took on the responsibilities of Code Enforcement activities. These activities include receiving all incoming code violation complaints, dispatch of an inspector to validate complaints, issuing notifications of violation, scheduling corrective action re-inspection and processing code lien and violation fine payments. For more information please go to www.mywakulla.com.

Staffing

Luis Serna	Planning & Community Development Director	lserna@mywakulla.com
Melissa Coleman Corbett	Planner II	mcorbett@mywakulla.com
Somer Strickland	Planner I	sstrickland@mywakulla.com
Donna Buchanan	Planning Technician	dbuchanan@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Re-Zoning Applications	11	6	7
# of Comp Plan Amendments	9	7	4
# of Land Development Code Applications	7	6	10
# of Site Plan Applications	19	15	20
# of Conditional Use Applications	4	4	3
# of Preliminary Plat Applications	1	0	2
# of Final Plat Applications	3	5	5
# of Subdivision Determination Applications	11	13	19
# of Simulated Gambling Applications	2	2	0

# of Temporary Use Applications	17	12	18
# of Variance Applications	11	7	9
# of Mobile Vending Applications	5	14	8
# of Occupational License Applications	150	129	143
# of road closing applications	-	-	2
# of family heir/homestead	-	-	2

Planning & Community Development Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Planning & Community Development				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0300	000	341200-PLANNING AND ZONING FEES	36,211	61,177	51,112	36,634	53,802	43,960	(9,842)	-22.39%
001	0300	000	341201-PLAT APPROVAL	6,295	7,525	4,875	5,915	5,850	7,098	1,248	17.58%
001	0300	000	341202-CONDITIONAL/TEMPORARY USE	6,350	1,520	3,550	1,260	3,528	1,512	(2,016)	-133.33%
001	0300	000	341203-COMPREHENSIVE PLAN	15,465	5,155	11,285	7,810	13,542	9,372	(4,170)	-44.49%
001	3000	000	341204-RE-ADVERTISEMENT FEES	-	-	210	840	252	1,008	756	75.00%
001	0300	000	341205-SITE PLAN REVIEW	4,439	2,954	12,177	16,364	14,372	19,637	5,265	26.81%
001	0300	000	341206-TRANSPORTATION CONCURRENCY FEES	1,440	3,070	800	1,280	960	1,536	576	37.50%
001	0300	000	341207-STORM WATER REVIEW FEES	4,575	3,550	-	-	-	-	-	#DIV/0!
001	0300	000	341208-WETLANDS DETERMINATION FEE	38	85	-	20	-	100	100	100.00%
001	0300	000	341209-MOBILE FOOD VENDING PERMIT	-	-	500	200	540	240	(300)	-125.00%
001	0300	000	341210-SIMULATED GAMBLING FACILITY	-	-	24,735	-	-	-	-	#DIV/0!
001	0300	000	354320-CODE ENFORCEMENT FINES	-	-	-	-	-	30,000	30,000	100.00%
001	0300	000	354321-VIOLATION SEARCHES	-	-	-	-	-	7,500	7,500	100.00%
001	0300	000	369900-MISCELLANEOUS REVENUE - OTHER	30	21	-	2,830	-	1,240	1,240	100.00%
Planning & Community Development Department Revenue				74,843	85,057	109,244	73,153	92,846	123,203	30,357	24.64%

Planning & Community Development Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Planning & Community Development				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0300	515	512000-REGULAR SALARIES	94,956	116,299	101,347	79,248	100,958	101,347	389	0.38%
001	0300	515	512100-ANNUAL/SICK LEAVE PAY OUT	879	78	-	-	-	-	-	#DIV/0!
001	0300	515	513000-HOURLY WAGES	95,840	80,978	64,979	46,665	62,215	68,348	6,133	8.97%
001	0300	515	514000-OVERTIME	71	-	-	-	-	-	-	#DIV/0!
001	0300	515	514500-HOLIDAY HOURS-WAGES	-	318	3,945	2,899	3,111	3,417	306	8.97%
001	0300	515	521000-FICA TAX	14,668	15,122	13,026	9,854	12,721	13,243	522	3.94%
001	0300	515	522000-RETIREMENT BENEFITS	19,790	10,916	11,793	14,010	17,589	20,361	2,772	13.61%
001	0300	515	523000-HEALTH INSURANCE	49,609	53,852	47,235	41,323	56,940	48,776	(8,164)	-16.74%
001	0300	515	531000-PROFESSIONAL SERVICES	37,158	-	-	-	-	-	-	#DIV/0!
001	0300	515	534000-CONTRACTED SERVICES	-	7,081	5,045	-	2,500	10,000	7,500	75.00%
001	0300	515	540000-TRAVEL	-	100	148	442	1,000	1,000	-	0.00%
001	0300	515	541000-TELEPHONE	1,151	871	1,129	910	1,025	1,250	225	18.00%
001	0300	515	542000-POSTAGE & FREIGHT	-	-	3,981	6	100	50	(50)	-100.00%
001	0300	515	544000-RENTALS/LEASES-MACH & EQUIP	1,729	2,282	2,342	2,126	3,240	2,550	(690)	-27.06%
001	0300	515	546000-MAINTENANCE & REPAIR	625	2,077	26	393	500	500	-	0.00%
001	0300	515	547000-PRINTING & BINDING	-	-	-	-	-	-	-	#DIV/0!
001	0300	515	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	521	703	7,804	2,650	5,540	5,500	(40)	-0.73%
001	0300	515	549000-OTHER CURRENT CHARGES	6,053	7,778	110	-	500	500	-	0.00%
001	0300	515	551000-OFFICE SUPPLIES	1,809	2,680	3,487	1,164	1,440	1,500	60	4.00%
001	0300	515	552000-OPERATING SUPPLIES	1,551	415	2,277	899	900	1,500	600	40.00%
001	0300	515	552100-FUEL	1,011	1,435	781	267	2,000	2,000	-	0.00%
001	0300	515	554000-BOOKS AND SUBSCRIPTIONS	61	20	54	34	200	200	-	0.00%
001	0300	515	554400-MEMBERSHIPS	486	-	455	780	500	750	250	33.33%
001	0300	515	555000-TRAINING	100	-	285	516	500	1,000	500	50.00%
001	0300	515	564000-OPERATING EQUIPMENT	-	-	-	4,333	4,335	8,200	3,865	47.13%
Planning & Community Development Department Expense				328,068	303,005	270,250	208,518	277,814	291,992	14,178	4.86%
Net Profit (Loss)				(253,225)	(217,948)	(161,006)	(135,366)	(184,968)	(168,789)		

Code Enforcement

The Code Enforcement department was eliminated in the current fiscal year. The revenue and expense for this department was absorbed into the Planning and Community Development department.

Code Enforcement Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Code Enforcement Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0350	000	341203-COMPREHENSIVE PLAN	-	-	-	-	-	-	-	#DIV/0!
001	0350	000	354320-CODE ENFORCEMENT FINES	2,400	3,750	8,838	30,356	10,000	-	(10,000)	#DIV/0!
001	0350	000	354322-CITATION REVENUE	-	-	-	-	1,000	-	(1,000)	#DIV/0!
001	0350	000	354321-CODE ENFORC - VIOLATION SEARCHES	3,075	4,100	6,000	6,625	5,000	-	(5,000)	#DIV/0!
Code Enforcement Department Revenue				5,475	7,850	14,838	36,981	16,000	-	(16,000)	#DIV/0!
001	0350	515	512000-REGULAR SALARIES	-	-	-	-	-	-	-	#DIV/0!
001	0350	515	513000-HOURLY WAGES	-	-	47,801	34,807	63,319	-	(63,319)	#DIV/0!
001	0350	515	514500-HOLIDAY HOURS-WAGES	-	-	1,730	2,435	3,166	-	(3,166)	#DIV/0!
001	0350	515	521000-FICA TAX	-	-	3,789	2,887	5,086	-	(5,086)	#DIV/0!
001	0350	515	522000-RETIREMENT BENEFITS	-	-	2,893	2,617	4,401	-	(4,401)	#DIV/0!
001	0350	515	523000-HEALTH INSURANCE	-	-	15,194	15,373	23,884	-	(23,884)	#DIV/0!
001	0350	515	534000-CONTRACTED SERVICES	-	-	2,650	1,228	10,000	-	(10,000)	#DIV/0!
001	0350	515	540000-TRAVEL	-	-	928	-	250	-	(250)	#DIV/0!
001	0350	515	541000-TELEPHONE	-	-	787	442	850	-	(850)	#DIV/0!
001	0350	515	546000-MAINTENANCE & REPAIR	-	-	36	-	-	-	-	#DIV/0!
001	0350	515	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	308	452	750	-	(750)	#DIV/0!
001	0350	515	551000-OFFICE SUPPLIES	-	-	407	525	410	-	(410)	#DIV/0!
001	0350	515	552000-OPERATING SUPPLIES	-	-	345	-	-	-	-	#DIV/0!
001	0350	515	552100-FUEL	-	-	794	698	1,000	-	(1,000)	#DIV/0!
001	0350	515	554400-MEMBERSHIPS	-	-	110	130	200	-	(200)	#DIV/0!
001	0350	515	555000-TRAINING	-	-	299	-	-	-	-	#DIV/0!
001	0350	515	564000-OPERATING EQUIPMENT	-	-	1,358	-	500	-	(500)	#DIV/0!
Code Enforcement Department Expense				-	-	79,427	61,594	113,816	-	(113,816)	#DIV/0!
Net Profit (Loss)				5,475	7,850	(64,590)	(24,612)	(97,816)	-		

Animal Control

Animal Control is charged with enforcing county codes, rules and regulations concerning pets and animals in Wakulla County. The County also operates a shelter that houses animals until an appropriate disposition is made. Animal Control is in the process of moving to the building next door that used to house the CHAT (Citizens for Humane Animal Treatment) organization. They will be assuming the responsibility of animal adoption services on a trial basis. Additional revenue and expense has been calculated for the Animal Control department in anticipation of the new responsibility and requirements of pet adoption. For more information please go to www.mywakulla.com.

Staffing

Ivanhoe Carroll	Animal Control Director	icarroll@mywakulla.com
Bonnie Brinson	Animal Control Officer	bbrinson@mywakulla.com
Mark Carter	Animal Control Officer	mcarter@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of surrendered animals	510	125	273
# of seized animals	436	120	298
# of stray animals	1,410	401	654
# of reclaimed animals	275	92	235
# of rescued animals	1,034	397	789
# of euthanized animals	1,055	169	250
# of service calls	2,091	1321	1205
# of animal bites to humans	104	64	64
Euthanasia Rate	44.3%	25.7%	19%
Return to Owner Rate	14.9%	17.7%	18%

Animal Control Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Animal Control Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0502	000	351200-RESTITUTION - CRIMINAL	-	23		-	-	-	-	#DIV/0!
001	0502	000	354010-ANIMAL CONTROL FINES	10,536	7,848	7,861	10,137	7,688	12,000	4,312	35.93%
001	0502	000	366010-LOCAL CONTRIBUTIONS				326	-	2,000	2,000	100.00%
001	0502	000	369905-MISC REV - ADOPTION FEES	-	-		-	-	10,000	10,000	100.00%
Animal Control Department Revenue				10,536	7,871	7,861	10,463	7,688	24,000	16,312	67.97%
001	0502	562	512000-REGULAR SALARIES	45,659	46,897	47,077	36,796	46,897	47,077	180	0.38%
001	0502	562	512100-ANNUAL/SICK LEAVE PAY OUT	-	63	-	-	-	-	-	#DIV/0!
001	0502	562	513000-HOURLY WAGES	42,367	36,659	39,926	32,379	41,642	41,802	160	0.38%
001	0502	562	513500-FLEX WAGES	-	12,432	14,809	8,054	8,000	8,258	258	3.13%
001	0502	562	514000-OVERTIME	18,912	13,363	17,720	13,549	12,000	16,517	4,517	27.35%
001	0502	562	514500-HOLIDAY HOURS-WAGES	-	280	2,282	1,922	2,082	2,916	834	28.60%
001	0502	562	521000-FICA TAX	8,181	8,494	9,319	7,091	8,768	8,918	150	1.68%
001	0502	562	522000-RETIREMENT BENEFITS	9,684	5,258	6,010	5,923	7,421	8,591	1,170	13.62%
001	0502	562	523000-HEALTH INSURANCE	5,311	4,859	8,353	10,828	17,718	19,171	1,453	7.58%
001	0502	562	534000-CONTRACTED SERVICES	-	-	788	92	100	300	200	66.67%
001	0502	562	540000-TRAVEL	266	-	955	287	300	350	50	14.29%
001	0502	562	541000-TELEPHONE	1,514	2,467	4,787	4,476	3,500	5,000	1,500	30.00%
001	0502	562	542000-POSTAGE & FREIGHT	60	-	30	10	-	-	-	#DIV/0!
001	0502	562	543000-UTILITIES - ELECTRIC	12,973	10,448	13,426	12,019	14,000	16,000	2,000	12.50%
001	0502	562	543300-UTILITIES-WATER/SEWER	1,324	4,517	6,269	4,771	4,500	6,000	1,500	25.00%
001	0502	562	546000-MAINTENANCE & REPAIR	5,443	8,186	2,759	3,181	5,000	5,000	-	0.00%
001	0502	562	546100-REPAIR - INSURANCE CLAIM	143	-	-	-	-	-	-	#DIV/0!
001	0502	562	549000-OTHER CURRENT CHARGES	208	-	-	957	200	1,000	800	80.00%
001	0502	562	549100-DONATION SUPPLIES						2,000	2,000	100.00%
001	0502	562	549200-ADOPTION SUPPLIES						10,000	10,000	100.00%
001	0502	562	551000-OFFICE SUPPLIES	1,806	432	956	511	600	750	150	20.00%
001	0502	562	552000-OPERATING SUPPLIES	8,106	5,382	6,890	4,988	4,800	6,000	1,200	20.00%
001	0502	562	552100-FUEL	8,471	10,323	9,991	9,373	9,500	12,000	2,500	20.83%
001	0502	562	554400-MEMBERSHIPS	70	70	-	70	100	-	(100)	#DIV/0!
001	0502	562	555000-TRAINING	-	415	1,035	150	150	150	-	0.00%
001	0502	562	564000-OPERATING EQUIPMENT	-	-	-	217	250	-	(250)	#DIV/0!
Animal Control Department Expense				170,498	170,546	193,383	157,643	187,528	217,799	30,271	13.90%
Net Profit (Loss)				(159,962)	(162,675)	(185,522)	(147,180)	(179,840)	(193,799)		

Airport

The Wakulla County Airport is a county owned, public use airport activated in 1966. It is located three nautical miles south of Panacea, Florida. The airport does not have a control tower and requires a call ahead for ground access by calling 850-321-0373. The airport encompasses 15 acres at an elevation of 11 feet above mean sea level. The airport has one grass runway with a turf surface of 2,590 feet by 70 feet. The FAA Identifier is 2J0 and its coordinates are 29°59'22".0400N / 084°23'43".4100W. For more information please go to www.mywakulla.com.

The County is currently undergoing review and update of the Airport Master Plan including some technical improvements required for continued licensing of the Airport. Grant funding is being dedicated by the Florida Department of Transportation for Airport upgrades.

Staffing

N/A – The airport currently has no staffing.

Service Outputs

Fiscal Year	2012/13*	2013/14 (thru May 31)
# of Aircraft operations	5,668	2392
# of Multi-engine aircraft based at airport	1	14
# of Single-engine aircraft based at airport	2	1
# of Ultra-light aircraft based at airport	1	4
% of General Aviation Use / Transient Use	70% / 30%	84% / 16%

* 2010 Data per the FAA Airport Master Record

** 2012 Data per AirNav.com

Airport Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Wakulla Airport				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	1100	000	344110-AIRPORT FEES	1,200	1,320	1,320	204	1,320	4,800	3,480	72.50%
Airport Department Revenue				1,200	1,320	1,320	204	1,320	4,800	3,480	72.50%
001	1100	542	513000-HOURLY WAGES	190	-	-	-	-	-	-	#DIV/0!
001	1100	542	521000-FICA TAX	15	-	-	-	-	-	-	#DIV/0!
001	1100	542	540000-TRAVEL	-	-	-	-	-	-	-	#DIV/0!
001	1100	542	541000-TELEPHONE	10	44	474	427	500	600	100	16.67%
001	1100	542	543000-UTILITIES - ELECTRIC	199	321	318	298	400	425	25	5.88%
001	1100	542	545000-PROPERTY INSURANCE	-	2,530	2,530	1,787	2,550	2,601	51	1.96%
001	1100	542	546000-MAINTENANCE & REPAIR	-	1,238	633	885	2,000	2,040	40	1.96%
001	1100	542	552000-OPERATING SUPPLIES	17,554	-	-	-	-	-	-	#DIV/0!
001	1100	542	552100-FUEL	187	148	41	-	500	510	10	1.96%
001	1100	542	554400-MEMBERSHIPS	-	-	-	-	-	-	-	#DIV/0!
Airport Department Expense				18,155	4,282	3,995	3,397	5,950	6,176	226	3.66%
Net Profit (Loss)				(16,955)	(2,962)	(2,675)	(3,193)	(4,630)	(1,376)		

Library

The Public Library offers a wide variety of materials, programs, technology, and facilities to Wakulla County citizens. It provides easy access to books, videos, DVD's, audio books, public access computers, software, and Internet resources to meet the information needs of its current and potential users. The library also offers a variety of programs for children, adults, and families, and makes available meeting room space to numerous groups and organizations.

The budget for the Public Library is made up from three direct funding sources and one indirect source: Local revenue from the General Fund (ad valorem tax dollars and federal e-rate refunds), State Aid to Libraries (grant funding), and contributions from the friends (Friends of the Library) consisting of memberships and donations are the direct funding sources while the Wilderness Coast Public Library (WILD) provides indirect support through a State grant. The WILD grant is not part of the General Fund.

A 7 member Library Advisory Board provides oversight to the library and acts a liaison to the Wakulla Board of County Commissioners recommending policies and funding. Each county commission district has one member and there are 2 at-large members. Their terms coincide with those of the Board members whose districts they represent.

As mentioned, the library is a member of Wilderness Coast Public Libraries (WILD), a 3 county multi-county public library cooperative including Franklin, Jefferson, and Wakulla counties. They are governed by a 6 member Board consisting of 2 members from each county. WILD has administrative offices in Monticello, and Systems Librarian Jonathan McCaughan and the servers that provide library automation to the tri county area are housed at the Wakulla County Public Library.

The Library serves as the home for the Friends of the Library, Wakulla County Historical Society and the Iris Garden Club. The Friends support many library services and contribute to the library budget. The historical society contributes to the library's local history resources and sponsors monthly local history programs for the public. The Iris Garden Club has landscaped and cared for the library grounds for at least 25 years and also offers monthly gardening programs for the public. A number of other groups and organizations meet regularly at the library. We maintain a flexible meeting room policy with the only requirement that all meetings are free and open to the public.

The library also serves as an IRS tax site for forms and income tax help from January 1st to April 15th of each year. We offer a wide range of summer programs for children and their families all summer long, and we provide free computer classes to the public in a 12 person computer learning lab throughout the year. For more information please go to www.mywakulla.com.

Staffing

Robyn Drummond	Library Director	rdrummond@mywakulla.com
Tristan Mor	Library Assistant II-Cataloger	tristan@wakullalibrary.org
Linda Oaks	Library Assistant I	loaks@wakullalibrary.org
Pam Mueller	Library Assistant I	pam@wakullalibrary.org
Annie Brown	Library Assistant I	annie@wakullalibrary.org
Leilania Nichols	Children & Youth Specialist (OPS)	leilania@wakullalibrary.org
Molly Clore	Children & Youth Specialist (OPS)	molly.a.clore@gmail.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Registered borrowers	11,646	11,877	8,534
Circulation	91,027	83,620	51,585
Collection	49,413	48,953	44,683
# of Adult Programs	280	400	280
# of Children Programs	165	300	260
Total Program Attendance (estimated)	9,400	15,500	10,733
Public Computer Users	14,607	15,860	8,828

Local Library & Friends of Library Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Library Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	1800	000	331700-LIBRARY E RATE PROCEEDS	4,364	-	-	-	-	4,500	4,500	100.00%
001	1800	000	335192-FL ARTS LICENSE PLATES	35	1,868	138	120	100	138	38	27.54%
001	1800	000	352010-LIBRARY FINES	3,420	3,009	3,459	2,296	3,075	3,250	175	5.38%
001	1800	000	369900-MISCELLANEOUS REVENUE - OTHER	-	-	-	296	-	-	-	#DIV/0!
001	1800-01	000	347100-FRIENDS OF THE LIBRARY	23,684	23,244	5,666	949	22,000	22,000	-	0.00%
001	1800-01	000	366010- LOCAL CONTRIBUTIONS	-	-	-	-	1,000	-	(1,000)	#DIV/0!
Library Department Revenue				31,503	28,121	9,263	3,661	26,175	29,888	3,713	12.42%
001	1800	571	512000-REGULAR SALARIES	58,124	39,834	41,116	31,092	40,958	41,115	157	0.38%
001	1800	571	512100-ANNUAL/SICK LEAVE PAYOUT	15,206	-	-	1,739	-	-	-	#DIV/0!
001	1800	571	513000-HOURLY WAGES	92,540	100,176	91,942	72,215	89,925	93,737	3,812	4.07%
001	1800	571	514000-OVERTIME WAGES	-	-	-	119	-	-	-	#DIV/0!
001	1800	571	514500-HOLIDAY HOURS-WAGES	-	667	4,685	4,104	4,646	4,687	41	0.87%
001	1800	571	521000-FICA TAX	12,689	10,706	11,257	8,377	10,597	10,675	78	0.73%
001	1800	571	522000-RETIREMENT BENEFITS	13,259	7,427	7,972	11,217	9,305	10,284	979	9.52%
001	1800	571	523000-HEALTH INSURANCE	40,255	35,203	32,022	31,802	37,017	36,002	(1,015)	-2.82%
001	1800	571	534000-CONTRACTED SERVICES	-	-	3,500	-	-	-	-	#DIV/0!
001	1800	571	540000-TRAVEL	-	-	150	-	-	-	-	#DIV/0!
001	1800	571	541000-TELEPHONE	-	-	3,982	-	-	-	-	#DIV/0!
001	1800	571	543000-UTILITIES - ELECTRIC	2,122	1,512	8,790	11,219	13,800	14,000	200	1.43%
001	1800	571	543300-UTILITIES-WATER/SEWER	981	-	1,238	793	1,025	1,000	(25)	-2.50%
001	1800	571	544000-RENTALS/LEASES-MACH & EQUIP	-	-	-	72	-	-	-	#DIV/0!
001	1800	571	546000-MAINTENANCE & REPAIR	-	952	-	-	-	-	-	#DIV/0!
001	1800	571	549500-EVENTS & SERVICES	-	-	-	4	-	-	-	#DIV/0!
001	1800	571	551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
001	1800	571	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
001	1800	571	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	#DIV/0!
001	1800	571	564000-OPERATING EQUIPMENT	-	-	316	-	-	-	-	#DIV/0!
001	1800	571	566000-CAPITAL OUTLAY - LIBRARY BOOKS	-	-	-	-	-	-	-	#DIV/0!
001	1800-01	571	534000-CONTRACTED SERVICES	4,761	894	-	-	-	-	-	#DIV/0!
001	1800-01	571	534500-CONTRACTED SVS-INFO TECHNOLOGY	-	1,811	-	-	-	-	-	#DIV/0!
001	1800-01	571	540000-TRAVEL	197	-	-	-	-	-	-	#DIV/0!
001	1800-01	571	542000-POSTAGE & FREIGHT	-	-	115	-	-	-	-	#DIV/0!
001	1800-01	571	544000-RENTALS/LEASES-MACH & EQUIP	-	-	70	-	-	-	-	#DIV/0!
001	1800-01	571	546000-MAINTENANCE & REPAIR	35	-	-	-	-	-	-	#DIV/0!
001	1800-01	571	549500-EVENTS & SERVICES	-	5,336	3,459	6,622	4,000	4,000	-	0.00%
001	1800-01	571	551000-OFFICE SUPPLIES	11,030	2,237	439	294	1,000	1,000	-	0.00%
001	1800-01	571	552000-OPERATING SUPPLIES	135	610	61	-	-	-	-	#DIV/0!
001	1800-01	571	554400-MEMBERSHIPS	-	-	100	100	-	-	-	#DIV/0!
001	1800-01	571	564000-OPERATING EQUIPMENT	-	12,262	-	-	15,000	15,000	-	0.00%
001	1800-01	571	566000-CAPITAL OUTLAY - LIBRARY BOOKS	7,526	2,173	1,422	1,269	3,000	2,000	(1,000)	-50.00%
Library Department Expense				258,860	221,800	212,635	181,040	230,273	233,500	3,227	1.38%
Net Profit (Loss)				(227,357)	(193,680)	(203,373)	(177,379)	(204,098)	(203,612)		

State Aid Library Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Library State Aid Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001-DOS-01	1800	000	334701-LIBRARY STATE AID	80,643	70,419	68,367	152,362	79,253	100,734	21,481	21.3%
001-DOS-01	1800	000	369900-MISCELLANEOUS REVENUES	4,750	-	-	-	-	-	-	#DIV/0!
001-DOS-01	1800	000	389000-CASH FORWARD	-	-	-	-	69,593	100,000	30,407	30.4%
State Library Grant Revenue				85,393	70,419	68,367	152,362	148,846	200,734	51,888	25.8%
001-DOS-01	1800	571	512000-REGULAR SALARIES	34,761	-	-	-	-	-	-	#DIV/0!
001-DOS-01	1800	571	513000-HOURLY WAGES	4,584	2,517	7,175	889	5,800	8,308	2,508	30.2%
001-DOS-01	1800	571	521000-FICA TAX	3,010	248	127	76	444	636	192	30.1%
001-DOS-01	1800	571	522000-RETIREMENT BENEFITS	3,145	-	-	-	-	612	612	100.0%
001-DOS-01	1800	571	524000-WORKERS' COMPENSATION	2	-	-	-	-	-	-	#DIV/0!
001-DOS-01	1800	571	534000-CONTRACTED SERVICES	4,954	8,100	-	4,108	10,000	10,000	-	0.0%
001-DOS-01	1800	571	540000-TRAVEL	30	-	100	1,469	3,000	3,000	-	0.0%
001-DOS-01	1800	571	541000-TELEPHONE	6,878	7,114	3,352	5,531	9,000	7,000	(2,000)	-28.6%
001-DOS-01	1800	571	542000-POSTAGE & FREIGHT	-	-	9	-	-	-	-	#DIV/0!
001-DOS-01	1800	571	543000-UTILITIES - ELECTRIC	13,572	13,772	5,509	-	7,500	7,650	150	2.0%
001-DOS-01	1800	571	543300-UTILITIES-WATER/SEWER	-	1,037	-	-	-	-	-	#DIV/0!
001-DOS-01	1800	571	544000-RENTALS/LEASES-MACH & EQUIP	-	-	212	216	220	-	(220)	#DIV/0!
001-DOS-01	1800	571	546000-MAINTENANCE & REPAIR	780	-	606	469	5,000	5,000	-	0.0%
001-DOS-01	1800	571	548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	280	-	-	-	-	-	#DIV/0!
001-DOS-01	1800	571	549500-EVENTS & SERVICES	-	-	246	166	2,000	2,000	-	0.0%
001-DOS-01	1800	571	551000-OFFICE SUPPLIES	3,161	3,360	4,558	2,074	13,000	13,260	260	2.0%
001-DOS-01	1800	571	552000-OPERATING SUPPLIES	2,115	9,268	8,730	5,182	9,780	10,000	220	2.2%
001-DOS-01	1800	571	554400-MEMBERSHIPS	-	-	150	141	500	500	-	0.0%
001-DOS-01	1800	571	555000-TRAINING	-	-	-	-	2,000	2,000	-	0.0%
001-DOS-01	1800	571	564000-OPERATING EQUIPMENT	-	3,318	4,784	-	43,000	-	(43,000)	#DIV/0!
001-DOS-01	1800	571	566000-CAPITAL OUTLAY - LIBRARY BOOKS	8,401	21,405	35,394	24,222	30,000	30,769	769	2.5%
001-DOS-01	1800	571	568000-CAPITAL OUTLAY - INTANGIBLE ASSETS	-	-	-	-	-	-	-	#DIV/0!
001-DOS-01	1800	571	599000-RESERVE	-	-	-	-	7,602	100,000	92,398	92.4%
State Library Grant Expense				85,393	70,419	70,953	44,544	148,846	200,734	51,888	25.8%
Net Profit (Loss)				-	-	(2,586)	107,819	(0)	(0)		
Fund Balance Beginning				-	2,586	2,586	-	107,819	107,818		
Fund Balance Ending				-	2,586	-	107,819	107,818	107,818		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	2,586	-	107,819	107,818	107,818		

Agriculture Extension

The Cooperative Extension Service is a nationwide service that was established by the Smith-Lever Act of 1914. It is a partnership between state land grant universities, the United States Department of Agriculture (USDA) and county governments throughout the nation. All of these groups share in the planning, financing, and operation of extension programs. In Florida, the Cooperative Extension Service is administered by the University of Florida. The Wakulla County Board of County Commissioners provides support for local faculty, staff and facilities.

The Wakulla County Cooperative Extension Service conducts research-based educational programs in agriculture, horticulture, natural resources, family and consumer sciences, marine interest and 4-H youth development. Locally based advisory committees assure that programs are designed to meet community needs. Volunteer training is strongly emphasized in our programs to enable us to reach more of the county's population. For more information please go to www.wakulla.ifas.ufl.edu.

Staffing

George Les Harrison	Cooperative Extension Director	harrisog@ufl.edu
Eric Westbrook	4H / Youth Development Extension Agent	ewestbrook@ufl.edu
Shelley Swenson	Family & Consumer Sciences Extension Agent	sswenson@ufl.edu
Cathy Frank	Extension Office Manager	cathy52@ufl.edu
Ariel Robinson	Receptionist	arieltrobinson@ufl.edu

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
<i>Agriculture & Natural Resource</i>			
Educational materials prepared	66	189	148
Field consultations	51	47	39
Office consultations	593	429	501
Telephone consultations	1,023	2,203	1,991
E-mail consultations	665	1,627	1,386
Group learning participants	429	228	901
Web page visits	559,717	1,019,328	926,878
# of volunteer hours	-	2,387	458
<i>Family & Consumer Sciences</i>			
Educational materials prepared	26	131	62
Field consultations	128	168	36
Office consultations	67	68	21
Telephone consultations	130	130	42

E-mail consultations	89	97	32
Group learning participants	3,389	3,547	2,982
Web page visits	236,489	11,919	-
# of volunteer hours	-	2,387	458
<i>4-H & Youth Programs</i>			
Educational materials prepared	107	2	-
Field consultations	135	2	-
Office consultations	99	6	-
Telephone consultations	137	4	-
E-mail consultations	242	8	-
Group learning participants	46,028	-	-
Web page visits (estimated)	80,863	-	-
# of volunteer hours	-	16	-

Agricultural Extension Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Agriculture / Extension Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	1900	000	347500-AGRICULTURE FEES	1,002	-	-	-	4,000	2,500	(1,500)	-60.00%
001	1900-01	000	347500-AGRICULTURE FEES	4,357	1,482	2,524	1,002	-	-	-	#DIV/0!
001	1900-01	000	389000-CASH FORWARD	-	-	-	-	18,000	-	(18,000)	#DIV/0!
001	1900-02	000	347500-4-H FEES	243	-	-	-	-	-	-	#DIV/0!
Agriculture / Extension Department Revenue				5,602	1,482	2,524	1,002	22,000	2,500	(19,500)	-780.00%
001	1900	537	512000-REGULAR SALARIES	63,705	49,860	51,739	35,140	54,948	44,307	(10,641)	-24.02%
001	1900	537	513000-HOURLY WAGES	27,647	48,868	47,989	41,833	48,984	62,756	13,773	21.95%
001	1900	537	514000-OVERTIME	-	-	-	-	-	-	-	#DIV/0!
001	1900	537	514500-HOLIDAY HOURS-WAGES	-	116	1,619	1,387	1,503	2,594	1,092	42.07%
001	1900	537	521000-FICA TAX	6,811	7,565	7,753	5,994	8,066	8,389	323	3.85%
001	1900	537	522000-RETIREMENT BENEFITS	6,889	4,131	3,565	13,440	4,644	7,274	2,630	36.16%
001	1900	537	523000-HEALTH INSURANCE	8,870	8,870	9,427	8,845	11,649	23,221	11,572	49.83%
001	1900	537	534000-CONTRACTED SERVICES	-	-	80	80	-	-	-	#DIV/0!
001	1900	537	540000-TRAVEL	4,561	3,601	3,697	945	3,000	500	(2,500)	-500.00%
001	1900	537	541000-TELEPHONE	4,613	3,248	3,375	2,987	3,000	3,500	500	14.29%
001	1900	537	542000-POSTAGE & FREIGHT	-	-	19	12	50	50	-	0.00%
001	1900	537	543000-UTILITIES - ELECTRIC	12,537	9,474	11,928	10,163	11,325	13,000	1,675	12.88%
001	1900	537	543300-UTILITIES-WATER/SEWER	1,568	878	586	431	800	600	(200)	-33.33%
001	1900	537	543500-UTILITIES - LP GAS	-	-	473	-	-	-	-	#DIV/0!
001	1900	537	544000-RENTALS/LEASES-MACH & EQUIP	6,433	4,810	5,618	3,173	3,700	3,700	-	0.00%
001	1900	537	546000-MAINTENANCE & REPAIR	476	9,751	548	2,370	4,500	3,000	(1,500)	-50.00%
001	1900	537	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	121	-	-	-	-	-	-	#DIV/0!
001	1900	537	551000-OFFICE SUPPLIES	2,543	892	1,272	459	1,200	1,000	(200)	-20.00%
001	1900	537	552000-OPERATING SUPPLIES	4,776	2,087	3,539	5,136	6,151	6,000	(151)	-2.52%
001	1900	537	552100-FUEL	70	57	45	129	150	500	350	70.00%
001	1900	537	554000-BOOKS AND SUBSCRIPTIONS	100	100	-	-	100	100	-	0.00%
001	1900	537	554400-MEMBERSHIPS	-	-	225	280	300	300	-	0.00%
001	1900	537	564000-OPERATING EQUIPMENT	1,727	-	1,730	6,964	10,503	-	(10,503)	#DIV/0!
001	1900-01	537	546000-MAINTENANCE & REPAIR	3,227	2,284	825	-	-	-	-	#DIV/0!
001	1900-01	537	552000-OPERATING SUPPLIES	492	-	755	-	-	-	-	#DIV/0!
001	1900-01	537	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	#DIV/0!
001	1900-02	537	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	#DIV/0!
001	1900-02	537	552000-OPERATING SUPPLIES	998	1,562	961	-	-	-	-	#DIV/0!
Agriculture / Extension Department Expense				158,164	158,154	157,767	139,768	174,573	180,792	6,220	3.44%
Net Profit (Loss)				(152,562)	(156,672)	(155,242)	(138,766)	(152,573)	(178,292)		

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Facilities Management

The Facilities Management department provides janitorial and maintenance services for many of the County owned buildings and facilities. This department is also responsible for repair and replacement of infrastructure-related equipment and assists in various county construction-related projects. For more information please go to www.mywakulla.com.

Staffing

Cody Solburg	Facilities Management Director / Parks Director	csolburg@mywakulla.com
John Gerhardt	Facility Maintenance	jgerhardt@mywakulla.com
Larry Thompson	Facility Maintenance	lthompson@mywakulla.com
Deana Jones	Facility Maintenance	dejones@mywakulla.com

Service Outputs

Fiscal Year	2012/13	2013/14
# of Buildings maintained	44	44
# of square footage maintained	193,500	193,500
# of acres associated with buildings	22.0 +/-	22.0 +/-
# of air conditioner units	91	91

Facilities Management Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Facilities Management				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Facility Management Department Revenue				-	-	-	-	-	-	-	#DIV/0!
001	2300	519	512000-REGULAR SALARIES	4,262	-	12,842	14,992	26,500	22,592	(3,908)	-17.30%
001	2300	519	512100-ANNUAL/SICK LEAVE PAY OUT	-	-	-	-	-	-	-	#DIV/0!
001	2300	519	513000-HOURLY WAGES	41,172	37,259	38,283	38,764	50,440	53,244	2,804	5.27%
001	2300	519	514000-OVERTIME	3,874	5,315	3,046	2,960	4,308	7,268	2,960	40.72%
001	2300	519	514500-HOLIDAY HOURS-WAGES	-	148	2,066	2,319	2,572	3,026	454	14.99%
001	2300	519	521000-FICA TAX	3,771	3,268	4,302	4,759	6,062	6,589	527	8.00%
001	2300	519	522000-RETIREMENT BENEFITS	4,536	2,294	4,215	5,869	13,210	9,459	(3,751)	-39.66%
001	2300	519	523000-HEALTH INSURANCE	15,512	14,170	14,995	18,398	21,462	25,817	4,355	16.87%
001	2300	519	534000-CONTRACTED SERVICES	-	-	1,527	1,880	6,000	6,000	-	0.00%
001	2300	519	541000-TELEPHONE	2,306	2,704	797	909	1,500	1,800	300	16.67%
001	2300	519	542000-POSTAGE & FREIGHT	35	-	-	-	-	-	-	#DIV/0!
001	2300	519	543000-UTILITIES - ELECTRIC	-	431	958	-	-	-	-	#DIV/0!
001	2300	519	543300-UTILITIES-WATER/SEWER	-	-	428	-	-	-	-	#DIV/0!
001	2300	519	544000-RENTALS/LEASES	-	-	275	467	1,000	1,000	-	0.00%
001	2300	519	546000-MAINTENANCE & REPAIR	18,172	14,797	14,799	36,612	15,000	35,000	20,000	57.14%
001	2300	519	549000-OTHER CURRENT CHARGES	-	-	-	-	4,300	10,000	5,700	57.00%
001	2300	519	551000-OFFICE SUPPLIES	152	-	-	-	500	500	-	0.00%
001	2300	519	552000-OPERATING SUPPLIES	6,271	8,284	4,531	6,062	8,000	8,000	-	0.00%
001	2300	519	552100-FUEL	5,820	5,871	6,742	6,095	8,650	10,000	1,350	13.50%
001	2300	519	564000-OPERATING EQUIPMENT	-	-	34,024	-	39,347	50,000	10,653	21.31%
001	2300	519	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	16,635	-	-	-	-	-	#DIV/0!
001	2300-01	519	531000-PROFESSIONAL SERVICES	-	-	-	103,436	168,325	109,545	(58,780)	-53.66%
Facility Management Department Expense				105,883	111,176	143,831	243,521	377,176	359,839	(17,337)	-4.82%
Net Profit (Loss)				(105,883)	(111,176)	(143,831)	(243,521)	(377,176)	(359,839)		

Probation

The Wakulla County Probation Division serves the community by providing supervision for county probation, diversions, deferred prosecution agreements, GPS tracking, (electronic monitoring), house arrest, and pre-trial or conditional bond supervision to all defendants who are ordered either by the County Court or the State Attorney/Circuit Court. The Probation/Pre-trial program is responsible for directing the offenders toward successful completions of the court-imposed mandates in lieu of incarceration. The Pre-trial Release component is a cost effective program that allows the Court an alternative to incarceration and is designed to help manage the jail population.

Pretrial Release is an alternative to jail. The high-risk offenders are classified as intensive supervision which report to our office two to five times a week. Offenders on probation report in office a minimum of once a month. Pretrial release requires a minimum contact of one time a week and the higher risk may report daily. Electronic monitoring is a service provided by Pretrial Release. Standard Court Ordered Probation Offenders report once a month. Each month they have certain ordered conditions which they must provide proof of completing. If an offender fails to comply with the Court Order, a violation may be issued and the offender remains in jail until they answer the violation before a judge. Deferred Prosecution cases are referred by the State Attorney. Offenders report once a month to provide proof that the agreement made with the State is in compliance. Upon those met conditions, the case is then dismissed. Diversions cases are referred by the State Attorney. Offenders typically provide proof of completing 1 day work- camp; pay a one-time fee to probation and the State Attorney's Office.

The staff of Wakulla County Probation works closely with the Judges, State Attorney, Public Defender, Clerk's Office, local counselors and private attorneys. The staff must stay current with all providers for Substance Counseling, Anger Counseling, Chemical Testing agencies, and Inpatient Care Facilities throughout the area and the state. When applicable, offenders are provided with a list of counseling providers. Drug testing duties such as urine analysis screens are outsourced and conducted offsite. The local office performs in house Breathalyzer testing and saliva drug testing activities. For more information please go to www.mywakulla.com.

Staffing

Nakeisha Oliver	Probation Director	noliver@mywakulla.com
Priscilla Roberts	Administrative Assistant	proberts@mywakulla.com
Michelle Christensen	Probation Officer I	mchristensen@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of active probation cases *	197	204	196
# of reporting bond under supervision cases	50	44	66
# of total active cases	247	248	262

# of incarcerated pre-trial release	27	15	12
# of total diversion (90 day sentence)	17	29	15
# of pending violation of probation	198	210	216
# of pending violation of bond	47	41	50
# of total clients	445	513	532
# of total cases	536	543	555
# of violation of probation	12	16	18
# of violation of bond order supervision	5	3	3
# new clients	34	68	69
# of clients terminated	40	68	63
# of clients paying misdemeanor 1 fee	48	46	46
# of clients paying misdemeanor 2 fee	50	47	48
# of clients paying bond order fee	30	33	24
# of clients paying diversion program fee	3	5	3
# total clients paying fees	131	131	121
# of new traffic clients	6	22	26
# of new county clients	12	21	17
# of new diversion clients	0	7	5
# of new bond clients	16	18	21
# of new clients total	34	68	69

* Includes Probation, Pre-Trial, Diversion, and Deferred Prosecutions, VOB's, VOP's and incarcerations.

Probation Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Probation Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	4000	000	348880-PROBATION FEES	104,374	97,757	107,988	101,496	107,500	120,000	12,500	10.42%
001	4000	000	348881-HOUSE ARREST-ELECTRONIC MONITORING	7,184	9,110	2,901	997	5,000	1,000	(4,000)	-400.00%
Probation Department Revenue				111,558	106,867	110,889	102,492	112,500	121,000	8,500	7.02%
001	4000	523	512000-REGULAR SALARIES	40,010	40,958	41,116	32,136	40,958	41,116	158	0.38%
001	4000	523	513000-HOURLY WAGES	55,164	56,440	53,825	41,840	53,809	56,876	3,067	5.39%
001	4000	523	514500-HOLIDAY HOURS-WAGES	-	218	3,051	2,615	3,040	2,844	(196)	-6.90%
001	4000	523	521000-FICA TAX	7,277	7,467	7,496	5,859	7,455	7,714	259	3.36%
001	4000	523	522000-RETIREMENT BENEFITS	8,664	5,258	7,135	9,081	11,239	13,093	1,854	14.16%
001	4000	523	523000-HEALTH INSURANCE	25,265	16,380	17,385	19,302	26,047	28,183	2,136	7.58%
001	4000	523	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	#DIV/0!
001	4000	523	540000-TRAVEL	208	161	2,265	885	1,000	1,000	-	0.00%
001	4000	523	541000-TELEPHONE	1,918	1,017	1,159	856	1,200	1,000	(200)	-20.00%
001	4000	523	542000-POSTAGE & FREIGHT	-	-	37	54	100	-	(100)	#DIV/0!
001	4000	523	544000-RENTALS/LEASES-MACH & EQUIP	3,732	2,128	2,080	1,850	3,200	3,000	(200)	-6.67%
001	4000	523	544300-COMMUNICATION RENT	6,313	8,960	2,295	716	6,400	3,000	(3,400)	-113.33%
001	4000	523	546000-MAINTENANCE & REPAIR	362	-	-	237	400	400	-	0.00%
001	4000	523	547000-PRINTING & BINDING	490	-	-	-	-	-	-	#DIV/0!
001	4000	523	549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	#DIV/0!
001	4000	523	551000-OFFICE SUPPLIES	1,427	1,723	1,686	1,480	1,500	1,500	-	0.00%
001	4000	523	552000-OPERATING SUPPLIES	2,344	1,311	1,520	1,733	1,800	2,000	200	10.00%
001	4000	523	554000-BOOKS AND SUBSCRIPTIONS	340	536	188	-	400	400	-	0.00%
001	4000	523	554400-MEMBERSHIPS	-	100	-	-	-	-	-	#DIV/0!
001	4000	523	555000-TRAINING	-	-	190	190	1,000	500	(500)	-100.00%
001	4000	523	564000-OPERATING EQUIPMENT	-	-	-	150	-	-	-	#DIV/0!
001	4000	523	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	150	-	(150)	#DIV/0!
Probation Department Expense				153,514	142,658	141,428	118,983	159,698	162,625	2,927	1.80%
Net Profit (Loss)				(41,956)	(35,791)	(30,539)	(16,491)	(47,198)	(41,625)		

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Veteran's Services

The County Veterans Service Office is staffed 20 hours per week with an Accredited National Service Officer that assists veterans and their dependents with general information, claims preparation, claims development, appeals of Department of Veterans' Affairs (VA) final decisions, General information regarding the Board of Veterans Appeals and the Court of Veterans Appeals procedures. County Veterans Service Officers are governed by the rules and regulations of the U.S. Department of Veterans Affairs, and Florida Department of Veterans' Affairs.

The most popular VA benefits and services are related to health care. There are approximately 3,200 veterans in Wakulla County, with 654 active files. There are approximately 4,000 files that must be maintained in the event that a veteran or family member needs information or documents that are filed with the Veteran's Department.

The Veteran's Office also oversees special functions such as planning and coordinating the Memorial Day Ceremony, Veteran's Day Ceremony and Parade, and Welcome Home Rallies for local veterans returning from service, as well as other veteran-related activities in the community. For more information please go to www.mywakulla.com.

Staffing

Harold Ross	Veteran's Service Officer	hross@mywakulla.com
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Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of active files	578	671	-
# of signed in customers	721	691	353

Veteran's Services Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Veteran's Services				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Veteran's Services Department Revenue				-	-	-	-	-	-	-	#DIV/0!
001	5700	553	512000-REGULAR SALARIES	25,881	26,582	26,684	13,700	26,582	-	(26,582)	#DIV/0!
001	5700	553	513000-HOURLY WAGES	-	-	-	1,196	-	13,572	13,572	100.00%
001	5700	553	521000-FICA TAX	1,980	2,033	2,041	1,399	2,034	1,038	(995)	-95.86%
001	5700	553	522000-RETIREMENT BENEFITS	2,377	1,432	1,520	1,234	1,847	1,000	(847)	-84.70%
001	5700	553	523000-HEALTH INSURANCE	3	-	-	-	5,906	-	(5,906)	#DIV/0!
001	5700	553	534000-CONTRACTED SERVICES	-	-	-	30	-	-	-	#DIV/0!
001	5700	553	540000-TRAVEL	1,745	1,003	1,809	963	1,400	1,000	(400)	-40.00%
001	5700	553	541000-TELEPHONE	279	-	69	80	350	-	(350)	#DIV/0!
001	5700	553	542000-POSTAGE & FREIGHT	-	-	-	-	-	-	-	#DIV/0!
001	5700	553	543000-UTILITIES - ELECTRIC	160	-	-	-	-	-	-	#DIV/0!
001	5700	553	544000-RENTALS/LEASES-MACH & EQUIP	347	-	-	-	-	-	-	#DIV/0!
001	5700	553	546000-MAINTENANCE & REPAIR	-	97	-	-	-	-	-	#DIV/0!
001	5700	553	547000-PRINTING & BINDING	-	-	-	-	100	-	(100)	#DIV/0!
001	5700	553	549500-EVENTS & SERVICES	261	780	301	269	350	500	150	30.00%
001	5700	553	551000-OFFICE SUPPLIES	-	-	41	-	230	-	(230)	#DIV/0!
001	5700	553	552000-OPERATING SUPPLIES	10	-	436	327	500	500	-	0.00%
001	5700	553	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	#DIV/0!
001	5700	553	554400-MEMBERSHIPS	-	-	35	-	100	-	(100)	#DIV/0!
001	5700	553	555000-TRAINING	-	840	250	-	600	500	(100)	-20.00%
001	5700	553	583000-OTHER GRANTS & AIDS	3,050	900	2,600	-	3,000	3,000	-	0.00%
Veteran's Services Department Expense				36,093	33,668	35,786	19,199	42,999	21,111	(21,889)	-103.69%
Net profit (Loss)				(36,093)	(33,668)	(35,786)	(19,199)	(42,999)	(21,111)		

Emergency Medical Services

Emergency Medical Services (EMS) provides advanced life support care on a 24 hour basis to all of Wakulla County. There are three stations manned at all times: Crawfordville, Medart and Wakulla Station. The Supervisor also is assigned to man a fourth ambulance when situations arise that exceed the capabilities of the on duty resources. EMS has also implemented a dual certification program that provides pay incentives to employees that are currently certified in Florida as firefighters to be able to use their skills to help during medical emergencies. This program saves the county thousands of dollars in salaries by allowing a single employee to serve two roles. EMS also coordinates with the Sheriff's Emergency Management Director for disaster and emergency preparation and response. For more information please go to www.mywakulla.com.

Staffing

Michael Morgan	Fire Chief / EMS Director	mmorgan@mywakulla.com
Michael Lusko	Medical Director	
Colleen Skipper-Mitchell	Administrative Coordinator– EMS & Fire Services	cskipper-mitchell@mywakulla.com
Shirley Hanifin	Administrative Assistant	shanifin@mywakulla.com
Karolyn Griffin	Paramedic	dgriffin@mywakulla.com
Joseph Haskins	Emergency Medical Technician	
Stephen Pigott	Emergency Medical Technician	
James Posey	Emergency Medical Technician	
Randy Williams	Emergency Medical Technician	
Claude Bowman	Paramedic / Fire Fighter	abowman@mywakulla.com
Robert Lee	Emergency Medical Technician / Fire Fighter	
Richard Lewis	Emergency Medical Technician / Fire Fighter	
Chris Chatham	Paramedic / Fire Fighter	
David Crum	Emergency Medical Technician / Fire Fighter	dcrum@mywakulla.com
Paul Gautier	Paramedic / Fire Fighter	
David Goodman	Paramedic / Fire Fighter	dgoodman@mywakulla.com
Dylan Jones	Paramedic	
James Osteen	Paramedic	josteen@mywakulla.com
Michael Register	Paramedic	mregister@mywakulla.com
Phillip Rutten	Paramedic	
Randall Waltman	Paramedic / Fire Fighter	rwaltman@mywakulla.com
Corey Chatfield	Paramedic / Fire Fighter	cchatfield@mywakulla.com
Scott McDermid	Paramedic Supervisor	smcdermid@mywakulla.com
Marvin Walters	Paramedic Supervisor	mwalters@mywakulla.com
Joey Tillman	Paramedic Supervisor	jtillman@mywakulla.com

Service Outputs

Fiscal Year	2012	2013	2014 (thru July 31)
# of call outs (runs)	3,383	3,356	2,019

Emergency Medical Services Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Emergency Medical Services				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6000	000	342600-AMBULANCE RECEIPTS	690,221	801,763	912,439	710,950	800,000	875,000	75,000	8.57%
EMS Department Revenue				690,221	801,763	912,439	710,950	800,000	875,000	75,000	8.57%
001	6000	526	512000-REGULAR SALARIES	147,673	78,943	28,731	43,847	51,817	54,141	2,324	4.29%
001	6000	526	512100-ANNUAL/SICK LEAVE PAY OUT	667	190	-	-	-	-	-	#DIV/0!
001	6000	526	513000-HOURLY WAGES	627,980	522,800	618,563	526,806	602,517	631,402	28,885	4.57%
001	6000	526	513500-FLEX WAGES	-	87,371	68,761	55,292	58,618	69,316	10,698	15.43%
001	6000	526	514000-OVERTIME	287,519	317,595	296,342	198,092	255,355	261,211	5,856	2.24%
001	6000	526	514500-HOLIDAY HOURS-WAGES	-	13,534	47,889	43,170	44,261	46,117	1,856	4.02%
001	6000	526	521000-FICA TAX	81,553	78,063	81,690	66,367	81,466	81,257	(209)	-0.26%
001	6000	526	522000-RETIREMENT BENEFITS	193,020	131,182	150,677	148,008	180,280	185,762	5,482	2.95%
001	6000	526	523000-HEALTH INSURANCE	163,515	140,123	143,535	158,099	186,934	210,082	23,148	11.02%
001	6000	526	534000-CONTRACTED SERVICES	-	3,906	11,130	9,774	9,000	9,000	-	0.00%
001	6000	526	540000-TRAVEL	428	-	1,478	2,787	2,700	2,500	(200)	-8.00%
001	6000	526	541000-TELEPHONE	9,330	12,599	11,770	10,223	12,000	12,000	-	0.00%
001	6000	526	542000-POSTAGE & FREIGHT	1,159	-	303	32	50	50	-	0.00%
001	6000	526	543000-UTILITIES - ELECTRIC	9,424	10,466	7,975	6,111	7,000	7,000	-	0.00%
001	6000	526	543300-UTILITIES-WATER/SEWER	1,035	207	1,019	543	1,200	1,000	(200)	-20.00%
001	6000	526	543500-UTILITIES - LP GAS	-	746	745	809	1,000	1,000	-	0.00%
001	6000	526	544000-RENTALS/LEASES-MACH & EQUIP	53	467	202	481	600	720	120	16.67%
001	6000	526	546000-MAINTENANCE & REPAIR	44,814	38,412	36,244	31,695	40,000	40,000	-	0.00%
001	6000	526	549000-OTHER CURRENT CHARGES	-	-	547	-	-	500	500	100.00%
001	6000	526	551000-OFFICE SUPPLIES	1,869	2,763	1,069	310	1,500	1,000	(500)	-50.00%
001	6000	526	552000-OPERATING SUPPLIES	94,102	80,612	84,412	85,308	80,000	90,000	10,000	11.11%
001	6000	526	552100-FUEL	54,771	65,217	60,704	46,723	57,000	65,000	8,000	12.31%
001	6000	526	554000-BOOKS AND SUBSCRIPTIONS	-	53	-	-	250	100	(150)	-150.00%
001	6000	526	554400-MEMBERSHIPS	750	-	75	75	-	-	-	#DIV/0!
001	6000	526	555000-TRAINING	872	583	329	502	1,000	1,000	-	0.00%
001	6000	526	564000-OPERATING EQUIPMENT	-	-	3,242	2,220	2,200	4,000	1,800	45.00%
001	6000	526	595000-BAD DEBT EXPENSE	-	-	66,523	-	-	-	-	#DIV/0!
001	6000	581	591000-INTERFUND TRANSFER	-	-	2,474	-	-	-	-	#DIV/0!
EMS Department Expense				1,720,534	1,585,831	1,726,429	1,437,273	1,676,748	1,774,159	97,411	5.49%
Net Profit (Loss)				(1,030,313)	(784,068)	(813,990)	(726,323)	(876,748)	(899,159)		

Recreation

The Recreation Department provides infrastructure and program support for recreational opportunities and leisure services such as Flag Football, Cheerleading, Tackle Football, Winter and Spring Soccer, Basketball, T-ball League, Pitching Machine League, Player Pitch League, Cal Ripken League, Babe Ruth League, Girls Softball League and Adult Softball League. The Recreation Department is responsible for the practice and game scheduling of all the athletic events and the maintenance of the 40 acre Medart Recreation Athletic Facility which includes 9 baseball/softball fields, 2 football/soccer fields, 2 tennis courts and 4 basketball courts.

The Recreation Department has also hosted various baseball tournaments affiliated with the National Cal Ripkin Youth Baseball Association and the National Babe Ruth Youth Baseball Association. Additionally, the Department has hosted many N.F.L. Punt, Pass, & Kick contests, M.L.B. Baseball Skill Diamonds contests, and the N.B.A. Basketball Skills contests which allow for local youth to possibly advance to State and National Qualifying events associated with the respective professional sports organization that sponsors these events. It is estimated that the Medart Recreational Athletic Facility hosts approximately 130,000 visitors each year.

The Recreation Department oversees project coordination and construction management on some County projects that are not handled through the Public Works Department. The Recreation Department works with the Grants Coordinator to facilitate all construction activities associated with grant projects.

The Recreation Board is a 12-member advisory Board established for the purpose of providing recommendations and feedback to the Board of County Commissioners and County staff in regard to the programs provided by the Recreation Department. Additionally the Recreation Board serves as consultants to the construction of recreational facilities in accordance with County Ordinance 07-47. For more information please go to www.WCPRD.com.

Staffing

Bryan Roddenberry	Director	broddenberry@mywakulla.com
Peggy Bennett	Administrative Assistant	pbennett@mywakulla.com
Noreen Britt	Park Attendant – Recreation	nbritt@mywakulla.com
Jerome Frisco	Maintenance	jfrisco@mywakulla.com
Mike Hamilton	Maintenance	mhamilton@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Youth Basketball participants	77	49	-
# of Youth Basketball events	118	51	-

# of Winter Soccer participants	360	449	341
# of Winter Soccer events	510	605	-
# of T-Ball participants	217	240	162
# of T-Ball events	240	150	-
# of Pitching Machine participants	70	79	90
# of Pitching Machine events	72	80	-
# of Player Pitch participants	38	38	39
# of Player Pitch events	36	52	-
# of Cal Ripken League participants	120	134	-
# of Cal Ripken League events	137	150	-
# of Babe Ruth League participants	48	54	-
# of Babe Ruth League events	49	83	-
# of Girl Softball participants	49	67	-
# of Girl Softball events	60	60	-
# of Spring Soccer participants	292	314	-
# of Spring Soccer events	177	177	-
# of Adult Softball participants	160	187	-
# of Adult Softball events	50	70	-
# of Flag Football participants	55	50	48
# of Flag Football events	75	38	-
# of Tackle Football participants	200	201	201
# of Tackle Football events	238	238	-
# of Cheerleading participants	95	95	73
# of Cheerleading events	174	144	-

Recreation Department Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Recreation Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6300	000	347200-PARKS AND RECREATION	-	(44)	-	-	-	-	-	#DIV/0!
001	6300	000	365010-SALE OF SURPLUS PROPERTY	-	-	-	1,140	-	-	-	#DIV/0!
001	6300-17	000	347200-CRAWFORDVILLE COMMUNITY CENTER	1,195	-	-	-	-	-	-	#DIV/0!
001	6300-17	000	347205-COMMUNITY CENTER RENTAL FEES	-	-	-	100	-	3,000	3,000	100.00%
001	6300-17	000	389900-CASH FORWARD	-	-	-	-	-	4,500	4,500	100.00%
001	6300-17	000	369900-MISCELLANEOUS REVENUES - OTHER	-	-	-	-	-	-	-	#DIV/0!
Recreation Department Revenue				1,195	(44)	-	1,240	-	7,500	7,500	100.00%
001	6300	572	512000-REGULAR SALARIES	46,606	25,449	30,611	32,272	41,122	41,289	167	0.40%
001	6300	572	512100-ANNUAL/SICK LEAVE PAYOUT	-	-	-	-	-	-	-	-
001	6300	572	512500-STUDENT WAGES (SEASONAL)	-	138	-	-	-	-	-	#DIV/0!
001	6300	572	513000-HOURLY WAGES	43,768	45,697	58,748	43,557	64,479	64,382	(97)	-0.15%
001	6300	572	513500-FLEX WAGES	-	258	-	-	-	-	-	#DIV/0!
001	6300	572	514000-OVERTIME	-	-	235	-	-	-	-	#DIV/0!
001	6300	572	514500-HOLIDAY HOURS-WAGES	-	175	3,642	3,162	3,224	3,219	(5)	-0.15%
001	6300	572	521000-FICA TAX	7,059	5,467	7,133	6,093	8,325	8,330	5	0.06%
001	6300	572	522000-RETIREMENT BENEFITS	11,980	7,144	9,158	8,567	11,254	12,309	1,055	8.57%
001	6300	572	523000-HEALTH INSURANCE	13,720	14,038	11,807	11,616	24,373	35,858	11,485	32.03%
001	6300	572	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	#DIV/0!
001	6300	572	534000-CONTRACTED SERVICES	-	-	488	156	200	200	-	0.00%
001	6300	572	540000-TRAVEL	-	-	-	-	-	-	-	#DIV/0!
001	6300	572	541000-TELEPHONE	10,212	8,148	4,170	3,164	6,000	4,300	(1,700)	-39.53%
001	6300	572	543000-UTILITIES - ELECTRIC	32,275	23,518	17,099	20,029	16,500	17,500	1,000	5.71%
001	6300	572	543300-UTILITIES-WATER/SEWER	151	406	1,430	1,285	2,000	1,500	(500)	-33.33%
001	6300	572	543500-UTILITIES - LP GAS	-	-	120	80	600	200	(400)	-200.00%
001	6300	572	544000-RENTALS/LEASES-MACH & EQUIP	-	-	320	471	1,000	700	(300)	-42.86%
001	6300	572	546000-MAINTENANCE & REPAIR	34,143	27,293	29,644	25,817	30,000	30,000	-	0.00%
001	6300	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	143	-	-	400	-	(400)	#DIV/0!
001	6300	572	549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	#DIV/0!
001	6300	572	551000-OFFICE SUPPLIES	4,494	956	1,181	510	1,200	750	(450)	-60.00%
001	6300	572	552000-OPERATING SUPPLIES	6,021	4,777	4,525	2,432	6,000	5,000	(1,000)	-20.00%
001	6300	572	552100-FUEL	7,615	5,571	6,506	4,072	6,355	5,000	(1,355)	-27.10%
001	6300	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	31	-	-	-	-	#DIV/0!
001	6300	572	564000-OPERATING EQUIPMENT	-	3,079	3,185	1,473	1,475	1,500	25	1.67%
001	6300-16	572	546000-MAINTENANCE & REPAIR	-	-	-	107	500	500	-	0.00%
001	6300-16	572	564000-OPERATING EQUIPMENT	-	-	-	-	2,000	4,000	2,000	50.00%
001	6300-17	572	534000-CONTRACTED SERVICES	-	-	-	1,198	1,000	5,000	4,000	80.00%
001	6300-17	572	541000-TELEPHONE	-	-	-	1,917	2,500	2,500	-	0.00%
001	6300-17	572	543000-UTILITIES - ELECTRIC	-	-	-	5,868	13,000	9,000	(4,000)	-44.44%
001	6300-17	572	543300-UTILITIES-WATER/SEWER	-	-	-	349	1,000	1,500	500	33.33%
001	6300-17	572	546000-MAINTENANCE & REPAIR	-	-	-	180	-	2,000	2,000	100.00%
001	6300-17	572	599000-RESERVE	-	-	-	-	-	4,500	4,500	100.00%
Recreation Department Expense				218,044	172,257	190,032	174,375	244,507	261,037	16,530	6.33%
Net Profit (Loss)				(216,849)	(172,301)	(190,032)	(173,135)	(244,507)	(253,537)		

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Parks

There are thirteen County owned parks located throughout Wakulla County. Those facilities are listed below. The services provided include rental of certain facilities for private use, and maintenance, repair and improvement of the grounds and facilities. The Parks Department also oversees project coordination and construction management on some County projects that are not handled through Public Works. For more information please go to www.WCPRD.com.

Facility	Acres	Amenities/Activities
Azalea Park	7.4	Lighted walking trail, water fountains, picnic tables, gazebos, benches, interpretive signage
Camilla Park	1.75	Passive undeveloped park
Crab Apple Park	1.0	Passive undeveloped park
Hickory Park	4.0	Pavilion, volleyball court, picnic tables, playground, tennis court.
Hudson Park	3.8	Pavilion with stage, picnic tables, restrooms
Equestrian Center	163	Equestrian Center, future site of Wakulla Wildlife Sanctuary
Mash Island Park	489.76 ¹	Boat ramp, fishing pier, beach access, trailhead with trail access for the Ochlockonee Bay Trail
Newport Park	7.8	Campsites (36), bathhouse, boat ramp, picnic tables, observation deck, fishing
Ochlockonee Bay Trail	12 ²	12 mile multi-purpose bicycle/pedestrian trail – <i>currently under construction</i>
Panacea Women’s Club	2.1	Building with kitchen facilities, restrooms, meeting room, small baseball field, basketball court
Shell Point Beach Park	5.8	Beach access, fishing, non-motorized boat launch, pavilion, shelters, playground, volleyball court, restrooms, outdoor showers
Rock Landing	.33	Boat Ramp; 10 leased boat slips
Wooley Park	3.25	Stage area, restrooms, playground, lighted walking trail

¹ Approximately 50% is protected wetlands and cannot be developed.

² This is a linear park within existing right-of-way.

Staffing

Cody Solburg	Facility Management & Parks Director	csolburg@mywakulla.com
Dolly Mitchell	Parks Attendant	dmitchell@mywakulla.com
Peggy Bennett	Administrative Assistant	pbennett@mywakulla.com
Deana Jones	Parks Attendant	dejones@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of park pavilion rentals	18	10	-
# of park rentals	2	7	-

# of yard sale rentals	35	9	58
# of beach entries	509	-	425
# of campground reservations	444	269	681
# of park annual passes	-	33	106
# of recreational acres maintained	356	356	356
# of county sites maintained	29	13	9
# of boat ramps maintained	8	8	8
# of boat ramp launches	44	804	1790

Parks Department Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Parks Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6900	000	347200-PARKS AND RECREATION	-	237	578	-	-	-	-	#DIV/0!
001	6900	000	347201-PARK ANNUAL PASS	-	1,639	-	-	-	-	-	#DIV/0!
001	6900	000	369900-MISCELLANEOUS FEES	-	178	-	-	-	-	-	#DIV/0!
001	6900-02	000	347200-AZALEA PARK FEES	-	19	-	-	-	-	-	#DIV/0!
001	6900-02	000	347400-PARK SPECIAL EVENT FEES	-	-	37	-	-	-	-	#DIV/0!
001	6900-03	000	347200-HUDSON PARK FEES	3,006	1,082	-	-	2,500	-	(2,500)	#DIV/0!
001	6900-03	000	347400-HUDSON SPECIAL EVENT FEES	-	897	2,692	2,590	-	2,800	2,800	100.00%
001	6900-04	000	347200-MASH ISLAND PARK FEE	1,029	1,694	-	-	2,000	2,000	-	0.00%
001	6900-04	000	347450-MASH ISLAND BOAT RAMP FEES	-	-	-	2,568	-	-	-	#DIV/0!
001	6900-04	000	347950-MASH ISLAND KIOSK ADVERTISING	-	472	45	58	-	200	200	100.00%
001	6900-05	000	347200-PANACEA WOMEN'S CLUB FEE	1,605	337	-	187	500	-	(500)	#DIV/0!
001	6900-06	000	347200-SHELL POINT BEACH FEES	3,482	2,754	3,079	2,196	2,500	2,550	50	1.96%
001	6900-06	000	347950-SHELL POINT KIOSK ADVERTISING	-	-	-	188	-	300	300	100.00%
001	6900-07	000	347200-WOOLLEY PARK FEES	-	-	-	-	-	-	-	#DIV/0!
001	6900-07	000	347400-WOOLEY SPECIAL EVENT FEES	-	-	364	799	-	500	500	100.00%
001	6900-08	000	347200-NEWPORT PARK FEES	22,949	15,031	-	-	25,625	-	(25,625)	#DIV/0!
001	6900-08	000	347225-PARK CAMPING FEES	-	7,299	21,884	20,377	-	28,285	28,285	100.00%
001	6900-08	000	347950-PARK KIOSK-WEBSITE ADVERTISING	-	-	-	-	-	-	-	#DIV/0!
001	6900-08	000	369900-MISCELLANEOUS REVENUE	-	270	-	-	-	-	-	#DIV/0!
002	6900-09	000	347200-COMMUNITY CENTER FEES	-	-	467	-	-	-	-	#DIV/0!
001	6900-10	000	347200-MEDART PARK	375	751	-	-	500	-	(500)	#DIV/0!
001	6900-10	000	347400-MEDART SPECIAL EVENT FEES	-	24	221	444	-	700	700	100.00%
001	6900-10	000	347950-MEDART KIOSK ADVERTISING	-	47	70	-	-	-	-	#DIV/0!
001	6900-11	000	347200-HICKORY PARK	351	421	-	-	300	-	(300)	#DIV/0!
001	6900-11	000	347400-PARK SPECIAL EVENT FEES	-	-	117	210	-	300	300	100.00%
001	6900-11	000	347950-PARK KIOSK-WEBSITE ADVERTISING	-	-	322	-	-	-	-	#DIV/0!
001	6900-17	000	347950-PARK KIOSK-WEBSITE ADVERTISING	-	-	(14)	-	-	-	-	#DIV/0!
Parks Department Revenue				32,797	33,152	29,863	29,617	33,925	37,635	3,710	9.86%

Parks Department Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Parks Department				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6900	572	512000-REGULAR SALARIES	28,321	15,681	23,520	14,992	26,500	22,592	(3,908)	-17.30%
001	6900	572	512500-STUDENT WAGES (SEASONAL)	-	20,150	21,613	9,202	19,000	19,825	825	4.16%
001	6900	572	513000-HOURLY WAGES	48,745	46,622	30,345	29,544	43,596	45,289	1,693	3.74%
001	6900	572	514000-OVERTIME	-	61	162	120	500	1,148	648	56.43%
001	6900	572	514500-HOLIDAY HOURS-WAGES	-	186	1,690	2,254	2,180	2,322	142	6.11%
001	6900	572	521000-FICA TAX	5,993	6,346	5,916	4,535	7,021	6,975	(46)	-0.66%
001	6900	572	522000-RETIREMENT BENEFITS	6,078	3,222	3,164	5,018	7,882	8,369	487	5.82%
001	6900	572	523000-HEALTH INSURANCE	4,445	5,433	9,951	15,798	18,930	23,077	4,148	17.97%
001	6900	572	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	#DIV/0!
001	6900	572	534000-CONTRACTED SERVICES	60,805	60,266	54,388	39,966	62,000	62,000	-	0.00%
001	6900	572	540000-TRAVEL	-	-	-	-	-	-	-	#DIV/0!
001	6900	572	541000-TELEPHONE	6,162	6,368	5,531	5,828	6,500	6,500	-	0.00%
001	6900	572	542000-POSTAGE & FREIGHT	-	18	-	-	-	-	-	#DIV/0!
001	6900	572	543000-UTILITIES - ELECTRIC	21,826	26,144	12,687	9,490	10,000	10,750	750	6.98%
001	6900	572	543300-UTILITIES-WATER/SEWER	1,018	-	7,355	6,683	6,500	6,500	-	0.00%
001	6900	572	543500-UTILITIES - LP GAS	-	-	282	405	500	500	-	0.00%
001	6900	572	544000-RENTALS/LEASES-MACH & EQUIP	-	-	710	461	1,000	700	(300)	-42.86%
001	6900	572	546000-MAINTENANCE & REPAIR	32,731	32,239	31,482	18,097	32,000	32,000	-	0.00%
001	6900	572	549000-OTHER CURRENT CHARGES	-	-	1	-	-	-	-	#DIV/0!
001	6900	572	551000-OFFICE SUPPLIES	1,062	280	567	462	750	750	-	0.00%
001	6900	572	552000-OPERATING SUPPLIES	7,689	10,403	8,299	5,471	7,000	7,000	-	0.00%
001	6900	572	552100-FUEL	12,422	14,558	11,676	9,770	11,000	12,000	1,000	8.33%
001	6900	572	564000-OPERATING EQUIPMENT	-	1,420	929	9,715	8,000	2,000	(6,000)	-300.00%
001	6900	572	591000-INTERFUND TRANSFER	-	-	-	6,500	6,500	6,500	-	0.00%
001	6900-02	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-02	572	546000-MAINTENANCE & REPAIR	-	429	-	-	-	-	-	#DIV/0!
001	6900-03	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-03	572	546000-MAINTENANCE & REPAIR	-	71	-	-	-	-	-	#DIV/0!
001	6900-04	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-04	572	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	#DIV/0!
001	6900-05	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-05	572	546000-MAINTENANCE & REPAIR	-	5	-	-	-	-	-	#DIV/0!
001	6900-06	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-06	572	546000-MAINTENANCE & REPAIR	-	152	-	-	-	-	-	#DIV/0!
001	6900-06	572	552000-OPERATING SUPPLIES	-	331	-	-	-	-	-	#DIV/0!
001	6900-07	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-07	572	546000-MAINTENANCE & REPAIR	-	604	-	-	-	-	-	#DIV/0!
001	6900-08	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-08	572	546000-MAINTENANCE & REPAIR	-	62	-	-	-	-	-	#DIV/0!
001	6900-08	572	552000-OPERATING SUPPLIES	-	649	-	-	-	-	-	#DIV/0!
001	6900-09	572	534000-CONTRACTED SERVICES	-	2,937	216	-	-	-	-	#DIV/0!
001	6900-09	572	541000-TELEPHONE	-	212	2,331	-	-	-	-	#DIV/0!
001	6900-09	572	543000-UTILITIES - ELECTRIC	-	7,963	5,080	-	-	-	-	#DIV/0!
001	6900-09	572	543300-UTILITIES-WATER/SEWER	-	-	873	-	-	-	-	#DIV/0!
001	6900-09	572	546000-MAINTENANCE & REPAIR	390	-	35	-	-	-	-	#DIV/0!
001	6900-10	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-10	572	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	#DIV/0!
001	6900-11	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-11	572	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	#DIV/0!
001	6900-12	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	#DIV/0!
001	6900-12	572	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	#DIV/0!
Parks Department Expense				237,687	262,810	238,803	194,310	277,359	276,797	(562)	-0.23%
Net Profit (Loss)				(204,890)	(229,658)	(208,940)	(164,693)	(243,434)	(239,162)		

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Building

This department reviews building and construction permit applications and performs plan reviews of construction documents for code compliance with the Florida Building Codes (FBC). In addition this department is responsible for the Florida Fire Prevention Code (FFPC) and inspections for code compliance accordance with the FBC and FFPC. This department also performs fire safety inspections and plans review for new and existing structures. This office serves as the county repository of required documents for issuance of building permits from the other departments/divisions, such as planning and zoning. For more information please go to www.mywakulla.com.

Staffing

James Melvin	Chief Building Official	jmelvin@mywakulla.com
Charles Ingle	Building Inspector	cingle@mywakulla.com
Albert Smythe	Building Inspector	asmythe@mywakulla.com
Lawana Matthews	Building Technician	lmattews@mywakulla.com
Tracey Chance	Fire Safety Inspector / Office Manager	tchance@mywakulla.com

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of SFD permits	51	51	78
# of Commercial permits	5	1	5
# of permits issued	831	645	817
# of inspections	3,255	2,365	2,256
# of plan reviews	230	135	188

Building Department Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Building Department Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY 14-15 over FY 13-14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
010	2100	000	341801-RADON 5%/10% COMMISSION	3,823	1,141	304	490	339	500	161	32.2%
010	2100	000	341802-BUILDING PERMITS	237,263	237,290	279,103	313,170	238,018	300,000	61,982	20.7%
010	2100	000	341803-APPLICATION FEES	3,765	1,035	6,985	7,325	4,000	6,000	2,000	33.3%
010	2100	000	341805-MISCELLANEOUS FEES	-	-	-	-	-	-	-	#DIV/0!
010	2100	000	341806-RE-INSPECTION FEE	165	332	-	1,390	500	1,500	1,000	66.7%
010	2100	000	341807-PRE-INSPECTION FEE	1,590	1,235	2,060	1,235	1,600	1,600	-	0.0%
010	2100	000	341808-PLANS REVIEW	40	-	40	-	-	-	-	#DIV/0!
010	2100	000	341830-CONTRACTOR LICENSE	2,035	690	195	1,135	600	1,000	400	40.0%
010	2100	000	354321-VIOLATION SEARCHES	950	3,225	3,600	5,000	3,800	6,000	2,200	36.7%
010	2100	000	369900-MISCELLANEOUS REVENUES - OTHER	585	45	-	72	100	100	-	0.0%
010	2100	000	369904-MISC REV - COPY FEES	30	60	-	-	-	-	-	#DIV/0!
010	2100	000	389000-CASH FORWARD	-	-	-	-	118,358	173,502	55,144	31.8%
Building Revenue Total				250,246	245,053	292,287	329,818	367,315	490,202	122,887	25.1%

Building Department Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Building Department Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY 14-15 over FY 13-14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
010	2100	524	512000-REGULAR SALARIES	99,666	54,288	60,197	49,067	62,500	62,740	240	0.4%
010	2100	524	512100-ANNUAL/SICK LEAVE PAY OUT	3,616	-	-	-	-	-	-	#DIV/0!
010	2100	524	513000-HOURLY WAGES	145,631	113,666	108,647	100,449	135,160	168,131	32,971	19.6%
010	2100	524	514000-OVERTIME	70	-	-	-	-	4,598	4,598	100.0%
010	2100	524	514500-HOLIDAY HOURS-WAGES	-	353	4,954	6,180	6,853	7,849	996	12.7%
010	2100	524	521000-FICA TAX	19,052	12,867	13,297	11,911	15,795	18,614	2,819	15.1%
010	2100	524	522000-RETIREMENT BENEFITS	23,650	8,581	11,235	16,267	21,254	25,411	4,157	16.4%
010	2100	524	523000-HEALTH INSURANCE	38,223	25,711	30,739	44,114	49,089	63,011	13,922	22.1%
010	2100	524	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	#DIV/0!
010	2100	524	531000-PROFESSIONAL SERVICES	1,884	1,550	-	-	-	-	-	#DIV/0!
010	2100	524	534000-CONTRACTED SERVICES	2,482	-	6,159	1,174	3,400	5,000	1,600	32.0%
010	2100	524	540000-TRAVEL	556	-	916	674	2,000	3,000	1,000	33.3%
010	2100	524	541000-TELEPHONE	2,760	813	1,141	1,362	1,000	2,000	1,000	50.0%
010	2100	524	543000-UTILITIES - ELECTRIC	-	2,458	2,248	1,939	2,500	3,000	500	16.7%
010	2100	524	543300-UTILITIES-WATER/SEWER	-	75	433	326	500	1,000	500	50.0%
010	2100	524	544000-RENTALS/LEASES-MACH & EQUIP	1,185	-	1,755	1,517	1,600	3,000	1,400	46.7%
010	2100	524	546000-MAINTENANCE & REPAIR	3,686	2,266	8,314	1,358	2,500	5,000	2,500	50.0%
010	2100	524	547000-PRINTING & BINDING	-	-	-	-	200	200	-	0.0%
010	2100	524	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	224	-	520	-	200	200	-	0.0%
010	2100	524	549000-OTHER CURRENT CHARGES	524	-	53	-	-	-	-	#DIV/0!
010	2100	524	551000-OFFICE SUPPLIES	2,484	1,001	1,741	2,550	2,500	2,500	-	0.0%
010	2100	524	552000-OPERATING SUPPLIES	248	355	2,791	1,779	2,200	2,500	300	12.0%
010	2100	524	552100-FUEL	8,779	8,781	8,306	8,700	10,250	14,000	3,750	26.8%
010	2100	524	554000-BOOKS AND SUBSCRIPTIONS	960	3,457	1,181	650	3,000	11,000	8,000	72.7%
010	2100	524	554400-MEMBERSHIPS	120	55	740	515	1,000	1,000	-	0.0%
010	2100	524	555000-TRAINING	690	-	1,192	526	1,500	2,000	500	25.0%
010	2100	524	564000-OPERATING EQUIPMENT	-	-	-	7,619	3,000	-	(3,000)	#DIV/0!
010	2100	524	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	24,735	-	-	25,000	25,000	100.0%
010	2100	524	568100-CAPITAL OUTLAY - SOFTWARE	-	-	-	9,600	-	-	-	-
010	2100	581	591000-INTERFUND TRANSFER	25,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
010	2100	581	599000-RESERVE	-	-	-	-	24,314	44,448	20,134	45.3%
Building Expense Total				381,490	251,278	306,296	283,277	367,315	490,202	122,887	25.1%
Net Profit (Loss)				(131,244)	(6,225)	(14,008)	46,541	-	-		
Fund Balance Beginning				766,440	635,196	628,971	614,963	661,504	661,504		
Fund Balance Ending				635,196	628,971	614,963	661,504	661,504	661,504		
Fund Balance Policy				100,000	72,104	81,317	70,819	91,829	122,551		
Surplus (Deficit) Fund Balance				535,196	556,867	533,647	590,685	569,675	538,954		

Service of Process Grant

The Service of Process Grant is a General Fund grant received from the U.S. Department of Health and Human Services and passed through the Florida Department of Revenue to offset a portion of the Sheriff’s cost of serving individuals regarding certain court proceedings as required by Florida Statute. The funds derived from this grant are transferred to the Sheriff’s Fine & Forfeiture Fund.

Staffing

N/A – No staffing is required by the BOCC for this grant.

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Writs / Services of Process	113	126	-

Service of Process Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Sheriff Service of Process Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
001-DOR-01	0200-SH-05	000	334690-SERVICE-IN-PROCESS	3,955	1,899	2,178	1,544	2,000	2,000	-	0.0%
001-DOR-01	0200-SH-05	000	369900-MISCELLANEOUS REVENUES	370	-	-	-	-	-	-	#DIV/0!
Service of Process Grant Revenue				4,325	1,899	2,178	1,544	2,000	2,000	-	0.0%
001-DOR-01	0200-SH-05	519	591000-INTERFUND TRANSFER	4,800	-	2,178	1,544	2,000	2,000	-	0.0%
001-DOR-01	0200-SH-05	581	591000-INTERFUND TRANSFER	-	1,899	-	-	-	-	-	#DIV/0!
Service of Process Grant Expense				4,800	1,899	2,178	1,544	2,000	2,000	-	0.0%
Net Profit (Loss)				(475)	-	-	-	-	-		
Fund Balance Beginning				475	-	-	-	-	-		
Fund Balance Ending				-	-	-	-	-	-		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	-	-	-		

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Special Revenue Fund Detailed Budgets

The total tentative budget for the Special Revenue Funds is \$17,740,161, a decrease of \$534,278 or -2.9% as compared to FY2013/2014 Budget as amended July 2014.

There are a total of 18 separate Special Revenue Funds. Those funds are listed below:

- Fund 104 – Justice Assistance Grants
- Fund 105 – Ochlockonee Bay Bike Trail Grants
- Fund 107 – Recreation User Fee Fund
- Fund 115 – Emergency Medical Service Grants
- Fund 118 – Mosquito Control Grant
- Fund 120 – Housing Assistance Grant
- Fund 124 – Boating Improvement Grants & User Fee Fund
- Fund 125 – State Housing Initiative Program (SHIP) Grant
- Fund 127 – Federal Emergency Management Assistance (FEMA) Fund
- Fund 128 – BP RESTORE Act Fund
- Fund 150 – Sheriff’s Fine & Forfeiture Fund
- Fund 154 – Court Fees Fund
- Fund 157 – Criminal Justice Fee Fund
- Fund 160 – Road Operating Fund
- Fund 165 – Airport Grants Fund
- Fund 180 – Fire Municipal Service Benefit Unit (MSBU) Fund
- Fund 188 – Tourist Development Tax & Grant Fund
- Fund 190 – E911 Surcharge & Grant Fund

On the following pages is a brief summary of each fund followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY 2012/2013 and current fiscal year data through July 31, 2014 are also provided for comparative purposes.

At the bottom of each schedule is a Net Profit / (Loss) line followed by the Beginning and Ending Fund Balance. If the fund is required to carry a minimum fund balance per the County’s Fund Balance Policy, the required minimum and surplus or deficit is shown.

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Fund 104 – Justice Assistance Grants

This fund accounts for grants that are received via the Federal Government’s Office of Criminal Justice and passed through the State’s Department of Law Enforcement. The funds are transferred directly to the Sheriff’s Office.

Staffing

N/A – No staffing is required by the BOCC.

Service Outputs

N/A – The BOCC does not track outputs for this grant.

Fund 104 – Justice Assistance Grants Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Sheriff - Justice Assistance Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
104-DOJ-01	0200-SH-05	000	335200-JAG GRANT	-	-	-	-	-	-	-	#DIV/0!
104-DOJ-02	0200-SH-05	000	335200-JAG GRANT	-	-	-	-	-	-	-	#DIV/0!
104-JAG-01	0200-SH-05	000	335200-JAG GRANT	39,828	66,475	32,000	31,513	34,405	35,000	595	1.7%
104-JAG-02	0200-SH-05	000	335200-JAG GRANT	-	-	-	-	-	-	-	#DIV/0!
Revenue Total				39,828	66,475	32,000	31,513	34,405	35,000	595	1.7%
104-DOJ-01	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	#DIV/0!
104-DOJ-02	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	#DIV/0!
104-JAG-01	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	39,828	66,475	32,000	31,513	34,405	35,000	595	1.7%
104-JAG-02	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	#DIV/0!
Expense Total				39,828	66,475	32,000	31,513	34,405	35,000	595	1.7%
Net Profit (Loss)				-	-	-	-	-	(0)		
Fund Balance Beginning				-	-	-	-	-	-		
Fund Balance Ending				-	-	-	-	-	(0)		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	-	-	(0)		

Fund 105 – Ochlockonee Bay Bike Trail Grants

This fund accounts for grants that are received via the Federal Government’s Department of Interior and Department of Transportation and passed through the State’s Department of Fish & Wildlife Services and Department of Transportation. The funds are being used to construct a 12 mile multi-use trail that parallels Mashas Sands Road and Surf Road beginning at Mash Island Park and ending near Sopchoppy. There are five phases of construction and 7 miles have been completed. The trail will be maintained by the Parks Department.

This trail will receive the State designation as a recreational trail and it will eventually connect to other regional greenways and trails and become part of the “Capital City to the Sea Trails” program.

Staffing

N/A – No staffing is required by the BOCC. Once completed, current staffing levels will be used to maintain the trail.

Service Outputs

N/A – No service outputs are currently being tracked.

Fund 105 – Ochlockonee Bay Bike Trail Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Ochlockonee Bay Bike Trail Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
105-DOI-01	6900	000	334705-STATE GRANT REVENUE	41,168	47,730	893,636	-	152,625	-	(152,625)	#DIV/0!	
105-DOI-01	6900	000	381000-INTERFUND TRANSFERS	80,354	-	44,794	-	-	-	-	#DIV/0!	
105-DOT-01	6900	000	334705-STATE GRANT REVENUE	100,231	535,527	-	-	-	-	-	#DIV/0!	
105-DOT-01	6900	000	381000-INTERFUND TRANSFER	-	36,811	-	-	-	-	-	#DIV/0!	
105-DOT-02	6900	000	334705-STATE GRANT REVENUE	(18,749)	-	-	-	-	-	-	#DIV/0!	
105-DOT-02	6900	000	381000-INTERFUND TRANSFERS	13,109	-	-	-	-	-	-	#DIV/0!	
105-DOT-03	6900	000	334705-STATE GRANT REVENUE	92,655	22,635	29,520	-	436,615	607,534	170,919	28.1%	
105-DOT-03	6900	000	389000-CASH FORWARD	-	-	-	-	-	250,620	250,620	100.0%	
105-DOT-04	6900	000	334705-STATE GRANT REVENUE	-	-	704	-	-	-	-	#DIV/0!	
Revenue Total				308,768	642,703	968,654	-	589,240	858,154	268,914	31.3%	
105-DOI-01	6900	572	562000-CAPITAL INFRASTRUCTURE	28,843	47,730	-	-	152,625	-	(152,625)	#DIV/0!	
105-DOI-01	6900	572	534000-CONTRACTED SERVICES	-	-	938,430	-	-	-	-	#DIV/0!	
105-DOT-01	6900	572	534000-CONTRACTED SERVICES	147,984	572,338	-	-	-	-	-	#DIV/0!	
105-DOT-02	6900	572	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	#DIV/0!	
105-DOT-03	6900	572	534000-CONTRACTED SERVICES	92,655	22,635	29,520	184,490	436,615	858,154	421,539	49.1%	
105-DOT-03	6900	572	548000-ADVERTISING/PROMOTION	-	-	-	1,505	-	-	-	#DIV/0!	
105-DOT-04	6900	572	562000-CAPITAL INFRASTRUCTURE	-	-	704	-	-	-	-	#DIV/0!	
Expense Total				269,482	642,703	968,654	185,995	589,240	858,154	268,914	31.3%	
Net Profit (Loss)				39,286	-	-	(185,995)	-	(0)			
Fund Balance Beginning				(39,286)	-	-	-	(185,995)	(185,995)			
Fund Balance Ending				-	-	-	(185,995)	(185,995)	(185,996)			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	(185,995)	(185,995)	(185,996)			

Fund 107 – Recreation User Fee Fund

This fund is used to track the fees collected from the users of the following Recreation programs: Flag Football, Cheerleading, Tackle Football, Winter and Spring Soccer, Basketball, T-ball League, Pitching Machine League, Player Pitch League, Cal Ripken League, Babe Ruth League, Girls Softball League and Adult Softball League. The fees from each program are used to offset the direct costs of the providing the programs.

Staffing

N/A – See the Recreation Department in the General Fund for staffing levels.

Service Outputs

N/A – See the Recreation Department in the General Fund for the service outputs for these programs.

Fund 107 – Recreation User Fee Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Recreation User Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
107-RECR-01	6300-01	000	347200-ADULT SOFTBALL	1,500	2,100	2,700	2,150	2,460	2,600	140	5.4%
107-RECR-01	6300-02	000	347200-FLAG FOOTBALL	3,470	2,805	1,980	-	2,665	2,600	(65)	-2.5%
107-RECR-01	6300-04	000	347200-TACKLE FOOTBALL	31,603	25,483	19,028	1,564	31,658	30,000	(1,658)	-5.5%
107-RECR-01	6300-05	000	347200-TACKLE CHEERLEADING	4,995	4,933	3,303	-	4,818	3,500	(1,318)	-37.7%
107-RECR-01	6300-06	000	347200-WINTER SOCCER	18,655	14,901	19,025	14,300	20,000	15,000	(5,000)	-33.3%
107-RECR-01	6300-07	000	347200-YOUTH BASKETBALL	3,053	3,530	2,150	1,950	3,588	2,000	(1,588)	-79.4%
107-RECR-01	6300-08	000	347200-T-BALL	8,040	8,722	9,620	6,760	10,000	7,500	(2,500)	-33.3%
107-RECR-01	6300-09	000	347200-PITCHING MACHINE	4,120	3,378	3,631	4,218	3,485	4,500	1,015	22.6%
107-RECR-01	6300-10	000	347200-MEDART PARK RENTALS/SPECIAL EVENTS	1,088	809	419	445	1,000	1,000	-	0.0%
107-RECR-01	6300-11	000	347200-ASSOCIATION USER FEE	6,400	5,425	5,643	4,425	6,765	5,000	(1,765)	-35.3%
107-RECR-01	6300-12	000	347200-SUMMER CAMP	-	-	-	1,350	-	2,000	2,000	100.0%
107-RECR-01	6300-13	000	347200-LITTLE LEAGUE	-	-	23	-	-	-	-	#DIV/0!
107-RECR-01	6300-14	000	347200-SPRING SOCCER	10,460	12,330	12,070	11,810	12,300	12,500	200	1.6%
107-RECR-01	6300-15	000	347200-PLAYER PITCH	1,450	1,600	2,560	1,575	1,640	1,800	160	8.9%
107-RECR-01	6300-18	000	347200-EQUESTRIAN CENTER	-	-	-	-	800	800	-	0.0%
107-RECR-01	6300-18	000	347400-EQUESTRIAN PARK SPECIAL EVENT FEES	-	-	-	390	-	-	-	#DIV/0!
Revenue Total				94,834	86,015	82,151	50,937	101,179	90,800	(10,379)	-11.4%

Fund 107 – Recreation User Fee Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Recreation User Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
ADULT SOFTBALL	107-RECR-01	6300-01	572	534000-CONTRACTED SERVICES	1,250	1,786	2,397		1,785	1,454	(331)	-22.8%
	107-RECR-01	6300-01	572	543000-UTILITIES - ELECTRIC	-	-	-		204	209	5	2.4%
	107-RECR-01	6300-01	572	546000-MAINTENANCE & REPAIR	-	-	63	389	265	-	(265)	#DIV/0!
	107-RECR-01	6300-01	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	60	101	200	-	103	105	2	1.5%
	107-RECR-01	6300-01	572	551000-OFFICE SUPPLIES	-	-	-	-	103	105	2	1.5%
107-RECR-01	6300-01	572	552000-OPERATING SUPPLIES	-	153	215	220	-	-	-	#DIV/0!	
FLAG FOOTBALL	107-RECR-01	6300-02	572	531000-PROFESSIONAL SERVICES	2,909	-	784	138	718	732	14	1.9%
	107-RECR-01	6300-02	572	534000-CONTRACTED SERVICES	-	931	68	301	410	418	8	2.0%
	107-RECR-01	6300-02	572	543000-UTILITIES - ELECTRIC	-	-	-	-	205	209	4	2.0%
	107-RECR-01	6300-02	572	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-02	572	545200-LIABILITY INSURANCE	-	-	437	-	103	105	2	1.5%
	107-RECR-01	6300-02	572	546000-MAINTENANCE & REPAIR	174	-	33	194	135	-	(135)	#DIV/0!
	107-RECR-01	6300-02	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	257	92	-	103	105	2	1.5%
	107-RECR-01	6300-02	572	549000-OTHER CURRENT CHARGES	-	40	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-02	572	549900-REFUNDS	560	390	80	-	-	-	-	#DIV/0!
	107-RECR-01	6300-02	572	551000-OFFICE SUPPLIES	14	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-02	572	552000-OPERATING SUPPLIES	3,006	699	967	7	888	1,000	112	11.2%
	107-RECR-01	6300-02	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	103	105	2	1.5%
TACKLE FOOTBALL	107-RECR-01	6300-04	572	531000-PROFESSIONAL SERVICES	9,843	9,816	4,571	1,652	5,638	5,000	(638)	-12.8%
	107-RECR-01	6300-04	572	534000-CONTRACTED SERVICES	594	-	215	235	1,128	500	(628)	-125.6%
	107-RECR-01	6300-04	572	543000-UTILITIES - ELECTRIC	-	-	-	-	1,025	10,000	8,975	89.8%
	107-RECR-01	6300-04	572	545000-PROPERTY INSURANCE	100	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-04	572	545200-LIABILITY INSURANCE	-	-	1,851	-	205	500	295	59.0%
	107-RECR-01	6300-04	572	546000-MAINTENANCE & REPAIR	12,054	40	530	684	450	-	(450)	#DIV/0!
	107-RECR-01	6300-04	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	977	102	-	1,025	5,000	3,975	79.5%
	107-RECR-01	6300-04	572	549900-REFUNDS	1,025	3,082	775	-	513	1,000	487	48.7%
	107-RECR-01	6300-04	572	552000-OPERATING SUPPLIES	22,405	7,756	14,461	1,053	20,766	15,000	(5,766)	-38.4%
	107-RECR-01	6300-04	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	#DIV/0!
TACKLE CHEERLEADING	107-RECR-01	6300-05	572	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-05	572	545200-LIABILITY INSURANCE	-	-	-	-	205	200	(5)	-2.5%
	107-RECR-01	6300-05	572	546000-MAINTENANCE & REPAIR	437	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-05	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	235	92	-	308	100	(208)	-208.0%
	107-RECR-01	6300-05	572	549900-REFUNDS	90	113	-	-	205	200	(5)	-2.5%
	107-RECR-01	6300-05	572	552000-OPERATING SUPPLIES	2,778	4,214	2,362	70	4,100	1,000	(3,100)	-310.0%
WINTER SOCCER	107-RECR-01	6300-06	572	531000-PROFESSIONAL SERVICES	338	-	5,157	4,588	4,638	4,700	62	1.3%
	107-RECR-01	6300-06	572	534000-CONTRACTED SERVICES	4,733	5,339	540	-	13	-	(13)	#DIV/0!
	107-RECR-01	6300-06	572	543000-UTILITIES - ELECTRIC	-	-	3,703	-	1,640	600	(1,040)	-173.3%
	107-RECR-01	6300-06	572	545000-PROPERTY INSURANCE	300	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-06	572	545200-LIABILITY INSURANCE	-	-	-	3,869	3,942	4,000	58	1.5%
	107-RECR-01	6300-06	572	546000-MAINTENANCE & REPAIR	-	800	278	1,526	1,025	1,000	(25)	-2.5%
	107-RECR-01	6300-06	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	278	180	543	185	615	400	(215)	-53.8%
	107-RECR-01	6300-06	572	549900-REFUNDS	325	260	210	240	205	209	4	2.0%
	107-RECR-01	6300-06	572	552000-OPERATING SUPPLIES	10,388	5,689	6,067	7,831	7,819	6,000	(1,819)	-30.3%
107-RECR-01	6300-06	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	103	105	2	1.5%	

Fund 107 – Recreation User Fee Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Recreation User Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
YOUTH BASKETBALL	107-RECR-01	6300-07	572	531000-PROFESSIONAL SERVICES	-	-	-	764	765	-	(765)	#DIV/0!
	107-RECR-01	6300-07	572	534000-CONTRACTED SERVICES	2,653	2,778	1,842	1,024	1,180	1,500	320	21.3%
	107-RECR-01	6300-07	572	545000-PROPERTY INSURANCE	30	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-07	572	545200-LIABILITY INSURANCE	-	-	-	616	618	500	(118)	-23.6%
	107-RECR-01	6300-07	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	385	36	205	100	(105)	-105.0%
	107-RECR-01	6300-07	572	549900-REFUNDS	440	200	35	40	205	100	(105)	-105.0%
	107-RECR-01	6300-07	572	552000-OPERATING SUPPLIES	553	560	545	425	512	500	(12)	-2.4%
	107-RECR-01	6300-07	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	103	-	(103)	#DIV/0!
T-BALL	107-RECR-01	6300-08	572	531000-PROFESSIONAL SERVICES	-	-	-	60	60	-	(60)	#DIV/0!
	107-RECR-01	6300-08	572	534000-CONTRACTED SERVICES	-	2,932	1,287	405	1,025	1,000	(25)	-2.5%
	107-RECR-01	6300-08	572	543000-UTILITIES - ELECTRIC	-	-	334	-	410	-	(410)	#DIV/0!
	107-RECR-01	6300-08	572	545000-PROPERTY INSURANCE	120	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-08	572	545200-LIABILITY INSURANCE	-	-	-	-	2,500	5,000	2,500	50.0%
	107-RECR-01	6300-08	572	546000-MAINTENANCE & REPAIR	338	258	137	334	125	-	(125)	#DIV/0!
	107-RECR-01	6300-08	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	206	142	171	103	105	2	1.5%
	107-RECR-01	6300-08	572	549900-REFUNDS	35	-	100	-	103	-	(103)	#DIV/0!
	107-RECR-01	6300-08	572	552000-OPERATING SUPPLIES	5,406	4,158	5,147	2,929	4,853	3,000	(1,853)	-61.8%
	107-RECR-01	6300-08	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	103	-	(103)	#DIV/0!
107-RECR-01	6300-08	572	564000-OPERATING EQUIPMENT	-	1,650	1,650	718	718	-	(718)	#DIV/0!	
PITCHING MACHINE	107-RECR-01	6300-09	572	531000-PROFESSIONAL SERVICES	-	-	544	878	820	836	16	2.0%
	107-RECR-01	6300-09	572	534000-CONTRACTED SERVICES	1,290	1,084	-	-	205	-	(205)	#DIV/0!
	107-RECR-01	6300-09	572	543000-UTILITIES - ELECTRIC	-	-	471	-	410	-	(410)	#DIV/0!
	107-RECR-01	6300-09	572	545000-PROPERTY INSURANCE	80	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-09	572	545200-LIABILITY INSURANCE	-	-	-	-	103	100	(3)	-3.0%
	107-RECR-01	6300-09	572	546000-MAINTENANCE & REPAIR	-	-	173	194	135	-	(135)	#DIV/0!
	107-RECR-01	6300-09	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	161	229	171	103	100	(3)	-3.0%
	107-RECR-01	6300-09	572	549900-REFUNDS	-	-	50	45	103	100	(3)	-3.0%
	107-RECR-01	6300-09	572	552000-OPERATING SUPPLIES	1,170	1,948	3,271	1,609	1,503	1,650	147	8.9%
107-RECR-01	6300-09	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	103	-	(103)	#DIV/0!	
MEDART RENTALS	107-RECR-01	6300-10	572	534000-CONTRACTED SERVICES	-	-	-	-	204	200	(4)	-2.0%
	107-RECR-01	6300-10	572	546000-MAINTENANCE & REPAIR	889	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-10	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	179	-	234	103	100	(3)	-3.0%
	107-RECR-01	6300-10	572	552000-OPERATING SUPPLIES	1,298	632	453	17	103	100	(3)	-3.0%
ASSOC. USER FEES	107-RECR-01	6300-11	572	534000-CONTRACTED SERVICES	-	-	-	-	1,435	-	(1,435)	#DIV/0!
	107-RECR-01	6300-11	572	543000-UTILITIES - ELECTRIC	-	-	2,531	-	1,435	-	(1,435)	#DIV/0!
	107-RECR-01	6300-11	572	546000-MAINTENANCE & REPAIR	2,137	564	3,108	3,103	3,895	3,000	(895)	-29.8%
	107-RECR-01	6300-11	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	92	-	-	-	-	#DIV/0!
	107-RECR-01	6300-11	572	552000-OPERATING SUPPLIES	3,814	3,697	728	1,497	-	800	800	100.0%

Fund 107 – Recreation User Fee Expense Detail

Wakulla County FY 14-15 Tentative Budget												
	Recreation User Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
	Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
								(thru 7-31)				
SUMMER CAMP	107-RECR-01	6300-12	572	513000-HOURLY WAGES	8,063	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-12	572	521000-FICA TAX	617	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-12	572	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-12	572	531000-PROFESSIONAL SERVICES	-	-	-	583	-	-	-	#DIV/0!
	107-RECR-01	6300-12	572	534000-CONTRACTED SERVICES	-	-	-	842	-	-	-	#DIV/0!
	107-RECR-01	6300-12	572	549900-REFUNDS	-	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-12	572	552000-OPERATING SUPPLIES	2,592	-	-	943	-	2,000	2,000	100.0%
SPRING SOCCER	107-RECR-01	6300-14	572	531000-PROFESSIONAL SERVICES	-	-	3,041	-	3,075	2,000	(1,075)	-53.8%
	107-RECR-01	6300-14	572	534000-CONTRACTED SERVICES	880	4,428	531	2,476	1,025	-	(1,025)	#DIV/0!
	107-RECR-01	6300-14	572	543000-UTILITIES - ELECTRIC	-	40	542	-	820	500	(320)	-64.0%
	107-RECR-01	6300-14	572	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-14	572	545200-LIABILITY INSURANCE	-	-	-	-	103	-	(103)	#DIV/0!
	107-RECR-01	6300-14	572	546000-MAINTENANCE & REPAIR	-	800	192	402	205	100	(105)	-105.0%
	107-RECR-01	6300-14	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	95	363	131	103	100	(3)	-3.0%
	107-RECR-01	6300-14	572	549900-REFUNDS	710	195	320	240	203	100	(103)	-103.0%
	107-RECR-01	6300-14	572	551000-OFFICE SUPPLIES	30	-	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-14	572	552000-OPERATING SUPPLIES	2,352	2,649	4,151	3,974	5,945	4,000	(1,945)	-48.6%
	107-RECR-01	6300-14	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	103	-	(103)	#DIV/0!
	107-RECR-01	6300-14	572	564000-OPERATING EQUIPMENT	-	3,850	-	718	718	-	(718)	#DIV/0!
PLAYER PITCH	107-RECR-01	6300-15	572	531000-PROFESSIONAL SERVICES	-	-	401	168	410	400	(10)	-2.5%
	107-RECR-01	6300-15	572	534000-CONTRACTED SERVICES	1,658	135	-	-	-	-	-	#DIV/0!
	107-RECR-01	6300-15	572	543000-UTILITIES - ELECTRIC	-	-	99	-	205	200	(5)	-2.5%
	107-RECR-01	6300-15	572	545200-LIABILITY INSURANCE	50	-	-	-	103	100	(3)	-3.0%
	107-RECR-01	6300-15	572	546000-MAINTENANCE & REPAIR	-	-	15	93	60	-	(60)	#DIV/0!
	107-RECR-01	6300-15	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	87	-	79	131	103	100	(3)	-3.0%
	107-RECR-01	6300-15	572	549900-REFUNDS	-	40	-	-	103	-	(103)	#DIV/0!
	107-RECR-01	6300-15	572	552000-OPERATING SUPPLIES	489	510	1,259	665	553	400	(153)	-38.3%
	107-RECR-01	6300-15	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	103	-	(103)	#DIV/0!
	107-RECR-01	6300-18	572	543000-UTILITIES - ELECTRIC	-	-	-	893	898	1,200	302	25.2%
EQUESTRIAN CENTER	107-RECR-01	6300-18	572	543300-UTILITIES-WATER/SEWER	-	-	-	185	300	250	(50)	-20.0%
	107-RECR-01	6300-18	572	546000-MAINTENANCE & REPAIR	-	-	-	581	700	400	(300)	-75.0%
	107-RECR-01	6300-18	572	552000-OPERATING SUPPLIES	-	-	-	-	100	-	(100)	#DIV/0!
	107-RECR-01	6300-18	572	564000-OPERATING EQUIPMENT	-	-	-	-	300	100	(200)	-200.0%
Expense Total					111,592	76,607	81,037	51,474	101,179	90,800	(10,379)	-11.4%
Net Profit (Loss)					(16,758)	9,408	1,114	(537)	-	-		
Fund Balance Beginning					50,176	33,418	42,826	43,940	43,403	43,403		
Fund Balance Ending					33,418	42,826	43,940	43,403	43,403	43,403		
Fund Balance Policy					27,898	19,152	20,259	12,869	25,295	22,700		
Surplus (Deficit) Fund Balance					5,520	23,674	23,681	30,534	18,108	20,703		

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Fund 115 – Emergency Medical Service Grants

This fund accounts for grants that are received via the Florida Department of Health. The funds are used to provide needed equipment for the Emergency Medical Service Department’s buildings and vehicles.

Staffing

N/A – No staffing is required by the BOCC.

Service Outputs

N/A – No service outputs are tracked for the EMS grants. See the EMS Department service outputs in the General Fund.

Fund 115 – EMS Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Emergency Medical Services Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
115-DOH-01	6000	000	334200-COUNTY AWARDS GRANT	2,614	-	1,197	6,999	3,105	4,174	1,069	25.6%
115-DOH-01	6000	000	361100-INTEREST EARNED	-	-	3	-	-	-	-	#DIV/0!
115-DOH-01	6000	000	381000-INTERFUND TRANSFERS	-	-	824	-	-	-	-	#DIV/0!
115-DOH-01	6000	000	389000-CASH FORWARD	-	-	-	-	3,894	2,253	(1,641)	-72.8%
115-DOH-08	6000	000	334200-MONITOR - DEFIBRILLATOR GRANT	77,252	-	-	-	-	-	-	#DIV/0!
115-DOH-08	6000	000	361100-INTEREST EARNED	226	-	-	-	-	-	-	#DIV/0!
115-DOH-08	6000	000	365010-SALE OF SURPLUS PROPERTY	27,500	-	-	-	-	-	-	#DIV/0!
115-DOH-08	6000	000	381000-INTERFUND TRANSFERS	28,190	-	-	-	-	-	-	#DIV/0!
115-DOH-09	6000	000	334200-STATE GRANT - COLD STORAGE UNITS	-	7,153	-	-	-	-	-	#DIV/0!
115-DOH-09	6000	000	381000-INTERFUND TRANSFERS	-	2,384	-	-	-	-	-	#DIV/0!
115-DOH-10	6000	000	334200-LONG BOARD GRANT	4,290	-	-	-	-	-	-	#DIV/0!
115-DOH-10	6000	000	361100-INTEREST EARNED	11	-	-	-	-	-	-	#DIV/0!
115-DOH-11	6000	000	334200-STATE GRANT - VENTILATORS	-	3,434	-	-	-	-	-	#DIV/0!
115-DOH-11	6000	000	381000-INTERFUND TRANSFERS	-	382	-	-	-	-	-	#DIV/0!
115-DOH-13	6000	000	334200-STATE GRANT - GENERATORS	-	14,258	-	-	-	-	-	#DIV/0!
115-DOH-14	6000	000	334200-STATE GRANT - PUBLIC SAFETY	-	-	4,928	-	-	-	-	#DIV/0!
115-DOH-14	6000	000	381000-INTERFUND TRANSFERS	-	-	1,650	-	-	-	-	#DIV/0!
115-DOH-14	6000	000	389000-CASH FORWARD	-	-	-	-	-	-	-	#DIV/0!
Revenue Total				140,083	27,611	8,602	6,999	6,999	6,427	(572)	-8.9%
115-DOH-01	6000	526	552000-OPERATING SUPPLIES	2,614	-	-	-	2,245	6,427	4,182	65.1%
115-DOH-01	6000	526	564000-OPERATING EQUIPMENT	-	-	2,024	4,745	4,754	-	(4,754)	#DIV/0!
115-DOH-08	6000	526	564000-OPERATING EQUIPMENT	3,588	-	-	-	-	-	-	#DIV/0!
115-DOH-08	6000	526	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	129,580	-	-	-	-	-	-	#DIV/0!
115-DOH-09	6000	526	552000-OPERATING SUPPLIES	-	9,366	-	-	-	-	-	#DIV/0!
115-DOH-09	6000	581	591000-INTERFUND TRANSFER	-	171	-	-	-	-	-	#DIV/0!
115-DOH-10	6000	526	593000-INTEREST / OTHER REIMBURSEMENT TO STATE	4,301	-	-	-	-	-	-	#DIV/0!
115-DOH-11	6000	525	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
115-DOH-11	6000	526	552000-OPERATING SUPPLIES	-	3,815	-	-	-	-	-	#DIV/0!
115-DOH-13	6000	526	591000-INTERFUND TRANSFERS	-	-	-	-	-	-	-	#DIV/0!
115-DOH-13	6000	581	591000-INTERFUND TRANSFER	-	14,258	-	-	-	-	-	#DIV/0!
115-DOH-14	6000	526	549000-OTHER CURRENT CHARGES	-	-	7	-	-	-	-	#DIV/0!
115-DOH-14	6000	526	564000-OPERATING EQUIPMENT	-	-	6,571	-	-	-	-	#DIV/0!
Expense Total				140,083	27,611	8,602	4,745	6,999	6,427	(572)	-8.9%
Net Profit (Loss)				-	-	-	2,253	-	-		
Fund Balance Beginning				-	-	-	-	2,253	2,253		
Fund Balance Ending				-	-	-	2,253	2,253	2,253		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	2,253	2,253	2,253		

Fund 118 – Mosquito Control Grant

This fund accounts for grants that are received via the Florida Department of Agriculture & Consumer Service. The funds are used to provide mosquito control (spraying and larvecide) throughout the County. The program is administered by the County Health Department.

Staffing

N/A – No staffing is required by the BOCC. The Health Department supplies the required staffing for the Mosquito Control grant.

Service Outputs – Data not available at time of printing

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of requests for service	-	-	814

Fund 118 – Mosquito Control Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Mosquito Control Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
118-DAC-01	0203-01	000	334610-STATE GRANT - HEALTH	19,877	18,334	18,500	14,728	29,456	31,500	2,044	6.5%
118-DAC-01	0203-01	000	381000-INTERFUND TRANSFERS	63,601	18,038	18,038	18,500	18,500	18,500	-	0.0%
118-DAC-01	0203-01	000	389000-CASH FORWARD	-	-	-	-	35,000	50,000	15,000	30.0%
Revenue Total				83,478	36,372	36,538	33,228	82,956	100,000	17,044	17.0%
118-DAC-01	0203-01	562	534000-CONTRACTED SERVICES	407	36,372	36,538	30,145	46,606	32,000	(14,606)	-45.6%
118-DAC-01	0203-01	562	540000-TRAVEL	376	-	-	-	-	-	-	#DIV/0!
118-DAC-01	0203-01	562	546000-MAINTENANCE & REPAIR	-	216	890	871	1,350	5,000	3,650	73.0%
118-DAC-01	0203-01	562	552000-OPERATING SUPPLIES	-	4,065	-	-	-	13,000	13,000	100.0%
118-DAC-01	0203-01	562	555000-TRAINING	295	-	-	-	-	-	-	#DIV/0!
118-DAC-01	0203-01	562	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	#DIV/0!
118-DAC-01	0203-01	562	591200-TRANSFER TO DOH	39,000	-	-	-	-	-	-	#DIV/0!
118-DAC-01	0203-01	562	599000-RESERVE	-	-	-	-	35,000	50,000	15,000	30.0%
Expense Total				40,078	40,653	37,428	31,016	82,956	100,000	17,044	17.0%
Net Profit (Loss)				43,400	(4,281)	(890)	2,212	0	-		
Fund Balance Beginning				-	43,400	39,119	38,229	40,442	40,442		
Fund Balance Ending				43,400	39,119	38,229	40,442	40,442	40,442		
Fund Balance Policy				10,019	10,163	9,357	7,754	20,739	25,000		
Surplus (Deficit) Fund Balance				33,381	28,956	28,872	32,688	19,703	15,442		

Fund 120 – Housing Assistance Grant

This fund accounts for grants that are received via the U.S. Department of Housing and Urban Development. The funds are used as an incentive to provide affordable housing. The funds are used to provide housing assistance through rent and utility subsidies to citizens who qualify for the program. The program is administered by Government Services Group Inc.

Staffing

N/A – No staffing is required for the Housing grant. The BOCC contracts with Government Services Group Inc.

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of tenants	120	145	137

Fund 120 – Housing Assistance Grant Revenue Detail

Wakulla County FY 14-15 Tentative Budget												
Housing Assistance Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
120-HUD-01	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	1,020,508	863,219	864,604	868,235	1,028,178	1,048,742	20,564	2.0%	
120-HUD-01	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	70,739	65,398	67,049	62,448	66,932	68,271	1,339	2.0%	
120-HUD-01	1200	000	331503-HOUSING - HAP - PORTABILITY	22,415	28,463	11,436	4,841	-	-	-	#DIV/0!	
120-HUD-01	1200	000	331504-HOUSING - PORT - ADMIN FEES	1,490	1,486	280	44	-	-	-	#DIV/0!	
120-HUD-01	1200	000	361100-INTEREST EARNED	-	107	26	-	-	-	-	#DIV/0!	
120-HUD-01	1200	000	381000-INTERFUND TRANSFERS	32,408	22,425		-	-	-	-	#DIV/0!	
120-HUD-01	1200	000	389000-CASH FORWARD				-	45,474	-	(45,474)	#DIV/0!	
120-SAV	1200	000	381000-INTERFUND TRANSFERS	-	-			-	-	-	#DIV/0!	
Revenue Total				1,147,560	981,099	943,395	935,569	1,140,584	1,117,012	(23,572)	-2.1%	

Fund 120 – Housing Assistance Grant Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Housing Assistance Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
120-HUD-01	1200	554	512000-REGULAR SALARIES	27,626	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	512100-ANNUAL/SICK LEAVE PAY OUT	4,959	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	513000-HOURLY WAGES	22,357	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	514000-OVERTIME	714	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	521000-FICA TAX	4,258	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	522000-RETIREMENT BENEFITS	4,119	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	523000-HEALTH INSURANCE	12,216	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	524000-WORKERS' COMPENSATION	11	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	531000-PROFESSIONAL SERVICES	32,820	1,879	3,338	-	-	-	-	#DIV/0!
120-HUD-01	1200	554	534000-CONTRACTED SERVICES	306,839	57,142	65,212	58,679	66,932	68,271	1,339	2.0%
120-HUD-01	1200	554	534600-RENT ASSISTANCE	600,559	818,980	987,842	824,774	971,152	944,192	(26,960)	-2.9%
120-HUD-01	1200	554	534700-UTILITY ASSISTANCE	-	32,287	34,353	39,186	90,200	92,004	1,804	2.0%
120-HUD-01	1200	554	540000-TRAVEL	520	-	-	-	-	-	-	#DIV/0!
120-HUD-01	1200	554	541000-TELEPHONE	7,165	-	-	-	-	-	-	#DIV/0!
120-HUD-01	1200	554	542000-POSTAGE & FREIGHT	(15)	-	-	-	-	-	-	#DIV/0!
120-HUD-01	1200	554	543000-UTILITIES - ELECTRIC	1,355	293	-	-	12,300	12,546	246	2.0%
120-HUD-01	1200	554	543300-UTILITIES-WATER/SEWER	219	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	544000-RENTALS/LEASES-MACH & EQUIP	16,719	7,000		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	546000-MAINTENANCE & REPAIR	102	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	217	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	549000-OTHER CURRENT CHARGES	-	-	180	-	-	-	-	#DIV/0!
120-HUD-01	1200	554	551000-OFFICE SUPPLIES	1,637	(22)		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	552000-OPERATING SUPPLIES	2,563	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	552100-FUEL	2,310	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	554000-BOOKS AND SUBSCRIPTIONS	553	-		-	-	-	-	#DIV/0!
120-HUD-01	1200	554	554400-MEMBERSHIPS	793	-		-	-	-	-	#DIV/0!
120-SAV	1200	554	534000-CONTRACTED SERVICES	38,500	-		-	-	-	-	#DIV/0!
120-SAV	1200	581	591000-INTERFUND TRANSFER	-	3,931		-	-	-	-	#DIV/0!
Expense Total				1,089,116	921,491	1,090,925	922,638	1,140,584	1,117,012	(23,572)	-2.1%
Net Profit (Loss)				58,444	59,608	(147,530)	12,930	-	-		
Fund Balance Beginning				47,392	105,836	165,444	17,914	30,844	30,844		
Fund Balance Ending				105,836	165,444	17,914	30,844	30,844	30,844		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				105,836	165,444	17,914	30,844	30,844	30,844		

Fund 124 – Boating Improvement Grants & User Fee Fund

This fund is used to track the fees collected by County maintained boat ramp users, fees collected by the Tax Collector’s Office from boating vessel registrations and various grants received from the Florida Fish & Wildlife Commission. This funding is used to maintain the various boat ramp and boating facilities throughout the County. The following is a list of the County-owned boat ramps in which fees are being collected.

- Blue Dolphin
- Bottoms Road
- Levy Bay
- Lower Bridge
- Mash Island
- Newport Park
- Rock Landing
- Shell Point

Staffing

N/A – No additional staffing is required by the BOCC. This fund is staffed by the Parks Department staffing in the General Fund.

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of boat ramp launches	44*	804	1790

*The County did not begin tracking this data until August 2012

Fund 124 – Boating User Fee & Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Boating User Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
124	6900	000	329000-BOATING VESSEL REGISTRATION FEE	20,583	20,640	20,956	15,813	20,500	20,910	410	2.0%
124	6900	000	347201-PARK-ANNUAL PASS	-	2,441	6,376	6,874	5,000	5,000	-	0.0%
124	6900	000	347450-BOAT RAMP FEES	-	-	-	-	-	-	-	#DIV/0!
124	6900	000	389000-CASH FORWARD	-	-	-	-	30,000	50,000	20,000	40.0%
124	6900-04	000	347450-MASH ISLAND BOAT RAMP FEES	-	5,009	8,480	4,130	7,000	6,725	(275)	-4.1%
124	6900-06	000	347450-SHELL POINT BEACH BOAT RAMP FEES	-	1,048	42	26	-	-	-	#DIV/0!
124	6900-08	000	347450-NEWPORT PARK BOAT RAMP FEES	-	549	4,050	3,316	4,000	4,000	-	0.0%
124	6900-14	000	347450-LEVY BAY BOAT RAMP FEES	-	33	86	82	-	-	-	#DIV/0!
124	6900-14	000	347950-LEVY BAY KIOSK FEES	-	9	-	-	-	-	-	#DIV/0!
124	6900-15	000	347450-LOWER BRIDGE BOAT RAMP FEES	-	1,711	6,290	4,657	5,500	5,500	-	0.0%
124	6900-15	000	347950-LOWER BRIDGE KIOSK ADVERTISING	-	-	-	83	-	-	-	#DIV/0!
124	6900-16	000	347450-BLUE DOLPHIN BOAT RAMP FEES	-	161	40	-	-	-	-	#DIV/0!
124	6900-17	000	347450-BOTTOMS ROAD BOAT RAMP FEES	-	114	207	870	250	1,000	750	75.0%
124	6900-17	000	347950-BOTTOMS ROAD KIOSK FEES	-	-	9	-	-	-	-	#DIV/0!
124	6900-18	000	347450-ROCK LANDING BOAT RAMP FEES	-	653	2,042	1,737	2,000	2,000	-	0.0%
124	6900-18	000	347475-BOAT SLIP FEES	-	-	33	1,668	-	-	-	#DIV/0!
124-FWC-02	6900	000	334396-STATE GRANT - ROCK LANDING	(2,416)	-	-	-	-	-	-	#DIV/0!
124-FWC-02	6900	000	381000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	#DIV/0!
Revenue Total				31,573	32,369	48,611	39,255	74,250	95,135	20,885	22.0%
124	6900	572	534000-CONTRACTED SERVICES	3,404	38,196	-	-	-	40,000	40,000	100.0%
124	6900	572	544000-RENTALS/LEASES - MACH & EQUIP	-	3,498	6,896	5,644	2,400	5,448	3,048	55.9%
124	6900	572	546000-MAINTENANCE & REPAIR	-	5,157	34,361	12,502	34,550	42,687	8,137	19.1%
124	6900	572	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	#DIV/0!
124	6900	572	599000-RESERVE	-	-	-	-	37,300	7,000	(30,300)	-432.9%
124	6900	581	591000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	#DIV/0!
124-FWC-02	6900	572	534000-CONTRACTED SERVICES	10,990	-	-	-	-	-	-	#DIV/0!
Expense Total				27,800	46,851	41,256	18,147	74,250	95,135	20,885	22.0%
Net Profit (Loss)				3,773	(14,483)	7,355	21,109	-	-		
Fund Balance Beginning				44,654	48,427	33,944	41,299	62,408	62,408		
Fund Balance Ending				48,427	33,944	41,299	62,408	62,408	62,408		
Fund Balance Policy				6,950	11,713	10,314	4,537	18,563	23,784		
Surplus (Deficit) Fund Balance				41,477	22,232	30,985	57,872	43,846	38,624		

Fund 125 – State Housing Initiative Program (SHIP) Grant

This fund accounts for grants that are received via Florida Housing’s State Housing Initiatives Program. The funds are used as an incentive to produce and preserve affordable housing and multi-family housing. The funds are used to provide down payment assistance and housing rehabilitation assistance to citizens who qualify for the program. The program is administered by Meridian Community Services Group Inc.

Staffing

N/A – No staffing is required for the Housing grant. The BOCC contracts with Meridian Community Services Group Inc.

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of down payments / rehabilitation assistance	1	11	11

Fund 125 – SHIP Grant Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
State Housing Initiative Program Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
125-HFC-2008	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	54,993	66,985	231,166	-	-	-	-	#DIV/0!
125-HFC-2008	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	35,000	-	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	000	381000-INTERFUND TRANSFERS	-	29,480	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	000	389000-CASH FORWARD	-	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	215,705	-	-	-	-	-	-	#DIV/0!
125-HFC-2012	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	-	21,640	118,805	136,410	-	-	-	#DIV/0!
125-HFC-2012	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	35,000	-	-	-	-	-	#DIV/0!
125-HFC-2012	1200	000	331581-RECAPTURE FUNDS	-	-	46,111	-	-	-	-	#DIV/0!
125-HFC-2012	1200	000	381000-INTERFUND TRANSFERS	-	-	-	70,672	-	-	-	#DIV/0!
125-HFC-2012	1200	000	389000-CASH FORWARD	-	-	-	-	46,111	-	(46,111)	#DIV/0!
125-HFC-2013	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	-	-	8,750	13,750	315,000	-	(315,000)	#DIV/0!
125-HFC-2013	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	2,500	-	35,000	-	(35,000)	#DIV/0!
125-HFC-2013	1200	000	389000-CASH FORWARD	-	-	-	-	-	391,749	391,749	100.0%
125-HFC-2014	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	315,000	-	-	-	#DIV/0!
125-HFC-2014	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	35,000	-	-	-	#DIV/0!
125-HFC-2015	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	-	-	315,000	315,000	100.0%
125-HFC-2015	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	-	-	35,000	35,000	100.0%
125-HUD-01	1200	000	331350-CDBG Grant	-	-	40,917	704,583	-	-	-	#DIV/0!
125-HUD-01	1200	000	381000-INTERFUND TRANSFERS	-	-	125,000	-	-	-	-	#DIV/0!
125-HUD-01	1200	000	389000-CASH FORWARD	-	-	-	-	846,000	-	(846,000)	#DIV/0!
125-SET	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	(6,186)	-	6,186	6,186	-	(6,186)	#DIV/0!
125-SET	1200	000	381000-INTERFUND TRANSFERS	-	-	-	-	-	-	-	#DIV/0!
125-SET	1200	000	389000-CASH FORWARD	-	-	-	-	-	-	-	#DIV/0!
Revenue Total				305,698	146,919	573,250	1,281,601	1,248,297	741,749	(506,548)	-68.3%

Fund 125 – SHIP Grant Expense Detail

Wakulla County FY 14-15 Tentative Budget											
State Housing Initiative Program Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
125-HFC-2008	1200	554	531000-PROFESSIONAL SERVICES	37,956	10,820	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	554	533000-RECORDING/TRANSCRIPTION SERVICES	-	-	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	554	534000-CONTRACTED SERVICES	-	17,500	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	554	534200-DOWN PAYMENT ASSISTANCE	-	30,000	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	554	534300-DISASTER ASSISTANCE	-	-	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	554	552000-OPERATING SUPPLIES	52,037	-	-	-	-	-	-	#DIV/0!
125-HFC-2008	1200	554	552200-MATERIALS & LABOR (REHAB)	-	38,145	231,166	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	512000-REGULAR SALARIES	19,348	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	512100-ANNUAL/SICK LEAVE PAYOUT	611	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	513000-HOURLY WAGES	2,532	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	514000-OVERTIME	171	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	521000-FICA TAX	1,733	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	522000-RETIREMENT BENEFITS	2,109	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	523000-HEALTH INSURANCE	1,998	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	524000-WORKERS' COMPENSATION	3	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	534200-DOWN PAYMENT ASSISTANCE	10,000	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	534300-DISASTER ASSISTANCE	11,870	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	541000-TELEPHONE	493	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	543000-UTILITIES - ELECTRIC	316	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	551000-OFFICE SUPPLIES	167	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	552000-OPERATING SUPPLIES	30,725	-	-	-	-	-	-	#DIV/0!
125-HFC-2009	1200	554	552200-MATERIALS & LABOR (REHAB)	133,629	-	-	-	-	-	-	#DIV/0!
125-HFC-2012	1200	554	531000-PROFESSIONAL SERVICES	-	21,640	-	-	-	-	-	#DIV/0!
125-HFC-2012	1200	554	533000-RECORDING/TRANSCRIPTION SERVICES	-	-	1,563	-	-	-	-	#DIV/0!
125-HFC-2012	1200	554	534000-CONTRACTED SERVICES	-	35,000	11,928	3,391	-	-	-	#DIV/0!
125-HFC-2012	1200	554	534200-DOWN PAYMENT ASSISTANCE	-	-	21,188	54,726	-	-	-	#DIV/0!
125-HFC-2012	1200	554	552200-MATERIALS & LABOR (REHAB)	-	-	5,239	1,846	46,111	-	(46,111)	#DIV/0!
125-HFC-2012	1200	581	591000-INTERFUND TRANSFERS	-	-	125,000	-	-	-	-	#DIV/0!
125-HFC-2012	1200	554	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
125-HFC-2013	1200	554	531000-PROFESSIONAL SERVICES	-	-	-	18,750	35,000	-	(35,000)	#DIV/0!
125-HFC-2013	1200	554	534000-CONTRACTED SERVICES	-	-	11,250	83,665	315,000	391,749	76,749	19.6%
125-HFC-2014	1200	554	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	#DIV/0!
125-HFC-2014	1200	554	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	#DIV/0!
125-HFC-2015	1200	554	531000-PROFESSIONAL SERVICES	-	-	-	-	-	35,000	35,000	100.0%
125-HFC-2015	1200	554	534000-CONTRACTED SERVICES	-	-	-	-	-	315,000	315,000	100.0%
125-HUD-01	1200	554	533000-RECORDING/TRANSCRIPTION SERVICES	-	-	-	327	-	-	-	#DIV/0!
125-HUD-01	1200	554	534000-CONTRACTED SERVICES	-	-	38,333	71,167	86,500	-	(86,500)	#DIV/0!
125-HUD-01	1200	554	534900-RELOCATION ASSISTANCE	-	-	-	1,500	-	-	-	#DIV/0!
125-HUD-01	1200	554	549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	#DIV/0!
125-HUD-01	1200	554	552200-MATERIALS & LABOR (REHAB)	-	-	2,584	631,916	634,500	-	(634,500)	#DIV/0!
125-HUD-01	1200	554	552300-MATERIALS & LABOR (REHAB) MATCH	-	-	-	125,000	125,000	-	(125,000)	#DIV/0!
125-SET	1200	581	591000-INTERFUND TRANSFERS	-	-	-	-	-	-	-	#DIV/0!
125-SET	1200	581	599000-RESERVE	-	29,480	-	-	6,186	-	(6,186)	#DIV/0!
Expense Total				305,698	182,585	448,250	992,288	1,248,297	741,749	(506,548)	-68.3%
Net Profit (Loss)				-	(35,666)	125,000	289,313	-	-		
Fund Balance Beginning				35,666	35,666	-	125,000	414,313	414,313		
Fund Balance Ending				35,666	-	125,000	414,313	414,313	414,313		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				35,666	-	125,000	414,313	414,313	414,313		

Fund 127 – Federal Emergency Management Assistance (FEMA) Fund

This fund is used to account for federal disaster assistance received by the County from the U.S. Department of Federal Emergency Management Agency as passed through the Florida Department of Emergency Management. To receive assistance the State must declare an event (typically weather related such as hurricane or flooding) to be a disaster of such magnitude that local government entities will need funding assistance to recover from the damages caused by the event. Funds are received on a reimbursement basis and only a percentage, typically 87.5%, are reimbursed.

Staffing

N/A – No staffing is required by the BOCC.

Service Outputs

N/A – No service outputs are tracked for this fund.

Fund 127 – FEMA Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Federal Emergency Management Assistance Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
127-FEMA	2500	000	369900-MISCELLANEOUS REVENUES	44,891	-	-	-	-	-	-	#DIV/0!	
127-FEMA-02	2500	000	369300-FEMA TS DENNIS	4,305	-	-	-	-	-	-	#DIV/0!	
127-FEMA-03	2500	000	369900-MISCELLANEOUS REVENUES	2,791	-	-	-	-	-	-	#DIV/0!	
127-FEMA-04	2500	000	331505-DEEP WATER HORIZON OIL SPILL	8,243	-	-	-	-	-	-	#DIV/0!	
127-FEMA-05	2500	000	381000-INTERFUND TRANSFERS	-	-	58,116	-	-	-	-	#DIV/0!	
127-FEMA-05	1500	000	331505-FEDERAL GRANT - FEMA	-	504,631	(34,238)	36,621	-	-	-	#DIV/0!	
127-FEMA-05	1500	000	369305-INSURANCE SETTLEMENTS	-	7,977	856	-	-	-	-	#DIV/0!	
Revenue Total				60,230	512,609	24,734	36,621	-	-	-	#DIV/0!	
127-FEMA	2500	581	591000-INTERFUND TRANSFERS	44,891	-	-	-	-	-	-	#DIV/0!	
127-FEMA-02	2500	581	591000-INTERFUND TRANSFERS	169,444	-	-	-	-	-	-	#DIV/0!	
127-FEMA-03	2500	581	591000-INTERFUND TRANSFERS	2,791	-	-	-	-	-	-	#DIV/0!	
127-FEMA-04	2500	525	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	#DIV/0!	
127-FEMA-04	2500	581	591000-INTERFUND TRANSFER	8,243	-	-	-	-	-	-	#DIV/0!	
127-FEMA-05	1500	525	534000-CONTRACTED SERVICES	-	15,488	2,160	-	-	-	-	#DIV/0!	
127-FEMA-05	1500	525	544000-RENTALS/LEASES-MACH & EQUIP	-	2,316	-	-	-	-	-	#DIV/0!	
127-FEMA-05	1500	525	546000-MAINTENANCE & REPAIR	-	484,676	22,574	-	-	-	-	#DIV/0!	
127-FEMA-05	1500	525	551000-OFFICE SUPPLIES	-	84	-	-	-	-	-	#DIV/0!	
127-FEMA-05	1500	525	552000-OPERATING SUPPLIES	-	10,045	-	-	-	-	-	#DIV/0!	
127-FEMA-05	1500	525	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	#DIV/0!	
Expense Total				225,369	512,609	24,734	-	-	-	-	#DIV/0!	
Net Profit (Loss)				(165,139)	-	-	36,621	-	-	-		
Fund Balance Beginning				165,139	-	-	-	36,621	36,621			
Fund Balance Ending				-	-	-	36,621	36,621	36,621			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	36,621	36,621	36,621			

Fund 128 – BP RESTORE Act Fund

This fund was established to capture the fines from the Deep Water Horizon oil spill that occurred in the Gulf of Mexico in 2010. These fines will be paid by the various companies ultimately found responsible for the oil spill. The formulas and allocations are very complicated but, in summary, 80% of the fines will be paid to the five states affected (Texas, Louisiana, Mississippi, Alabama and Florida). The funds will be further divided among those counties that were affected with the most affected 8 counties in Florida (disproportionate counties) receiving the larger portion of funds. Those 8 counties will then divide the funds based on a multi-factored formula. These funds will more than likely be tied up in litigation for several years.

The Board adopted Ordinance 2012-30 and Resolution 2012-60 which established the Wakulla County RESTORE ACT Committee which is responsible for preparing a recommended list of projects to be present to the BOCC for approval.

Staffing

N/A. Currently no staffing is required by the BOCC. If fully funded, 1 dedicated FTE will be used to manage these projects.

Service Outputs

N/A – No service outputs are currently being tracked for this fund.

Fund 128 – BP RESTORE ACT Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
BP RESTORE Act Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
128-BP-01	1500	000	331506-BP-RESTORE ACT FUNDS	-	-	25,474	(25,474)	75,000	10,000	(65,000)	-650.0%
Revenue Total				-	-	25,474	(25,474)	75,000	10,000	(65,000)	-650.0%
128-BP-01	1500	525	534000-CONTRACTED SERVICES	-	10,216	15,258	2,000	10,000	10,000	-	0.0%
128-BP-01	1500	525	540000-TRAVEL	-	-	-	-	5,000	-	(5,000)	#DIV/0!
128-BP-01	1500	525	599000-RESERVE	-	-	-	-	60,000	-	(60,000)	#DIV/0!
Expense Total				-	10,216	15,258	2,000	75,000	10,000	(65,000)	-650.0%
Net Profit (Loss)				-	(10,216)	10,216	(27,474)	-	-		
Fund Balance Beginning				-	-	(10,216)	-	(27,474)	(27,474)		
Fund Balance Ending				-	(10,216)	-	(27,474)	(27,474)	(27,474)		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	(10,216)	-	(27,474)	(27,474)	(27,474)		

Fund 150 – Sheriff’s Fine & Forfeiture Fund

This fund, established pursuant to F.S. 129.02, is used to account for the revenues and expenses related to the Sheriff’s Office. The Sheriff is a Constitutional Officer under Article VIII Section 1 (d) of the Florida Constitution and operates under Chapter 30, and other various chapters of the Florida Statutes.

The Sheriff is responsible for Law Enforcement, Corrections, Courthouse Security, Emergency Management and other public safety related functions.

Staffing

Road Patrol			
Position	Full time	Part time	Funding source
Captain	1		General Fund
Lieutenant	5		General Fund
Sergeant	7		General Fund
Deputy	16		General Fund
Deputy		1	Partial Range use funded
TOTAL	29	1	
School Resource			
Position	Full time	Part time	Funding source
Deputy	4		Partial School Funded
TOTAL	4	0	
Communications			
Position	Full time	Part time	Funding source
Lieutenant	1		Partial Grant Fund
Communications Officer	10		General Fund
TOTAL	11	0	
Criminal Investigations			
Position	Full time	Part time	Funding source
Captain	1		General Fund
Lieutenant	2		General Fund
Sergeant	1		General Fund
Detective	6		General Fund
Detective-Persons Crime	1		Partial JAG Grant Funded
Crime Scene	1		General Fund
Property Evidence Custodian	1		General Fund
TOTAL	13	0	

COPS Juvenile			
Position	Full time	Part time	Funding source
Sergeant	1		COPS Grant
Deputy	1		COPS Grant
Criminal Analyst	1		COPS Grant
TOTAL	3	0	
Records and Civil			
Position	Full time	Part time	Funding source
Captain	1		General Fund
Lieutenant	1		General Fund
Sergeant	1		General Fund
Civil/Warrants Officer	1		General Fund
Records Officer	1		General Fund
TOTAL	5	0	
Administration/Support for LE and all other depts			
Position	Full time	Part time	Funding source
Sheriff	1		General Fund
Undersheriff	1		General Fund
Executive Secretary	1		General Fund
Accreditation Officer	1		General Fund
Public Information Officer	1		General Fund
Finance Director	1		General Fund
Accounting Officer	3		General Fund
Human Resource Director	1		General Fund
HR Specialist	2		General Fund
Chief Technology Officer	1		General Fund
Systems Administrator		1	General Fund
TOTAL	13	1	
Victim Advocates			
Position	Full time	Part time	Funding source
Victim Advocates	2		Grant Funded
TOTAL	2	0	
GRAND TOTAL	80	2	

Corrections			
Position	Full time	Part time	Funding source
Major	1		General Fund
Captain	1		General Fund
Lieutenant	3		General Fund
Sergeant	4		General Fund
Detention Deputy	29		General Fund
Detention Assistant	6		General Fund
Transportation Officer	4		Partial Contract Funded
Commissary Officer	1		General Fund
TOTALS:	49	0	
Other-Corrections			
Position	Full time	Part time	Funding source
Maintenance officers	3		General Fund
Litter control officers	3		Partial Contract Funded
Parks maintenance officer	1		Contract Funded
TOTALS:	7	0	
GRAND TOTAL	56	0	

Court Security			
Position	Full time	Part time	Funding source
Bailiff	2	2	General Fund
TOTALS:	2	2	
E-911			
Position	Full time	Part time	Funding source
Coordinator	1		Special Rev fund
Database Clerk	1		Special Rev fund
TOTALS:	2	0	
Emergency Management			
Position	Full time	Part time	Funding source
Director	1		Fed/State grants
TOTAL	1	0	

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (Projected)
<i>Law Enforcement</i>			
# of uniform patrol calls for service	48,517	59,250	60,900
Total UCR crimes reported	776	637	700
# of E911 calls	8,208	8,520	8,400
# of EMS service calls dispatched	3,347	3,295	2,786
# of Fire service calls dispatched	3,465	3,362	2,776
# of Communications center calls	90,460	92,059	85,000
# of cases assigned to Criminal Investigations	853	698	909
<i>Corrections</i>			
Avg. local inmate population	139	119	111
Avg. ICE inmate population	100	80	84
Avg. U.S. Marshall's inmate population	3	3	3
Avg. inmate population	242	202	198

Fund 150 – Fine & Forfeiture Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Sheriff Fine & Forfeiture Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
150	0200-SH	000	311010-AD VALOREM TAXES	6,285,105	7,362,616	7,630,067	7,236,199	7,236,199	7,411,199	175,000	2.4%
150	0200-SH	000	369900-MISCELLANEOUS REVENUS	-	-	5	1,174	-	-	-	#DIV/0!
150	0200-SH	000	381000-INTERFUND TRANSFERS	-	-	-	-	-	-	-	#DIV/0!
150	0200-SH-04	000	342310-HOUSING FOR PRISONERS	3,302,140	2,240,292	1,805,847	937,685	2,550,000	2,000,000	(550,000)	-27.5%
150	0200-SH-04	000	361100-INTEREST EARNED	-	-	-	(126)	-	-	-	#DIV/0!
150	0200-SH-04	000	381000-INTERFUND TRANSFERS	550,000	-	944,153	397,190	397,190	-	(397,190)	#DIV/0!
150	0200-SH-04	000	381100-TRANSFER TO CONST. OFFICER	-	-	-	599,542	-	-	-	#DIV/0!
150	0200-SH-04	000	389000-CASH FORWARD	-	-	-	-	134,657	453,112	318,455	70.3%
150	0200-SH-05	000	341520-FEES REMITTED FROM SHERIFF	44,562	35,576	38,820	24,379	37,200	40,000	2,800	7.0%
150	0200-SH-05	000	342310-HOUSING FOR PRISONERS	-	-	-	-	-	-	-	#DIV/0!
150	0200-SH-05	000	361100-INTEREST EARNED	-	-	-	1,209	-	-	-	#DIV/0!
150	0200-SH-05	000	369900-MISCELLANEOUS REVENUS	-	-	644	-	-	-	-	#DIV/0!
150	0200-SH-05	000	381000-INTERFUND TRANSFERS	-	-	2,178	1,544	2,000	2,000	-	0.0%
150	0200-SH-04	000	386400-SHERIFF - RETURN TO BOCC	210,349	12,250	-	-	-	-	-	#DIV/0!
150	0200-SH-05	000	386400-SHERIFF - RETURN TO BOCC	-	84,029	116,011	-	-	-	-	#DIV/0!
Sheriff Revenue				10,392,156	9,734,763	10,537,724	9,198,798	10,357,246	9,906,311	(450,935)	-4.6%
150	0200-SH-01	581	591100-TRANSFER TO CONST. OFFICER	172,465	139,185	64,822	484,727	64,822	133,985	69,163	51.6%
150	0200-SH-02	581	591100-TRANSFER TO CONST. OFFICER	97,010	78,291	78,291	65,243	78,291	-	(78,291)	#DIV/0!
150	0200-SH-03	581	591100-TRANSFER TO CONST. OFFICER	23,273	23,273	23,478	19,565	23,478	23,478	-	0.0%
150	0200-SH-04	581	591100-TRANSFER TO CONST. OFFICER	4,444,462	4,209,394	4,774,965	4,224,138	5,022,155	4,625,245	(396,910)	-8.6%
150	0200-SH-04	581	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
150	0200-SH-05	581	591100-TRANSFER TO CONST. OFFICER	5,654,946	5,200,591	5,168,500	3,876,375	5,168,500	5,023,603	(144,897)	-2.9%
150	0200-SH-05	581	599000-RESERVE	-	-	-	-	-	100,000	100,000	100.0%
Sheriff Expense				10,392,156	9,650,734	10,110,056	8,670,047	10,357,246	9,906,311	(450,935)	-4.6%
Net Profit (Loss)				-	84,029	427,668	528,751	-	-	-	-
Fund Balance Beginning				-	-	1,000,585	1,003,521	1,003,521	1,003,521	-	-
Fund Balance Ending ***				-	1,000,585	1,003,521	1,532,272	1,003,521	1,003,521	-	-
Fund Balance Policy				2,598,039	2,412,684	2,527,514	2,167,512	2,589,312	2,476,578	-	-
Surplus (Deficit) Fund Balance				(2,598,039)	(1,412,098)	(1,523,993)	(635,240)	(1,585,791)	(1,473,057)	-	-

A detailed budget for the Sheriff's Office can be found in Section 6 beginning on page 277.

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Fund 154 – Court Fees Fund

This fund is used to account for the various court related fees that are collected by the Clerk of Court and distributed to the Board on a monthly basis. In Fund 154, there are many “sub-funds” which are smaller funds used to track the different court related fees and their restricted use. Each “sub-fund’s” revenue and related expense is described individually on the following pages. The two positions mentioned below are partially funded by the Board’s court related fees and by the other County’s within the 2nd Judicial Circuit. Those positions are recorded as staff since they are housed in the Wakulla County Courthouse. There are several other positions that are funded by these fees that are not housed in Wakulla County. Those positions include: a Juvenile Alternative Sanctions Coordinator, a Trial Court Marshall, and a Circuit Liaison.

There are several court affiliated offices that funding is provided to per Florida Statute for various purposes. Those offices are: Court Administration of the 2nd Judicial Circuit, the State Attorney’s Office, the Public Defender’s Office, the Circuit Judge’s Office, the County Judge’s Office, the Clerk of Court, the Probation Department and the Sheriff’s Office.

Staffing

John “Cole” White	User Support Analyst	To be announced
Vacant	Integrated Computer System Interface Developer	

Service Outputs

N/A – The BOCC does not track any service outputs for Court Administration.

Fund 154-CI – 25% Court Innovation Fund. This fund is supported by 25% of a \$65.00 fee imposed on felony, misdemeanor and criminal traffic cases pursuant to F.S. 939.185(1)(a). These funds are used to provide support to court related program as approved by the Chief Judge of the 2nd Judicial Circuit.

Fund 154-CI – Court Innovation Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Court Innovation Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-CI	0400-02	000	341543-25% COURT INNOVATION FEES	7,291	6,228	7,831	8,325	6,525	10,624	4,099	38.6%
154-CI	0400-02	000	381000-INTERFUND TRANSFERS	-	8,739	5,056	3,250	3,250	9,290	6,040	65.0%
154-CI	0400-02	000	389802-CASH FORWARD	-	-	-	-	15,933	-	(15,933)	#DIV/0!
154-CI	0400-07-ISC	000	338900-COUNTY CONTRIB-ICSID	-	-	59,209	-	46,565	-	(46,565)	#DIV/0!
Revenue Total				7,291	14,967	72,097	11,575	72,273	19,914	(52,359)	-262.9%
154-CI	0400-02	581	591000-INTERFUND TRANSFERS	14,785	-	6,955	15,863	18,013	14,232	(3,781)	-26.6%
154-CI	0400-02	629	531000-PROFESSIONAL SERVICES	-	22,217	-	-	-	-	-	#DIV/0!
154-CI	0400-02	712	551000-OFFICE SUPPLIES	-	133	-	-	-	-	-	#DIV/0!
154-CI	0400-02	712	552000-OPERATING SUPPLIES	-	2,734	-	-	-	-	-	#DIV/0!
154-CI	0400-02	712	554000-BOOKS & SUBSCRIPTIONS	476	-	-	-	-	-	-	#DIV/0!
154-CI	0400-02	712	564000-OPERATING EQUIPMENT	4,009	8,546	-	-	-	-	-	#DIV/0!
154-CI	0400-02	712	599000-RESERVE	-	-	-	-	2,191	-	(2,191)	#DIV/0!
154-CI	0400-02-LIA	611	531000-PROFESSIONAL SERVICES	2,445	-	-	-	-	-	-	#DIV/0!
154-CI	0400-02-LIA	712	531000-PROFESSIONAL SERVICES	-	2,458	-	-	-	-	-	#DIV/0!
154-CI	0400-02-MAR	711	531000-PROFESSIONAL SERVICES	6,152	-	-	-	-	2,114	2,114	100.0%
154-CI	0400-02-MAR	712	531000-PROFESSIONAL SERVICES	-	6,058	2,268	1,695	1,695	-	(1,695)	#DIV/0!
154-CI	0400-07-ISC	601	512000-REGULAR SALARIES	-	-	27,523	-	-	-	-	#DIV/0!
154-CI	0400-07-ISC	601	521000-FICA TAX	-	-	2,106	-	-	-	-	#DIV/0!
154-CI	0400-07-ISC	601	522000-RETIREMENT BENEFITS	-	-	1,425	-	-	-	-	#DIV/0!
154-CI	0400-07-ISC	601	523000-HEALTH INSURANCE	-	-	6,893	-	-	-	-	#DIV/0!
154-CI	0400-07-ISC	601	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	#DIV/0!
154-CI	0400-07-ISC	601	531000-PROFESSIONAL SERVICES	-	-	-	2,971	50,340	3,528	(46,812)	-1326.8%
154-CI	0400-07-ISC	601	534000-CONTRACTED SERVICES	-	-	22,523	-	-	-	-	#DIV/0!
154-CI	0400-07-ISC	601	541000-TELEPHONE	-	-	137	44	34	39	5	13.6%
154-CI	0400-07-ISC	601	551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
154-CI	0400-07-ISC	601	555000-TRAINING	-	-	-	-	-	-	-	#DIV/0!
Expense Total				27,867	42,146	69,830	20,573	72,273	19,914	(52,359)	-262.9%
Net Profit (Loss)				(20,576)	(27,179)	2,267	(8,998)	-	0		
Fund Balance Beginning				94,068	73,492	46,313	48,580	39,582	39,582		
Fund Balance Ending				73,492	46,313	48,580	39,582	39,582	39,582		
Fund Balance Policy				6,967	10,536	17,457	5,143	18,068	4,978		
Surplus (Deficit) Fund Balance				66,526	35,777	31,123	34,438	21,514	34,604		

Fund 154-COU - \$30 State Court Facility Fund. This fund is supported by a \$30.00 surcharge on all criminal and civil traffic cases pursuant to F.S. 318.18(13). These funds are used to support the Courthouse Facility. This \$30 surcharge was leveraged in 2011 to help complete the courthouse renovations. This debt will be paid off in 2021.

Fund 154-COU – State Court Facility Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
\$30 State Court Facility Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-COU	0400-05	000	341545-\$30 STATE COURT FACILITY FEE	72,435	72,842	82,908	59,465	73,677	77,437	3,760	4.9%
154-COU	0400-05	000	361100-INTEREST EARNED	-	-	-	441	-	-	-	#DIV/0!
154-COU	0400-05	000	381000-INTERFUND TRANSFER	-	-	-	50,000	50,000	50,000	-	0.0%
154-COU	0400-05	000	389803-CASH FORWARD	-	-	-	25,737	2,598	-	(2,598)	#DIV/0!
Revenue Total				72,435	72,842	82,908	135,643	126,275	127,437	1,162	0.9%
154-COU	0400-05	581	591000-INTERFUND TRANSFERS	297,606	-	-	-	-	-	-	#DIV/0!
154-COU	0400-05	712	534000-CONTRACTED SERVICES	-	13,771	-	-	-	-	-	#DIV/0!
154-COU	0400-05	712	546000-MAINTENANCE & REPAIR	5,460	-	-	-	-	-	-	#DIV/0!
154-COU	0400-05	712	571000-LOAN PAYMENT - PRINCIPAL	-	84,574	87,678	90,896	90,896	94,231	3,335	3.5%
154-COU	0400-05	712	572000-LOAN PAYMENT - INTEREST	6,044	36,700	33,596	30,378	30,379	27,043	(3,337)	-12.3%
154-COU	0400-05	712	599000-RESERVE	-	-	-	-	5,000	6,163	1,163	18.9%
Expense Total				309,110	135,045	121,274	121,274	126,275	127,437	1,162	0.9%
Net Profit (Loss)				(236,675)	(62,203)	(38,366)	14,369	-	-	-	-
Fund Balance Beginning				356,690	120,015	57,812	19,447	33,816	33,816	-	-
Fund Balance Ending				120,015	57,812	19,447	33,816	33,816	33,816	-	-
Fund Balance Policy				6,044	121,274	121,274	121,274	121,275	121,274	-	-
Surplus (Deficit) Fund Balance				113,971	(63,462)	(101,827)	(87,458)	(87,459)	(87,458)	-	-

Fund 154-CRI – Crime Prevention Fund. This fund is supported by a \$20.00 court cost all charges other than felony or a \$50.00 court cost for felonies pursuant to F.S. 775.083(2). These funds are used to provide assistance in crime prevention and education.

Fund 154-CRI – Crime Prevention Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Crime Prevention Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-CRI	0400-06	000	341546-\$50/20 CRIME PREVENTION FEES	11,129	10,722	12,713	13,372	10,407	12,500	2,093	16.7%
154-CRI	0400-06	000	389804-CASH FORWARD		-	-	-	10,593	17,500	6,907	39.5%
Revenue Total				11,129	10,722	12,713	13,372	21,000	30,000	9,000	30.0%
154-CRI	0400-06	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	3,510	13,570	8,145	-	12,000	12,500	500	4.0%
154-CRI	0400-06	523	564000-OPERATING EQUIPMENT	-	-	-	3,074	4,000	-	(4,000)	#DIV/0!
154-CRI	0400-06	712	599000-RESERVE		-	-	-	5,000	17,500	12,500	71.4%
Expense Total				3,510	13,570	8,145	3,074	21,000	30,000	9,000	30.0%
Net Profit (Loss)				7,619	(2,848)	4,568	10,298	-	-		
Fund Balance Beginning				29,215	36,834	33,986	38,554	48,852	48,852		
Fund Balance Ending				36,834	33,986	38,554	48,852	48,852	48,852		
Fund Balance Policy				878	3,392	2,036	769	5,250	7,500		
Surplus (Deficit) Fund Balance				35,956	30,593	36,518	48,083	43,602	41,352		

Fund 154-JUV – 25% Alternative Juvenile Court Fund. This fund is supported by 25% of a \$65.00 fee imposed on felony, misdemeanor and criminal traffic cases pursuant to F.S. 939.185(1)(a). These funds are used to support alternative juvenile programs and teen court. These funds support the Juvenile Alternative Sanctions Coordinator that is located in Leon County.

Fund 154-JUV – Alternative Juvenile Court Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Alternative Juvenile Court Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-JUV	0400-04	000	341542-25% ALT JUV/TEEN COURT FEES	7,215	6,425	7,578	7,870	6,209	10,624	4,415	41.6%
154-JUV	0400-04	000	381000-INTERFUND TRANSFERS	3,699	-	1,068	2,080	2,080		(2,080)	#DIV/0!
Revenue Total				10,914	6,425	8,646	9,950	8,289	10,624	2,335	22.0%
154-JUV	0400-04	581	591000-INTERFUND TRANSFER	-	5,338	-	-	-	3,978	3,978	100.0%
154-JUV	0400-04	682	531000-PROFESSIONAL SERVICES	11,958	2,661	8,646	8,288	8,289	6,646	(1,643)	-24.7%
Expense Total				11,958	7,999	8,646	8,288	8,289	10,624	2,335	22.0%
Net Profit (Loss)				(1,044)	(1,574)	-	1,662	-	-		
Fund Balance Beginning				2,618	1,574	-	-	1,662	1,662		
Fund Balance Ending				1,574	-	-	1,662	1,662	1,662		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				1,574	-	-	1,662	1,662	-		

Fund 154-LAW – 25% Law Library Fund. This fund is supported by 25% of a \$65.00 fee imposed on felony, misdemeanor and criminal traffic cases pursuant to F.S. 939.185(1)(a). These funds are used to support law library programs.

Fund 154-LAW – Law Library Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Law Library Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-LAW	0400-09	000	341541-25 % ART V LAW LIBRARY FEES	7,258	6,437	7,749	8,104	6,450	10,624	4,174	39.3%
154-LAW	0400-09	000	381000-INTERFUND TRANSFERS	11,085	-			-	-	-	#DIV/0!
154-LAW	0400-09	000	389805-CASH FORWARD	-	-			-	-	-	#DIV/0!
Revenue Total				18,343	6,437	7,749	8,104	6,450	10,624	4,174	39.3%
154-LAW	0400-09	581	591000-INTERFUND TRANSFER	-	3,401	5,056	3,250	3,250	5,312	2,062	38.8%
154-LAW	0400-09	714	554000-BOOKS AND SUBSCRIPTIONS	13,342	4,030	2,693	2,942	3,200	5,312	2,112	39.8%
154-LAW	0400-09	714	599000-RESERVE	-	-		-	-	-	-	#DIV/0!
Expense Total				13,342	7,430	7,749	6,192	6,450	10,624	4,174	39.3%
Net Profit (Loss)				5,001	(993)	-	1,912	-	-		
Fund Balance Beginning				(4,008)	993	-	-	1,912	1,912		
Fund Balance Ending				993	-	-	1,912	1,912	1,912		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				993	-	-	1,912	1,912	1,912		

Fund 154-LEG – 25% Legal Aid Fund. This fund is supported by 25% of a \$65.00 fee imposed on felony, misdemeanor and criminal traffic cases pursuant to F.S. 939.185(1)(a). These funds are used to provide legal assistance. These funds are provided to Legal Services of North Florida.

Fund 154-LEG – Legal Aid Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Legal Aid Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-LEG	0400-03	000	341544-25% LEGAL AID FEES	7,200	6,359	7,801	8,104	6,473	10,624	4,151	39.1%
Revenue Total				7,200	6,359	7,801	8,104	6,473	10,624	4,151	39.1%
154-LEG	0400-03	712	531000-PROFESSIONAL SERVICES	7,200	7,640	7,801	7,166	6,473	10,624	4,151	39.1%
Expense Total				7,200	7,640	7,801	7,166	6,473	10,624	4,151	39.1%
Net Profit (Loss)				-	(1,282)	-	938	-	-		
Fund Balance Beginning				1,282	1,282	-	-	938	938		
Fund Balance Ending				1,282	-	-	938	938	938		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				1,282	-	-	938	938	-		

Fund 154-MAIN – Courthouse Maintenance Fund. This fund is no longer receiving revenue on an annual basis. These funds are the residual monies left over from an old revenue source intended to provide court maintenance assistance. These dollars are slowly being spent down as needed on courthouse maintenance needs. This sub-fund is also used to record the General Fund transfer which supports the Guardian Ad Litem program.

Fund 154-MAIN – Courthouse Maintenance Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Court Maintenance Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-MAIN	0400	000	359001-WCSO-UNCLAIMED MONIES	642	184	-	-	-	-	-	#DIV/0!
154-MAIN	0400	000	369300-MISCELLANEOUS REVENUE - SETTLEMENTS	-	-	16	-	-	-	-	#DIV/0!
154-MAIN	0400	000	389000-CASH FORWARD	-	-	-	-	7,586	13,925	6,339	45.5%
154-MAIN	0400-10	000	381000-INTERFUND TRANSFERS	1,690	21,100	21,100	21,100	21,100	21,100	-	0.0%
Revenue Total				2,332	21,284	21,116	21,100	28,686	35,025	6,339	18.1%
154-MAIN	0400	581	591000-INTERFUND TRANSFERS	30,351	-	-	775	775	-	(775)	#DIV/0!
154-MAIN	0400	712	546000-MAINTENANCE & REPAIR	-	-	2,011	-	-	-	-	#DIV/0!
154-MAIN	0400	712	549000-OTHER CURRENT CHARGES	-	-	8	-	-	-	-	#DIV/0!
154-MAIN	0400	712	552000-OPERATING SUPPLIES	-	150	-	-	-	-	-	#DIV/0!
154-MAIN	0400	712	564000-OPERATING EQUIPMENT	-	-	1,294	-	-	-	-	#DIV/0!
154-MAIN	0400	712	599000-RESERVE	-	-	-	-	4,911	11,500	6,589	57.3%
154-MAIN	0400-07-COU	605	513000-HOURLY WAGES	-	-	2,008	1,457	1,500	2,000	500	25.0%
154-MAIN	0400-07-COU	605	521000-FICA TAX	-	-	154	111	150	175	25	14.3%
154-MAIN	0400-07-COU	605	552000-OPERATING SUPPLIES	-	-	-	184	250	250	-	0.0%
154-MAIN	0400-10	685	534000-CONTRACTED SERVICES	-	21,100	-	-	21,100	21,100	-	0.0%
Expense Total				30,351	21,250	5,475	2,527	28,686	35,025	6,339	18.1%
Net Profit (Loss)				(28,019)	34	15,641	18,573	-	-		
Fund Balance Beginning				37,854	9,835	9,877	25,502	44,074	44,074		
Fund Balance Ending				9,835	9,870	25,525	44,074	44,074	44,074		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				9,835	9,870	25,525	44,074	44,074	44,074		

Fund 154-REC – \$2 Court Information Technology Fund. This fund is supported by a \$2.00 fee on every page recorded in the County Recorded Office of the Clerk’s Office pursuant to F.S. 28.41(12)(e)(1). These funds are used to provide technology support to the office of the Circuit and County Judges, the State Attorney’s Office, the Public Defender’s Office and the court-related portion of the Clerk’s Office.

Fund 154-REC – \$2 Court Information Technology Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
\$2 Court Information Technology Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-REC	0400-07	000	341547-\$2.00 RECORDING - COURT IT	38,646	39,608	47,049	30,731	48,810	38,888	(9,922)	-25.5%
154-REC	0400-07	000	381000-INTERFUND TRANSFER	-	-	5,887	14,558	16,708	35,847	19,140	53.4%
154-REC	0400-07	000	389801-CASH FORWARD	-	-	-	-	-	16,000	16,000	100.0%
154-REC	0400-07-ISC	000	338900-COUNTY CONTRIB-ICSID	58,538	57,135	-	-	-	-	-	#DIV/0!
154-REC	0400-07-USA	000	338901-COUNTY CONTRIB-USA	49,203	48,388	45,249	49,742	49,320	47,818	(1,502)	-3.1%
Revenue Total				146,387	145,131	98,186	95,031	114,838	138,553	23,715	17.1%

Fund 154-REC – \$2 Court Information Technology Expense Detail

Wakulla County FY 14-15 Tentative Budget											
\$2 Court Information Technology Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-REC	0400-07	601	540000-TRAVEL	562	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07	601	541000-TELEPHONE	3,324	2,493	2,348	2,105	2,516	2,616	100	3.8%
154-REC	0400-07	601	551000-OFFICE SUPPLIES	-	-	851	74	100	-	(100)	#DIV/0!
154-REC	0400-07	601	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07	601	564000-OPERATING EQUIPMENT	-	-	1,080	-	15,933	24,433	8,500	34.8%
154-REC	0400-07	601	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07	602	533000-RECORDING/TRANSCRIPTION SERVICES	-	-	-	-	518	-	(518)	#DIV/0!
154-REC	0400-07	602	534000-CONTRACTED SERVICES	4,010	5,753	518	6,094	575	-	(575)	#DIV/0!
154-REC	0400-07	602	541000-TELEPHONE	3,704	5,401	2,683	1,866	2,500	14,500	12,000	82.8%
154-REC	0400-07	602	546000-MAINTENANCE & REPAIR	-	-	250	-	-	-	-	#DIV/0!
154-REC	0400-07	602	551000-OFFICE SUPPLIES	886	445	-	285	300	-	(300)	#DIV/0!
154-REC	0400-07	602	552000-OPERATING SUPPLIES	5,909	-	6,500	294	1,963	2,600	637	24.5%
154-REC	0400-07	602	555000-TRAINING	115	-	-	-	-	900	900	100.0%
154-REC	0400-07	602	564000-OPERATING EQUIPMENT	4,968	-	-	2,220	4,662	5,000	338	6.8%
154-REC	0400-07	603	531000-PROFESSIONAL SERVICES	7,892	955	-	-	-	-	-	#DIV/0!
154-REC	0400-07	603	534000-CONTRACTED SERVICES	460	3,507	3,000	-	-	1,500	1,500	100.0%
154-REC	0400-07	603	534500-CONTRACTED SERVICES - INFO TECH	383	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07	603	541000-TELEPHONE	3,282	4,026	3,906	3,055	3,800	3,938	138	3.5%
154-REC	0400-07	603	544000-RENTALS/LEASES-MACH & EQUIP	936	1,035	-	518	518	1,954	1,436	73.5%
154-REC	0400-07	603	546000-MAINTENANCE & REPAIR	-	-	-	-	-	2,500	2,500	100.0%
154-REC	0400-07	603	551000-OFFICE SUPPLIES	473	501	4,120	1,272	1,900	-	(1,900)	#DIV/0!
154-REC	0400-07	603	552000-OPERATING SUPPLIES	6,279	7,855	2,269	3,064	4,300	5,108	808	15.8%
154-REC	0400-07	603	564000-OPERATING EQUIPMENT	7,167	1,346	1,117	-	-	-	-	#DIV/0!
154-REC	0400-07	604	541000-TELEPHONE	8,891	4,018	4,211	3,416	4,100	4,100	-	0.0%
154-REC	0400-07	604	564000-OPERATING EQUIPMENT	1,056	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07	712	534000-CONTRACTED SERVICES	6,192	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07	712	591000-INTERFUND TRANSFERS	110,000	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07-CIR	601	540000-TRAVEL	-	466	-	-	-	-	-	#DIV/0!
154-REC	0400-07-CIR	601	541000-TELEPHONE	1,709	1,076	1,560	2,050	1,560	2,184	624	28.6%
154-REC	0400-07-CIR	601	551000-OFFICE SUPPLIES	-	-	645	394	600	-	(600)	#DIV/0!
154-REC	0400-07-CIR	601	552000-OPERATING SUPPLIES	881	630	97	54	100	700	600	85.7%
154-REC	0400-07-CIR	601	564000-OPERATING EQUIPMENT	-	-	581	-	-	-	-	#DIV/0!
154-REC	0400-07-COU	601	541000-TELEPHONE	2,564	2,215	2,385	1,935	1,690	2,260	570	25.2%
154-REC	0400-07-COU	601	551000-OFFICE SUPPLIES	-	-	427	665	600	-	(600)	#DIV/0!
154-REC	0400-07-COU	601	552000-OPERATING SUPPLIES	681	183	-	-	300	900	600	66.7%
154-REC	0400-07-COU	605	513000-HOURLY WAGES	1,770	690	-	-	720	-	(720)	#DIV/0!
154-REC	0400-07-COU	605	521000-FICA TAX	135	53	-	-	55	-	(55)	#DIV/0!

Fund 154-REC – \$2 Court Information Technology Expense Detail

Wakulla County FY 14-15 Tentative Budget											
\$2 Court Information Technology Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-REC	0400-07-ISC	601	512000-REGULAR SALARIES	49,003	48,602	-	-	-	-	-	#DIV/0!
154-REC	0400-07-ISC	601	521000-FICA TAX	3,749	3,718	-	-	-	-	-	#DIV/0!
154-REC	0400-07-ISC	601	522000-RETIREMENT BENEFITS	4,410	2,618	-	-	-	-	-	#DIV/0!
154-REC	0400-07-ISC	601	523000-HEALTH INSURANCE	11,510	11,080	-	-	-	-	-	#DIV/0!
154-REC	0400-07-ISC	601	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07-ISC	601	541000-TELEPHONE	299	108	-	-	-	-	-	#DIV/0!
154-REC	0400-07-ISC	601	551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07-ISC	601	555000-TRAINING	-	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07-USA	601	512000-REGULAR SALARIES	37,925	41,498	41,676	25,702	43,898	42,743	(1,155)	-2.7%
154-REC	0400-07-USA	601	512100-ANNUAL/SICK LEAVE PAYOUT	3,738	-	-	3,362	-	-	-	#DIV/0!
154-REC	0400-07-USA	601	521000-FICA TAX	3,187	3,175	3,188	2,223	3,358	3,270	(88)	-2.7%
154-REC	0400-07-USA	601	522000-RETIREMENT BENEFITS	3,344	2,235	2,374	1,952	2,884	2,137	(747)	-35.0%
154-REC	0400-07-USA	601	523000-HEALTH INSURANCE	5,906	10,895	11,816	9,490	14,235	14,235	0	0.0%
154-REC	0400-07-USA	601	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07-USA	601	540000-TRAVEL	2,160	5,982	-	-	-	-	-	#DIV/0!
154-REC	0400-07-USA	601	541000-TELEPHONE	502	603	497	648	975	975	-	0.0%
154-REC	0400-07-USA	601	551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
154-REC	0400-07-USA	601	555000-TRAINING	-	-	-	-	178	-	(178)	#DIV/0!
154-REC	0400-11	605	540000-TRAVEL	11,858	-	-	-	-	-	-	#DIV/0!
154-REC	0400-11	605	541000-TELEPHONE	-	-	-	-	-	-	-	#DIV/0!
Expense Total				321,820	173,162	98,100	72,736	114,838	138,553	23,715	17.1%
Net Profit (Loss)				(175,433)	(28,031)	85	22,295	-	0		
Fund Balance Beginning				197,878	22,445	(5,586)	(5,501)	16,794	16,794		
Fund Balance Ending				22,445	(5,586)	(5,501)	16,794	16,794	16,794		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				22,445	(5,586)	(5,501)	16,794	16,794	16,794		

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Fund 157 – Criminal Justice Fine Fund

This fund is used to account for the various court related fines that are collected by the Clerk of Court and distributed to the Board on a monthly basis. In Fund 157, there are many “sub-funds” which are smaller funds used to track the different court related fines and their restricted use. Each “sub-fund’s” revenue and related expense is described individually on the following pages.

There are several offices that funding is provided to per Florida Statute for various purposes. Those offices are: the Sheriff’s Office, the Wakulla County School Board and the Florida Highway Patrol.

Staffing

N/A – No staffing is required for these funds.

Service Outputs

N/A – The BOCC does not track any service outputs for Court Administration.

Fund 157-CRI – Criminal Justice Education Fund. This fund is supported by a \$2.50 fee pursuant to F.S. 318.18©. These funds are used to provide education and training support to local law enforcement and correctional officers.

Fund 157-CRI – Criminal Justice Education Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Criminal Justice Education Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
157-CRI	0500-01	000	351500-\$2.50 ART V CRIM JUST EDUCATION	6,053	5,956	6,797	4,834	5,892	5,951	59	1.0%	
157-CRI	0500-01	000	389000-CASH FORWARD		-	-	-	9,584	5,000	(4,584)	-91.7%	
Revenue Total				6,053	5,956	6,797	4,834	15,476	10,951	(4,525)	-41.3%	
157-CRI	0500-01	521	540000-TRAVEL	-	-		-	-	-	-	#DIV/0!	
157-CRI	0500-01	521	564000-OPERATING EQUIPMENT	-	3,052		-	-	-	-	#DIV/0!	
157-CRI	0500-01	521	599000-RESERVE	-	-		-	5,476	5,000	(476)	-9.5%	
157-CRI	0500-01	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	10,366	9,226	-	10,000	5,951	(4,049)	-68.0%	
Expense Total				-	13,419	9,226	-	15,476	10,951	(4,525)	-41.3%	
Net Profit (Loss)				6,053	(7,463)	(2,429)	4,834	-	-			
Fund Balance Beginning				12,790	18,843	11,380	8,951	13,785	13,785			
Fund Balance Ending				18,843	11,380	8,951	13,785	13,785	13,785			
Fund Balance Policy				-	3,355	2,307	-	3,869	2,738			
Surplus (Deficit) Fund Balance				18,843	8,025	6,645	13,785	9,916	11,047			

Fund 157-DOM – Domestic Violence Fund. This fund is supported by a \$85.00 fee on domestic violence cases pursuant to F.S. 938.08. These funds are used to defray the costs of incarcerating persons sentenced under F.S. 741.283 and to provide training to law enforcement personnel in combating domestic violence.

Fund 157-DOM – Domestic Violence Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Domestic Violence Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
157-DOM	0500-02	000	351011-DOMESTIC VIOLENCE FEES	1,688	473	1,713	3,013	1,025	3,000	1,975	65.8%
157-DOM	0500-02	000	389000-CASH FORWARD		-		-	29,375	20,000	(9,375)	-46.9%
Revenue Total				1,688	473	1,713	3,013	30,400	23,000	(7,400)	-32.2%
157-DOM	0500-02	519	541000-TELEPHONE	392	424	391	293	400	1,500	1,100	73.3%
157-DOM	0500-02	519	555000-TRAINING	-	-	-		20,000	1,500	(18,500)	-1233.3%
157-DOM	0500-02	519	599000-RESERVE		-	-	-	10,000	20,000	10,000	50.0%
Expense Total				392	424	391	293	30,400	23,000	(7,400)	-32.2%
Net Profit (Loss)				1,296	49	1,321	2,720	-	-		
Fund Balance Beginning				61,747	63,043	63,093	64,414	67,134	67,134		
Fund Balance Ending				63,043	63,093	64,414	67,134	67,134	67,134		
Fund Balance Policy				98	106	98	73	7,600	5,750		
Surplus (Deficit) Fund Balance				62,945	62,987	64,316	67,060	59,534	61,384		

Fund 157-DRI – Driver’s Education Fund. This fund is supported by a \$3.00 fee on each civil traffic penalty pursuant to Section 98, Chapter 2002-20, Laws of Florida, known as the “Dori Slosberg Driver Education Safety Act”. These funds are used to assist driver education safety programs in public and non-public schools.

Fund 157-DRI – Driver’s Education Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Driver's Education Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
157-DRI	0500-03	000	351510-DRIVER EDUCATION FEES	4,474	7,314	8,169	5,810	7,000	7,070	70	1.0%
157-DRI	0500-03	000	389000-CASH FORWARD		-	-		-	-	-	#DIV/0!
Revenue Total				4,474	7,314	8,169	5,810	7,000	7,070	70	1.0%
157-DRI	0500-03	519	534000-CONTRACTED SERVICES	4,474	7,314	5,044	5,033	7,000	7,070	70	1.0%
Expense Total				4,474	7,314	5,044	5,033	7,000	7,070	70	1.0%
Net Profit (Loss)				-	-	3,125	777	-	-		
Fund Balance Beginning				-	-	-	3,125	3,901	3,901		
Fund Balance Ending				-	-	3,125	3,901	3,901	3,901		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	3,125	3,901	3,901	3,901		

Fund 157-LAW – Law Education Fund. This fund is supported by a \$2.00 fee on certain felony, misdemeanor and criminal traffic cases pursuant to F.S. 938.15; 318.18(11)(b) and 943.25. These funds are used to assist with law enforcement education and training programs.

Fund 157-LAW – Law Education Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Law Education Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
157-LAW	0500-04	000	351010-LAW EDUCATION FEES	6,169	5,933	6,549	4,946	5,800	5,858	58	1.0%	
157-LAW	0500-04	000	389000-CASH FORWARD		-	-	-	9,200	10,000	800	8.0%	
Revenue Total				6,169	5,933	6,549	4,946	15,000	15,858	858	5.4%	
157-LAW	0500-04	521	540000-TRAVEL	-	-	-	-	-	-	-	#DIV/0!	
157-LAW	0500-04	521	591000-TRANSFER TO CONSTITUTIONAL OFFICER	7,273	-	-	-	-	-	-	#DIV/0!	
157-LAW	0500-04	521	599000-RESERVE	-	-	-	-	5,000	10,000	5,000	50.0%	
157-LAW	0500-04	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	10,000	5,858	(4,142)	-70.7%	
Expense Total				7,273	-	-	-	15,000	15,858	858	5.4%	
Net Profit (Loss)				(1,104)	5,933	6,549	4,946	-	-			
Fund Balance Beginning				15,081	13,977	19,910	26,460	31,406	31,406			
Fund Balance Ending				13,977	19,910	26,460	31,406	31,406	31,406			
Fund Balance Policy				1,818	-	-	-	3,750	3,965			
Surplus (Deficit) Fund Balance				12,159	19,910	26,460	31,406	27,656	27,441			

Fund 157-MOV – Moving Violations Fund. This fund is supported by a \$12.50 surcharge on moving traffic violations pursuant to F.S. 316.655(6). These funds are used to local law enforcement with radio communication needs.

Fund 157-MOV – Moving Violations Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Moving Violations Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
157-MOV	0500-05	000	351012-MOVING VIOLATION FEES	19,038	20,413	22,724	16,965	20,362	20,566	204	1.0%
157-MOV	0500-05	000	389000-CASH FORWARD		-	-	-	19,638	20,000	362	1.8%
Revenue Total				19,038	20,413	22,724	16,965	40,000	40,566	566	1.4%
157-MOV	0500-05	521	599000-RESERVE		-		-	-	15,566	15,566	100.0%
157-MOV	0500-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	55,388	21,441	11,646	12,818	40,000	25,000	(15,000)	-60.0%
Expense Total				55,388	21,441	11,646	12,818	40,000	40,566	566	1.4%
Net Profit (Loss)				(36,350)	(1,028)	11,078	4,147	-	(0)		
Fund Balance Beginning				67,755	31,405	30,377	41,455	45,602	45,602		
Fund Balance Ending				31,405	30,377	41,455	45,602	45,602	45,602		
Fund Balance Policy				13,847	5,360	2,911	3,205	10,000	10,142		
Surplus (Deficit) Fund Balance				17,558	25,017	38,544	42,398	35,602	35,460		

Fund 160 – Road Operating Fund

This fund is used to account for the various state and local gas taxes and their related use to maintain all of Wakulla County’s public use roads, bridges and right-of-ways. For a description of the gas taxes, please refer to Section 4 – Historical Data, Revenue History. The County contracts with ESG, Inc. for all of the Public Work related duties. There are a couple “sub-fund’s” within the Fund 160 Road Department and each will be described in the following pages.

Staffing

N/A – The BOCC contracts it road operations with ESG Inc. as a part of the Public Works Department. ESG Inc. has a staff of 22 employees dedicated to the Road Department.

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of Call outs	148	117	60
Feet of culverts installed	870	1,932	684
# of culverts cleared	274	605	228
Pot Holes Filled – Tons	50	25.5	18.5
Feet of ditches cleaned	12,945	50,268	21,451
Feet of shoulders clipped	43,840	95,317	102,581
Miles of roads graded	2,072	2,632	1,879
Miles of roads mowed	919	2,469	1,535
Loads of dirt hauled	1,868	2,102	2,072
Signs installed	775	947	621
Feet of roads trimmed	481,570	901,274	370,910
# of work orders completed	1,431	2,147	1,102
# of driveways built up	87	480	463
Hours of right-of-way clean up	-	1,867	1,055

Fund 160 is used to account for all road related revenues and expenses except for the 2 Cent Gas Tax, Title III Funds and the Special Road Paving Assessments. This funds focuses on road maintenance not road paving.

Fund 160 – Road Department Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Road Department Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
160	7000	000	312410-LOCAL OPTION FUEL TAX - 4 CENTS	407,503	413,066	421,243	312,656	421,654	399,318	(22,336)	-5.6%
160	7000	000	312420-LOCAL OPTION FUEL TAX - 7TH CENT	276,025	299,591	303,516	259,606	306,779	353,148	46,369	13.1%
160	7000	000	331900-US FOREST SERVICE (TIMBER)	-	-	55,306	-	56,689	55,306	(1,383)	-2.5%
160	7000	000	331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	145,324	129,362	116,210	125,031	115,000	125,000	10,000	8.0%
160	7000	000	335491-ST - 5TH & 6TH CENT GAS TAX (20%)	137,565	139,270	137,986	108,645	139,198	143,585	4,387	3.1%
160	7000	000	335492-ST - 5TH & 6TH CENT GAS TAX (80%)	550,260	557,079	551,944	434,580	556,792	574,383	17,591	3.1%
160	7000	000	335494-TRAFFIC SIGNAL MAINTENANCE	11,145	10,804	11,129	11,462	11,000	11,000	-	0.0%
160	7000	000	361100-INTEREST	-	-	1,507	0	-	-	-	#DIV/0!
160	7000	000	365010-SALE OF SURPLUS PROPERTY	281,200	23,085	18,834	2,138	-	2,000	2,000	100.0%
160	7000	000	369305-INSURANCE SETTLEMENT	-	12,850	14,239	-	-	-	-	#DIV/0!
160	7000	000	369900-MISCELLANEOUS REVENUES - OTHER	34,036	1,088	169	3	-	-	-	#DIV/0!
160	7000	000	381000-INTERFUND TRANSFERS	443,932	4,335	-	58,416	58,416	-	(58,416)	#DIV/0!
160	7000-02	000	312300-9TH CENT GAS TAX	110,222	111,801	113,969	84,672	111,504	113,734	2,230	2.0%
160	7000-02	000	364000-MISC REV - SALE OF EQUIPMENT	62,500	-	-	-	-	-	-	#DIV/0!
160	7000-03	000	335493-ST - MOTOR FUEL USE TAX	1,746	11,542	24,144	37,415	5,125	38,849	33,724	86.8%
Revenue Total				2,461,458	1,713,874	1,770,196	1,434,623	1,782,157	1,816,323	34,166	1.9%

Fund 160 – Road Department Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Road Department Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
160	7000	541	531000-PROFESSIONAL SERVICES	1,063,850	1,224,583	1,239,023	1,045,666	1,254,799	1,279,895	25,096	2.0%
160	7000	541	534000-CONTRACTED SERVICES	-	-	19,048	-	-	-	-	#DIV/0!
160	7000	541	541000-TELEPHONE	876	806	995	858	1,300	1,200	(100)	-8.3%
160	7000	541	543000-UTILITIES - ELECTRIC	23,733	20,318	17,291	13,893	20,500	20,000	(500)	-2.5%
160	7000	541	543300-UTILITIES-WATER	-	-	-	371	500	500	0	0.0%
160	7000	541	543500-UTILITIES-LP GAS	-	-	2,102	-	800	500	(300)	-59.8%
160	7000	541	545100-VEHICLE INSURANCE	-	-	19,000	-	-	-	-	#DIV/0!
160	7000	541	546000-MAINTENANCE & REPAIR	3,770	-	2,251	4,887	11,000	26,000	15,000	57.7%
160	7000	541	549000-OTHER CURRENT CHARGES	-	771	-	-	-	-	-	#DIV/0!
160	7000	541	552000-OPERATING SUPPLIES	6,600	7,508	(9,954)	-	-	-	-	#DIV/0!
160	7000	541	552100-FUEL	123,554	206,787	132,245	153,603	168,500	175,000	6,500	3.7%
160	7000	541	564000-OPERATING EQUIPMENT	-	-	11,964	558	15,558	-	(15,558)	#DIV/0!
160	7000	541	564500-CAPITAL OUTLAY-EQUIPMENT	-	-	64,107	15,506	19,000	-	(19,000)	#DIV/0!
160	7000	541	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	#DIV/0!
160	7000	541	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	-	-	#DIV/0!
160	7000	541	599000-RESERVE	-	-	-	-	37,133	-	(37,133)	#DIV/0!
160	7000	581	591000-INTERFUND TRANSFER	181,169	-	-	30,000	30,000	50,000	20,000	40.0%
160	7000-02	541	546000-MAINTENANCE & REPAIR - ROAD	173,226	149,630	151,723	167,147	197,942	90,000	(107,942)	-119.9%
160	7000-14	541	546000-MAINTENANCE & REPAIR - FLEET	-	-	-	-	-	110,000	110,000	100.0%
160	7000-03	541	546000-MAINTENANCE & REPAIR	4,547	2,799	3,670	4,462	5,125	6,000	875	14.6%
160	7000-03	541	599000-RESERVE	-	-	-	-	-	32,228	32,228	100.0%
160	7000-05	541	546000-MAINTENANCE & REPAIR	-	7,181	-	19,431	20,000	25,000	5,000	20.0%
160	7000-12	541	534000-CONTRACTED SERVICES	4,138	-	-	-	-	-	-	#DIV/0!
Expense Total				1,585,463	1,620,383	1,653,466	1,456,381	1,782,157	1,816,323	34,166	1.9%
Net Profit (Loss)				875,995	93,491	116,730	(21,758)	0	-		
Fund Balance Beginning				(1,031,763)	(155,768)	(62,277)	54,452	32,694	32,695		
Fund Balance Ending				(155,768)	(62,277)	54,452	32,694	32,695	32,695		
Fund Balance Policy				400,000	413,940	425,593	445,539	-	420,351		
Surplus (Deficit) Fund Balance				(555,768)	(476,218)	(371,140)	(412,845)	32,695	(387,656)		

Fund 160-2CT is used to account for the 2 Cent Gas Tax proceeds. These funds are to be used for capital equipment purposes and are segregated for such use.

Fund 160-2CT – 2 Cent Gas Tax Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
2 Cent Gas Tax Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
160-2CT	7000	000	312411-LOCAL OPTION FUEL TAX - 2 CENTS	203,752	206,533	210,622	156,328	207,681	211,834	4,154	2.0%
160-2CT	7000	000	389000-CASH FORWARD	-	-	-	-	200,000	345,000	145,000	42.0%
Revenue Total				203,752	206,533	210,622	156,328	407,681	556,834	149,154	26.8%
160-2CT	7000	541	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	81,890	-	155,000	468,834	313,834	66.9%
160-2CT	7000	541	571000-LOAN PAYMENT - PRINCIPAL	115,064	120,016	98,962	-	-	85,000	85,000	100.0%
160-2CT	7000	541	572000-LOAN PAYMENT - INTEREST	10,883	5,931	2,959	-	-	3,000	3,000	100.0%
160-2CT	7000	541	591000-INTERFUND TRANSFER	-	-	-	58,416	58,416	-	(58,416)	#DIV/0!
160-2CT	7000	541	599000-RESERVE	-	-	-	-	194,265	-	(194,265)	#DIV/0!
Expense Total				125,947	125,947	183,811	58,416	407,681	556,834	149,153	26.8%
Net Profit (Loss)				77,805	80,586	26,810	97,912	(0)	0		
Fund Balance Beginning				29,028	106,833	187,419	214,230	312,142	312,141		
Fund Balance Ending				106,833	187,419	214,230	312,142	312,141	312,142		
Fund Balance Policy				125,947	125,947	101,921	-	-	88,000		
Surplus (Deficit) Fund Balance				(19,114)	61,472	112,309	312,142	312,141	224,142		

Fund 160-TTL3 is used to account for a portion of the funds received from the U.S. Government. These funds are known as “National Forest Settlement” funds and 15% of the revenue is to be set aside to be used to help keep the County’s public lands clean of debris. These funds are used to provide support to Keep Wakulla County Beautiful (KWCB). This organization provides cleanup efforts throughout the County including our national forests and refuges.

In FY 2014/15, these funds will also be used to provide “Amnesty Days” for hazardous wastes and materials so they do not find their way into the public lands.

Fund 160-TTL3 – Title 3 Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Title 3 Funds				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
160-TTL3	1600	000	331902-NAT'L FOREST SETTLEMENT-TITLE III-15%	25,645	22,829	20,000	22,064	20,000	20,000	-	0.0%
160-TTL3	1600	000	389000-CASH FORWARD	-	-	-	-	20,000	20,000	-	0.0%
Revenue Total				25,645	22,829	20,000	22,064	40,000	40,000	-	0.0%
160-TTL3	7000	541	534000-CONTRACTED SERVICES	-	-	20,000	7,977	20,000	20,000	-	0.0%
160-TTL3	1600	537	582000-AID TO PRIVATE ORGANIZATIONS	-	-	-	13,147	20,000	20,000	-	0.0%
Expense Total				-	-	20,000	21,123	40,000	40,000	-	0.0%
Net Profit (Loss)				25,645	22,829	-	941	-	-		
Fund Balance Beginning				79,427	105,072	127,901	127,901	128,842	128,842		
Fund Balance Ending				105,072	127,901	127,901	128,842	128,842	128,842		
Fund Balance Policy				-	-	5,000	5,281	10,000	10,000		
Surplus (Deficit) Fund Balance				105,072	127,901	122,901	123,561	118,842	118,842		

Fund 160-SUB is used to account for the payments received from homeowners in Brookforest, Tupelo Ridge and Northwoods subdivisions. These funds are used to pay back the loans incurred by the County when the subdivision roads were paved. Liens are placed on the properties and assessments are collected via the Ad Valorem tax bills that are sent out each year.

Fund 160-SUB – Special Assessment Road Paving Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Special Assessment Road Paving Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
160-SUB-01	7000	000	325101-SP ASSESS - BROOK FOREST	536	-	2,059	1,050	3,150	3,150	0	0.0%
160-SUB-01	7000	000	381000-INTERFUND TRANSFERS	14,017	-	-	-	-	-	-	#DIV/0!
160-SUB-02	7000	000	325102-SP ASSESS - TUPELO RIDGE	1,086	-	3,748	3,607	17,500	17,500	-	0.0%
160-SUB-02	7000	000	381000-INTERFUND TRANSFERS	6,797	-	-	-	-	-	-	#DIV/0!
160-SUB-03	7000	000	325103-SP ASSESS - NORTHWOODS	13,346	51,734	21,469	21,454	34,774	34,774	-	0.0%
Revenue Total				35,782	51,734	27,276	26,111	55,424	55,424	0	0.0%
160-SUB-01	7000	541	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	10	10	-	0.0%
160-SUB-01	7000	541	599000-RESERVE	-	-	-	-	3,140	3,140	-	0.0%
160-SUB-02	7000	541	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	25	25	-	0.0%
160-SUB-02	7000	541	599000-RESERVE	-	-	-	-	17,475	17,475	-	0.0%
160-SUB-03	7000	541	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	80	80	-	0.0%
160-SUB-03	7000	541	571000-LOAN PAYMENT - PRINCIPAL	22,514	23,989	25,530	27,184	27,202	27,202	-	0.0%
160-SUB-03	7000	541	572000-LOAN PAYMENT - INTEREST	12,180	10,705	9,164	7,492	7,492	7,492	-	0.0%
Expense Total				34,694	34,694	34,694	34,676	55,424	55,424	-	0.0%
Net Profit (Loss)				1,088	17,040	(7,418)	(8,565)	-	0		
Fund Balance Beginning				165,480	166,568	183,608	176,191	167,626	167,626		
Fund Balance Ending				166,568	183,608	176,191	167,626	167,626	167,626		
Fund Balance Policy				34,694	34,694	34,694	34,676	34,694	34,694		
Surplus (Deficit) Fund Balance				131,874	148,915	141,497	132,950	132,932	132,932		

Fund 165 – Airport Grants Fund

This fund accounts for grants that are received via the Florida Department of Transportation. The funds are used to provide various planning and capital related needs to the airport. The program is administered by the County Administration staff

Staffing

N/A – No staffing is required by the BOCC. The Airport Manager position is a volunteer position.

Service Outputs

N/A – No service outputs are tracked for the Airport grants – See the Airport Department in the General Fund.

Fund 165 – Airport Grants Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Wakulla Airport Grants				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
165-DOT-01	1100	000	334410-STATE GRANT - AIRPORT FACILITIES	-	-	-	-	-	-	-	#DIV/0!	
165-DOT-02	1100	000	334410-STATE GRANT - AIRPORT FACILITIES	-	-	-	-	-	182,000	182,000	100.0%	
165-DOT-03	1100	000	334410-STATE GRANT - AIRPORT FACILITIES	-	-	61,288	2,153	20,000	-	(20,000)	#DIV/0!	
Revenue Total				-	-	61,288	2,153	20,000	182,000	162,000	89.0%	
165-DOT-01	1100	542	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	#DIV/0!	
165-DOT-02	1100	542	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	-	182,000	182,000	100.0%	
165-DOT-03	1100	542	534000-CONTRACTED SERVICES	-	-	61,288	13,712	20,000	-	(20,000)	#DIV/0!	
Expense Total				-	-	61,288	13,712	20,000	182,000	162,000	89.0%	
Net Profit (Loss)				-	-	-	(11,559)	-	-			
Fund Balance Beginning				-	-	-	-	(11,559)	(11,559)			
Fund Balance Ending				-	-	-	(11,559)	(11,559)	(11,559)			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	(11,559)	(11,559)	(11,559)			

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Fund 180 – Fire Municipal Service Benefit Unit (MSBU) Fund

The MSBU Fund is funded by a special assessment for fire protection services in 1985. While the Fire Department’s primary purpose is to fight fires, the department receives calls to numerous other emergency related events. The Fire Department has also implemented a dual certification program that provides pay incentives to employees that are currently certified in Florida as emergency medical technicians to be able to use their skills to help during fire emergencies. This program saves the county thousands of dollars in salaries by allowing a single employee to serve two roles.

Staffing

Michael Morgan	Fire Chief / EMS Directors	mmorgan@mywakulla.com
Colleen Skipper-Mitchell	Administrative Assistant	cskipper@mywakulla.com
Nathan Roberts	Fire Fighter / Paramedic	nroberts@mywakulla.com
Louis Lamarche	Fire Captain / EMT	llamarche@mywakulla.com
Chad Slayton	Fire Fighter / EMT	cslayton@mywakulla.com
Brandon Alyea	Fire Captain / EMT	balyea@mywakulla.com
Jerry Johnson	Fire Captain / EMT	jjohnson@mywakulla.com
Erin Hindle	Fire Fighter / EMT	cchatham@mywakulla.com

Service Outputs

Fiscal Year	2012	2013	2014 (thru July 31)
# of Call outs	1,432	1,720	1,138

Fund 180 – M.S.B.U. Fire Department Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Fire Department MSBU Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
180	8900-90	000	325200-MSBU - FIRE	902,432	1,021,492	1,032,428	1,027,988	1,036,800	1,035,818	(982)	-0.1%
180	8900-90	000	325201-DELINQUENT MSBU - FIRE	3,018	-	805	-	-	-	-	#DIV/0!
180	8900-90	000	361100-INTEREST EARNED	1,868	-	-	-	-	-	-	#DIV/0!
180	8900-90	000	361101-INTEREST ON TAX	2,892	4,869	4,474	4,255	1,500	1,500	-	0.0%
180	8900-90	000	365010-SALE OF SURPLUS PROPERTY	-	1,330	-	-	-	-	-	#DIV/0!
180	8900-90	000	369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	2,211	-	-	-	#DIV/0!
180	8900-90	000	369900-MISCELLANEOUS REVENUES	2,457	1,284	106	711	-	-	-	#DIV/0!
180	8900-90	000	384000-LOAN PROCEEDS	200,000	-	-	-	-	-	-	#DIV/0!
180	8900-90	000	381000-INTERFUND TRANSFER	-	-	-	14,025	14,025	11,350	(2,675)	-23.6%
180	8900-90	000	389000-CASH FORWARD	-	-	-	-	215,946	296,761	80,815	27.2%
Revenue Total				1,112,667	1,028,975	1,037,814	1,049,190	1,268,271	1,345,429	77,158	5.7%

Fund 180 – M.S.B.U. Fire Department Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Fire Department MSBU Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
180	8900-90	522	512000-REGULAR SALARIES	10,051	47,563	56,109	28,478	34,800	36,777	1,977	5.4%
180	8900-90	522	512100-ANNUAL/SICK LEAVE PAYOUT	1,144	-	-	-	-	-	-	#DIV/0!
180	8900-90	522	513000-HOURLY WAGES	246,596	183,933	214,221	180,976	208,811	264,031	55,220	20.9%
180	8900-90	522	513500-FLEX WAGES	-	49,578	64,050	65,928	79,403	83,462	4,059	4.9%
180	8900-90	522	514000-OVERTIME	39,257	36,758	45,201	38,249	47,392	53,789	6,397	11.9%
180	8900-90	522	514500-HOLIDAY HOURS-WAGES	-	3,254	14,678	13,901	15,891	19,033	3,142	16.5%
180	8900-90	522	515000-INCENTIVE PAY	-	-	-	-	-	-	-	#DIV/0!
180	8900-90	522	521000-FICA TAX	22,687	24,816	30,161	25,050	30,251	34,725	4,474	12.9%
180	8900-90	522	522000-RETIREMENT BENEFITS	48,234	32,471	57,478	48,877	59,821	71,889	12,068	16.8%
180	8900-90	522	523000-HEALTH INSURANCE	26,145	24,482	48,876	42,289	55,199	65,216	10,017	15.4%
180	8900-90	522	523100-FLEX PLAN	-	-	-	-	-	-	-	#DIV/0!
180	8900-90	522	524000-WORKERS' COMPENSATION	-	17,000	-	-	-	-	-	#DIV/0!
180	8900-90	522	531000-PROFESSIONAL SERVICES	-	-	122	-	-	-	-	#DIV/0!
180	8900-90	522	532000-AUDITING & ACCOUNTING	-	-	-	-	-	-	-	#DIV/0!
180	8900-90	522	534000-CONTRACTED SERVICES	10,053	11,202	26,468	5,442	20,000	51,000	31,000	60.8%
180	8900-90	522	540000-TRAVEL	8,254	-	967	572	2,000	2,000	-	0.0%
180	8900-90	522	540100-STIPEND	26,730	22,510	20,700	8,470	25,000	50,000	25,000	50.0%
180	8900-90	522	541000-TELEPHONE	20,289	17,389	16,449	15,781	18,000	16,160	(1,840)	-11.4%
180	8900-90	522	542000-POSTAGE & FREIGHT	301	18	156	464	1,250	253	(998)	-395.0%
180	8900-90	522	543000-UTILITIES - ELECTRIC	32,899	23,784	19,018	16,446	22,000	22,220	220	1.0%
180	8900-90	522	543300-UTILITIES-WATER/SEWER	50	43	4,581	4,170	5,000	4,040	(960)	-23.8%
180	8900-90	522	543500-UTILITIES-LP GAS	-	-	36	1,855	2,000	1,010	(990)	-98.0%
180	8900-90	522	544000-RENTALS/LEASES-MACH & EQUIP	53	489	202	481	1,800	720	(1,080)	-150.0%
180	8900-90	522	545000-PROPERTY INSURANCE	70,116	68,424	73,818	72,847	73,192	74,480	1,288	1.7%

Fund 180 – M.S.B.U. Fire Department Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Fire Department MSBU Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
180	8900-90	522	546000-MAINTENANCE & REPAIR	166,792	131,644	129,189	107,981	323,880	187,895	(135,985)	-72.4%
180	8900-90	522	546000-MAINTENANCE & REPAIR - Bldgs			-	-	-	25,000	25,000	100.0%
180	8900-90	522	546100-REPAIR - INSURANCE CLAIM	383	-	-	-	-	-	-	#DIV/0!
180	8900-90	522	549000-OTHER CURRENT CHARGES	-	-	211	-	-		-	#DIV/0!
180	8900-90	522	551000-OFFICE SUPPLIES	3,880	515	846	170	1,300	1,313	13	1.0%
180	8900-90	522	552000-OPERATING SUPPLIES	52,935	30,077	69,176	36,231	65,000	65,000	-	0.0%
180	8900-90	522	552100-FUEL	28,992	25,114	26,823	26,765	32,288	35,000	2,712	7.7%
180	8900-90	522	554000-BOOKS AND SUBSCRIPTIONS	462	650	-	-	500	500	-	0.0%
180	8900-90	522	554400-MEMBERSHIPS	95	95	355	310	500	500	-	0.0%
180	8900-90	522	555000-TRAINING	931	2,601	336	450	5,000	5,000	-	0.0%
180	8900-90	522	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	#DIV/0!
180	8900-90	522	564000-OPERATING EQUIPMENT	-	-	61,187	8,523	7,650	30,000	22,350	74.5%
180	8900-90	522	564500-CAPITAL EQUIPMENT	-	88,287	186,835	-	-	50,000	50,000	100.0%
180	8900-90	522	565000-CONSTRUCTION IN PROGRESS	4,530	-	-	-	-	-	-	#DIV/0!
180	8900-90	522	571000-LOAN PAYMENT - PRINCIPAL	19,440	61,308	182,350	-	50,000	-	(50,000)	#DIV/0!
180	8900-90	522	572000-LOAN PAYMENT - INTEREST	4,000	10,062	7,114	-	8,000	-	(8,000)	#DIV/0!
180	8900-90	581	591000-INTERFUND TRANSFER	40,000	40,000	40,000	40,000	40,000	40,000	-	0.0%
180	8900-90	522	599000-RESERVE		-		-	32,343	54,416	22,073	40.6%
Expense Total				885,299	954,067	1,397,714	790,703	1,268,271	1,345,429	77,158	5.7%
Net Profit (Loss)				227,368	74,907	(359,900)	258,486	-	0		
Fund Balance Beginning				485,981	713,349	788,468	428,568	687,054	687,054		
Fund Balance Ending				713,349	788,256	428,568	687,054	687,054	687,054		
Fund Balance Policy				225,000	318,274	618,511	317,068	336,357	328,093		
Surplus (Deficit) Fund Balance				488,349	469,983	(189,943)	369,986	350,697	358,961		

Fund 188 – Tourist Development Tax & Grant Fund

This fund is used to account for the Local Tourist Development Tax (“Bed Tax”) on short-term transient lodging. The funds are used to promote tourism for the economic impact on local businesses. The bed tax rate is 4% as amended in FY 2011/12. The Tourist Development Council was enacted by the BOCC pursuant to F.S. 125.0104. The TDC is a 9 member council that acts as an advisory board to the BOCC and administers the operation of a tourism promotion program in accordance with the annual marketing plan.

The bed tax is collected via the Florida Department of Revenue and distributed to the County on a monthly basis. This fund also has several “sub-funds” used to account separately for tourist related grants and the Big Bend Maritime Center.

Staffing

N/A – There is no staffing required by this fund. There are three contract employees funded by the bed tax. A part-time Tourist Development Council Director, a part-time administrative assistant and a part-time social media assistant.

Service Outputs

N/A – No service outputs are tracked by this fund.

Fund 188 accounts for the collection and expenditure of the bed tax.

Fund 188 – Tourist Development Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Tourism Development Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
188	1000	000	312100-LOCAL TOURIST DEVELOPMENT TAX	48,890	85,728	105,086	81,858	92,500	94,350	1,850	2.0%
188	1000	000	366010-LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	#DIV/0!
188	1000	000	369900-MISCELLANEOUS REVENUES	1,197	-	-	-	-	-	-	#DIV/0!
188	1000	000	389000-CASH FORWARD	-	-	-	-	13,685	40,000	26,315	65.8%
Revenue Total				50,087	85,728	105,086	81,858	106,185	134,350	28,165	21.0%
188	1000	573	523000-HEALTH INSURANCE	8,870	-	-	-	-	-	-	#DIV/0!
188	1000	573	531000-PROFESSIONAL SERVICES	-	-	1,243	-	-	-	-	#DIV/0!
188	1000	573	531200-COUNTY ATTORNEY - LITIGATION	-	-	-	875	2,500	1,000	(1,500)	-150.0%
188	1000	573	534000-CONTRACTED SERVICES	31,857	27,463	38,474	33,564	40,560	66,320	25,760	38.8%
188	1000	573	540000-TRAVEL	1,900	2,256	558	1,000	4,000	4,000	-	0.0%
188	1000	573	541000-TELEPHONE	1,804	1,369	1,301	1,118	3,000	3,000	-	0.0%
188	1000	573	542000-POSTAGE & FREIGHT	-	-	35	-	-	500	500	100.0%
188	1000	573	543000-UTILITIES-ELECTRIC	-	-	-	1,803	4,000	4,080	80	2.0%
188	1000	573	543300-UTILITIES-WATER	-	-	-	646	800	800	-	0.0%
188	1000	573	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	#DIV/0!
188	1000	573	547000-PRINTING & BINDING	1,940	437	115	-	-	-	-	#DIV/0!
188	1000	573	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	10,772	13,108	6,191	2,243	36,825	40,150	3,325	8.3%
188	1000	573	549000-OTHER CURRENT CHARGES	508	571	-	-	-	-	-	#DIV/0!
188	1000	573	551000-OFFICE SUPPLIES	17	116	1,425	747	1,200	1,200	-	0.0%
188	1000	573	552000-OPERATING SUPPLIES	931	796	72	865	800	800	-	0.0%
188	1000	573	554000-BOOKS AND SUBSCRIPTIONS	280	395	395	-	-	-	-	#DIV/0!
188	1000	573	554400-MEMBERSHIPS	2,570	2,466	2,677	2,784	5,500	5,500	-	0.0%
188	1000	573	564000-OPERATING EQUIPMENT	-	1,502	-	-	-	-	-	#DIV/0!
188	1000	573	582000-AID TO PRIVATE ORGANIZATIONS	5,797	4,515	3,471	3,000	7,000	7,000	-	0.0%
188	1000	573	591000-INTERFUND TRANSFER	-	-	684	-	-	-	-	#DIV/0!
Expense Total				67,246	54,994	56,640	48,644	106,185	134,350	28,165	21.0%
Net Profit (Loss)				(17,159)	30,734	48,447	33,214	-	-		
Fund Balance Beginning				52,021	34,862	65,596	114,042	147,257	147,257		
Fund Balance Ending				34,862	65,596	114,042	147,257	147,257	147,257		
Fund Balance Policy				16,812	13,749	14,160	12,161	26,546	33,588		
Surplus (Deficit) Fund Balance				18,050	51,847	99,882	135,096	120,710	113,669		

Fund 188-BBMC is used to account for the contributions, donations and festival proceeds of the “Mighty Mullet Festival”. The fund does not collect enough revenue to offset the maintenance and operating costs of the facility. Currently, the General Fund provides assistance through an annual transfer of funds.

Fund 188-BBMC – Big Bend Maritime Center Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Big Bend Maritime Center				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
188-BBMC	6900-12	000	347200-PARKS AND RECREATION	69	1,282	-	1,699	1,500	2,000	500	25.0%
188-BBMC	6900-12	000	366010-LOCAL CONTRIBUTIONS	-	1,507	-	-	1,500	1,190	(310)	-26.1%
188-BBMC	6900-12	000	381000-INTERFUND TRANSFER	-	-	7,316	6,500	6,500	6,500	-	0.0%
188-BBMC	6900-12	000	389000-CASH FORWARD	-	-	-	-	-	-	-	#DIV/0!
Revenue Total				69	2,790	7,316	8,199	9,500	9,690	190	2.0%
188-BBMC	6900-12	573	534000-CONTRACTED SERVICES	-	-	1,562	548	2,000	2,040	40	2.0%
188-BBMC	6900-12	573	541000-TELEPHONE	-	-	1,553	1,270	1,500	1,530	30	2.0%
188-BBMC	6900-12	573	543000-UTILITIES - ELECTRIC	-	-	2,291	946	2,000	2,040	40	2.0%
188-BBMC	6900-12	573	543300-UTILITIES-WATER/SEWER	-	-	1,278	505	1,000	1,020	20	2.0%
188-BBMC	6900-12	573	545200-LIABILITY INSURANCE	-	-	1,097	-	400	408	8	2.0%
188-BBMC	6900-12	573	546000-MAINTENANCE & REPAIR	-	-	1,120	-	1,600	1,632	32	2.0%
188-BBMC	6900-12	573	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	-	-	#DIV/0!
188-BBMC	6900-12	573	552000-OPERATING SUPPLIES	-	722	554	-	1,000	1,020	20	2.0%
Expense Total				-	722	9,454	3,269	9,500	9,690	190	2.0%
Net Profit (Loss)				69	2,068	(2,137)	4,930	-	-		
Fund Balance Beginning				-	69	2,137	-	4,930	4,930		
Fund Balance Ending				69	2,137	-	4,930	4,930	4,930		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				69	2,137	-	4,930	4,930	4,930		

This portion of Fund 188 is used to account for the many grants received from various sources such as Florida’s Department of Environmental Protection, Department of Transportation and the Visit Florida campaign.

Fund 188 – Tourist Development Grants Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Tourism Development Grants				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
188-DEP-01	1000	000	334708-STATE GRANT-CULTURAL SERVICES	31,515	10,872			-	-	-	#DIV/0!
188-DEP-02	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	15,000	(3,757)	-	-	-	#DIV/0!
188-DEP-03	1000	000	381000-INTERFUND TRANSFERS	-	-	684	-	-	-	-	#DIV/0!
188-DHECC-01	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	45,069	354,931	100,000	-	(100,000)	#DIV/0!
188-DOT-01	1000	000	334709-STATE GRANT-BIG BEND SCENIC BYWAY PH 1	-	43,785	14,315	16,215	-	-	-	#DIV/0!
188-DOT-01	1000	000	381000-INTERFUND TRANSFERS	-	8,300	8,300	8,400	8,400	-	(8,400)	#DIV/0!
188-DOT-01	1000	000	389000-CASH FORWARD	-	-	-	-	-	-	-	#DIV/0!
188-VF-01	1000	000	334710-PUBLIC EDUCATION GRANT	-	4,999	-	-	-	-	-	#DIV/0!
188-VF-02	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	-	-	-	-	-	#DIV/0!
188-VF-03	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	-	-	-	-	-	#DIV/0!
188-VF-04	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	5,000	(5,000)	-	-	-	#DIV/0!
188-VF-05	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	1,650	(1,650)	-	-	-	#DIV/0!
Revenue Total				31,515	67,956	90,018	369,139	108,400	-	(108,400)	#DIV/0!
188-DEP-01	1000	573	534000-CONTRACTED SERVICES	31,088	10,872			-	-	-	#DIV/0!
188-DEP-01	1000	573	540000-TRAVEL	125	-			-	-	-	#DIV/0!
188-DEP-01	1000	573	552000-OPERATING SUPPLIES	302	-			-	-	-	#DIV/0!
188-DEP-02	1000	573	534000-CONTRACTED SERVICES	-	-	13,581		-	-	-	#DIV/0!
188-DEP-02	1000	573	540000-TRAVEL	-	-	243		-	-	-	#DIV/0!
188-DEP-02	1000	570	548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	-	383		-	-	-	#DIV/0!
188-DEP-02	1000	573	549000-OTHER CURRENT CHARGES	-	-	1,477		-	-	-	#DIV/0!
188-DHECC-01	1000	573	534000-CONTRACTED SERVICES	-	-	8,177	19,899	100,000	-	(100,000)	#DIV/0!
188-DHECC-01	1000	573	540000-TRAVEL	-	-	-	838		-	-	#DIV/0!
188-DHECC-01	1000	573	548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	-	35,002	425,620		-	-	#DIV/0!
188-DHECC-01	1000	573	549000-OTHER CURRENT CHARGES	-	-	1,890	680		-	-	#DIV/0!
188-DHECC-01	1000	573	554400-MEMBERSHIPS	-	-	-	100		-	-	#DIV/0!
188-DHECC-01	1000	573	564000-OPERATING EQUIPMENT	-	-	-	2,178		-	-	#DIV/0!
188-DOT-01	1000	573	534000-CONTRACTED SERVICES	-	52,045	22,615		-	-	-	#DIV/0!
188-DOT-01	1000	573	548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	40			-	-	-	#DIV/0!
188-DOT-01	1000	573	564000-OPERATING EQUIPMENT	-	-			8,400	-	(8,400)	#DIV/0!
188-VF-01	1000	573	534000-CONTRACTED SERVICES	-	4,999			-	-	-	#DIV/0!
188-VF-02	1000	573	534000-CONTRACTED SERVICES	-	-			-	-	-	#DIV/0!
188-VF-03	1000	573	534000-CONTRACTED SERVICES	-	-			-	-	-	#DIV/0!
188-VF-04	1000	573	534000-CONTRACTED SERVICES	-	-	5,000		-	-	-	#DIV/0!
188-VF-05	1000	573	534000-CONTRACTED SERVICES	-	-	1,650		-	-	-	#DIV/0!
Expense Total				31,515	67,956	90,018	449,315	108,400	-	(108,400)	#DIV/0!
Net Profit (Loss)				-	-	-	(80,176)	-	-		
Fund Balance Beginning				-	-	-	-	(80,176)	(80,176)		
Fund Balance Ending				-	-	-	(80,176)	(80,176)	(80,176)		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	(80,176)	(80,176)	(80,176)		

Fund 190 – E911 Surcharge & Grant Fund

This fund is used to account for the E911 surcharges collected in accordance with the Florida Emergency Telephone Act pursuant to F.S. 365.171. The revenues are the fifty cent monthly “Enhanced 911 fee” for all wireless subscribers (F.S. 365.172 and 365.173) and the fifty cent monthly “911 fee” per line (F.S. 365.171(3)). The funds are used to assist the Sheriff’s E911 operations.

This fund also has a “sub-fund” used to account for E911 grant revenues.

Staffing

N/A – No staffing is required by the BOCC. Staffing is provided by the Sheriff’s Office.

Service Outputs

N/A – No service outputs are tracked by this fund. See the Sheriff’s Office Fine & Forfeiture Fund for service outputs.

Fund 190 – E911 Surcharge Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
E-911 Surcharge Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
190	0600-01	000	341521-E-911 DRIVEWAY PERMITS	5,900	5,800	7,200	7,500	7,000	9,000	2,000	22.2%
190	0600-01	000	341522-E-911 SURCHARGE - WIRELINE	57,874	56,915	52,586	43,234	32,000	53,590	21,590	40.3%
190	0600-01	000	341525-E-911 SURCHARGE - CELL PHONES	91,000	94,000	94,000	70,000	115,000	94,591	(20,409)	-21.6%
190	0600-01	000	361100-INTEREST EARNED	781	693	-	-	-	-	-	#DIV/0!
190	0600-01	000	369900-MISCELLANEOUS REVENUES - OTHER	-	11	-	-	-	-	-	#DIV/0!
190	0600-01	000	386400-SHERIFF - RETURN TO BOCC	-	35,502	36,392	-	-	-	-	#DIV/0!
190	0600-01	000	389000-CASH FORWARD	-	-	-	-	65,000	2,095	(62,905)	-3002.6%
Revenue Total				155,555	192,922	190,178	120,734	219,000	159,276	(59,724)	-37.5%
190	0600-01	525	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	#DIV/0!
190	0600-01	581	591000-INTERFUND TRANSFER	13,403	13,392	13,392	13,392	13,392	13,392	-	0.0%
190	0600-01	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	167,597	165,314	166,157	119,824	143,789	145,884	2,095	1.4%
190	0600-01	581	599000-RESERVE	-	-	-	-	61,819	-	(61,819)	#DIV/0!
Expense Total				181,000	178,706	179,549	133,216	219,000	159,276	(59,724)	-37.5%
Net Profit (Loss)				(25,445)	14,216	10,629	(12,482)	-	-	-	-
Fund Balance Beginning				98,695	73,250	87,466	98,095	85,613	85,613	-	-
Fund Balance Ending				73,250	87,466	98,095	85,613	85,613	85,613	-	-
Fund Balance Policy				45,250	44,677	44,887	33,304	54,750	39,819	-	-
Surplus (Deficit) Fund Balance				28,000	42,789	53,208	52,309	30,863	45,794	-	-

This “sub-fund” is used to account for the various E911 grants received through the Florida Department of Management Services. These funds are primarily used to maintain and upgrade the E911 equipment at the Sheriff’s Office.

Fund 190 – E911 Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
E-911 Grants Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
190-DMS-01	0600-02	000	334200-STATE GRANT - PUBLIC SAFETY	29,757	24,864	73,194	43,509	55,506	-	(55,506)	#DIV/0!
190-DMS-01	0600-02	000	381000-INTERFUND TRANSFERS	11	-	-	-	-	-	-	#DIV/0!
190-DMS-03	0600-02	000	334200-PRIMARY E-911 SYSTEM UPGRADE	-	177,583	-	-	-	-	-	#DIV/0!
190-DMS-04	0600-02	000	334200-LOGGING RECORDER REPLACEMENT	-	21,016	-	-	-	-	-	#DIV/0!
190-DMS-05	0600-02	000	334200-NETCLOCK REPLACEMENT	-	6,333	-	-	-	-	-	#DIV/0!
Revenue Total				29,768	229,796	73,194	43,509	55,506	-	(55,506)	#DIV/0!
190-DMS-01	0600-02	525	534000-CONTRACTED SERVICES	29,768	-	-	-	-	-	-	#DIV/0!
190-DMS-01	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	24,864	73,194	17,940	55,506	-	(55,506)	#DIV/0!
190-DMS-03	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	177,583	-	-	-	-	-	#DIV/0!
190-DMS-04	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	21,016	-	-	-	-	-	#DIV/0!
190-DMS-05	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	6,333	-	-	-	-	-	#DIV/0!
Expense Total				29,768	229,796	73,194	17,940	55,506	-	(55,506)	#DIV/0!
Net Profit (Loss)				-	-	-	25,569	-	-		
Fund Balance Beginning				-	-	-	-	-	25,569		
Fund Balance Ending				-	-	-	25,569	-	25,569		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	25,569	-	25,569		

Capital Project Fund Detailed Budgets

The total tentative budget for the Capital Project Funds is \$4,825,970, a decrease of \$3,946,472 or -45 % as compared to FY2013/2014 Budget as amended July 2014.

There are a total of 4 separate Capital Project Funds. Those funds are listed below:

- Fund 300 – Capital Projects Fund
- Fund 307 – Impact Fees Fund
- Fund 317 – One Cent Sales Tax Fund
- Fund 362 – Road Paving Grants Fund

On the following pages is a brief summary of each fund followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY2012/2013 and budgetary and actual data for the current fiscal year through July 31, 2014 are also provided for comparative purposes.

At the bottom of each schedule is a Net Profit / (Loss) line followed by the Beginning and Ending Fund Balance. If the fund is required to carry a minimum fund balance per the County's Fund Balance Policy, the required minimum and surplus or deficit is shown.

Fund 300 – Capital Projects Fund

This fund is used to account for general capital infrastructure projects of the County. Funding sources are primarily grant funds and transfers from other funds to either assist with the project or match grant funds.

Staffing

N/A – No staffing is required by the BOCC for Capital Projects. Staffing from the appropriate General Fund or Public Works Department is used to complete these projects.

Service Outputs

N/A – No service outputs are tracked by this fund.

Fund 300 – Capital Projects & Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Capital Projects Funs				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
300	7000	000	381000-INTERFUND TRANSFER	37,766	30,000	-	-	-	-	-	#DIV/0!
300-01	8000	000	389000-CASH FORWARD	-	-	-	-	105,262	-	(105,262)	#DIV/0!
300-DAC-01	6900	000	334390-RE-FORESTRATION GRANT	19,254	-	-	-	-	-	-	#DIV/0!
300-DAC-01	6900	000	366010-LOCAL CONTRIBUTIONS	775	-	-	-	-	-	-	#DIV/0!
300-DEO-01	0300	000	334350-STATE GRANT - COMPREHENSIVE PLANNING	-	-	-	35,000	35,000	-	(35,000)	#DIV/0!
300-DEP-01	6900	000	369900-MASHES/SHELL PT FEASIBILITY GRANT	14,310	-	-	-	-	-	-	#DIV/0!
300-DEP-02	6900-13	000	334706-EQUESTRIAN CENTER GRANT	131,549	-	-	-	-	-	-	#DIV/0!
300-DEP-02	6900-13	000	381000-EQUESTRIAN CENTER GRANT	8,951	-	-	-	-	-	-	#DIV/0!
300-DEP-03	6900-10	000	334706-MEDART PARK IMPRV PH II GRANT	45,429	-	-	-	-	-	-	#DIV/0!
300-DEP-03	6900-10	000	369900-MEDART PARK IMPRV PH II GRANT	24,412	-	-	-	-	-	-	#DIV/0!
300-DOT-02	0300	000	334705-STATE GRANT - BIKE PED GRANT	15,410	104,590	-	-	-	-	-	#DIV/0!
300-DOT-03	7000	000	334490-STATE GRANT - OTHER TRANSPORTATION	-	-	-	-	99,801	-	(99,801)	#DIV/0!
300-FWC-01	6900	000	334395-SPRING CREEK/SHELL PT CHANNEL MARKERS	1,231	-	-	-	-	-	-	#DIV/0!
300-FWC-02	6900	000	334395-STATE GRANT - BOATING FACILITIES - Shell Point	-	-	-	-	735,000	735,000	735,000	100.0%
300-HUD-01	6900-09	000	334706-CRAWFORDVILLE COMMUNITY CENTER	-	50,200	342,168	-	-	-	-	#DIV/0!
300-HUD-01	6900-09	000	381000-INTERFUND TRANSFER	-	-	11,527	-	-	-	-	#DIV/0!
300-NWF-01	2500	000	334360-NWF STORMWATER STUDY	25,000	-	-	-	-	-	-	#DIV/0!
300-USDA-01	7000	000	334490-NRCS Mitigation Grant	-	-	-	352,807	981,750	-	(981,750)	#DIV/0!
300-USDA-01	7000	000	381000-NRCS Mitigation Grant Match	-	-	-	297,500	297,500	-	(297,500)	#DIV/0!
300-OSCA-01	2500	000	381000-COURTHOUSE RENOVATION GRANT	437,957	-	-	-	-	-	-	#DIV/0!
300-OSCA-01	2500	000	384000-COURTHOUSE RENOVATION GRANT	1,685,000	-	-	-	-	-	-	#DIV/0!
Revenue Total				2,447,044	184,790	353,695	685,307	1,519,313	735,000	(784,313)	-106.7%
300	0202-01	513	534000-SOFTWARE CONVERSION PROJECT - BOCC/CLERK	9,968	-	-	-	-	-	-	#DIV/0!
300	0202-01	513	568100-SOFTWARE CONVERSION PROJECT - BOCC/CLERK	2,404	-	-	-	-	-	-	#DIV/0!
300	2300	519	591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	#DIV/0!
300	2300	581	591000-INTERFUND TRANSFER	-	30,000	-	-	-	-	-	#DIV/0!
300-01	8000	535	565000-HIDDEN MEADOWS PROJECT	2,652	-	-	-	105,262	-	(105,262)	#DIV/0!
300-DAC-01	6900	572	564000-RE-FORESTRATION GRANT	19,629	-	-	-	-	-	-	#DIV/0!
300-DEO-01	0300	515	534000-CONTRACTED SERVICES	-	-	-	35,000	35,000	-	(35,000)	#DIV/0!
300-DEP-01	6900	581	591000-MASHES/SHELL PT FEASIBILITY GRANT	14,310	-	-	-	-	-	-	#DIV/0!
300-DEP-02	6900-13	572	563000-EQUESTRIAN CENTER GRANT	140,500	-	-	-	-	-	-	#DIV/0!
300-DEP-03	6900-10	572	563000-MEDART PARK IMPRV PH II GRANT	45,429	-	-	-	-	-	-	#DIV/0!
300-DEP-03	6900-10	581	591000-INTERFUND TRANSFERS	24,412	-	-	-	-	-	-	#DIV/0!
300-DOT-02	0300	515	534000-BICYCLE / PEDESTRIAN MASTER PLAN	15,410	104,590	-	-	-	-	-	#DIV/0!
300-DOT-03	7000	541	534000-CONTRACTED SERVICES	-	-	-	97,500	99,801	-	(99,801)	#DIV/0!
300-FWC-01	6900	581	591000-SPRING CREEK/SHELL PT CHANNEL MARKERS	1,231	-	-	-	-	-	-	#DIV/0!
300-FWC-02	6900	572	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	-	735,000	735,000	100.0%
300-HUD-01	6900-09	572	542000-POSTAGE & FREIGHT	-	-	-	-	-	-	-	#DIV/0!
300-HUD-01	6900-09	572	552100-FUEL	-	-	-	-	-	-	-	#DIV/0!
300-HUD-01	6900-09	572	562000-CAPITAL OUTLAY - BUILDING	-	50,200	-	-	-	-	-	#DIV/0!
300-HUD-01	6900-09	572	565000-CONSTRUCTION IN PROGRESS	-	-	353,695	-	-	-	-	#DIV/0!
300-USDA-01	7000	541	531200-COUNTY ATTORNEY - LITIGATION	-	-	-	7,954	-	-	-	#DIV/0!
300-USDA-01	7000	541	534000-CONTRACTED SERVICES	-	-	-	27,159	-	-	-	#DIV/0!
300-USDA-01	7000	541	562000-NRCS Mitigation Grant	-	-	-	711,482	1,279,250	-	(1,279,250)	#DIV/0!
300-OSCA-01	2500	513	562000-COURTHOUSE RENOVATION GRANT	205,644	-	-	-	-	-	-	#DIV/0!
300-OSCA-01	2500	712	562000-COURTHOUSE RENOVATION GRANT	1,958,327	-	-	-	-	-	-	#DIV/0!
Expense Total				2,439,916	184,790	353,695	879,094	1,519,313	735,000	(784,313)	-106.7%
Net Profit (Loss)				7,128	-	-	(193,787)	-	-	-	-
Fund Balance Beginning				98,134	105,262	105,262	105,262	(88,525)	(88,525)	(88,525)	(88,525)
Fund Balance Ending				105,262	105,262	105,262	(88,525)	(88,525)	(88,525)	(88,525)	(88,525)
Fund Balance Policy				-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance				105,262	105,262	105,262	(88,525)	(88,525)	(88,525)	(88,525)	(88,525)

Fund 307 – Impact Fees Fund

This fund is used to account for the collection and subsequent use of impact fees. Please refer to Section 4 – Historical Data – Revenue History for a summary of impact fee revenues collected, the purpose of impact fees and what they may be spent on. Impact fees are collected for the express purpose of offsetting or diminishing the cost associated with growth in the County. Each impact fee is accounted for separately within its own “sub-fund”. In the following pages, you will find a summary of projects each impact has been spent on and the FY13/14 final budget.

Staffing

N/A – No staffing is required by the BOCC. Staffing from the appropriate General Fund or Public Works Department is used to complete these projects.

Service Outputs

The only service outputs that are maintained are the types of projects impacts fees have been spent on.

Fund 307-COR – Corrections Impact Fees.

Service Outputs

FISCAL YEAR	Corrections Impact Fees										TOTAL
	Capital Outlay	Vehicles	Jail Kitchen	EOC Building	Sheriff's Systems	Jail Renovation	Smartcops Transfer to Sheriff	EOC Principal	EOC Interest	Budgeted Transfer to Sheriff	
93/94	\$7,690										\$7,690
94/95	\$11,680										\$11,680
95/96	\$8,209				\$11,682						\$19,891
96/97	\$13,004					\$25,320					\$38,324
97/98	\$8,855			\$45,000	\$11,957	\$10,709					\$76,520
98/99	\$12,040							\$7,526	\$10,189		\$29,755
99/00		\$23,451								\$12,500	\$35,951
00/01			\$24,580	\$15,000							\$39,580
01/02	\$14,921										\$14,921
02/03	\$3,350						\$90,257				\$93,607
03/04											\$0
04/05						\$83,602				\$150,000	\$233,602
05/06						\$51,739					\$51,739
06/07											\$0
07/08	\$607									\$7,000	\$7,607
08/09										\$88,507	\$88,507
09/10											\$0
10/11											\$0
11/12											\$0
12/13											\$0
13/14											\$0
TOTAL	\$80,356	\$23,451	\$24,580	\$60,000	\$23,638	\$171,370	\$90,257	\$7,526	\$10,189	\$258,007	\$749,374

Fund 307-COR – Corrections Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Corrections Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-COR	0200-SH-04	000	324111-IMPACT FEES - CORRECTIONS	4,048	-	-	-	-	-	-	#DIV/0!
307-COR	0200-SH-04	000	389000-CASH FORWARD		-	-	-	74,048	74,048	-	0.0%
Revenue Total				4,048	-	-	-	74,048	74,048	-	0.0%
307-COR	0200-SH-04	523	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	74,048	74,048	0	0.0%
307-COR	0200-SH-04	523	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
Expense Total				-	-	-	-	74,048	74,048	0	0.0%
Net Profit (Loss)				4,048	-	-	-	0	-		
Fund Balance Beginning				70,000	74,048	74,048	74,048	74,048	74,048		
Fund Balance Ending				74,048	74,048	74,048	74,048	74,048	74,048		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				74,048	74,048	74,048	74,048	74,048	74,048		

Fund 307-EMS – Emergency Medical Service Impact Fees.

Service Outputs

N/A – No emergency medical service impact fees have been spent.

Fund 307-EMS – Emergency Medical Services Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Emergency Medical Services Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-EMS	6000	000	324110-EMERGENCY MEDICAL SYSTEM IMPACT FEES	2,444	-	-	-	-	-	-	#DIV/0!	
307-EMS	6000	000	389000-CASH FORWARD	-	-	-	-	7,771	7,770	(1)	0.0%	
Revenue Total				2,444	-	-	-	7,771	7,770	(1)	0.0%	
307-EMS	6000	526	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	7,770	7,770	100.0%	
307-EMS	6000	526	599000-RESERVE	-	-	-	-	7,771	-	(7,771)	#DIV/0!	
Expense Total				-	-	-	-	7,771	7,770	(1)	0.0%	
Net Profit (Loss)				2,444	-	-	-	-	-			
Fund Balance Beginning				5,327	7,771	7,771	7,771	7,771	7,771			
Fund Balance Ending				7,771	7,771	7,771	7,771	7,771	7,771			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				7,771	7,771	7,771	7,771	7,771	7,771			

Fund 307-FIRE – Fire Service Impact Fees.

Service Outputs

N/A – No fire service impact fees have been spent.

Fund 307-FIRE – Fire Service Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Fire Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-FIRE	8900	000	324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	4,845	-	-	-	-	-	-	#DIV/0!
307-FIRE	8900	000	389000-CASH FORWARD	-	-	-	-	17,509	17,509	-	0.0%
Revenue Total				4,845	-	-	-	17,509	17,509	-	0.0%
307-FIRE	8900	522	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	17,509	17,509	-	0.0%
307-FIRE	8900	522	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
Expense Total				-	-	-	-	17,509	17,509	-	0.0%
Net Profit (Loss)				4,845	-	-	-	-	-		
Fund Balance Beginning				12,664	17,509	17,509	17,509	17,509	17,509		
Fund Balance Ending				17,509	17,509	17,509	17,509	17,509	17,509		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				17,509	17,509	17,509	17,509	17,509	17,509		

Fund 307-LAW – Law Enforcement Impact Fees.

Service Outputs

FISCAL YEAR	Law Enforcement Impact Fees										TOTAL
	Portable Bldgs	Vehicles	EOC Building	Transfer to Sheriff	Sheriff's Annex	Smart Cops	Communications	Misc. Capital Outlay	PRINCIPAL ON EOC	INTEREST ON EOC	
93/94	\$36,656	\$43,511									\$80,167
94/95								\$814			\$814
95/96				\$3,450				\$12,107			\$15,557
96/97								\$5,748			\$5,748
97/98			\$45,000				\$2,419		\$2,427	\$4,173	\$54,018
98/99								\$687	\$40,786	\$17,143	\$58,616
99/00		\$65,443	\$12,500								\$77,943
00/01			\$15,000						\$39,347		\$54,347
01/02											\$0
02/03						\$22,500	\$7,185	\$7,757			\$37,442
03/04								\$18,527			\$18,527
04/05											\$0
05/06											\$0
06/07		\$116,470									\$116,470
07/08								\$607			\$607
08/09								\$1,117			\$1,117
09/10				\$64,962							\$64,962
10/11											\$0
11/12					\$4,162						\$4,162
12/13					\$14,802						\$14,802
13/14					\$134,196						\$134,196
TOTAL	\$36,656	\$225,424	\$72,500	\$68,412	\$153,160	\$22,500	\$9,604	\$47,365	\$82,560	\$21,315	\$739,496

Fund 307-LAW – Law Enforcement Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Law Enforcement Impact fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-LAW	0200-SH-05	000	324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	1,188	-	-	-	-	-	-	#DIV/0!
307-LAW	0200-SH-05	000	389000-CASH FORWARD		-	-	-	134,000	-	(134,000)	#DIV/0!
Revenue Total				1,188	-	-	-	134,000	-	(134,000)	#DIV/0!
307-LAW	0200-SH-05	521	562000-CAPITAL OUTLAY - BUILDING		4,162	-	134,196	134,000	-	(134,000)	#DIV/0!
307-LAW	0200-SH-05	521	565000-CONSTRUCTION IN PROGRESS	-	-	14,802	-	-	-	-	#DIV/0!
307-LAW	0200-SH-05	521	599000-RESERVE		-	-	-	-	-	-	#DIV/0!
Expense Total				-	4,162	14,802	134,196	134,000	-	(134,000)	#DIV/0!
Net Profit (Loss)				1,188	(4,162)	(14,802)	(134,196)	-	-		
Fund Balance Beginning				151,778	152,966	148,804	134,002	(194)	(194)		
Fund Balance Ending				152,966	148,804	134,002	(194)	(194)	(194)		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				152,966	148,804	134,002	(194)	(194)	(194)		

Fund 307-LIB – Library Impact Fees.

Service Outputs

FISCAL YEAR	Library Impact Fees					TOTAL
	Engineering/ Architectural	Building	Books & Materials	Equipment & Furniture	Misc. Capital Outlay	
93/94						\$0
94/95						\$0
95/96						\$0
96/97						\$0
97/98		\$26,757				\$26,757
98/99	\$1,050			\$4,329		\$5,379
99/00	\$2,025		\$5,400		\$2,260	\$9,685
00/01						\$0
01/02	\$3,205					\$3,205
02/03						\$0
03/04		\$18,024				\$18,024
04/05		\$354,269				\$354,269
05/06						\$0
06/07						\$0
07/08						\$0
08/09					\$169	\$169
09/10						\$0
10/11			\$5,992			\$5,992
11/12						\$0
12/13						\$0
13/14						\$0
TOTAL	\$6,280	\$399,050	\$11,393	\$4,329	\$2,429	\$423,481

Fund 307-LIB – Library Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
Library Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-LIB	1800	000	324610-IMPACT FEES - LIBRARY	1,011	-	-	-	-	-	-	-	#DIV/0!
307-LIB	1800	000	389000-CASH FORWARD		-	-	-	65,559	65,559	(0)	0.0%	
Revenue Total				1,011	-	-	-	65,559	65,559	(0)	0.0%	
307-LIB	1800	571	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	65,559	65,559	(0)	0.0%	
307-LIB	1800	571	566000-LIBRARY BOOKS	5,992	-	-	-	-	-	-	#DIV/0!	
307-LIB	1800	571	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!	
Expense Total				5,992	-	-	-	65,559	65,559	(0)	0.0%	
Net Profit (Loss)				(4,981)	-	-	-	-	-			
Fund Balance Beginning				70,540	65,559	65,559	65,559	65,559	65,559			
Fund Balance Ending				65,559	65,559	65,559	65,559	65,559	65,559			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				65,559	65,559	65,559	65,559	65,559	65,559			

Fund 307-RDS – Road Paving Impact Fees.

Service Outputs

FISCAL YEAR	ROAD IMPACT FEES						TOTAL
	CDBG Match - Spring Creek Hwy	Professional Services	Land - R.O.W.	Road Paving Capital Outlay	E-911 Street Signs	Widening 319	
93/94		\$1,970		\$3,260	\$1,737		\$6,967
94/95					\$4,763		\$4,763
95/96				\$1,404			\$1,404
96/97	\$49,000			\$23,000			\$72,000
97/98	\$62,914			\$206,475			\$269,389
98/99				\$25,000			\$25,000
99/00			\$25,399				\$25,399
00/01				\$50,367			\$50,367
01/02		\$64,167	\$8,500				\$72,667
02/03		\$70,000		\$541,820			\$611,820
03/04				\$109,272			\$109,272
04/05				\$573,576			\$573,576
05/06		\$14,800		\$677,367			\$692,167
06/07		\$23,280					\$23,280
07/08		\$2,427					\$2,427
08/09	\$26,208	\$5,361					\$31,569
09/10				\$15,324			\$15,324
10/11				\$266,071			\$266,071
11/12						\$1,916	\$1,916
12/13							\$0
13/14							\$0
TOTAL	\$138,122	\$182,005	\$33,899	\$2,492,935	\$6,500	\$1,916	\$2,855,377

Fund 307-RDS – Road Paving Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Road Paving Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-RDS	7000	000	389000-CASH FORWARD	-	-	-	-	103,477	103,477	0	0.0%
Revenue Total				-	-	-	-	103,477	103,477	0	0.0%
307-RDS	7000	541	563000-ROAD DEPARTMENT	266,071	1,916	-	-	103,477	103,477	0	0.0%
307-RDS	7000	541	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
Expense Total				266,071	1,916	-	-	103,477	103,477	0	0.0%
Net Profit (Loss)				(266,071)	(1,916)	-	-	-	-		
Fund Balance Beginning				371,463	105,392	103,477	103,477	103,477	103,477		
Fund Balance Ending				105,392	103,477	103,477	103,477	103,477	103,477		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				105,392	103,477	103,477	103,477	103,477	103,477		

Fund 307-RDS-COAST – Coastal District Road Paving Impact Fees.

Service Outputs

N/A – No coastal district road paving impact fees have been spent.

Fund 307-RDS-COAST – Coastal District Road Paving Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Coastal Road District Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-RDS-COAST	7000	000	324310-COASTAL ROAD DISTRICT IMPACT FEES	-	-	-	-	-	-	-	#DIV/0!
307-RDS-COAST	7000	000	389000-CASH FORWARD	-	-	-	-	3,144	3,144	-	0.0%
Revenue Total				-	-	-	-	3,144	3,144	-	0.0%
307-RDS-COAST	7000	541	563000-ROAD DEPARTMENT	-	-	-	-	-	3,144	3,144	100.0%
307-RDS-COAST	7000	541	599000-RESERVE	-	-	-	-	3,144	-	(3,144)	#DIV/0!
Expense Total				-	-	-	-	3,144	3,144	-	0.0%
Net Profit (Loss)				-	-	-	-	-	-	-	
Fund Balance Beginning				3,144	3,144	3,144	3,144	3,144	3,144		
Fund Balance Ending				3,144	3,144	3,144	3,144	3,144	3,144		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				3,144	3,144	3,144	3,144	3,144	3,144		

Fund 307-RDS-CVILLE – Crawfordville District Road Paving Impact Fees.

Service Outputs

N/A – No Crawfordville district road paving impact fees have been spent.

Fund 307-RDS-CVILLE – Crawfordville District Road Paving Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Cville & North Cville Road District Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-RDS-CVILLE	7000	000	324310-CRAWFORDVILLE & NORTH DISTRICT IMPACT FEES	7,336	-	-	-	-	-	-	#DIV/0!
307-RDS-CVILLE	7000	000	389000-CASH FORWARD	-	-	-	-	23,700	23,700	(0)	0.0%
Revenue Total				7,336	-	-	-	23,700	23,700	(0)	0.0%
307-RDS-CVILLE	7000	541	563000-ROAD DEPARTMENT	-	-	-	-	-	23,700	23,700	100.0%
307-RDS-CVILLE	7000	541	599000-RESERVE	-	-	-	-	23,700	-	(23,700)	#DIV/0!
Expense Total				-	-	-	-	23,700	23,700	(0)	0.0%
Net Profit (Loss)				7,336	-	-	-	-	-		
Fund Balance Beginning				16,364	23,700	23,700	23,700	23,700	23,700		
Fund Balance Ending				23,700	23,700	23,700	23,700	23,700	23,700		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				23,700	23,700	23,700	23,700	23,700	23,700		

Fund 307-RDS-WEST – Western District Road Paving Impact Fees.

Service Outputs

No western district road paving impact fees have been spent.

Fund 307-RDS-WEST – Western District Road Paving Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Western Road District Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-RDS-WEST	7000	000	324310-WESTERN DISTRICT IMPACT FEES	-	-	-	-	-	-	-	#DIV/0!
307-RDS-WEST	7000	000	389000-CASH FORWARD	-	-	-	-	1,048	1,048	-	0.0%
Revenue Total				-	-	-	-	1,048	1,048	-	0.0%
307-RDS-WEST	7000	541	563000-ROAD DEPARTMENT	-	-	-	-	-	1,048	1,048	100.0%
307-RDS-WEST	7000	541	599000-RESERVE	-	-	-	-	1,048	-	(1,048)	#DIV/0!
Expense Total				-	-	-	-	1,048	1,048	-	0.0%
Net Profit (Loss)				-	-	-	-	-	-	-	
Fund Balance Beginning				1,048	1,048	1,048	1,048	1,048	1,048		
Fund Balance Ending				1,048	1,048	1,048	1,048	1,048	1,048		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				1,048	1,048	1,048	1,048	1,048	1,048		

Fund 307-REC-EAST – Eastern District Park & Recreation Impact Fees.

Service Outputs

N/A – No eastern district recreation impact fees have been spent.

Fund 307-REC-EAST – Eastern District Park Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
East Park District Impact fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-REC-EAST	6300	000	324615-EAST PARK DISTRICT IMPACT FEES	905	-	-	-	-	-	-	#DIV/0!	
307-REC-EAST	6300	000	389000-CASH FORWARD		-	-	-	1,811	1,811	0	0.0%	
Revenue Total				905	-	-	-	1,811	1,811	0	0.0%	
307-REC-EAST	6300	572	564500-CAPITAL EQUIPMENT	-	-	-	-	-	1,811	1,811	100.0%	
307-REC-EAST	6300	572	599000-RESERVE		-	-	-	1,811	-	(1,811)	#DIV/0!	
Expense Total				-	-	-	-	1,811	1,811	0	0.0%	
Net Profit (Loss)				905	-	-	-	-	-			
Fund Balance Beginning				906	1,811	1,811	1,811	1,811	1,811			
Fund Balance Ending				1,811	1,811	1,811	1,811	1,811	1,811			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				1,811	1,811	1,811	1,811	1,811	1,811			

Fund 307-REC-WEST – Western District Park & Recreation Impact Fees.

Service Outputs

N/A – No western district recreation impact fees have been spent.

Fund 307-REC-WEST – Western District Park Impact Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Western Park District Impact Fee Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-REC-WEST	6300	000	324610-WEST PARK DISTRICT IMPACT FEES	247	-	-	-	-	-	-	#DIV/0!
307-REC-WEST	6300	000	389000-CASH FORWARD		-	-	-	988	988	0	0.0%
Revenue Total				247	-	-	-	988	988	0	0.0%
307-REC-WEST	6300	572	564500-CAPITAL EQUIPMENT	-	-	-	-	-	988	988	100.0%
307-REC-WEST	6300	572	599000-RESERVE		-	-	-	988	-	(988)	#DIV/0!
Expense Total				-	-	-	-	988	988	0	0.0%
Net Profit (Loss)				247	-	-	-	-	-		
Fund Balance Beginning				741	988	988	988	988	988		
Fund Balance Ending				988	988	988	988	988	988		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				988	988	988	988	988	988		

Fund 317 – One Cent Sales Tax Fund

This fund is used to account for the proceeds of the One Cent Sales Tax revenue. Florida Statute 212.054 authorizes counties to impose a local discretionary sales tax on all sales transactions pursuant to Chapters 202 and 212. The citizens of Wakulla approved the original one cent sales tax in 1987 for the duration of 15 years and, in September 2002, voters renewed the sales tax for another 15 years.

The proceeds of the one cent sales tax are divided into four “sub-funds”:

- 60% to Road Paving Infrastructure
- 20% to Public Facilities Infrastructure
- 15% to Public Safety Infrastructure
- 5% to Parks & Recreation Infrastructure

Each “sub-fund” is summarized on the following pages and a list of projects the current one cent sales tax proceeds have been spent on is provided in the Service Outputs section of each.

Staffing

N/A – No staffing is required by the BOCC. Staffing from the appropriate General Fund or Public Works Department is used to complete these projects.

Service Outputs

The only service outputs that are maintained are the types of projects impacts fees have been spent on.

Fund 317-ROAD – 60% Road Paving 1 Cent Sales Tax

The proceeds may be used for road paving, repaving, bridge construction, bridge repair and other road related capital infrastructure related expenses. The County leveraged these dollars in the past to pave a large number of roads at one time. That debt will be paid off in the same year the one cent sales tax proceeds expire.

Service Outputs

Fiscal Year	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	Total
Road Construction	1,513,342	1,444,392	516,439	348,155	985,055	1,466,172	614,421	371,353	-	297,500	10,460,642
Closing Costs											-
Principial	197,183	338,028	338,028	338,028	338,028	338,028	665,898	669,221	669,221	417,280	4,308,944
Interest	146,958	141,720	128,176	115,401	101,992	88,900	110,505	85,558	60,106	34,509	1,081,719
Traffic Study				24,100							24,100
Emergency Repair on Wakulla River Upper Bridge									221,040		221,040
Skipper Bay Bridge					21,880						21,880
Road Striping									86,671		86,671
Bridge Repairs									66,842		66,842
Total For Road	1,857,483	1,924,140	982,643	825,684	1,446,955	1,893,101	1,390,824	1,126,132	1,103,880	749,289	16,271,837

Fund 317-ROAD – Road 1 Cent Sales Tax Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
1 Cent Sales Tax - 60% Road Paving Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
317-ROAD	7000	000	312601-1 CENT - ROAD PAVING	1,147,155	1,107,632	1,163,889	832,687	1,088,725	1,138,102	49,377	4.3%
317-ROAD	7000	000	361100-INTEREST EARNED	-	-	4		-	-	-	#DIV/0!
317-ROAD	7000	000	381000-INTERFUND TRANSFERS	125,030	-			-	-	-	#DIV/0!
317-ROAD	7000	000	389000-CASH FORWARD					107,000	165,000	58,000	35.2%
Revenue Total				1,272,185	1,107,632	1,163,894	832,687	1,195,725	1,303,102	107,377	8.2%
317-ROAD	7000	541	571000-LOAN PAYMENT - PRINCIPAL	665,898	669,225	669,221	389,111	445,449	338,028	(107,421)	-31.8%
317-ROAD	7000	541	572000-LOAN PAYMENT - INTEREST	110,505	85,558	60,107	31,822	36,842	23,135	(13,707)	-59.2%
317-ROAD	7000	541	599000-RESERVE		-		-	15,934	166,939	151,005	90.5%
317-ROAD	7000	581	5910000-NRCS Mitigation Grant Match	-	-		297,500	297,500	-	(297,500)	#DIV/0!
317-ROAD	7000	541	563000-CAPITAL OUTLAY RESURFACING				-	-	200,000	200,000	100.0%
317-ROAD	7000	541	563000-CAPITAL OUTLAY NEW PAVING				-	300,000	200,000	(100,000)	-50.0%
317-ROAD	7000	541	563000-CAPITAL OUTLAY SIDEWALKS				-	-		-	#DIV/0!
317-ROAD	7000	541	563000-CAPITAL OUTLAY SIDEWALKS				-	-		-	#DIV/0!
317-ROAD	7000-05	541	546000-MAINTENANCE & REPAIR BRIDGES	-	-	66,842	-	-	125,000	125,000	100.0%
317-ROAD	7000-05	541	563000-CAPITAL OUTLAY INFRASTRUCTURE				-	-	-	-	#DIV/0!
317-ROAD	7000-OC-02	541	563000-WAKULLA ARRAN TO EAST IVAN	9,743	-		-	-	-	-	#DIV/0!
317-ROAD	7000-OC-04	541	563000-OLD SHELL POINT RD	73,292	386,681		-	-	-	-	#DIV/0!
317-ROAD	7000-OC-07	541	563000-OLD BETHEL ROAD	303,231	-		-	-	-	-	#DIV/0!
317-ROAD	7000-OC-09	541	563000-LAWHON MILL TO EMMIT	8,650	-		-	-	-	-	#DIV/0!
317-ROAD	7000-OC-16	541	564000-MAINTENANCE & REPAIR	-	-	86,671	-	-	-	-	#DIV/0!
317-ROAD	7000-OC-16	541	563000-ROAD STRIPING	111,378	-		-	100,000	250,000	150,000	60.0%
317-ROAD	7000-OC-21	541	546000-MAINTENANCE & REPAIR	-	-	221,040	-	-	-	-	#DIV/0!
317-ROAD	7000-OC-21	541	563000-UPPER BRIDGE REPAIR	-	-		-	-	-	-	#DIV/0!
317-ROAD	7000-OC-22	541	563000-BREAM FOUNTAIN PAVING	37,470	-		-	-	-	-	#DIV/0!
317-ROAD	7000-OC-23	541	563000-CONCORD ROAD PAVING	52,857	-		-	-	-	-	#DIV/0!
317-ROAD	7000-OC-24	541	563000-METCALF ROAD PAVING	17,800	-		-	-	-	-	#DIV/0!
Expense Total				1,390,824	1,141,464	1,103,881	718,433	1,195,725	1,303,102	107,377	8.2%
Net Profit (Loss)				(118,639)	(33,832)	60,013	114,254	0	-		
Fund Balance Beginning				402,449	283,810	249,978	309,991	309,991	309,991		
Fund Balance Ending				283,810	249,978	309,991	424,245	309,991	309,991		
Fund Balance Policy				776,403	754,783	729,328	420,933	482,291	361,163		
Surplus (Deficit) Fund Balance				(492,593)	(504,805)	(419,337)	3,312	(172,300)	(51,172)		

Fund 317-FACI – 20% Public Facility 1 Cent Sales Tax

The proceeds may be used for any “public facility”. “Public facility” can be any number of capital infrastructure related projects. The County leveraged these dollars in the past to renovate the Courthouse facility. That debt will be paid off in the same year the one cent sales tax proceeds expire.

Service Outputs

Fiscal Year	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	Total
Courthouse Handicap Ramp	9,273										9,273
Harbin Property (1/2 Charged to Impact)	251,437	598									252,034
Posey Property	185,596										185,596
Sonitrol & Embarq - Cthouse & Bocc Interconnectivity		43,434									43,434
Old Courthouse Renovations			43,434		8,204						51,637
Ambulance Vehicles			242,331								242,331
BOCC- Community Center						1,222,014	18,117		27,536	245,419	1,513,086
Hancock Bank Loan Principal-Courthouse Renovations								200,503	198,941	205,685	605,129
Hancock Bank Loan Interest-Courthouse Renovations							22,835	42,491	44,053	37,309	146,688
Interfund Transfer - Courthouse							277,801	1,298		50,000	329,099
WCSO Annex Construction								4,809	25,560	275,707	334,930
Airport									1,675		1,675
Solid Waste Land Purchase				12,715							12,715
EMS Facility										1,193	1,193
Shell Point Boat Ramp Land Purchase										22,288	22,288
Total for Public Facilities	446,305	44,032	285,765	12,715	8,204	1,222,014	318,752	249,101	297,765	837,600	3,942,834

Fund 317-FACI – Public Facility 1 Cent Sales Tax Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
1 Cent Sales Tax - 20% Public Facility Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
317-FACI	0100	000	312602-PUBLIC FACILITY INFRASTRUCTURE	382,385	369,211	387,962	277,562	362,908	380,448	17,540	4.6%
317-FACI	0100	000	361100-INTEREST EARNED	-	-	-	897	-	-	-	#DIV/0!
317-FACI	0100	000	389000-CASH FORWARD	-	-	-	-	716,000	350,000	(366,000)	-104.6%
Revenue Total				382,385	369,211	387,962	278,459	1,078,908	730,448	(348,460)	-47.7%
317-FACI	0100	519	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	75,000	-	(75,000)	#DIV/0!
317-FACI	6000	526	562000-CAPITAL OUTLAY - BUILDING	-	-	-	1,193	-	75,000	75,000	100.0%
317-FACI	0100	541	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	#DIV/0!
317-FACI	0100	541	572000-LOAN PAYMENT - INTEREST	22,835	-	-	-	-	-	-	#DIV/0!
317-FACI	0100	572	599000-RESERVE	-	-	-	-	116,914	197,454	80,540	40.8%
317-FACI	0100	573	562100-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	#DIV/0!
317-FACI	0100	581	591000-INTERFUND TRANSFERS	277,801	-	-	50,000	50,000	50,000	-	0.0%
317-FACI	0100	712	571000-LOAN PAYMENT - PRINCIPAL	-	200,503	198,940	205,685	205,685	212,658	6,973	3.3%
317-FACI	0100	712	572000-LOAN PAYMENT - INTEREST	-	42,491	44,053	37,309	37,309	30,336	(6,973)	-23.0%
317-FACI	0200-SH	521	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	#DIV/0!
317-FACI	0200-SH	522	565000-CONSTRUCTION IN PROGRESS	-	-	21,300	-	-	-	-	#DIV/0!
317-FACI	0200-SH-05	521	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	#DIV/0!
317-FACI	0200-SH-05	521	564000-OPERATING EQUIPMENT	-	-	4,260	-	-	30,000	30,000	100.0%
317-FACI	0200-SH-05	521	565000-CONSTRUCTION IN PROGRESS	-	5,989	-	250,707	227,000	-	(227,000)	#DIV/0!
317-FACI	0200-SH-05	581	591100-TRANSFR TO CONST OFFICER	-	-	-	25,000	25,000	-	(25,000)	#DIV/0!
317-FACI	6900-09	572	562000-CAPITAL OUTLAY - BUILDING	-	-	-	245,419	242,000	-	(242,000)	#DIV/0!
317-FACI	6900-09	572	565000-CONSTRUCTION IN PROGRESS	-	-	27,536	-	-	-	-	#DIV/0!
317-FACI	6900-09	581	591000-INTERFUND TRANSFERS	-	-	11,527	-	-	-	-	#DIV/0!
317-FACI	8000-01	581	591000-INTERFUND TRANSFERS	-	-	-	-	-	45,000	45,000	100.0%
317-FACI	0502	562	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	15,000	15,000	100.0%
317-FACI	8900-90	522	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	75,000	75,000	100.0%
317-FACI	1100	542	546000-MAINTENANCE & REPAIR	-	14,760	1,675	-	-	-	-	#DIV/0!
317-FACI	6900	572	561000-CAPITAL OUTLAY - LAND	-	-	-	21,906	17,500	-	(17,500)	#DIV/0!
317-FACI	6900	572	562000-PUBLIC FACILITY INFRASTRUCTURE	18,117	-	-	-	82,500	-	(82,500)	#DIV/0!
Expense Total				318,753	263,742	309,291	837,218	1,078,908	730,448	(348,460)	-47.7%
Net Profit (Loss)				63,632	105,468	78,671	(558,758)	0	0		
Fund Balance Beginning				694,448	758,080	863,548	942,219	942,219	383,461		
Fund Balance Ending				758,080	863,548	942,219	383,461	942,219	383,461		
Fund Balance Policy				-	242,994	242,993	242,994	242,994	242,994		
Surplus (Deficit) Fund Balance				758,080	620,554	699,226	140,467	699,225	140,467		

Fund 317-SAFE – 15% Public Safety 1 Cent Sales Tax

The proceeds may be used for any capital public safety need. The County typically uses the proceeds to purchase public safety vehicles for Emergency Medical Services and the Sheriff’s Office.

Service Outputs

Fiscal Year	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	Total
Sheriff Cars (7) (5) (6) (8) (6) (5) (5) (6) (6) (9)	120,713	176,082	254,598	158,605	149,011	153,109	165,327		194,279	267,109	2,804,871
Jail Expansion	241,177										298,496
WCOS Annex Construction										174,977	174,977
Ambulance Vehicles (1) (1) (3) (1) (1) (2RM) (2RM)		92,606	68,573			125,000	138,466		151,925	98,072	771,701
Interfund Transfers								14,258			14,258
WCOS A/C Unit Replacement										5,761	5,761
EMS									378		378
Total for Public Safety	361,890	268,687	323,171	158,605	149,011	278,109	303,793	14,258	346,581	545,919	4,070,442

Fund 317-SAFE – Public Safety 1 Cent Sales Tax Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget												
1 Cent Sales Tax - 15% Public Safety Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)	
317-SAFE	0100	000	312603-1 CENT - PUBLIC SAFETY	286,789	276,908	290,972	208,172	272,181	284,525	12,344	4.3%	
317-SAFE	0100	000	361000-INTEREST	-	-	-	-	-	-	-	#DIV/0!	
317-SAFE	0100	000	381000-INTERFUND TRANSFERS	77,472	14,258	-	-	-	-	-	#DIV/0!	
317-SAFE	0100	000	389000-CASH FORWARD	-	-	-	-	250,000	150,000	(100,000)	-66.7%	
317-SAFE	6000	000	361100-INTEREST EARNED	-	-	33	-	-	-	-	#DIV/0!	
317-SAFE	8900-90	000	369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	-	-	-	-	#DIV/0!	
Revenue Total				364,261	291,166	291,006	208,172	522,181	434,525	(87,656)	-20.2%	
317-SAFE	0200-SH	581	591100-TRANSFER TO CONSTIUTIONAL OFFICER	-	-	194,278	267,109	295,000	200,000	(95,000)	-47.5%	
317-SAFE	0200-SH	521	562000-CAPITAL OUTLAY BUILDING	-	-	-	174,977	100,000	-	(100,000)	#DIV/0!	
317-SAFE	0200-SH	521	546000-MAINTENANCE & REPAIR	-	-	-	5,761	-	-	-	#DIV/0!	
317-SAFE	0200-SH-05	581	591100-TRANSFER TO CONSTIUTIONAL OFFICER	165,327	-	-	-	-	-	-	#DIV/0!	
317-SAFE	0502	523	562100-CAPITAL OUTLAY BUILDING	-	-	-	-	-	-	-	#DIV/0!	
317-SAFE	6000	525	564000-OPERATING EQUIPMENT	-	-	-	-	-	40,000	40,000	100.0%	
317-SAFE	6000	526	564500-CAPITAL OUTLAY - EQUIPMENT	-	18,552	151,925	98,072	100,000	-	(100,000)	#DIV/0!	
317-SAFE	6000	525	599000-RESERVE	-	-	-	-	27,181	94,525	67,344	71.2%	
317-SAFE	6000	526	564500-AMBULANCE DEPARTMENT	138,466	-	-	-	-	-	-	#DIV/0!	
317-SAFE	6000	526	591200-TRANSFER TO DOH	-	-	378	-	-	-	-	#DIV/0!	
317-SAFE	6000	581	591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	#DIV/0!	
317-SAFE	8900-90	522	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	100,000	100,000	100.0%	
Expense Total				303,793	18,552	346,580	545,919	522,181	434,525	(87,656)	-20.2%	
Net Profit (Loss)				60,468	272,614	(55,574)	(337,748)	-	-			
Fund Balance Beginning				165,613	226,081	498,695	443,120	443,120	105,373			
Fund Balance Ending				226,081	498,695	443,120	105,373	443,120	105,373			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	-	-	-			

Fund 317-PARK – 5% Parks & Recreation 1 Cent Sales Tax

The proceeds may be used for any capital park or recreational need. The County typically uses the proceeds to purchase maintenance vehicles and equipment and repair, build or expand park amenities.

Service Outputs

Fiscal Year	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	Total
Medart Park	107,341	26,885			39,232	52,350	5,457			75,092	333,049
Wakulla Soccer Complex									925		925
New port Park		5,135	17,603	17,590	30,170			649			71,147
Shell Pt Bathrooms/Pavilions			10,650					331			10,981
Azalea Park			14,488						7,580		22,068
Hudson Park									4,355		4,355
Hickory Park									3,527		3,527
Mashes Sands Boat Ramp			39,000	1,678	63,468						104,146
Interfund Transfer							5,549	8,300	8,300	8,400	30,549
Mow ers, Utility Trailer, Equipment				49,482				14,000			63,482
Equestrian Center									9,355	19,900	29,255
Total for Parks and Recreation	107,341	32,021	81,741	68,750	132,870	52,350	11,006	23,280	34,042	103,392	713,960

Fund 317-PARK – Parks & Recreation 1 Cent Sales Tax Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
1 Cent Sales Tax - 5% Parks & Recreation Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
317-PARK	6900	000	312604-PARKS & RECREATION INFRASTRUCTURE	95,596	92,303	96,991	69,391	90,727	94,841	4,114	4.3%
317-PARK	6900	000	389000-CASH FORWARD		-	-	-	265,000	200,000	(65,000)	-32.5%
Revenue Total				95,596	92,303	96,991	69,391	355,727	294,841	(60,886)	-20.7%
317-PARK	6900	572	564000-OPERATING EQUIPMENT	-	-	925	-	-	-	-	#DIV/0!
317-PARK	6900	572	564500-CAPITAL OUTLAY - EQUIPMENT		38,029	24,817	75,092	330,000	275,000	(55,000)	-20.0%
317-PARK	6900	572	565000-CONSTRUCTION IN PROGRESS	-	-	-	19,900	-	-	-	#DIV/0!
317-PARK	6900	572	591000-INTERFUND TRANSFER	5,549	-	-		-	-	-	#DIV/0!
317-PARK	6900	572	599000-RESERVE		-	-		17,327	19,841	2,514	12.7%
317-PARK	6900	581	591000-INTERFUND TRANSFER		8,300	8,300	8,400	8,400	-	(8,400)	#DIV/0!
317-PARK	6900-10	572	563000-MEDART PARK	5,457	-	-		-	-	-	#DIV/0!
Expense Total				11,006	46,329	34,042	103,392	355,727	294,841	(60,886)	-20.7%
Net Profit (Loss)				84,590	45,974	62,949	(34,001)	(0)	-		
Fund Balance Beginning				117,330	201,920	247,894	310,842	310,842	276,841		
Fund Balance Ending				201,920	247,894	310,842	276,841	310,842	276,841		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	-	-	-		

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Fund 362 – Road Paving Grants Fund

This fund is used to account for road repaving grants received from the Florida Department of Transportation through its various programs to assist local governments with road construction needs. Two examples are the Small Counties Rural Assistance Program (SCRAP) and the Small Communities Opportunity Program (SCOP).

Staffing

N/A – No staffing is required by the BOCC. Staffing from the appropriate General Fund or Public Works Department is used to complete these projects.

Service Outputs

Fiscal Year – Dollars Spent	2010/11	2011/12	2012/13	2013/14 (thru July 31)
CDBG – Wakulla Gardens	454,268			
Rehwinkel Road	-	1,664,433		
New Light Church Road	670,824			
Shell Point Road	915,428			
Live Oak Island Road	719,585			
Emmett Whaley Road			467,352	265,029
Spring Creek Hwy to 98 South			87,425	1,071,783
High Drive /Ochlockonee Street			189,126	225,759
Bostic Pelt				31,850
Trice Lane				21,000
Wakulla Arran				36,500
Springhill Road at 267 to Leon Cty Line				11,500
Total	2,760,105	1,664,433	743,902	1,663,421

Fund 362 – Road Paving Grant Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Road Paving Grant Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
362-DCA-01	7000	000	334490-CDBG-WAKULLA GARDENS	454,268	-	-	-	-	-	-	#DIV/0!
362-DOT-04	7000	000	334491-SCRAP - REHWINKEL	-	1,664,433	-	-	-	-	-	#DIV/0!
362-DOT-05	7000	000	334492-SCOP - NEW LIGHT CHURCH RD	670,824	-	-	-	-	-	-	#DIV/0!
362-DOT-06	7000	000	334492-SCOP - SPRING CREEK	-	-	-	-	-	-	-	#DIV/0!
362-DOT-07	7000	000	334491-SCRAP-SHELL POINT ROAD	915,428	-	-	-	-	-	-	#DIV/0!
362-DOT-08	7000	000	334492-SCOP-LIVE OAK ISLAND ROAD	719,585	-	-	-	-	-	-	#DIV/0!
362-DOT-09	7000	000	334491-STATE GRANT-SCRAP-EMMETT WHALEY	-	-	467,351	265,029	443,924	-	(443,924)	#DIV/0!
362-DOT-10	7000	000	334490-DOT STIMULUS (SIDEWALK NETWORK DEV)	-	-	-	-	-	-	-	#DIV/0!
362-DOT-11	7000	000	334490-ARRAN ROAD - SAFE ROUTES TO SCHOOLS	-	-	-	-	-	-	-	#DIV/0!
362-DOT-12	7000	000	334490-SGIP - SPRING CREEK TO 98 SOUTH	-	-	87,425	1,071,783	805,650	-	(805,650)	#DIV/0!
362-DOT-13	7000	000	334492-STATE GRANT - SCOP - High Dr / Ochlockonee	-	-	189,126	225,759	285,387	-	(285,387)	#DIV/0!
362-DOT-14	7000	000	334492-BOSTIC PELT RESURFACING	-	-	-	31,850	461,441	-	(461,441)	#DIV/0!
362-DOT-15	7000	000	334490-TRICE LANE RESURFACING-CIGP	-	-	-	21,000	396,791	-	(396,791)	#DIV/0!
362-DOT-16	7000	000	334492 - WAKULLA ARRAN - SCOP	-	-	-	36,500	550,993	-	(550,993)	#DIV/0!
362-DOT-17	7000	000	334492 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	-	-	-	-	-	306,000	306,000	100.0%
362-DOT-18	7000	000	334492 - SPRINGHILL RD AT 267 TO LEON CTY	-	-	-	11,500	723,347	723,000	(347)	0.0%
362-DOT-19	7000	000	334492 - SR 363 WOODVILLE HWY SR 30 TO LEON CTY	-	-	-	-	-	-	-	#DIV/0!
362-DOT-20	7000	000	334492 - WAKULLA ARRAN & HWY 319 INTERSECTION	-	-	-	-	-	-	-	#DIV/0!
362-DOT-21	7000	000	334492 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	-	-	-	-	-	-	#DIV/0!
362-DOT-xx	7000	000		-	-	-	-	-	-	-	#DIV/0!
Revenue Total				2,760,105	1,664,433	743,902	1,663,421	3,667,533	1,029,000	(2,638,533)	-256.4%
362	7000	581	591000-INTERFUND TRANSFER	193,932	-	-	-	-	-	-	#DIV/0!
362-DCA-01	7000	541	564000-CDBG-WAKULLA GARDENS	454,268	-	-	-	-	-	-	#DIV/0!
362-DOT-04	7000	541	563000-SCRAP - REHWINKEL	-	1,664,433	-	-	-	-	-	#DIV/0!
362-DOT-05	7000	541	563000-SCOP - NEW LIGHT CHURCH RD	670,824	-	-	-	-	-	-	#DIV/0!
362-DOT-06	7000	541	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
362-DOT-07	7000	541	563000-SCRAP-SHELL POINT ROAD	915,428	-	-	-	-	-	-	#DIV/0!
362-DOT-08	7000	541	563000-SCOP-LIVE OAK ISLAND ROAD	719,585	-	-	-	-	-	-	#DIV/0!
362-DOT-09	7000	541	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	467,351	267,229	443,924	-	(443,924)	#DIV/0!
362-DOT-10	7000	541	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
362-DOT-11	7000	541	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
362-DOT-12	7000	541	563000-SGIP - SPRING CREEK TO 98 SOUTH	-	-	87,425	1,071,783	805,650	-	(805,650)	#DIV/0!
362-DOT-13	7000	541	563000-SCOP - HIGH DRIVE/OCHLOCKNEE	-	-	-	223,559	285,387	-	(285,387)	#DIV/0!
362-DOT-13	7000	541	565000-CONSTRUCTION IN PROGRESS	-	-	189,126	-	-	-	-	#DIV/0!
362-DOT-14	7000	541	563000-BOSTIC PELT RESURFACING	-	-	-	36,573	461,441	-	(461,441)	#DIV/0!
362-DOT-15	7000	541	563000-CIGP TRICE LANE RESURFACING	-	-	-	28,498	396,791	-	(396,791)	#DIV/0!
362-DOT-16	7000	541	563000-SCOP WAKULLA ARRAN	-	-	-	42,958	550,993	-	(550,993)	#DIV/0!
362-DOT-17	7000	541	563000 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	-	-	-	-	-	306,000	306,000	100.0%
362-DOT-18	7000	541	563000 - SPRINGHILL RD AT 267 TO LEON CTY	-	-	-	55,300	723,347	723,000	(347)	0.0%
362-DOT-19	7000	541	563000 - SR 363 OLD WOODVILLE HWY SR 30 TO LEON CTY	-	-	-	-	-	-	-	#DIV/0!
362-DOT-20	7000	541	563000 - WAKULLA ARRAN & HWY 319 INTERSECTION	-	-	-	-	-	-	-	#DIV/0!
362-DOT-21	7000	541	563000 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	-	-	-	-	-	-	#DIV/0!
Expense Total				2,954,037	1,664,433	743,902	1,725,899	3,667,533	1,029,000	(2,638,533)	-256.4%
Net Profit (Loss)				(193,932)	-	-	(62,478)	-	-	-	-
Fund Balance Beginning				193,932	-	-	-	(62,478)	(62,478)		
Fund Balance Ending				-	-	-	(62,478)	(62,478)	(62,478)		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	(62,478)	(62,478)	(62,478)		

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Enterprise Fund Detailed Budgets

The total tentative budget for the Enterprise Funds is \$8,945,681, an increase of \$2,923,964 or 48.6% as compared to FY2013/2014 Budget as amended July 2014.

There are a total of 3 separate Enterprise Funds. Those funds are listed below:

- Fund 435 – Sewer Operating Fund
- Fund 435-RVR – Riversink Water Operating Fund
- Fund 440 – Solid Waste Operating Fund

On the following pages is a brief summary of each fund followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY2012/2013 and budgetary and actual data for the current fiscal year through July 31, 2014 are also provided for comparative purposes.

At the bottom of each schedule is a Net Profit / (Loss) line followed by the Beginning and Ending Fund Balance. If the fund is required to carry a minimum fund balance per the County's Fund Balance Policy, the required minimum and surplus or deficit is shown.

Fund 435 – Sewer Operating Fund

This fund is used to account for all sewer related activity. The revenue sources are sewer fee paid by the customers on the sewer system, access fees paid by developers or home owners hooking onto the sewer system and various grants funded by agencies such as Florida Department of Environmental Protection.

The sewer system consists of a .6MGD (million gallon per day) plant and a collector system of pipeline and lift stations. The County has leveraged the revenues from the Sewer Fund to pay for necessary upgrades and expansions of the sewer system. The debt for the sewer system is provided in Section 4 – Historical Data – Long-term Debt. The County is currently working with the U.S. Department of Agriculture on a long-term plan for upgrading and expanding the existing sewer plant to 1.2MGD capacity with advanced wastewater treatment specifications. This plan has been reviewed and approved by U.S.D.A and has been incorporated into the final FY 2014/15 budget or the Five Year Plan found in Section 5.

Staffing

N/A – The BOCC contracts its sewer operations with ESG Inc. as a part of the Public Works Department. ESG Inc. has a staff of 5 employees dedicated to the Sewer Department.

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
<i>Treatment Plant</i>			
Avg. effluent flow	.506mgd	.499mgd	.570mgd
# of compliance samples taken	6,120	5,952	3,968
# of tons of sludge removed	1,125	1,412	843
# of plant work orders completed	45	43	14
# of disconnects for non-payment	92	92	57
# of gallons from septic haulers	1,524,755	1,698,425	1,204,300
# of grease traps checked	277	356	220
<i>Lift Stations</i>			
# of lift stations maintained	72	75	75
# of lift station call outs	137	180	198
# of lift station overflows	7	6	5
# of corrective maintenance tasks	468	372	288
# of preventive maintenance tasks	394	476	196
# of emergency repairs	11	9	0
# of odor complaints	10	7	3
# of lift station work orders completed	953	878	484

Fund 435 – Sewer Department User Fee & Grant Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Sewer Operating Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
435	8000	000	343510-SEWER FEES-SOPCHOPPY	439,006	566,090	566,766	419,010	511,918	552,476	40,558	7.3%
435	8000	000	343511-TAP-IN FEES	-	-	7,700	-	-	-	-	#DIV/0!
435	8000	000	343512-SEWER FEES - PAWS	311,549	400,498	397,136	307,468	406,921	411,311	4,390	1.1%
435	8000	000	343513-SEWER FEES - TALQUIN SEWER	250,002	351,984	374,917	303,059	426,926	419,029	(7,897)	-1.9%
435	8000	000	343514-OYSTER BAY SEWER FEES	-	-	-	16,290	-	35,000	35,000	100.0%
435	8000	000	343515-SEWER DUMPING FEES	29,682	40,918	116,372	100,572	92,250	93,173	923	1.0%
435	8000	000	361100-INTEREST EARNED	1,286	0	1,464	0	0	-	(0)	#DIV/0!
435	8000	000	365010-SALE OF SURPLUS PROPERTY	-	2,660	855	1,710	-	-	-	#DIV/0!
435	8000	000	366010-LOCAL CONTRIBUTIONS	-	5,000	-	-	-	-	-	#DIV/0!
435	8000	000	369900-MISCELLANEOUS REVENUES	2,150	6,469	307	-	500	-	(500)	#DIV/0!
435	8000	000	381000-INTERFUND TRANSFERS	1,041,582	661,640	358,776	-	-	-	-	#DIV/0!
435-ACC	8000	000	343511-TAP-IN FEES	-	-	7,700	1,000	-	-	-	#DIV/0!
435-ACC	8000	000	343516-SEWER ACCESS FEES	158,187	34,650	456,250	128,550	38,500	50,000	11,500	23.0%
435-ACC	8000	000	343517-SEWER ACCESS FEES - FLOWERS	4,500	3,000	18,000	10,500	9,225	9,410	185	2.0%
435-ACC	8000	000	361100-INTEREST EARNED	-	-	-	-	-	-	-	#DIV/0!
435-ACC	8000	000	381000-INTERFUND TRANSFERS	-	-	230,608	579,530	579,530	560,858	(18,672)	-3.3%
435-ACC	8000	000	389000-CASH FORWARD	-	-	-	-	2,131	229,764	227,633	99.1%
435-ACC	8000-11	000	361100-INTEREST EARNED	-	-	-	83	-	-	-	#DIV/0!
435-ACC	8000-11	535	361100-INTEREST EARNED	-	-	-	-	-	-	-	#DIV/0!
435-ACC	8000-11	000	381000-INTERFUND TRANSFERS	-	-	-	71,266	-	-	-	#DIV/0!
435-CBR-03	8000-10	000	334352-STATE GRANT - LEG APP	292,911	-	-	-	-	-	-	#DIV/0!
435-USDA-01	8000	000	331507-FEDERAL GRANT - USDA	-	-	-	-	-	-	-	#DIV/0!
435-USDA-01	8000	000	384000-LOAN PROCEEDS	-	-	-	-	-	2,600,000	2,600,000	100.0%
435-SRF-01	8000	000	334352-STATE GRANT - LEG APP	800,314	-	-	-	-	-	-	#DIV/0!
435-SRF-01	8000	000	366010-LOCAL CONTRIBUTIONS	-	1,510	-	-	-	-	-	#DIV/0!
435-SRF-02	8000-11	000	381000-INTERFUND TRANSFERS	-	61,217	73,460	-	-	-	-	#DIV/0!
435-SRF-02	8000-11	000	384000-LOAN PROCEEDS	29,617	-	-	-	-	-	-	#DIV/0!
Revenue Total				3,360,786	2,135,635	2,610,310	1,939,037	2,067,901	4,961,020	2,893,119	58.3%

Fund 435 – Sewer Department User Fee & Grant Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Sewer Operating Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
435	8000	535	531000-PROFESSIONAL SERVICES	-	19,639	89,102	94,353	105,000	107,100	2,100	2.0%
435	8000	535	534000-CONTRACTED SERVICES	127,374	238,409	286,148	240,059	288,071	272,332	(15,739)	-5.8%
435	8000	535	534500-CONTRACTED SERVICES-IT	-	-	960	975	1,200	17,000	15,800	92.9%
435	8000	535	541000-TELEPHONE	9,188	9,201	10,170	10,416	11,000	11,000	-	0.0%
435	8000	535	543000-UTILITIES - ELECTRIC	148,086	165,059	136,145	113,758	120,000	122,400	2,400	2.0%
435	8000	535	543300-UTILITIES-WATER/SEWER	483	-	6,871	5,910	6,000	6,000	-	0.0%
435	8000	535	545000-PROPERTY INSURANCE	-	-	-	17,762	-	17,162	17,162	100.0%
435	8000	535	546000-MAINTENANCE & REPAIR	122,431	131,931	155,136	135,932	150,000	160,136	10,136	6.3%
435	8000	535	549000-OTHER CURRENT CHARGES	5,916	29,308	26,755	39,495	64,000	64,000	-	0.0%
435	8000	535	549900-REFUNDS	-	2,152	-	-	-	-	-	#DIV/0!
435	8000	535	552000-OPERATING SUPPLIES	833,498	87,782	5,274	5,975	6,000	6,000	-	0.0%
435	8000	535	552100-FUEL	48,594	41,296	41,549	33,520	42,000	42,000	-	0.0%
435	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	-	320	850	25,000	56,914	50,000	(6,914)	-13.8%
435	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	#DIV/0!
435	8000	535	592000-DEPRECIATION EXPENSE	493,399	493,399	647,037	-	-	-	-	#DIV/0!
435	8000	535	595000-BAD DEBT EXPENSE	-	6,870	-	-	5,000	5,000	0	0.0%
435	8000	535	599000-RESERVE	-	-	-	-	3,800	-	(3,800)	#DIV/0!
435	8000	581	591000-INTERFUND TRANSFER	80,000	126,474	304,068	626,309	579,530	630,858	51,328	8.1%
435-ACC	8000	535	564000-OPERATING EQUIPMENT	92,241	-	14,987	7,708	10,000	-	(10,000)	#DIV/0!
435-ACC	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	18,119	110,000	450,000	340,000	75.6%
435-ACC	8000	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	312,769	376,593	276,548	(100,045)	-36.2%
435-ACC	8000	535	572000-LOAN PAYMENT - INTEREST	114,858	96,818	78,270	53,480	63,094	77,019	13,925	18.1%
435-ACC	8000-11	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	43,271	43,266	30,392	(12,874)	-42.4%
435-ACC	8000-11	535	572000-LOAN PAYMENT - INTEREST	-	-	-	26,433	26,433	16,072	(10,361)	-64.5%
435-ACC	8000	535	599000-RESERVE	-	-	-	-	-	-	-	#DIV/0!
435-ACC	8000	581	591000-INTERFUND TRANSFER	404,780	368,729	358,776	-	-	-	-	#DIV/0!
435-USDA-01	8000	535	531300-LEGAL FEES - OTHER	-	-	-	3,749	-	-	-	#DIV/0!
435-USDA-01	8000	535	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	2,600,000	2,600,000	100.0%
435-USDA-01	8000	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	#DIV/0!
435-USDA-01	8000	535	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	-	-	#DIV/0!
435-CBR-01	8000	535	591000-INTERFUND TRANSFER	133,769	-	-	-	-	-	-	#DIV/0!
435-CBR-03	8000	535	591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	#DIV/0!
435-CBR-03	8000	581	591000-INTERFUND TRANSFER	-	292,911	-	-	-	-	-	#DIV/0!
435-NWF-01	8000	535	591000-INTERFUND TRANSFER	500,000	-	-	-	-	-	-	#DIV/0!
435-SRF-01	8000	535	540000-TRAVEL	-	1,510	-	-	-	-	-	#DIV/0!
435-SRF-01	8000	535	572000-LOAN PAYMENT - INTEREST	59,978	-	-	-	-	-	-	#DIV/0!
435-SRF-02	8000	535	549000-OTHER CURRENT CHARGES	-	-	2,014	-	-	-	-	#DIV/0!
435-SRF-02	8000-11	535	563000-TRANSFER LINE - HWY 98	-	-	-	-	-	-	-	#DIV/0!
435-SRF-02	8000-11	581	591000-INTERFUND TRANSFER	-	-	-	24,487	-	-	-	#DIV/0!
435-SRF-02	8000-11	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	#DIV/0!
435-SRF-02	8000-11	535	572000-LOAN PAYMENT - INTEREST	-	21,305	33,500	-	-	-	-	#DIV/0!
Expense Total				3,174,595	2,133,114	2,197,609	1,839,481	2,067,901	4,961,020	2,893,119	58.3%

Fund 435 – Sewer Department User Fee Fund Balance Detail

Wakulla County FY 14-15 Tentative Budget											
Sewer Operating Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
Net Profit (Loss)				186,191	2,521	412,700	99,556	-	(0)		
Unrestricted Fund Balance Beginning				(1,085,064)	(91,338)	19,583	432,283	531,839	531,839		
Change in Invested / Restricted Capital Assets				807,535	108,399	-	-	-	-		
Unrestricted Fund Balance Ending				(91,338)	19,583	432,283	531,839	531,839	531,839		
Invested in Capital Assets Net of Related Debt				14,256,297	14,147,898	14,147,898	14,147,898	14,147,898	14,147,898		
Restricted Assets				-	-	-	-	-	-		
Total Fund Balance				14,164,959	14,167,480	14,580,180	14,679,737	14,679,737	14,679,736		
Fund Balance Policy				582,100	434,779	505,786	703,615	799,316	731,314		
Surplus (Deficit) Fund Balance				(673,438)	(415,196)	(73,503)	(171,776)	(267,477)	(199,476)		

Fund 435-RVR – Riversink Water Operating Fund

This fund is used to account for the water operations at Riversink. The water plant consists of two (2) 145 foot deep water wells and a 125,000 gallon elevated water storage tank. The plant is permitted by the State to draw and treat 85,000 gallons of water per day. The water distribution system contains nearly 4.5 miles of water pipe and currently serves 108 customers.

Staffing

N/A – The BOCC contracts its water operations with ESG Inc. as a part of the Public Works Department. ESG Inc. has a staff of 1 employee dedicated to the Water Department.

Service Outputs

Fiscal Year	2011/12	2012/13	2013/14 (thru May 31)
# of gallons sold	7,894,329	6,483,122	3,927,132
# of gallons treated/pumped	8,993,600	7,619,700	5,220,100
# of gallons pumped from fire hydrant	208,750	150,000	369,000
# of emergency repairs	0	0	1
# of taste/odor complaints	3	1	1
# of compliance samples taken	256	792	528
# of disconnects for non-payment	40	40	14
# of work orders completed	74	78	24

Fund 435-RVR – Riversink Water Department User Fee Revenue & Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Riversink Water Operating Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
435-RVR	8000-01	000	343300-RIVERSINK WATER	30,077	30,505	35,231	35,258	45,000	43,452	(1,548)	-3.6%
435-RVR	8000-01	000	343511-TAP-IN FEES		600	75	-	-	-	-	#DIV/0!
435-RVR	8000-01	000	381000-INTERFUND TRANSFER	-	-	-	-	-	45,000	45,000	100.0%
435-RVR	8000-01	000	389000-CASH FORWARD		-	-		11,644	39,059	27,415	70.2%
Revenue Total				30,077	31,105	35,306	35,258	56,644	127,511	70,867	55.6%
435-RVR	8000-01	533	531000-PROFESSIONAL SERVICES	-	-	720	540	720	727	7	1.0%
435-RVR	8000-01	533	534000-CONTRACTED SERVICES	-	95,431	34,617	29,187	35,024	35,724	700	2.0%
435-RVR	8000-01	533	541000-TELEPHONE	433	447	473	408	500	505	5	1.0%
435-RVR	8000-01	533	543000-UTILITIES - ELECTRIC	3,703	3,803	3,578	2,813	3,400	3,434	34	1.0%
435-RVR	8000-01	533	543300-UTILITIES-WATER/SEWER	60	-	-	-	-	-	-	#DIV/0!
435-RVR	8000-01	533	546000-MAINTENANCE & REPAIR	12,043	6,534	6,972	7,946	7,000	7,620	620	8.1%
435-RVR	8000-01	533	552000-OPERATING SUPPLIES	56,044	-	-	-	-	-	-	#DIV/0!
435-RVR	8000-01	533	552100-FUEL	-	-	-	3,308	5,000	4,500	(500)	-11.1%
435-RVR	8000-01	533	564000-OPERATING EQUIPMENT	-	-	54,575	-	-	-	-	#DIV/0!
435-RVR	8000-01	533	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	75,000	75,000	100.0%
435-RVR	8000-01	533	592000-DEPRECIATION EXPENSE	26,846	26,846	27,535	-	-	-	-	#DIV/0!
435-RVR	8000-01	533	599000-RESERVE		-	-	-	5,000	-	(5,000)	#DIV/0!
Expense Total				99,129	133,060	128,470	44,201	56,644	127,511	70,867	55.6%
Net Profit (Loss)				(69,052)	(101,955)	(93,164)	(8,943)	-	0		
Unrestricted Fund Balance Beginning				280,348	169,090	93,981	26,806	42,863	42,863		
Change in Invested / Restricted Capital Assets				(42,206)	26,846	25,989	25,000	-	25,000		
Unrestricted Fund Balance Ending				169,090	93,981	26,806	42,863	42,863	67,863		
Invested in Capital Assets Net of Related Debt				752,835	725,989	700,000	675,000	675,000	650,000		
Restricted Assets				-	-	-	-	-	-		
Total Fund Balance				921,925	819,970	726,806	717,863	717,863	717,863		
Fund Balance Policy				24,782	33,265	32,118	11,050	14,161	31,878		
Surplus (Deficit) Fund Balance				144,308	60,716	(5,311)	31,813	28,702	35,986		

Fund 440 – Solid Waste Operating Fund

This fund is used to account for the collection and disposal of solid waste and to provide for the recycling of materials to prevent pollution and protect our environment and natural resources.

The Florida Department of Environmental Protected mandated the closure of the County’s only open landfill. In 2012 the BOCC approved a program of “curbside” pickup and contracted with WastePro Inc. for residential and commercial garbage collection and recycling services. WastePro operates the closed landfill as a “transfer station” or temporary collection site where all county garbage is hauled to a landfill facility outside of Wakulla County. As noted below, FY 2010/11 is the last year the County operated an open landfill.

Staffing

N/A. The BOCC contracts it solid waste operations with WastePro Inc. as a part of the Public Works Department. ESG Inc. monitors the operations of WastePro Inc. on behalf of the County as part of its contract with the County and employs 1 person for Solid Waste activity.

Service Outputs

Fiscal Year	2010/11
# of tons of garbage	5,940
# of tons of construction debris (C&D)	1,183
# of work orders completed	4
# of pounds of plastic recycled	47,280
# of pounds of glass recycled	0
# of pounds of metal recycled	0409,620
# of pounds of cardboard recycled	299,420
# of gallons of used motor oil recycled	805
# of pounds of batteries recycled	8,940
# of pounds of newspaper/paper recycled	101,060

Fund 440 – Solid Waste Department User Fee & Grant Revenue Detail

Wakulla County FY 14-15 Tentative Budget											
Solid Waste Operating Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
440	8500	000	311011-DELINQUENT TAXES	-	-	-	-	-	-	-	#DIV/0!
440	8500	000	343401-SOLID WASTE - RESIDENTIAL	606,799	2,187,643	2,234,815	2,213,449	2,244,229	2,266,672	22,442	1.0%
440	8500	000	343402-SOLID WASTE - COMMERCIAL	-	45,542	46,653	36,853	41,000	50,000	9,000	18.0%
440	8500	000	361100-INTEREST EARNED	7,532	4,552	1,851	-	-	-	-	#DIV/0!
440	8500	000	361101-INTEREST ON TAX	-	9,543	9,425	8,625	3,000	3,000	-	0.0%
440	8500	000	365010-SALE OF SURPLUS PROPERTY	-	-	-	11,357	-	-	-	#DIV/0!
440	8500	000	369900-MISCELLANEOUS REVENUES	133	813	15,900	-	-	-	-	#DIV/0!
440	8500	000	369901-MISC REV - RECYCLING RECEIPTS	44,042	11,557	2,432	4,472	2,000	2,020	20	1.0%
440	8500	000	381000-INTERFUND TRANSFERS	750,000	380,566	81,536	53,034	53,034	50,000	(3,034)	-6.1%
440	8500	000	381000-INTERFUND TRANSFERS						30,050	30,050	100.0%
440	8500	000	384000-LOAN PROCEEDS	-	-	-	-	-	-	-	#DIV/0!
440	8500	000	386600-PROPERTY APPRAISER RETURN TO BOCC	-	10,597	-	-	-	-	-	#DIV/0!
440	8500	000	389000-CASH FORWARD	-	-	-	-	-	-	-	#DIV/0!
440-CLOSE	8500	000	361100-INTEREST EARNED	-	-	1,235	1,856	-	-	-	#DIV/0!
440-CLOSE	8500	000	381000-INTERFUND TRANSFERS	-	-	513,146	3,950	-	-	-	#DIV/0!
440-CLOSE	8500	000	384000-LOAN PROCEEDS	-	-	-	-	1,000,000	990,670	(9,330)	-0.9%
440-CLOSE	8500	000	389000-CASH FORWARD	-	-	-	-	463,000	373,829	(89,171)	-23.9%
440-DEP-01	8500	000	334340-STATE GRANT - SOLID WASTE	70,588	70,588	70,588	54,601	90,909	90,909	-	0.0%
440-USDA-01	8500-03	000	334340-STATE GRANT - SOLID WASTE	(92,372)	-	-	-	-	-	-	#DIV/0!
440-USDA-01	8500-03	000	381000-INTERFUND TRANSFERS	139,807	-	-	-	-	-	-	#DIV/0!
Revenue Total				1,526,529	2,721,400	2,977,580	2,388,196	3,897,172	3,857,150	(40,022)	-1.0%

Fund 440 – Solid Waste Department User Fee & Grant Expense Detail

Wakulla County FY 14-15 Tentative Budget											
Solid Waste Operating Fund				FY 10-11	FY 11-12	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Actual	Actual (thru 7-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
440	8500	534	531000-PROFESSIONAL SERVICES	30,822	101,239	100,152	86,053	103,263	105,328	2,065	2.0%
440	8500	534	534000-CONTRACTED SERVICES	270,487	2,031,666	2,060,972	1,717,991	2,048,000	2,068,480	20,480	1.0%
440	8500	534	534800-LANDFILL MONITORING	-	83,991	55,900	256	75,000	75,000	-	0.0%
440	8500	534	543000-UTILITIES - ELECTRIC	5,440	291	-	-	-	-	-	#DIV/0!
440	8500	534	546000-MAINTENANCE & REPAIR	48,500	5,731	739	-	-	-	-	#DIV/0!
440	8500	534	552000-OPERATING SUPPLIES	238,033	-	-	-	-	10,000	10,000	100.0%
440	8500	534	552100-FUEL	42,299	-	-	-	-	-	-	#DIV/0!
440	8500	534	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	#DIV/0!
440	8500	534	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	100,000	-	(100,000)	#DIV/0!
440	8500	534	572000-LOAN PAYMENT - INTEREST	-	-	-	-	4,000	-	(4,000)	#DIV/0!
440	8500	534	592000-DEPRECIATION EXPENSE	46,446	15,596	29,097	-	-	-	-	#DIV/0!
440	8500	534	596000-LOSS ON SALE OF EQUIPMENT	-	10,226	-	-	-	-	-	#DIV/0!
440	8500	534	599000-RESERVE	-	-	-	-	13,000	127,934	114,934	89.8%
440	8500	581	591000-INTERFUND TRANSFER	63,032	4,335	513,146	3,950	-	-	-	#DIV/0!
440	8500	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	#DIV/0!
440	8500-01	534	531000-PROFESSIONAL SERVICES	21,610	-	-	-	-	-	-	#DIV/0!
440	8500-01	534	534000-CONTRACTED SERVICES	19,860	-	-	-	-	-	-	#DIV/0!
440	8500-02	534	531000-PROFESSIONAL SERVICES	57,214	-	-	-	-	-	-	#DIV/0!
440	8500-02	534	534000-CONTRACTED SERVICES	30,620	-	-	-	-	-	-	#DIV/0!
440	8500-03	581	591000-INTERFUND TRANSFER	139,807	-	-	-	-	15,000	15,000	100.0%
440-CLOSE	8500	534	534000-CONTRACTED SERVICES	-	-	55,974	54,161	1,463,000	1,364,499	(98,501)	-7.2%
440-CLOSE	8500	534	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	#DIV/0!
440-CLOSE	8500	534	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	-	-	#DIV/0!
440-DEP-01	8500	534	534800-LANDFILL MONITORING	55,600	55,600	70,588	66,188	90,909	90,909	-	0.0%
440-DEP-01	8500	534	552000-OPERATING SUPPLIES	14,988	14,988	-	-	-	-	-	#DIV/0!
Expense Total				1,084,758	2,323,665	2,886,569	1,928,598	3,897,172	3,857,150	(40,022)	-1.0%
Net Profit (Loss)				441,771	397,736	91,012	459,597	-	0		
Unrestricted Fund Balance Beginning				(1,070,362)	(628,591)	(153,038)	-	(153,038)	(153,038)		
Change in Invested / Restricted Capital Assets				-	77,818	53,273	5,000	-	-		
Unrestricted Fund Balance Ending				(628,591)	(153,038)	(8,753)	464,597	(153,038)	(153,038)		
Invested in Capital Assets Net of Related Debt				165,836	81,651	81,651	70,000	70,000	65,000		
Restricted Assets				505,312	511,679	458,406	458,406	458,406	89,171		
Total Fund Balance				42,557	440,293	531,305	993,004	375,369	1,133		
Fund Balance Policy				271,190	580,916	721,642	338,093	974,293	964,288		
Surplus (Deficit) Fund Balance				(899,781)	(733,954)	(730,395)	329,314	(1,127,331)	(1,117,325)		



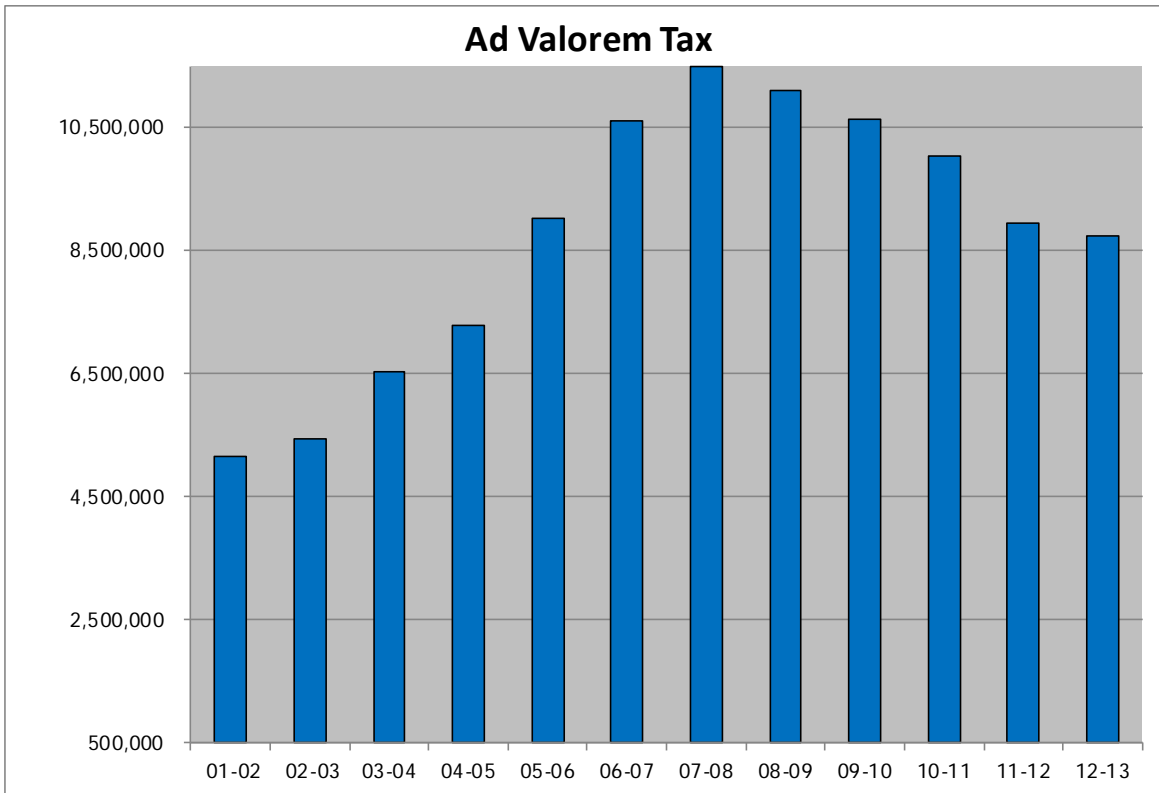
Section 4

Historical Data

Major Revenue History

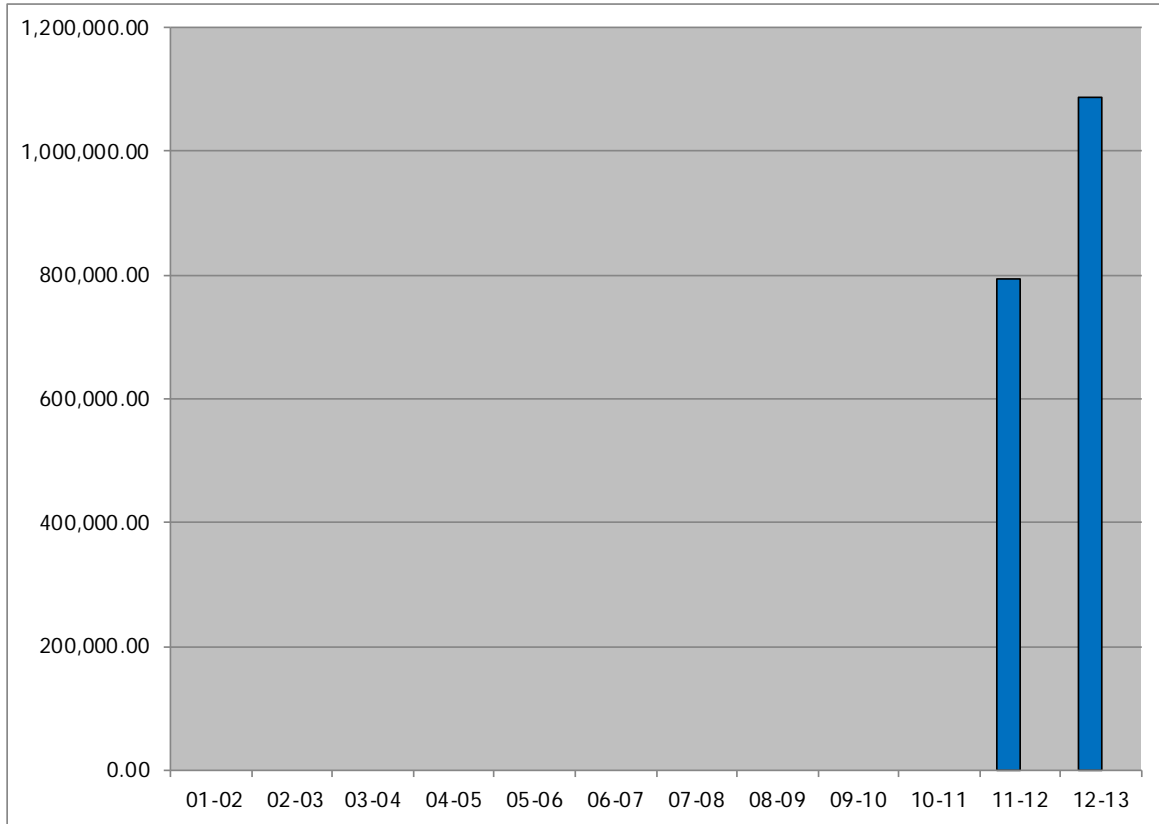
AD VALOREM TAX:

Article VII, Section 9 of the Florida Constitution, Chapters 192-197 & 200 of the Florida Statutes authorizes local governments to raise revenue by levy of ad valorem tax up to ten mills for county purposes. The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property and state-assessed railroad property, less certain exclusions, differentials, exemptions and credits. Exclusions are specific types of property constitutionally or statutorily removed from ad valorem taxation. Differentials are reductions in assessments that result from a valuation standard other than fair market value. Exemptions are deductions from the assessed value that are typically specified as a dollar amount. Credits are deductions from the tax liability of a particular taxpayer and usually take the form of discounts. Deferrals do not reduce the taxpayers tax liability but allow for changes in the timing of payments. Ad Valorem taxes are considered general revenue for general-purpose use.



PUBLIC SERVICE TAX: F.S. Section 166.231

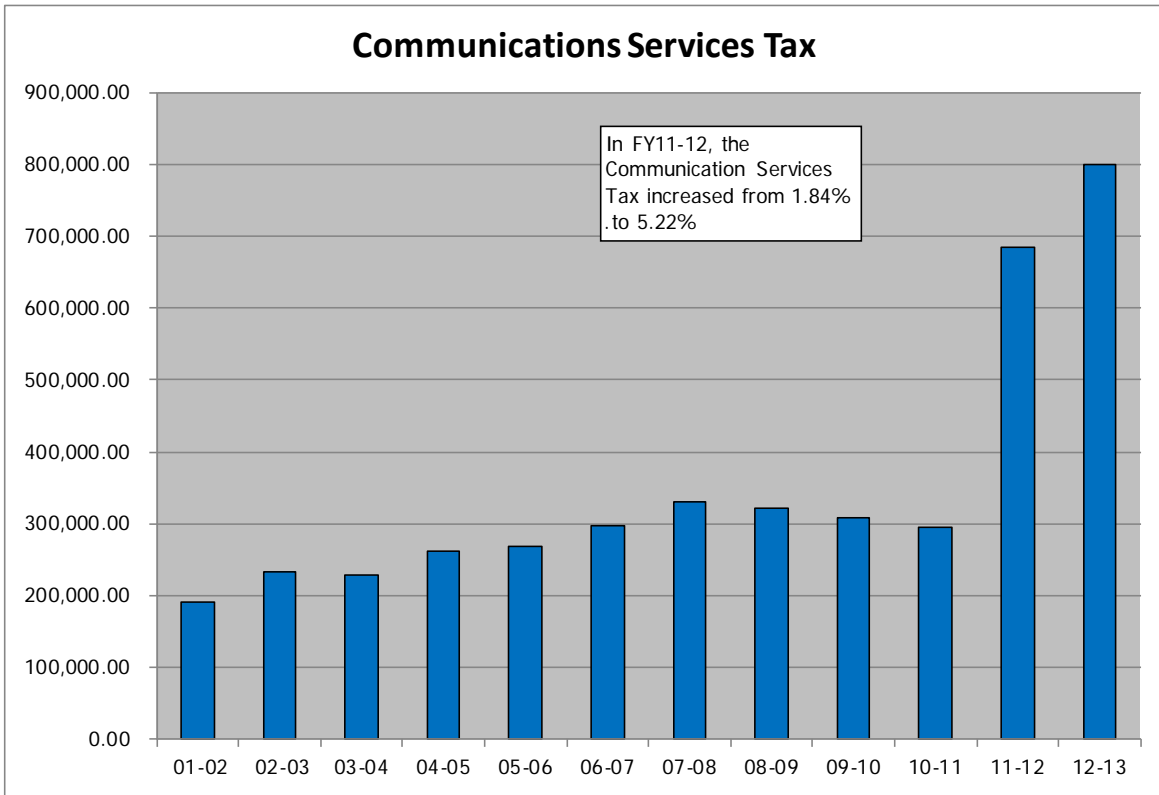
The Public Service Tax is a tax on the purchase of electricity, metered or bottled gas, fuel oils and water. The tax was passed by the Board in 2011 by Ordinance 2011-21. Electricity, metered and bottled gas and water is taxed at a rate of 7% and fuel oils are taxed at 2.8 cents per gallon. The intent of imposing the public service tax was to diversify **General Fund** revenues and reduce its reliance on other taxes.



COMMUNICATIONS SERVICES TAX:

F.S. Chapter 202

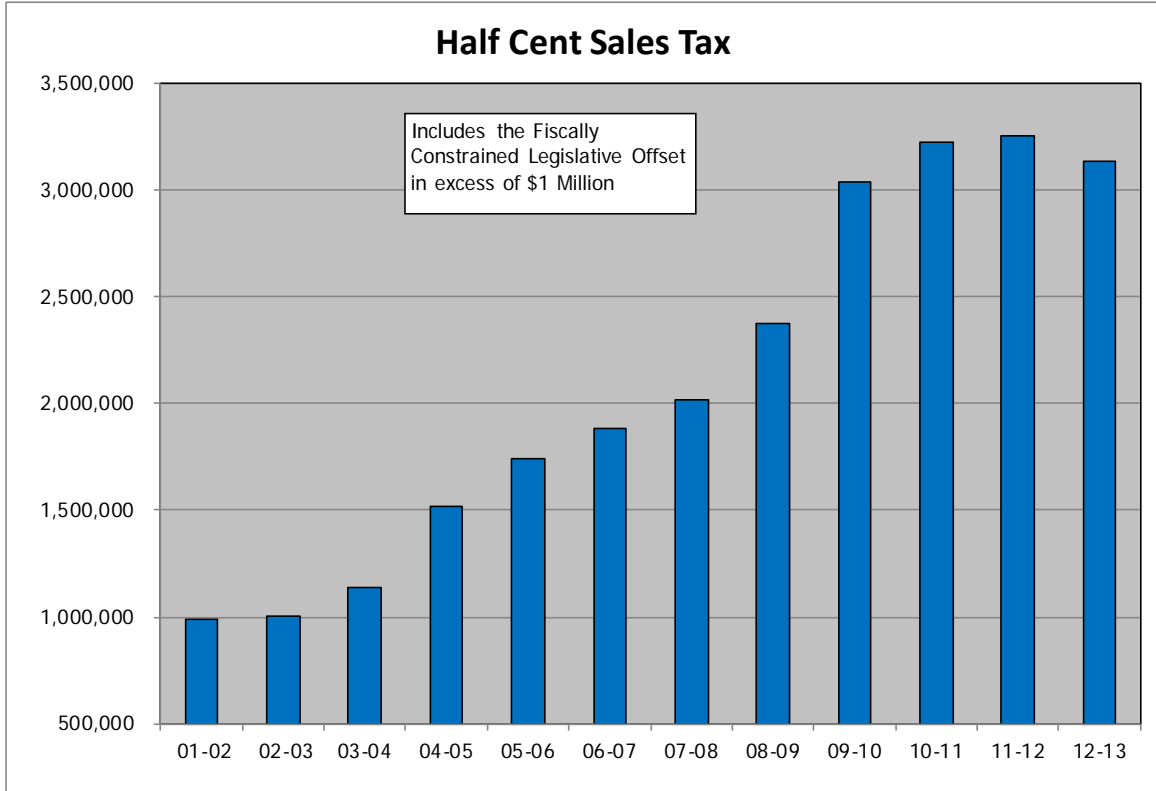
Chapter 202 of the Florida Statutes established this tax to simplify the complex structure of taxes on tele-communications, cable, satellite and related services. This tax has two parts: the state and local communications services tax. The State portion is comprised of several taxes: a 6.65% tax on the retail sale of communications services, a 10.8% tax on the retail sale of direct-to-home satellite services, and a 2.52% gross receipts tax on all communication services. The local communications services tax portion varies depending on the type of local government and various other factors. For Wakulla County, this tax replaced the cable television franchise fee in 2002. Wakulla County has adopted a tax rate of 5.22%. The Department of Revenue administers the disbursements and there are no restrictions on their use. The revenue is collected into the County's **General Fund**.



HALF CENT SALES TAX:

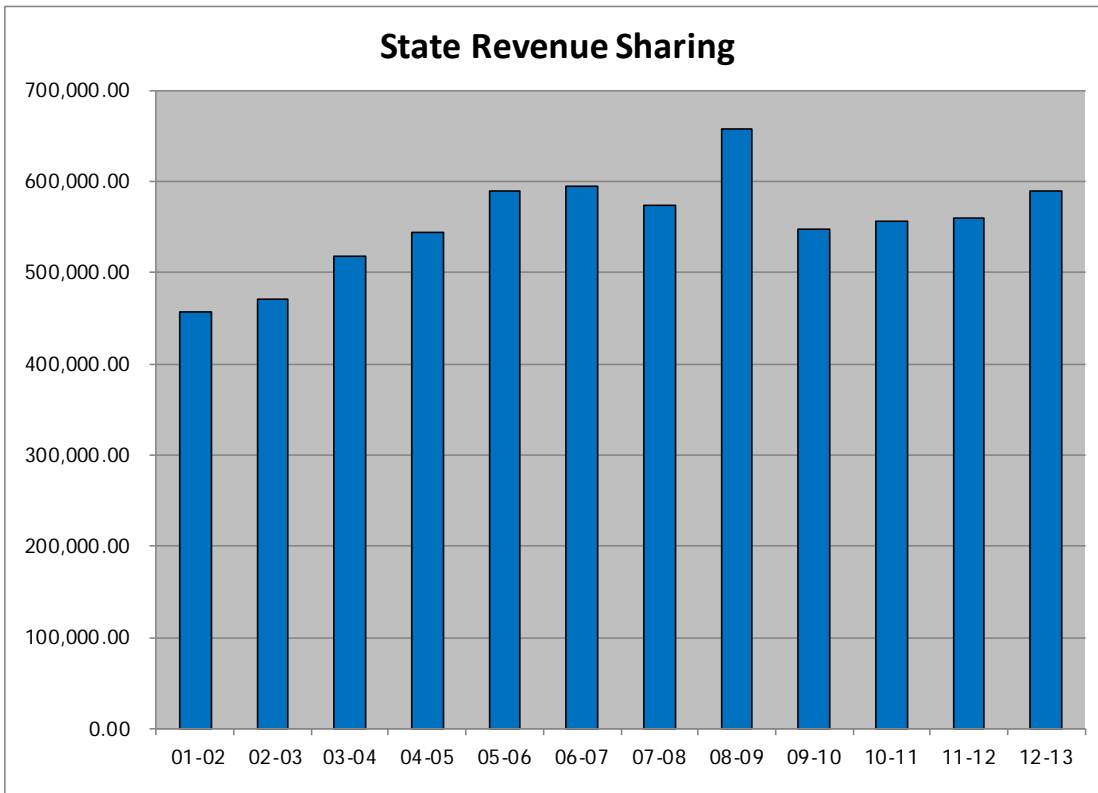
F.S. Sections 202.18(2)(c), 212.20(6) and 218.60-67

The Florida Legislature authorized the establishment of the Local Government Half-Cent Sales Tax Local Government Half-Cent Sales Tax Program. The program is funded by a portion of the state sales tax revenue. The Department of Revenue distributes the sales tax to counties based on a series of complicated formulas, each determining a county's eligibility in the five distributions. Wakulla County meets the requirements for all five distributions. Fiscal year 09-10 was the first year the fifth distribution was provided to the County. The five distributions are: 1) ordinary, 2) emergency kicker, 3) inmate supplemental, 4) fiscally constrained and 5) ad valorem offset.



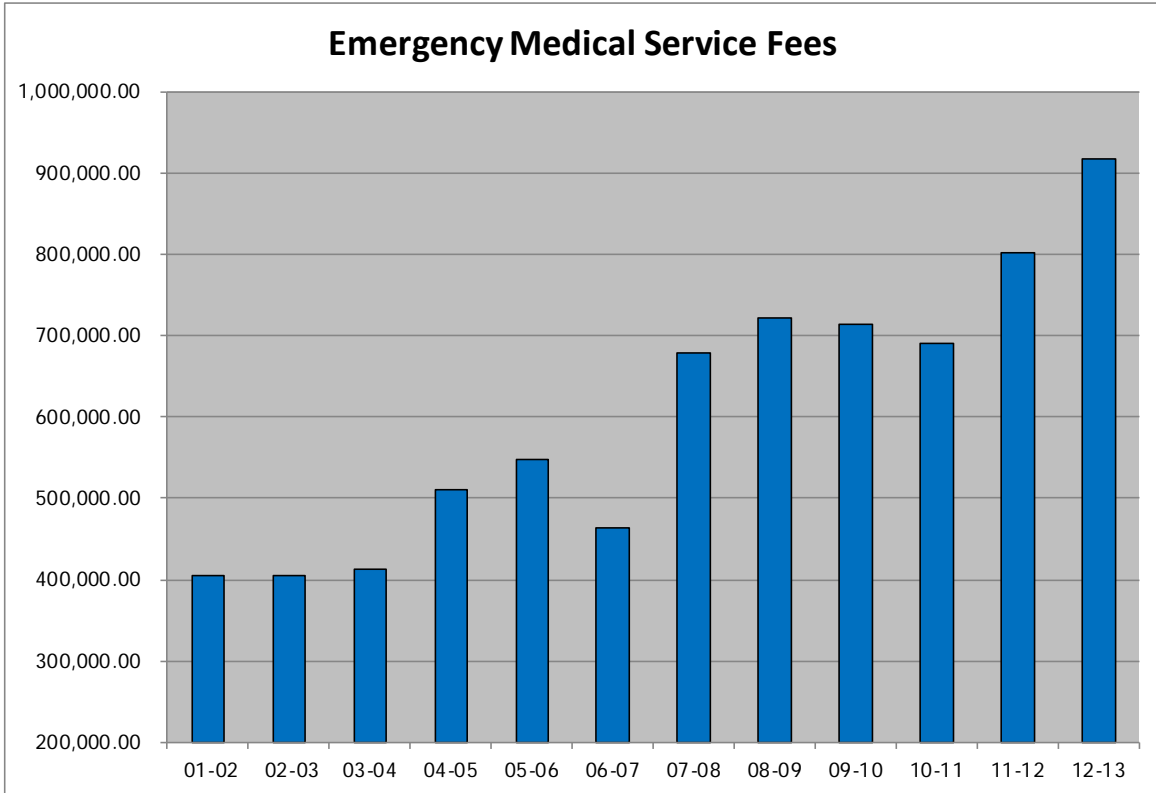
STATE REVENUE SHARING: F.S. Sections 210.20(2), 212.20(6), and 218.20-.26

The Florida Legislature provides authority for the State to share revenues from sales and use taxes and cigarette taxes with counties. Sales and use tax collections represent approximately 95.5 % of the amount shared with counties. The program is funded by 2.044% of sales and use tax collections and 2.9% of net cigarette tax collections. The Department of Revenue administers the revenue sharing program and distributes the funds monthly to counties. Distributions are based on a three factor formula. The formula consists of county population, unincorporated population, and county sales tax collections. The revenue is divided into three entitlements: First Guaranteed, Second Guaranteed and Growth Money. The County receives the Revenue Sharing into its **General Fund**. There are no restrictions on these revenues but there are some statutory limitations regarding their use as a pledge for indebtedness. Counties are allowed to bond the guaranteed entitlements but not the growth money.



EMERGENCY MEDICAL SERVICE FEES:

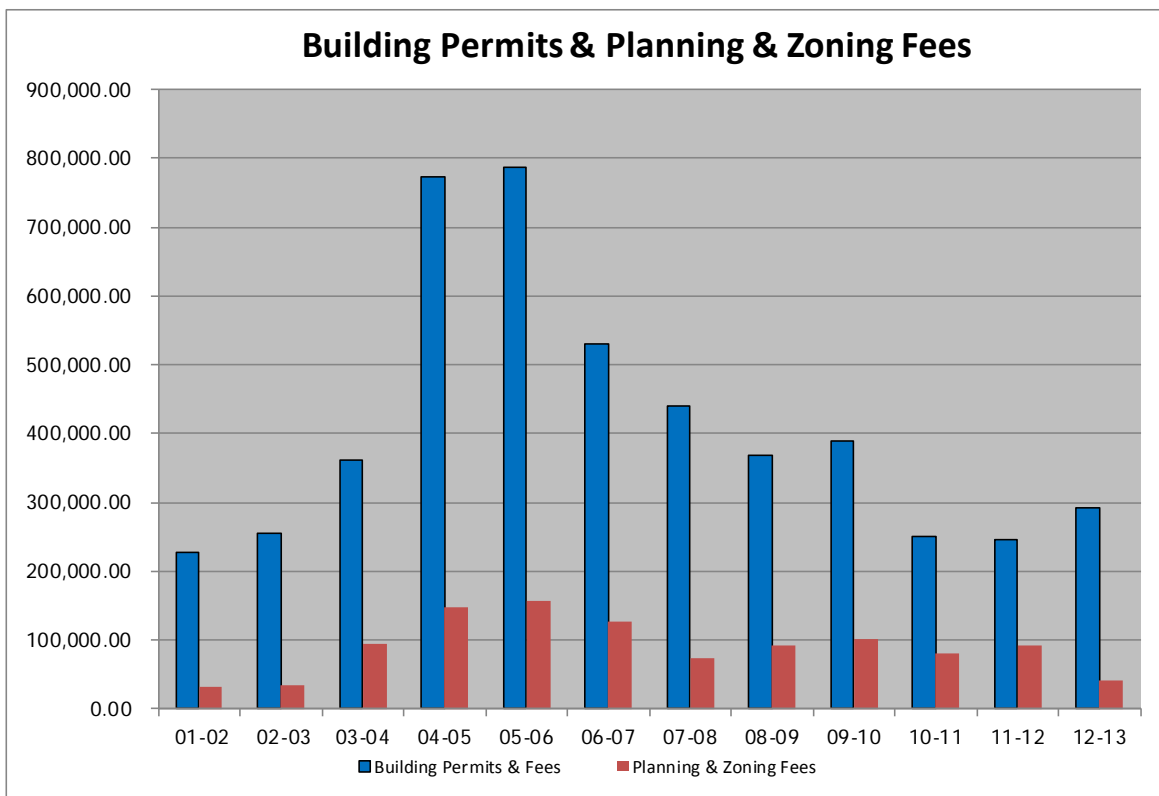
At one time, the EMS Department was operated as a Special Revenue Fund under the authority of Section 401, F.S. and Ordinance 98-6. When operated as a Special Revenue Fund it was partially funded by MSBU dollars, therefore the graph below includes some MSBU funding. Since the Florida Supreme Court determined the MSBU to be an unallowable charge for emergency medical services, the **General** Fund is now covering any excess expenses over the revenues generated by the EMS fees. Resolution 08-27 sets the fee structure for the ambulance department and the revenue is essentially broken down into two categories: BLS - Basic Life Support and ALS - Advanced Life Support.



BUILDING PERMITS & PLANNING & ZONING FEES:

Wakulla County has several authorizing documents related to these fees. The Land Development Code was adopted as Ordinance 85-4. Ch. 8 of the LDC is entitled **Building and Construction Code. Section 8-56** sets forth all building permits, fees and costs are to be set by the BOCC through resolution. The permits, fees and other related costs associated with building and construction in Wakulla County are set by Resolution 08-30 which modified many of the fees from Resolution 93-16, 97-38 and 04-37. These fees are collected by the Building Dept. and fund its **operation and enforcement of the building and construction codes**. The Building Dept. is operated as a **Special Revenue Fund**.

The Planning & Zoning Dept. works closely with this department but it is operated from the **General Fund**. Resolution 94-6 and 03-12 was amended by Resolution 08-28 which established the various fees for the Planning and Zoning function.



GAS / FUEL TAXES:

Wakulla County receives 10 cents in gas and fuel taxes from the State: 2 cents from the 5th & 6th Cent Constitutional Gas Tax; 1 cent from the 7th Cent County Gas Tax; 1 cent from the 9th Cent Local Option Gas Tax; 6 cents from the 10th-15th Cent Local Option Gas Tax. These revenues are deposited into the County's Road & Bridge Special Revenue Fund and used to operate that department through a contractual agreement with ESG, Inc.

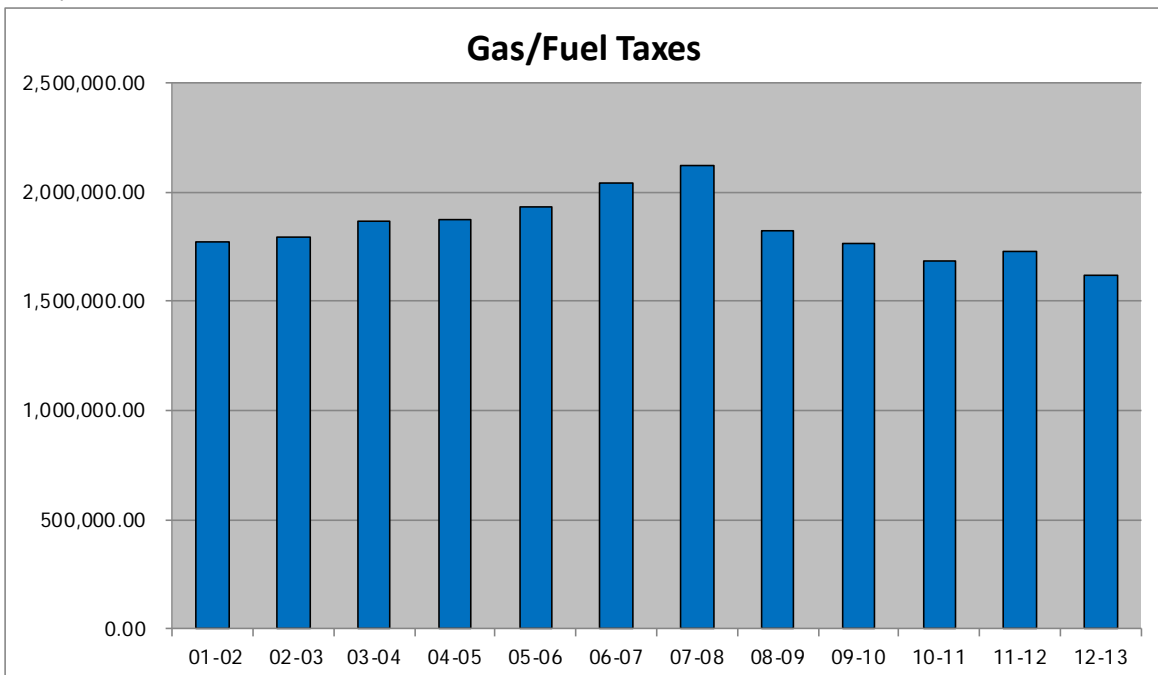
The **5th & 6th Cent Constitutional Gas Tax** is authorized by F.S. Section 206.41(1)(a), 206.45, 206.47, 336.023 and 336.024. It is a 2 cent tax levied at the wholesale level of the first sale of each gallon of motor and diesel fuel. Use of the proceeds is restricted to the acquisition, construction and maintenance of roads. The tax is administered by the State which distributes the proceeds based on a weighted formula including geographic area, population, and gas tax collections.

The **7th Cent County Gas Tax** is authorized by F.S. Section 206.41(1) and 206.60. It is a 1 cent tax levied at the wholesale level on the first sale of each gallon of motor and diesel fuel. Use of the proceeds is restricted to purchase of right of way, construction, reconstruction, operation, maintenance and repair of transportation facilities and other transportation expenditures. The gas tax can also be used to reduce bond indebtedness. The tax is administered by the State which distributes the proceeds based on a weighted formula including geographic area, population and gas tax collections.

The **9th Cent Local Option Gas Tax** is authorized by F.S. Section 206.41(1)(d), 206.87(1)(b) and 336.021. It is a 1 cent tax levied on the retail sale of each gallon of motor and diesel fuel sold in the County. Use of the proceeds is restricted in general as defined in F.S. 336.025(7). Wakulla County informally designated this gas tax for road maintenance. The tax is administered by the State which distributes the proceeds based on a complex distribution formula.

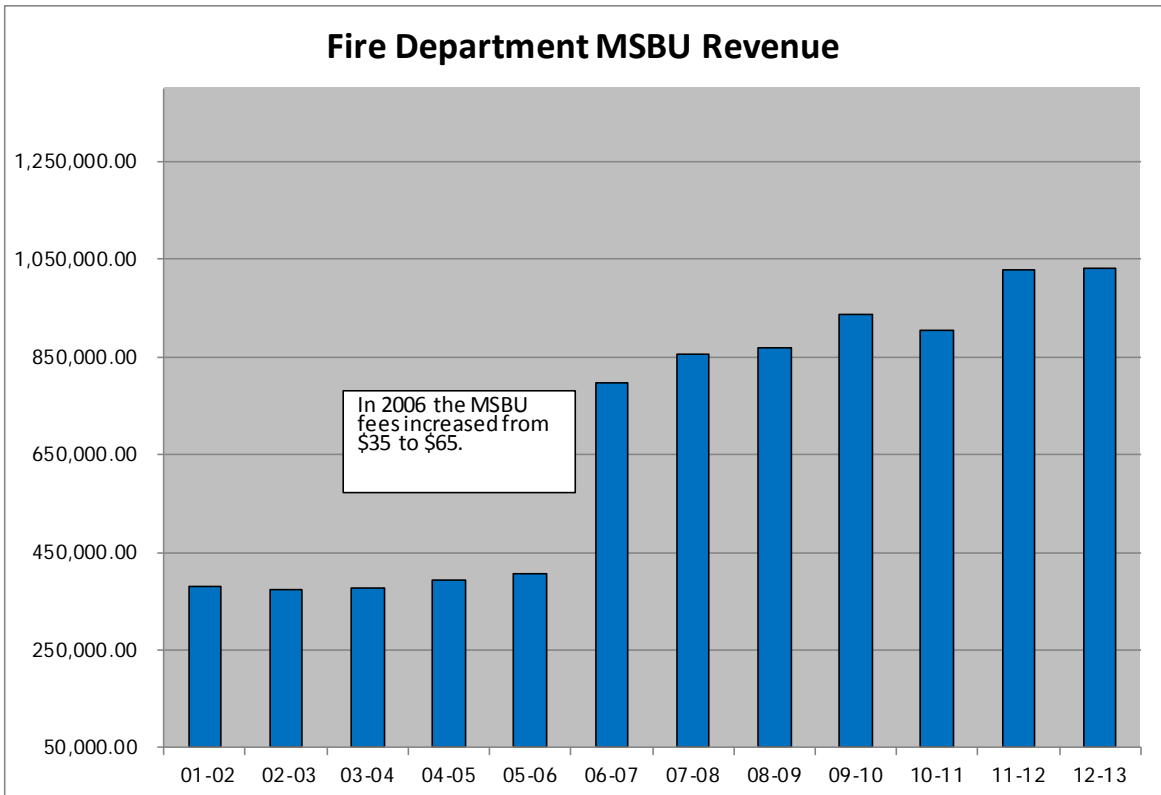
The **10th - 15th Local Option Gas Tax** is authorized by F.S. Section 206.41(1)(e), 206.87(1)(c) and 336.025. It has authorized the County to levy a 6 cent tax on every gallon of motor and diesel fuel sold at the wholesale level. Use of the proceeds is restricted to transportation related expenditures as defined in Section 336.025(7). Wakulla County has designated 2 cents to capital outlay expenses for road equipment and 4 cents for general transportation expenses. The tax is administered by the State and distributed based on an inter-local agreement at the County level.

There is another group of gas taxes the County does not impose but could. F.S. Section 206.41(1)(e) and 336.025 also allows the County to impose 1 to 5 cents tax on every gallon of motor fuel sold within the county. Diesel fuel is excluded from this optional tax.



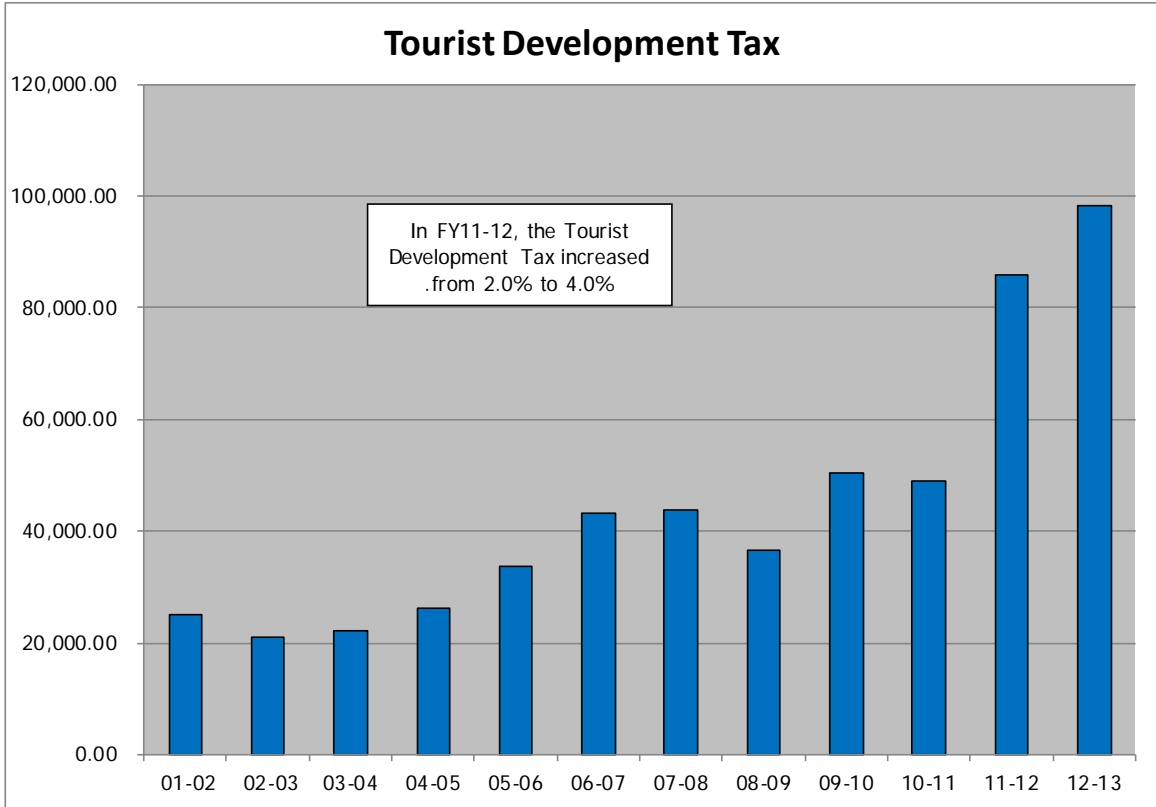
FIRE DEPARTMENT MSBU REVENUE:

Section 125.01, Florida Statutes, authorizes a county who furnishes municipal services to levy additional taxes. The **MSBU** (Municipal Service Benefit Unit) is the mechanism used to fund the county fire departments **departments** and its **fire protection services**. The fee was originally set at \$35 as authorized by County Resolution 93-30 and 95-30. Resolution 06-59 raised the fee to \$65 on Oct 23, 2006. In 2010 a study was done and the Board set the final assessment at \$61 in Resolution 10-56. The Board set the rate at \$75 in 2011 per Resolution 11-31. The rate in 2012 is \$75 for residential units; \$0.06 per square foot for non-residential units and \$0.17 per acre for vacant land. The revenue generated is restricted to expenditures related to the Fire Departments providing **emergency fire and paramedic services**. There are **10 volunteer fire stations** and **1 paid fire station** that operate as one **Special Revenue Fund** from the MSBU fees.



TOURIST DEVELOPMENT TAX: F.S. Section 125.0104

The Florida Statutes authorize counties to levy tourist development taxes between 3 and 6% on any rental or lease of 6 months or less for living accommodations in hotels, motels or other temporary living quarters. The types of tourist development taxes include: a basic tourism tax, two types of tourism impact tax, two types of professional sport franchise facility tax, and five types of convention development taxes. Wakulla County has imposed a 4% basic tax. The revenues may be used for the financing and operation of tourist-related facilities, promotion of tourism and beach or shoreline maintenance. Collection and enforcement of the tourism tax is managed by the Florida Department of Revenue. The County receives this money into one of its **Special Revenue Funds** and it is managed by a contract co-ordinator.

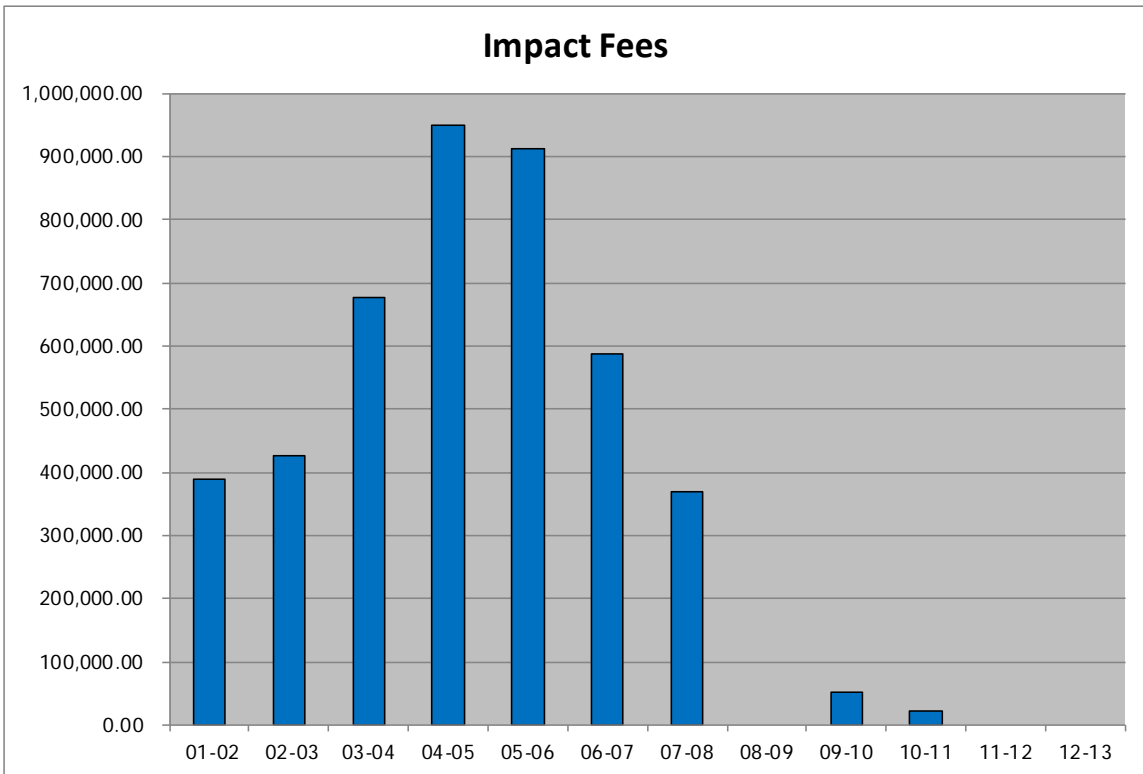


IMPACT FEES:

Impact fees are not authorized by Florida Statutes but by the "Home Rule Authority". The characteristics and limitations of impact fees are found in Florida case law rather than statutory mandates. Impact fees are imposed against new development to, either totally or partially, reimburse for the cost of additional facilities or services necessary as a result of the new development. To be legal, impact fees must withstand the "dual rational nexus" test. There must be a reasonable connection between the additional facilities or services and the growth resulting from new development. The County must also show a reasonable connection between the expenditure of impact fees and the benefits to the new growth. So, there are limitations on spending impact fees and they are treated as a Special Revenue Fund. Impact fees must meet 4 criteria: (1) It must be levied on new development or new expansion of existing development, (2) the fee is a one time charge, (3) the fee is generally earmarked for capital outlay expenses only, and (4) the fee represents a proportional share of the cost of the facilities needed to serve the new growth. In 1997, the County adopted Ordinance 98-9 for six different impact fees. In 2007 another impact fee study was completed but not implemented until December 2009. Ordinance 2009-15 set the fees of 7 different impact fees as outlined below.

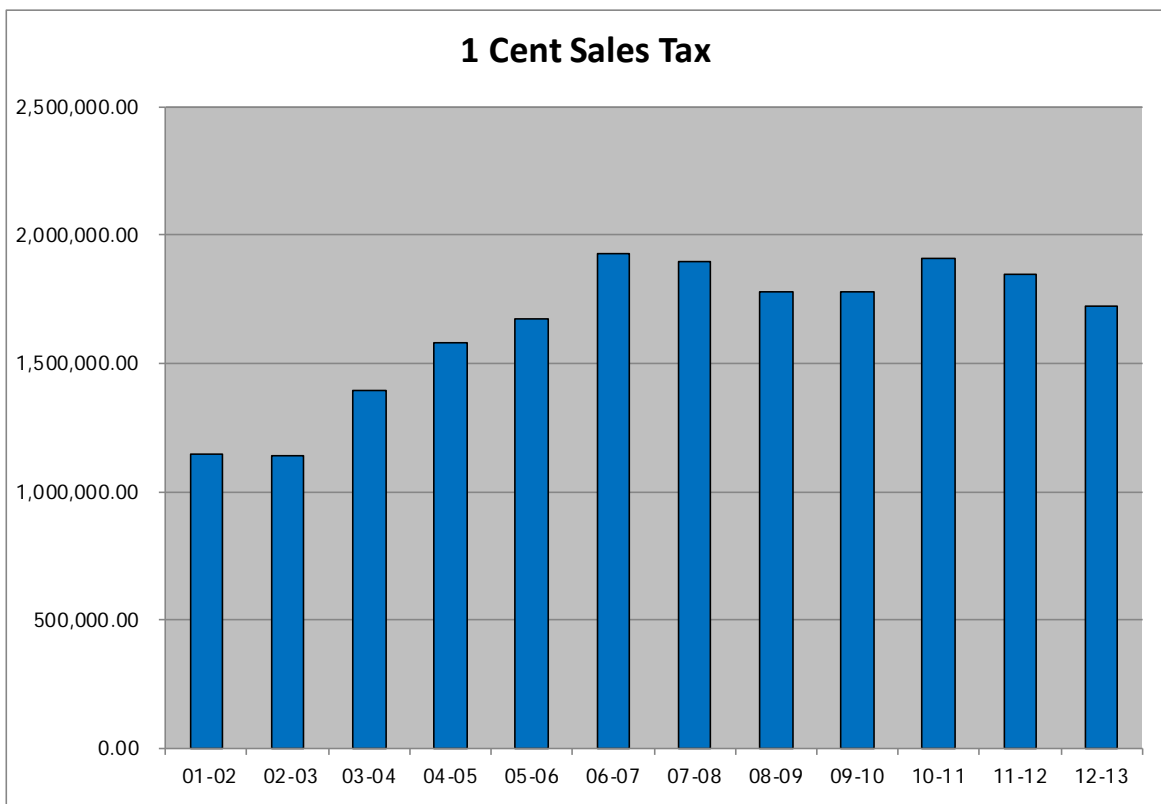
- Parks & Recreation Facilities - fees for three categories were set at 25% of the study's rates
- Emergency Medical Services - fees for two categories were set at 100% of the study's rates
- Fire Rescue - fees for four categories were set at 100% of the study's rates
- Correction Facilities - fees for three categories were set at 25% of the study's rates
- Roads - fees for eighty six (86) categories were set at 50% of the study's rates
- Library Facilities - fees for three categories were st at 25% of the study's rates
- Law Enforcement - fees for seven categories were set at 25% of the study's rates

A moratorium on impact fees for one year was imposed resulting in zero impact fee collections for 2008-09. In February 2011 Ordinance 2011-1 set the impact fee collection percentages to zero (0%) of the rates established in Ordinance 2009-15.



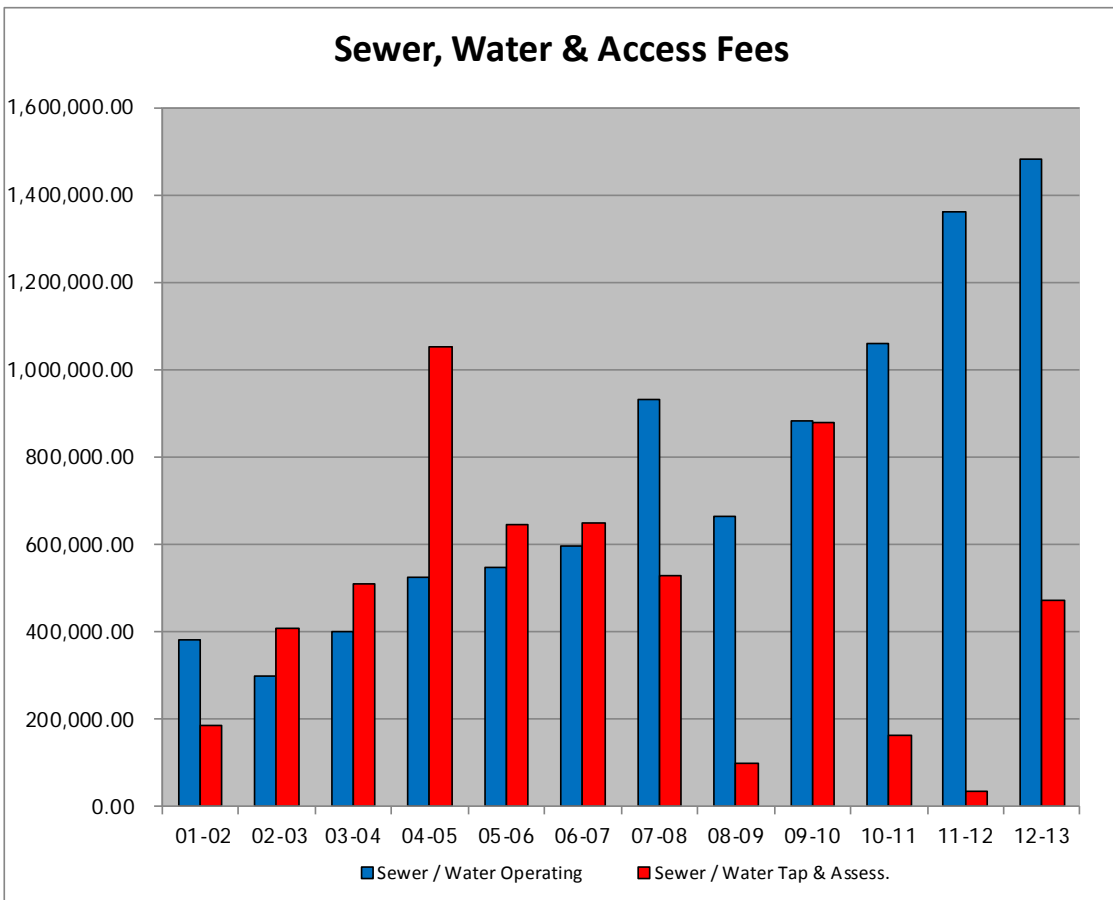
ONE CENT SALES TAX: F.S. Section 212.054-.055

The State authorizes counties to impose eight different types of local discretionary sales surtaxes on all transactions subject to the state tax imposed on sales, use, services rentals, admissions, and other authorized transactions pursuant to Chapter 202 & 212. Limitations and exemptions do exist as outlined in these chapters. The Dept. of Revenue administers the tax and distributes it to the County where the selling dealer is located. The funds are distributed using a complex distribution factor which is then multiplied by the amount available for distribution. The One Cent Local Government Infrastructure Sales Surtax was approved by the voters in 1987 and renewed in September 2002 for another 15 years. The County's ordinance has placed limitations on the use of these funds. The 1 Cent Sales Tax is allocated based upon a formula of 60% for roads infrastructure, 20% for public facility infrastructure, 15% public safety infrastructure and 5% parks and recreation infrastructure. Expenses must be for fixed capital outlay with a life of 5 years or more. The County receives these revenues into a **Capital Project Fund**.



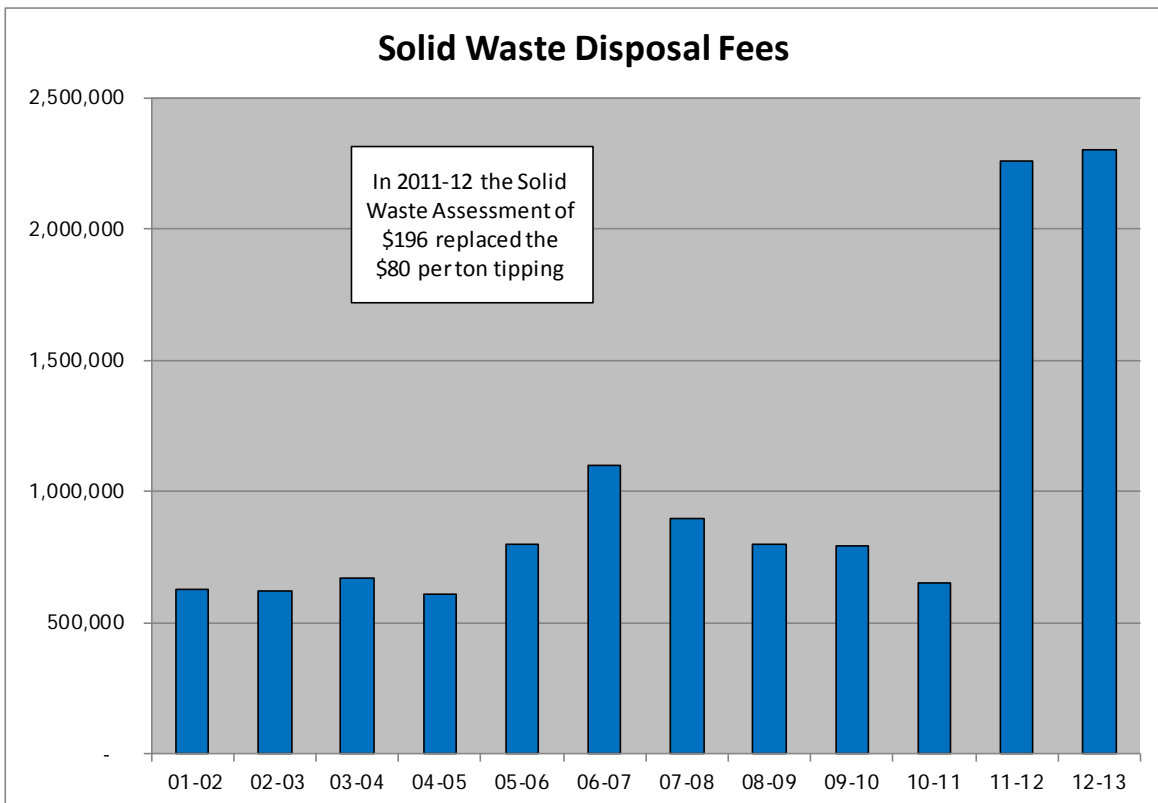
SEWER & WATER FEES:

Section 153, Florida Statutes outlines the regulations regarding Sewer & Water Treatment Facilities. Wakulla County has several authorizing documents related to sewer, water and access fees. In 2009 Wakulla County rewrote these various documents into one comprehensive sewer document - Ordinance 09-09. Within this ordinance, various fees for residential and commercial users for sewer and access fees were set. The County has 4 water providers: Panacea Area Water, Riversink Water (County maintained), Sopchoppy Water, and Talquin. New agreements were signed with Panacea, Sopchoppy and Talquin to improve the billing, collection and enforcement of sewer usage. The revenues generated from the sewer and water fees are restricted to the operation, maintenance and repair of the sewer and water facilities. The access fees are restricted to the construction and expansion of the sewer facilities. The Sewer and Water Fund is operated as an **Enterprise Fund**. The County owns a small water facility called Riversink Water which is operated within the sewer enterprise fund.

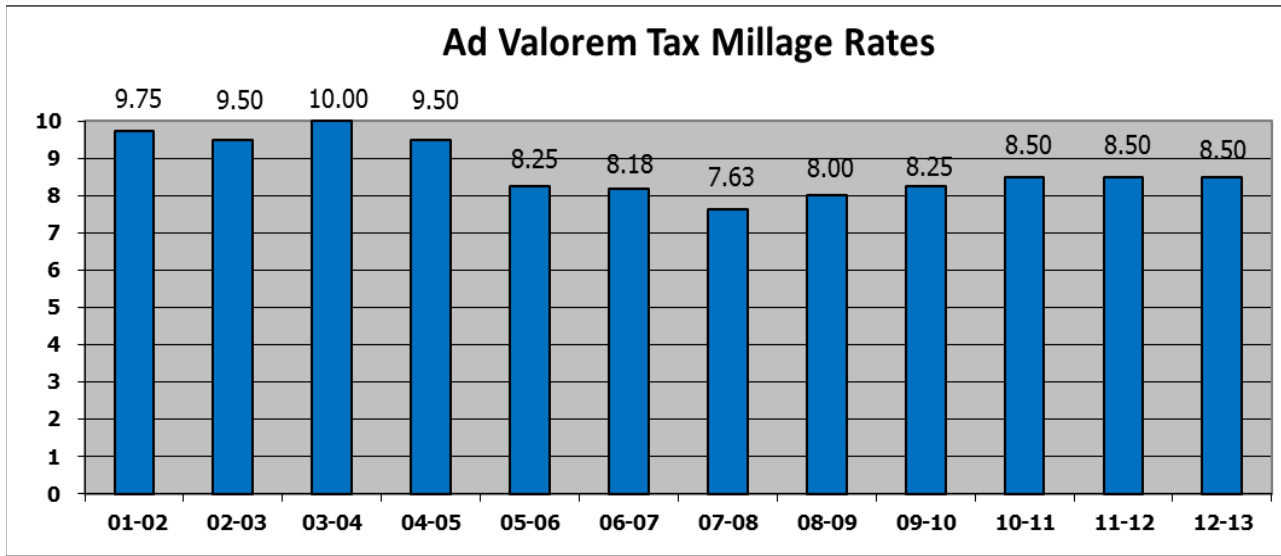


SOLID WASTE DISPOSAL FEES:

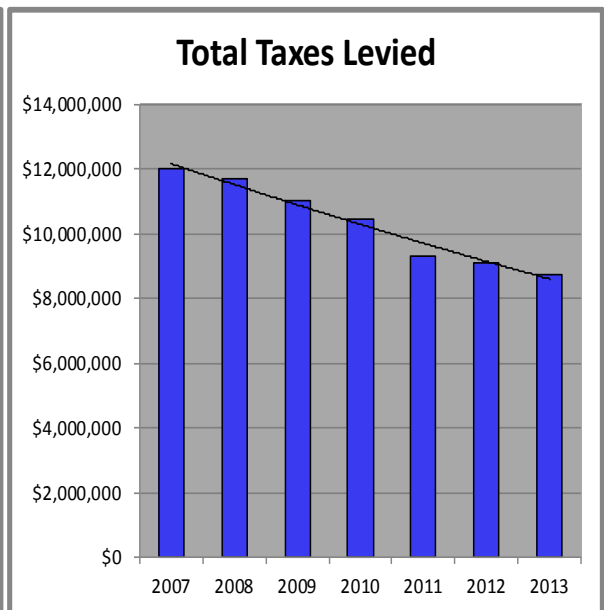
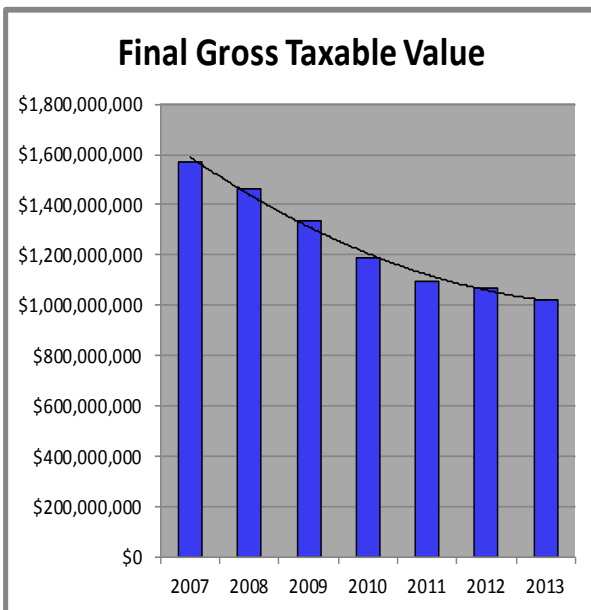
Wakulla County used to operate a Class 1 and Class 3 landfill and recycling center called Lower Bridge Landfill. The landfill is at capacity and the Dept of Environmental Protection has required the County to close the landfill. The County looked at several options for handling its solid waste disposal including the design of a transfer station. The County finally opted to privatize the collection and disposal of its solid waste and recycling material. In 2011 the County hired WastePro to provide "curbside" collection of the County's solid waste and recycling material. The Board passed Ordinance 11-30 which set the collection and disposal fee at \$196.00. The County is still required to monitor wells at both of the closed Lower Bridge and Medart landfills. In addition to the fees collected by the County, the Board receives an annual grant from DEP to assist with the costs of monitoring the closed landfills. The Solid Waste Fund operates as an **Enterprise Fund**.



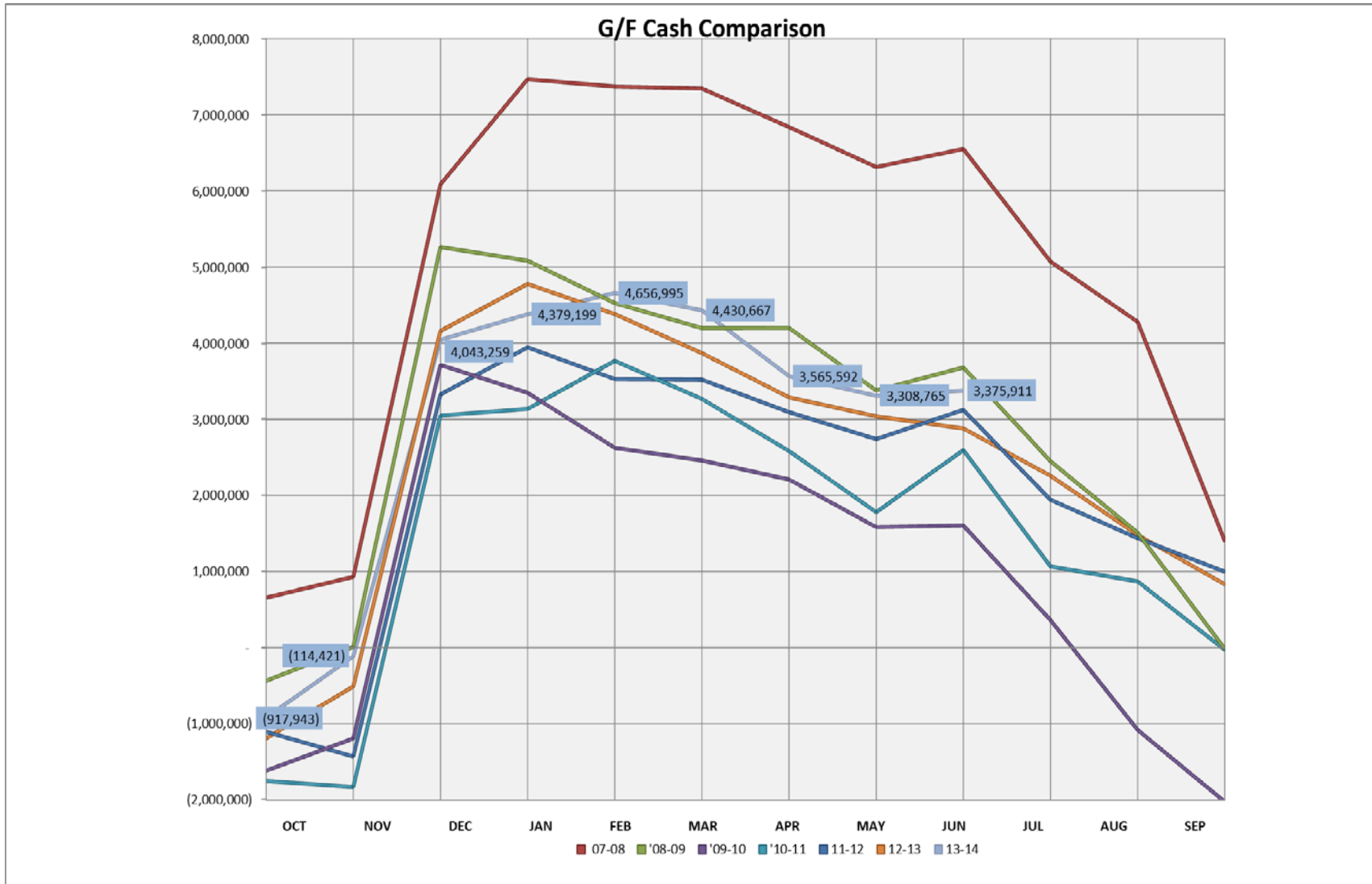
Historical Taxable Values



Year	Final Gross Taxable Value	Total Taxes Levied	Millage Rate
2007	\$1,571,761,713	\$11,984,997	7.63
2008	\$1,462,095,410	\$11,696,763	8.00
2009	\$1,333,882,040	\$11,004,527	8.25
2010	\$1,192,454,342	\$10,433,975	8.75
2011	\$1,097,476,423	\$9,328,550	8.50
2012	\$1,070,304,093	\$9,097,585	8.50
2013	\$1,025,105,348	\$8,741,022	8.50



General Fund Cash History



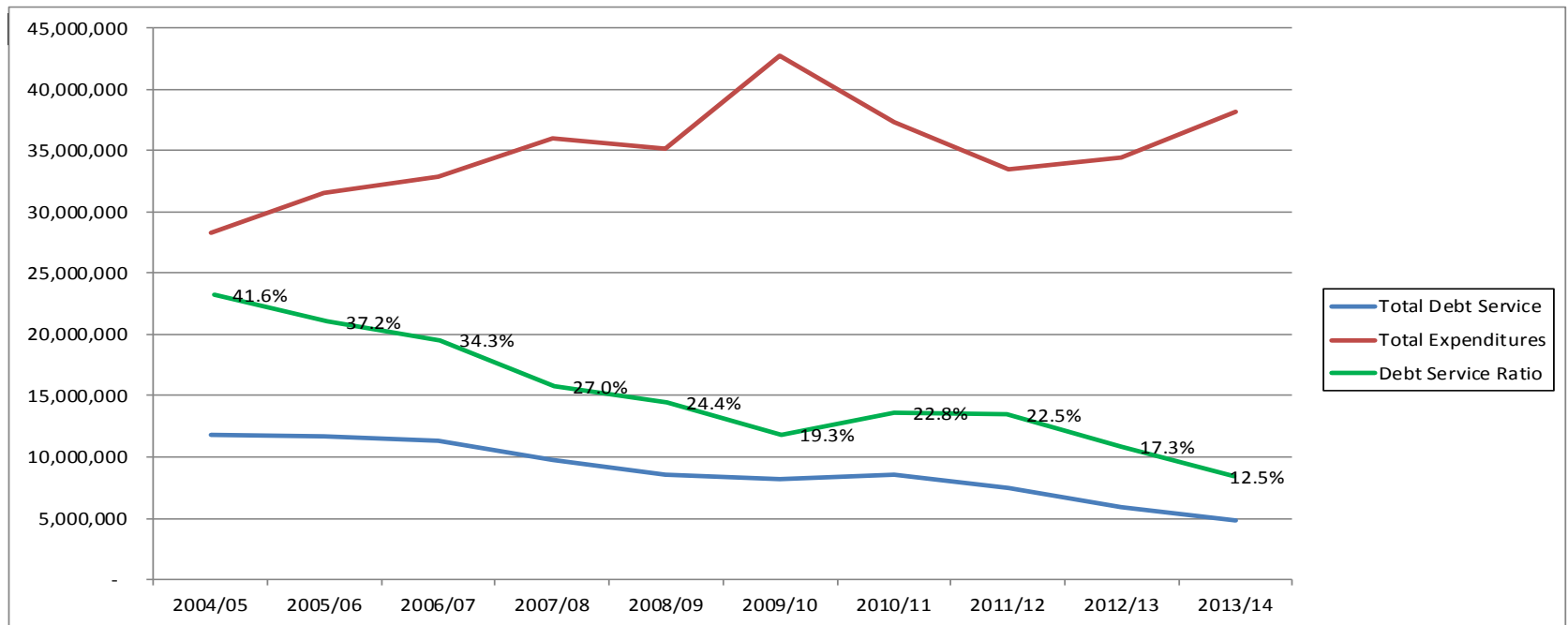
Long Term Debt Schedule

Long Term Debt - GASB Financial Indicators

	Budget									
Year	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Governemental Funds	7,616,785	7,600,280	6,796,777	5,358,634	4,592,117	4,607,717	5,671,693	4,512,268	3,249,786	2,480,554
Enterprise Funds	4,133,602	4,129,318	4,489,292	4,350,845	3,996,414	3,616,964	2,831,571	3,017,842	2,710,823	2,292,845
Total Debt Service	11,750,387	11,729,598	11,286,069	9,709,479	8,588,531	8,224,681	8,503,264	7,530,110	5,960,609	4,773,399
Total Expenditures	28,257,497	31,514,410	32,886,322	35,997,923	35,203,390	42,705,222	37,347,550	33,528,105	34,426,105	38,153,396
Debt Service Ratio	41.6%	37.2%	34.3%	27.0%	24.4%	19.3%	22.8%	22.5%	17.3%	12.5%

Explanation:

Debt Service Ratio percentages increasing over time may indicate declining flexibility the local government has to respond to changing economic conditions.





Section 5

FY 2015/2016 to FY 2019/2020

Five Year Plan

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FY 2015/2016 to FY 2019/2020 Five Year Plan

Forecast Summary & Assumptions

The Five Year Plan is based on a rather conservative economic forecast for Wakulla County. The economy in this model is predicted to grow slowly and steadily over the next five years with property values leveling out in FY2015/2016 and then a slight increase of 1% the following year and 2% each year thereafter. Other revenues reflect the same type slow increase over the next five years.

Housing starts play a key role in the success of the forecast. We have assumed a very low 2% growth year over year. This growth affects revenues in all of the key funds. This forecast works without tax increases only if the anticipated growth is realized. If the growth does not occur then either revenues will need to increase through tax increases or services will need to be cut.

Expenses are forecast to continue to increase from 1% to 4% depending on the fund. A cost of living adjustment has been built into the plan for all employees in the general fund every other year starting in FY2015/2016.

The Five Year Plan does not tackle many of the maintenance and under-staffing issues that currently hamper the County's ability to deliver quality service in some areas. If the economic outlook improves, these issues will need to be addressed.

There are a number of variables that could have a detrimental effect on the budget in the coming years. Listed below is a brief description of each.

- Continued property value devaluation.
- State revenue sharing and funding for fiscally constrained counties. Loss of or a reduction of this funding is a possibility with future legislatures.
- Health care costs. The Affordable Health Care Act continues to be a serious unknown as to the final cost to the County. The proposed budget was increased to compensate for the first mandate for insuring all employees. A 5% rate increase each year is used in the Plan.
- Race Track Funding. This revenue has been stable for a long time, but speculation is that the greyhound racing industry is declining and will likely close up shop in Florida in the future.
- The Sheriff's Fund is currently forecast to stay below fund balance policy until it goes in the negative; tough decisions have not been made.
- Medicaid payments for ambulance service have decreased over the past couple of years. If this trend continues, the burden will be put back on the general tax base to overcome this revenue loss.
- One Cent Sales Tax renewal. The current discretionary sales tax ends December 31, 2017. Renewal of this sales tax is a major concern. Public awareness of the benefits of the One Cent Sales Tax funding is crucial to the renewal of this vital funding. Currently, plans are to have the One Cent Sales Tax renewal put on the 2016 ballot. If this revenue source is lost then capital projects and public safety equipment replacement will not be possible without a tax increase elsewhere.
- The Sewer collection system has 76 lift stations with the majority of these being 10 years old or older. To date, we have re-plumbed and re-lined one lift station at a cost of \$100k, while one other station is currently undergoing replacement at a cost of \$300k.. A system wide failure is a real possibility as funding has not been dedicated in the past for major maintenance or replacement of lift stations.

General Fund Five Year Plan

Forecast:

This fund may reach and sustain the Board's fund balance goals in FY2013/2014. If there are any unforeseen costs such as weather related disasters or uncontrolled costs related to the contamination cleanup, this fund balance goal will not be met. It is anticipated that future expenditure growth will outpace revenue growth thus a decline in the fund balance is shown each year.

Revenue Assumptions

- Millage rate remains at 8.5 mills, of which, less than 1 mill is assigned to this fund.
- Property values level in FY2015/2016 and tick up by 1% in FY2016/2017 and 2% thereafter.
- PST and CST rates remain the same.
- PST and CST revenue is predicted to increase 2% each year due to population growth.
- The Half Cent Sales taxes are forecast to increase 2% each year.
- Fiscally Constrained funding is forecast to remain at the same level.
- Charges for services are forecast to increase 2% each year.

Expense Assumptions

- Employee cost of living adjustments are forecast every other year at 2%.
- General expenses are forecast to increase 2% each year based on the consumer price index.
- Health insurance is forecast to increase 8% each year, of which the Board absorbs 5% of the increase.
- The soil contamination cleanup project should be completed by FY2015/2016.
- Facilities Management department is forecast to increase its maintenance service level of all buildings beginning in FY2014/2015. Funds have been set aside for air conditioning unit replacement and energy efficient fixtures.

General Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget					
Operating Revenue	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
Clerk of Court Return to Board	-	-	-	-	-
Property Appraiser Return to Board	-	-	-	-	-
Sheriff Revenue/Return to Board	-	-	-	-	-
Supervisor of Elections Return to Board	-	-	-	-	-
Tax Collector Revenue / Return to Board	295,800	301,716	307,750	313,905	320,183
General Administration Revenue	8,035,705	8,165,703	8,258,309	8,353,167	8,460,323
BOCC Department Revenue	-	-	-	-	-
County Administrator Department Revenue	-	-	-	-	-
Collections Department	-	-	-	-	-
Planning & Community Development Department Revenue	116,152	117,875	119,633	121,425	123,254
Code Enforcement Department Revenue	-	-	-	-	-
Animal Control Department Revenue	24,480	24,970	25,469	25,978	26,498
Airport Department Revenue	4,896	4,994	5,094	5,196	5,300
Library Department Revenue	22,956	23,025	23,095	23,167	23,241
Agriculture / Extension Department Revenue	2,550	2,601	2,653	2,706	2,760
Facility Management Department Revenue	-	-	-	-	-
Probation Department Revenue	123,420	125,888	128,406	130,974	133,594
Veteran's Services Department Revenue	-	-	-	-	-
EMS Department Revenue	892,500	910,350	928,557	947,128	966,071
Recreation Department Revenue	7,650	7,803	7,959	8,118	8,281
Parks Department Revenue	38,388	39,155	39,939	40,737	41,552
Service of Process Grant Revenue	2,000	2,000	2,000	2,000	2,000
State Library Grant Revenue	102,749	104,804	106,900	109,038	111,218
General Fund Revenue	9,669,245	9,830,884	9,955,764	10,083,541	10,224,274
Clerk of Court Expense	565,384	576,692	588,225	599,990	611,990
Property Appraiser Expense	1,008,155	1,028,318	1,048,884	1,069,862	1,091,259
Supervisor of Elections Expense	375,405	382,913	390,571	398,383	406,350
Tax Collector Expense	726,404	740,932	755,751	770,866	786,283
BOCC Department Expense	312,301	320,248	328,440	336,885	345,593
County Administrator Department Expense	504,387	516,735	529,444	542,525	555,992
Collections Department Expense	107,327	109,988	112,728	115,550	118,456
Attorney Related Expense	222,600	221,446	225,675	229,989	234,388
General Administration Expense	1,684,108	1,695,840	1,675,157	1,700,231	1,722,899
BOCC Memberships Expense	36,060	36,595	37,140	37,697	38,264
Constitutional Miscellaneous Expense	123,300	124,500	125,750	127,000	128,400
Health & Human Services Expense	591,195	617,829	645,374	674,882	705,261
Planning & Community Development Department Expense	294,932	302,367	310,027	317,922	326,059
Code Enforcement Department Expense	-	-	-	-	-
Animal Control Department Expense	222,730	227,789	232,979	238,304	243,769
Airport Department Expense	6,300	6,426	6,554	6,685	6,819
Library Department Expense	239,250	245,169	251,263	256,289	262,690
Agriculture / Extension Department Expense	184,408	188,807	193,329	197,979	202,761
Facility Management Department Expense	381,074	387,009	393,103	399,362	280,790
Office of Management & Budget	-	-	-	-	-
Probation Department Expense	166,723	170,945	175,296	179,781	184,404
Veteran's Services Department Expense	21,533	21,963	22,403	22,851	23,308
EMS Department Expense	1,815,945	1,697,914	1,738,235	1,779,681	1,822,289
Recreation Department Expense	267,334	273,810	280,472	287,327	294,381
Parks Department Expense	288,985	289,069	301,444	301,984	314,695
Service of Process Grant Expense	2,000	2,000	2,000	2,000	2,000
State Library Grant Expense	204,749	208,844	213,021	217,281	221,627
General Fund Expense	10,352,588	10,394,148	10,583,265	10,811,304	10,930,729
Net Profit (Loss)	(683,343)	(563,264)	(627,501)	(727,763)	(706,455)
Fund Balance Beginning	2,262,979	1,579,636	1,016,372	388,871	(338,892)
Fund Balance Ending	1,579,636	1,016,372	388,871	(338,892)	(1,045,346)
Fund Balance Policy	2,588,147	2,598,537	2,645,816	2,702,826	2,732,682
Surplus (Deficit) Fund Balance	(1,008,511)	(1,582,165)	(2,256,945)	(3,041,718)	(3,778,029)

Building Department Fund

Forecast:

The fund balance for this fund has grown to a considerable amount. In the current year, FY2013/2014, the BOCC approved lowering the permit and inspection fees in order to deplete some of this fund balance. This will also have the effect of assisting the County's citizens in cost-savings related to building and development plans and hopefully spur economic growth. The reduction in fees did not have the desired effect.

The forecast is for a steady decrease in fund balance for the next 5 years. The economic recovery and housing market growth will determine when or if fees will need to be increased again. This forecast considers an increase in fees starting in FY2015/2016 and continuing each year with an increase till the fund stabilizes.

Revenue Assumptions

- Forecast 2% housing start growth each year.
- Forecast 3% increase in permits in FY2014/2015.
- Forecast 5% increase each year after.

Expense Assumptions

- Employee cost of living adjustments are forecast every other year at 2%.
- General expenses are forecast to increase 2% each year based on the consumer price index.
- Health insurance is forecast to increase 8% each year of which the Board will absorb 5% of the increase.

Building Department Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget								
Building Department Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
010	2100	000	341801-RADON 5%/10% COMMISSION	510	520	531	541	552
010	2100	000	341802-BUILDING PERMITS	306,000	312,120	318,362	324,730	331,224
010	2100	000	341803-APPLICATION FEES	6,120	6,242	6,367	6,495	6,624
010	2100	000	341805-MISCELLANEOUS FEES	-	-	-	-	-
010	2100	000	341806-RE-INSPECTION FEE	1,530	1,561	1,592	1,624	1,656
010	2100	000	341807-PRE-INSPECTION FEE	1,632	1,665	1,698	1,732	1,767
010	2100	000	341808-PLANS REVIEW	-	-	-	-	-
010	2100	000	341830-CONTRACTOR LICENSE	1,020	1,040	1,061	1,082	1,104
010	2100	000	354321-VIOLATION SEARCHES	6,120	6,242	6,367	6,495	6,624
010	2100	000	369900-MISCELLANEOUS REVENUES - OTHER	102	104	106	108	110
010	2100	000	369904-MISC REV - COPY FEES	-	-	-	-	-
010	2100	000	389000-CASH FORWARD	-	-	-	-	-
Building Revenue Total				323,034	329,495	336,085	342,806	349,662
010	2100	524	512000-REGULAR SALARIES	63,995	65,275	66,581	67,912	69,271
010	2100	524	512100-ANNUAL/SICK LEAVE PAY OUT	-	-	-	-	-
010	2100	524	513000-HOURLY WAGES	134,578	137,269	140,015	142,815	145,671
010	2100	524	514000-OVERTIME	4,689	4,783	4,879	4,976	5,076
010	2100	524	514500-HOLIDAY HOURS-WAGES	8,006	8,166	8,329	8,496	8,666
010	2100	524	521000-FICA TAX	16,021	16,341	16,668	17,001	17,341
010	2100	524	522000-RETIREMENT BENEFITS	23,063	23,524	23,994	24,474	24,964
010	2100	524	523000-HEALTH INSURANCE	59,772	62,760	65,898	69,193	72,653
010	2100	524	524000-WORKERS' COMPENSATION	-	-	-	-	-
010	2100	524	531000-PROFESSIONAL SERVICES	-	-	-	-	-
010	2100	524	534000-CONTRACTED SERVICES	5,100	5,202	5,306	5,412	5,520
010	2100	524	540000-TRAVEL	3,060	3,121	3,184	3,247	3,312
010	2100	524	541000-TELEPHONE	2,040	2,081	2,122	2,165	2,208
010	2100	524	543000-UTILITIES - ELECTRIC	3,060	3,121	3,184	3,247	3,312
010	2100	524	543300-UTILITIES-WATER/SEWER	1,020	1,040	1,061	1,082	1,104
010	2100	524	544000-RENTALS/LEASES-MACH & EQUIP	3,060	3,121	3,184	3,247	3,312
010	2100	524	546000-MAINTENANCE & REPAIR	5,100	5,202	5,306	5,412	5,520
010	2100	524	547000-PRINTING & BINDING	204	208	212	216	221
010	2100	524	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	204	208	212	216	221
010	2100	524	549000-OTHER CURRENT CHARGES	-	-	-	-	-
010	2100	524	551000-OFFICE SUPPLIES	2,550	2,601	2,653	2,706	2,760
010	2100	524	552000-OPERATING SUPPLIES	2,550	2,601	2,653	2,706	2,760
010	2100	524	552100-FUEL	14,280	14,566	14,857	15,154	15,457
010	2100	524	554000-BOOKS AND SUBSCRIPTIONS	11,220	11,444	11,673	11,907	12,145
010	2100	524	554400-MEMBERSHIPS	1,020	1,040	1,061	1,082	1,104
010	2100	524	555000-TRAINING	2,040	2,081	2,122	2,165	2,208
010	2100	524	564000-OPERATING EQUIPMENT	-	-	-	-	-
010	2100	524	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	5,000	5,000	25,000	5,000	5,000
010	2100	524	568100-CAPITAL OUTLAY - SOFTWARE	-	-	-	-	-
010	2100	581	591000-INTERFUND TRANSFER	15,000	15,000	15,000	15,000	15,000
010	2100	581	599000-RESERVE	-	-	-	-	-
Building Expense Total				386,632	395,758	425,156	414,836	424,808
Net Profit (Loss)				(63,598)	(66,263)	(89,071)	(72,030)	(75,146)
Fund Balance Beginning				661,504	597,906	531,643	442,572	370,542
Fund Balance Ending				597,906	531,643	442,572	370,542	295,397
Fund Balance Policy				96,658	98,939	106,289	103,709	106,202
Surplus (Deficit) Fund Balance				501,248	432,704	336,283	266,833	189,194

Major Special Revenue Funds Five Year Plan

Sheriff's Fine and Forfeiture Fund

Forecast:

This fund is forecast to have a negative fund balance in FY2016/2017 and beyond. Anticipated cuts of \$150,000 in FY2013/2014 and FY2014/2015 will provide a small surplus of fund balance in the following years.

Revenue Assumptions

- Millage rate remains at 8.5, of which, 7.4 mills is assigned to this fund.
- Property values level in FY2015/2016 and tick up by 1% in FY2016/2017 and 2% thereafter.
- Forecast receiving \$2,000,000 in Jail Bed revenue each year. This assumes that a contract will be signed with ICE in the near future for either guaranteed minimum revenue or an increase in per diem rates.

Expense Assumptions

- General expenses are forecast to increase 2% each year based on the consumer price index.

Sheriff's Fine & Forfeiture Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget										
Sheriff Fine & Forfeiture Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20		
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast		
150	0200-SH	000	311010-AD VALOREM TAXES	7,522,367	7,635,202	7,749,731	7,865,976	7,983,966		
150	0200-SH	000	369900-MISCELLANEOUS REVENUS	-	-	-	-	-		
150	0200-SH	000	381000-INTERFUND TRANSFERS	-	-	-	-	-		
150	0200-SH-04	000	342310-HOUSING FOR PRISONERS	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		
150	0200-SH-04	000	361100-INTEREST EARNED	-	-	-	-	-		
150	0200-SH-04	000	381000-INTERFUND TRANSFERS	-	-	-	-	-		
150	0200-SH-04	000	381100-TRANSFER TO CONST. OFFICER	-	-	-	-	-		
150	0200-SH-04	000	389000-CASH FORWARD	-	-	-	-	-		
150	0200-SH-05	000	341520-FEES REMITTED FROM SHERIFF	37,948	38,327	38,710	39,098	39,489		
150	0200-SH-05	000	342310-HOUSING FOR PRISONERS	-	-	-	-	-		
150	0200-SH-05	000	361100-INTEREST EARNED	-	-	-	-	-		
150	0200-SH-05	000	369900-MISCELLANEOUS REVENUS	-	-	-	-	-		
150	0200-SH-05	000	381000-INTERFUND TRANSFERS	2,000	2,000	2,000	2,000	2,000		
150	0200-SH-04	000	386400-SHERIFF - RETURN TO BOCC	-	-	-	-	-		
150	0200-SH-05	000	386400-SHERIFF - RETURN TO BOCC	-	-	-	-	-		
Sheriff Revenue				9,562,315	9,675,530	9,790,441	9,907,074	10,025,455		
150	0200-SH-01	581	591100-TRANSFER TO CONST. OFFICER	136,665	139,398	142,186	145,030	147,930		
150	0200-SH-02	581	591100-TRANSFER TO CONST. OFFICER	-	-	-	-	-		
150	0200-SH-03	581	591100-TRANSFER TO CONST. OFFICER	23,948	24,427	24,915	25,413	25,922		
150	0200-SH-04	581	591100-TRANSFER TO CONST. OFFICER	4,717,750	4,812,105	4,908,347	5,006,514	5,106,644		
150	0200-SH-04	581	599000-RESERVE	-	-	-	-	-		
150	0200-SH-05	581	591100-TRANSFER TO CONST. OFFICER	5,124,075	5,226,557	5,331,088	5,437,709	5,546,464		
150	0200-SH-05	581	599000-RESERVE	100,000	100,000	100,000	100,000	100,000		
Sheriff Expense				10,102,437	10,302,486	10,506,536	10,714,666	10,926,960		
Net Profit (Loss)				(540,123)	(626,956)	(716,095)	(807,592)	(901,505)		
Fund Balance Beginning				1,003,521	463,398	(163,558)	(879,653)	(1,687,245)		
Fund Balance Ending ***				463,398	(163,558)	(879,653)	(1,687,245)	(2,588,750)		
Fund Balance Policy				2,525,609	2,575,621	2,626,634	2,678,667	2,731,740		
Surplus (Deficit) Fund Balance				(2,062,211)	(2,739,180)	(3,506,287)	(4,365,912)	(5,320,490)		

Road Department Fund

Forecast:

This fund has finally recovered from deficit fund balances and all sub-funds within this fund should reach full fund balance at the end of the five year forecast.

Revenue Assumptions

- Forecast 2% for all revenues each year.

Expense Assumptions

- General expenses are forecast to increase 2% each year based on the consumer price index.

Road Department Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget								
Road Department Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
160	7000	000	312410-LOCAL OPTION FUEL TAX - 4 CENTS	407,304	415,450	423,759	432,235	440,879
160	7000	000	312420-LOCAL OPTION FUEL TAX - 7TH CENT	360,211	367,415	374,763	382,259	389,904
160	7000	000	331900-US FOREST SERVICE (TIMBER)	56,412	57,540	58,691	59,865	61,062
160	7000	000	331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	127,500	130,050	132,651	135,304	138,010
160	7000	000	335491-ST - 5TH & 6TH CENT GAS TAX (20%)	146,457	149,386	152,374	155,421	158,529
160	7000	000	335492-ST - 5TH & 6TH CENT GAS TAX (80%)	585,871	597,588	609,540	621,731	634,165
160	7000	000	335494-TRAFFIC SIGNAL MAINTENANCE	11,220	11,444	11,673	11,907	12,145
160	7000	000	361100-INTEREST	-	-	-	-	-
160	7000	000	365010-SALE OF SURPLUS PROPERTY	2,040	2,081	2,122	2,165	2,208
160	7000	000	369305-INSURANCE SETTLEMENT	-	-	-	-	-
160	7000	000	369900-MISCELLANEOUS REVENUES - OTHER	-	-	-	-	-
160	7000	000	381000-INTERFUND TRANSFERS	-	-	-	-	-
160	7000-02	000	312300-9TH CENT GAS TAX	116,009	118,329	120,696	123,109	125,572
160	7000-02	000	364000-MISC REV - SALE OF EQUIPMENT	-	-	-	-	-
160	7000-03	000	335493-ST - MOTOR FUEL USE TAX	39,626	40,418	41,227	42,051	42,892
Revenue Total				1,852,650	1,889,703	1,927,497	1,966,047	2,005,367
160	7000	541	531000-PROFESSIONAL SERVICES	1,305,493	1,331,603	1,358,235	1,385,399	1,413,107
160	7000	541	534000-CONTRACTED SERVICES	-	-	-	-	-
160	7000	541	541000-TELEPHONE	1,224	1,248	1,273	1,299	1,325
160	7000	541	543000-UTILITIES - ELECTRIC	20,400	20,808	21,224	21,649	22,082
160	7000	541	543300-UTILITIES-WATER	510	-	-	-	-
160	7000	541	543500-UTILITIES-LP GAS	510	521	531	542	553
160	7000	541	545100-VEHICLE INSURANCE	-	-	-	-	-
160	7000	541	546000-MAINTENANCE & REPAIR	26,520	27,050	27,591	28,143	28,706
160	7000	541	549000-OTHER CURRENT CHARGES	-	-	-	-	-
160	7000	541	552000-OPERATING SUPPLIES	-	-	-	-	-
160	7000	541	552100-FUEL	178,500	182,070	185,711	189,426	193,214
160	7000	541	564000-OPERATING EQUIPMENT	-	-	-	-	-
160	7000	541	564500-CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-
160	7000	541	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-
160	7000	541	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-
160	7000	541	599000-RESERVE	-	-	-	-	-
160	7000	581	591000-INTERFUND TRANSFER	50,000	50,000	50,000	50,000	50,000
160	7000-02	541	546000-MAINTENANCE & REPAIR - ROAD	91,800	93,636	95,509	97,419	99,367
160	7000-14	541	546000-MAINTENANCE & REPAIR - FLEET	112,200	114,444	116,733	119,068	121,449
160	7000-03	541	546000-MAINTENANCE & REPAIR	6,120	6,242	6,367	6,495	6,624
160	7000-03	541	599000-RESERVE	32,872	33,530	34,200	34,884	35,582
160	7000-05	541	546000-MAINTENANCE & REPAIR	25,500	125,000	125,000	125,000	125,000
160	7000-12	541	534000-CONTRACTED SERVICES	-	-	-	-	-
Expense Total				1,851,650	1,986,152	2,022,375	2,059,323	2,097,009
Net Profit (Loss)				1,000	(96,450)	(94,879)	(93,276)	(91,642)
Fund Balance Beginning				32,695	33,695	(62,755)	(157,634)	(250,910)
Fund Balance Ending				33,695	(62,755)	(157,634)	(250,910)	(342,552)
Fund Balance Policy				496,538	505,594	514,831	524,252	8,542
Surplus (Deficit) Fund Balance				(462,843)	(568,349)	(672,464)	(775,162)	(351,093)

Road 2 Cent Gas Tax Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
2 Cent Gas Tax Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
160-2CT	7000	000	312411-LOCAL OPTION FUEL TAX - 2 CENTS	216,071	220,393	224,800	229,296	233,882	
160-2CT	7000	000	389000-CASH FORWARD	-	-	-	-	-	
Revenue Total				216,071	220,393	224,800	229,296	233,882	
160-2CT	7000	541	564500-CAPITAL OUTLAY - EQUIPMENT	106,000	106,000	106,000	106,000	106,000	
160-2CT	7000	541	571000-LOAN PAYMENT - PRINCIPAL	105,000	105,000	105,000	105,000	105,000	
160-2CT	7000	541	572000-LOAN PAYMENT - INTEREST	3,000	3,000	3,000	3,000	3,000	
160-2CT	7000	541	591000-INTERFUND TRANSFER						
160-2CT	7000	541	599000-RESERVE	-	-	-	-	-	
Expense Total				214,000	214,000	214,000	214,000	214,000	
Net Profit (Loss)				2,071	6,393	10,800	15,296	19,882	
Fund Balance Beginning				312,142	314,213	320,605	331,406	346,702	
Fund Balance Ending				314,213	320,605	331,406	346,702	366,585	
Fund Balance Policy				108,000	108,000	108,000	108,000	108,000	
Surplus (Deficit) Fund Balance				206,213	212,605	223,406	238,702	258,585	

Road Title III Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
Title 3 Funds				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
160-TTL3	1600	000	331902-NAT'L FOREST SETTLEMENT-TITLE III-15%	20,000	20,000	20,000	20,000	20,000	
160-TTL3	1600	000	389000-CASH FORWARD	-	-	-	-	-	
Revenue Total				20,000	20,000	20,000	20,000	20,000	
160-TTL3	7000	541	534000-CONTRACTED SERVICES	-	-	-	-	-	
160-TTL3	1600	537	582000-AID TO PRIVATE ORGANIZATIONS	20,000	20,000	20,000	20,000	20,000	
Expense Total				20,000	20,000	20,000	20,000	20,000	
Net Profit (Loss)				-	-	-	-	-	
Fund Balance Beginning				128,842	128,842	128,842	128,842	128,842	
Fund Balance Ending				128,842	128,842	128,842	128,842	128,842	
Fund Balance Policy				5,000	5,000	5,000	5,000	5,000	
Surplus (Deficit) Fund Balance				123,842	123,842	123,842	123,842	123,842	

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Fire MSBU Fund

Forecast:

This fund is forecast to deplete its fund balance over the 5 year period. Major needed projects are planned that will cause this fund balance decline. This fund is not able to sustain increasing operating costs and the need to replace Capital Equipment.

Revenue Assumptions

- Forecast 2% growth due to population growth each year.
- Forecast an increase in the MSBU Fee from \$75 to \$80 in FY2016/2017 to keep pace with inflation.

Expense Assumptions

- General expenses are forecast to increase 2% each year based on the consumer price index.
- Health insurance is forecast to increase 8% each year of which the Board will absorb 5%.

Fire MSBU Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget								
Fire Department MSBU Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
180	8900-90	000	325200-MSBU - FIRE	1,046,176	1,056,638	1,067,204	1,077,876	1,088,655
180	8900-90	000	325201-DELINQUENT MSBU - FIRE	-	-	-	-	-
180	8900-90	000	361100-INTEREST EARNED	-	-	-	-	-
180	8900-90	000	361101-INTEREST ON TAX	1,500	1,500	1,500	1,500	1,500
180	8900-90	000	365010-SALE OF SURPLUS PROPERTY	-	-	-	-	-
180	8900-90	000	369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	-	-
180	8900-90	000	369900-MISCELLANEOUS REVENUES	-	-	-	-	-
180	8900-90	000	384000-LOAN PROCEEDS	-	-	-	-	-
180	8900-90	000	381000-INTERFUND TRANSFER	20,000	20,000	20,000	20,000	20,000
180	8900-90	000	389000-CASH FORWARD	-	-	-	-	-
Revenue Total				1,067,676	1,078,138	1,088,704	1,099,376	1,110,155
180	8900-90	522	512000-REGULAR SALARIES	37,512	38,263	39,028	39,808	40,604
180	8900-90	522	512100-ANNUAL/SICK LEAVE PAYOUT	-	-	-	-	-
180	8900-90	522	513000-HOURLY WAGES	269,312	274,698	280,192	285,796	291,512
180	8900-90	522	513500-FLEX WAGES	85,131	86,833	88,570	90,341	92,148
180	8900-90	522	514000-OVERTIME	54,865	55,962	57,082	58,223	59,388
180	8900-90	522	514500-HOLIDAY HOURS-WAGES	19,414	19,802	20,198	20,602	21,014
180	8900-90	522	515000-INCENTIVE PAY	-	-	-	-	-
180	8900-90	522	521000-FICA TAX	35,419	36,128	36,850	37,587	38,339
180	8900-90	522	522000-RETIREMENT BENEFITS	73,327	74,793	76,289	77,815	79,371
180	8900-90	522	523000-HEALTH INSURANCE	66,520	67,851	69,208	70,592	72,004
180	8900-90	522	523100-FLEX PLAN	-	-	-	-	-
180	8900-90	522	524000-WORKERS' COMPENSATION	-	-	-	-	-
180	8900-90	522	531000-PROFESSIONAL SERVICES	-	-	-	-	-
180	8900-90	522	532000-AUDITING & ACCOUNTING	-	-	-	-	-
180	8900-90	522	534000-CONTRACTED SERVICES	51,000	51,000	51,000	51,000	51,000
180	8900-90	522	540000-TRAVEL	2,000	2,000	2,000	2,000	2,000
180	8900-90	522	540100-STIPEND	50,000	51,000	52,020	53,060	54,122
180	8900-90	522	541000-TELEPHONE	16,483	16,813	17,149	17,492	17,842
180	8900-90	522	542000-POSTAGE & FREIGHT	258	263	268	273	279
180	8900-90	522	543000-UTILITIES - ELECTRIC	22,664	23,118	23,580	24,052	24,533
180	8900-90	522	543300-UTILITIES-WATER/SEWER	4,121	4,203	4,287	4,373	4,460
180	8900-90	522	543500-UTILITIES-LP GAS	1,030	1,051	1,072	1,093	1,115
180	8900-90	522	544000-RENTALS/LEASES-MACH & EQUIP	734	749	764	779	795
180	8900-90	522	545000-PROPERTY INSURANCE	75,970	77,489	79,039	80,620	82,232
180	8900-90	522	546000-MAINTENANCE & REPAIR	191,653	195,486	199,396	203,384	207,452
180	8900-90	522	546000-MAINTENANCE & REPAIR - Bldgs	25,500	26,010	26,530	27,061	27,602
180	8900-90	522	546100-REPAIR - INSURANCE CLAIM	-	-	-	-	-
180	8900-90	522	549000-OTHER CURRENT CHARGES	-	-	-	-	-
180	8900-90	522	551000-OFFICE SUPPLIES	1,339	1,366	1,393	1,421	1,450
180	8900-90	522	552000-OPERATING SUPPLIES	66,300	67,626	68,979	70,358	71,765
180	8900-90	522	552100-FUEL	35,700	36,414	37,142	37,885	38,643
180	8900-90	522	554000-BOOKS AND SUBSCRIPTIONS	510	520	531	541	552
180	8900-90	522	554400-MEMBERSHIPS	510	520	531	541	552
180	8900-90	522	555000-TRAINING	5,100	5,202	5,306	5,412	5,520
180	8900-90	522	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-
180	8900-90	522	564000-OPERATING EQUIPMENT	30,000	30,000	30,000	30,000	30,000
180	8900-90	522	564500-CAPITAL EQUIPMENT	50,000	50,000	50,000	50,000	50,000
180	8900-90	522	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-
180	8900-90	522	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-
180	8900-90	522	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-
180	8900-90	581	591000-INTERFUND TRANSFER	40,000	40,000	40,000	40,000	40,000
180	8900-90	522	599000-RESERVE	-	-	-	-	-
Expense Total				1,312,373	1,335,161	1,358,404	1,382,112	1,406,294
Net Profit (Loss)				(244,697)	(257,023)	(269,700)	(282,736)	(296,139)
Fund Balance Beginning				687,054	442,357	185,334	(84,365)	(367,101)
Fund Balance Ending				442,357	185,334	(84,365)	(367,101)	(663,240)
Fund Balance Policy				333,790	339,601	345,528	351,574	351,574
Surplus (Deficit) Fund Balance				108,567	(154,267)	(429,893)	(718,674)	(1,014,813)

Major Capital Project Funds Five Year Plan

One Cent Sales Tax Fund

Forecast:

This fund is forecast to deplete its fund balance over the 5 year period in anticipation of the expiration of the tax December 31, 2017. The plan includes putting the renewal of the sales tax on the 2016 ballot prior to its expiration. If the sales tax is renewed in 2016, the long range plan will involve restoring a healthy fund balance.

Revenue Assumptions

- Forecast 2% growth each year.

Expense Assumptions

- General expenses are forecast to increase 2% each year based on the consumer price index.
- Expenses associated with oil and fuel costs are anticipated to rise which will drive up the cost of paving roads or limit the number of miles we will be able to pave.

1 Cent Sales Tax Road Paving Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
1 Cent Sales Tax - 60% Road Paving Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
317-ROAD	7000	000	312601-1 CENT - ROAD PAVING	1,160,864	1,184,081	301,941	-	-	-
317-ROAD	7000	000	361100-INTEREST EARNED	-	-	-	-	-	-
317-ROAD	7000	000	381000-INTERFUND TRANSFERS	-	-	-	-	-	-
317-ROAD	7000	000	389000-CASH FORWARD	-	-	-	-	-	-
Revenue Total				1,160,864	1,184,081	301,941	-	-	-
317-ROAD	7000	541	571000-LOAN PAYMENT - PRINCIPAL	338,028	84,508	-	-	-	-
317-ROAD	7000	541	572000-LOAN PAYMENT - INTEREST	10,217	544	-	-	-	-
317-ROAD	7000	541	599000-RESERVE	-	-	-	-	-	-
317-ROAD	7000	581	5910000-NRCS Mitigation Grant Match	-	-	-	-	-	-
317-ROAD	7000	541	563000-CAPITAL OUTLAY RESURFACING	300,000	300,000	200,000	-	-	-
317-ROAD	7000	541	563000-CAPITAL OUTLAY NEW PAVING	300,000	300,000	200,000	-	-	-
317-ROAD	7000	541	563000-CAPITAL OUTLAY SIDEWALKS	-	-	-	-	-	-
317-ROAD	7000	541	563000-CAPITAL OUTLAY SIDEWALKS	-	-	-	-	-	-
317-ROAD	7000-05	541	546000-MAINTENANCE & REPAIR BRIDGES	125,000	125,000	125,000	-	-	-
317-ROAD	7000-05	541	563000-CAPITAL OUTLAY INFRASTRUCTURE	-	-	-	-	-	-
317-ROAD	7000-OC-02	541	563000-WAKULLA ARRAN TO EAST IVAN	-	-	-	-	-	-
317-ROAD	7000-OC-04	541	563000-OLD SHELL POINT RD	-	-	-	-	-	-
317-ROAD	7000-OC-07	541	563000-OLD BETHEL ROAD	-	-	-	-	-	-
317-ROAD	7000-OC-09	541	563000-LAWHON MILL TO EMMIT	-	-	-	-	-	-
317-ROAD	7000-OC-16	541	564000-MAINTENANCE & REPAIR	-	-	-	-	-	-
317-ROAD	7000-OC-16	541	563000-ROAD STRIPING	200,000	200,000	66,814	-	-	-
317-ROAD	7000-OC-21	541	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-
317-ROAD	7000-OC-21	541	563000-UPPER BRIDGE REPAIR	-	-	-	-	-	-
317-ROAD	7000-OC-22	541	563000-BREAM FOUNTAIN PAVING	-	-	-	-	-	-
317-ROAD	7000-OC-23	541	563000-CONCORD ROAD PAVING	-	-	-	-	-	-
317-ROAD	7000-OC-24	541	563000-METCALF ROAD PAVING	-	-	-	-	-	-
Expense Total				1,273,245	1,010,052	591,814	-	-	-
Net Profit (Loss)				(112,381)	174,030	(289,873)	-	-	-
Fund Balance Beginning				309,991	197,610	371,640	81,766	81,766	
Fund Balance Ending				197,610	371,640	81,766	81,766	81,766	
Fund Balance Policy				348,245	85,052	-	-	-	
Surplus (Deficit) Fund Balance				(150,635)	286,588	81,766	81,766	81,766	

1 Cent Sales Tax Public Facility Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
1 Cent Sales Tax - 20% Public Facility Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	
317-FACI	0100	000	312602-PUBLIC FACILITY INFRASTRUCTURE	388,057	395,818	100,934	-	-	-
317-FACI	0100	000	361100-INTEREST EARNED	-	-	-	-	-	-
317-FACI	0100	000	389000-CASH FORWARD	-	-	-	-	-	-
Revenue Total				388,057	395,818	100,934	-	-	-
317-FACI	0100	519	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-
317-FACI	6000	526	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-
317-FACI	0100	541	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-
317-FACI	0100	541	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	-
317-FACI	0100	572	599000-RESERVE	-	-	-	-	-	-
317-FACI	0100	573	562100-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-
317-FACI	0100	581	591000-INTERFUND TRANSFERS	50,000	-	-	-	-	-
317-FACI	0100	712	571000-LOAN PAYMENT - PRINCIPAL	219,867	227,320	235,027	-	-	-
317-FACI	0100	712	572000-LOAN PAYMENT - INTEREST	23,127	15,674	7,967	-	-	-
317-FACI	0200-SH	521	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-
317-FACI	0200-SH	522	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
317-FACI	0200-SH-05	521	534000-CONTRACTED SERVICES	-	-	-	-	-	-
317-FACI	0200-SH-05	521	564000-OPERATING EQUIPMENT	-	-	-	-	-	-
317-FACI	0200-SH-05	521	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
317-FACI	0200-SH-05	581	591100-TRANSFER TO CONST OFFICER	-	-	-	-	-	-
317-FACI	6900-09	572	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-
317-FACI	6900-09	572	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
317-FACI	6900-09	581	591000-INTERFUND TRANSFERS	-	-	-	-	-	-
317-FACI	8000-01	581	591000-INTERFUND TRANSFERS	-	-	-	-	-	-
317-FACI	0502	562	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-
317-FACI	8900-90	522	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-
317-FACI	1100	542	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-
317-FACI	6900	572	561000-CAPITAL OUTLAY - LAND	-	-	-	-	-	-
317-FACI	6900	572	562000-PUBLIC FACILITY INFRASTRUCTURE	-	-	-	-	-	-
Expense Total				292,994	242,994	242,994	-	-	-
Net Profit (Loss)				95,063	152,824	(142,060)	-	-	-
Fund Balance Beginning				383,461	478,524	631,348	489,288	489,288	489,288
Fund Balance Ending				478,524	631,348	489,288	489,288	489,288	489,288
Fund Balance Policy				242,994	242,994	242,994	-	-	-
Surplus (Deficit) Fund Balance				235,530	388,354	246,294	489,288	489,288	489,288

1 Cent Sales Tax Public Safety Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
1 Cent Sales Tax - 15% Public Safety Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	
317-SAFE	0100	000	312603-1 CENT - PUBLIC SAFETY	290,216	296,020	75,485	-	-	-
317-SAFE	0100	000	361000-INTEREST	-	-	-	-	-	-
317-SAFE	0100	000	381000-INTERFUND TRANSFERS	-	-	-	-	-	-
317-SAFE	0100	000	389000-CASH FORWARD	-	-	-	-	-	-
317-SAFE	6000	000	361100-INTEREST EARNED	-	-	-	-	-	-
317-SAFE	8900-90	000	369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	-	-	-
Revenue Total				290,216	296,020	75,485	-	-	-
317-SAFE	0200-SH	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	200,000	200,000	137,000	-	-	-
317-SAFE	0200-SH	521	562000-CAPITAL OUTLAY BUILDING	-	-	-	-	-	-
317-SAFE	0200-SH	521	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-
317-SAFE	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-
317-SAFE	0502	523	562100-CAPITAL OUTLAY BUILDING	-	-	-	-	-	-
317-SAFE	6000	525	564000-OPERATING EQUIPMENT	-	-	-	-	-	-
317-SAFE	6000	526	564500-CAPITAL OUTLAY - EQUIPMENT	100,000	100,000	-	-	-	-
317-SAFE	6000	525	599000-RESERVE	-	-	-	-	-	-
317-SAFE	6000	526	564500-AMBULANCE DEPARTMENT	-	-	-	-	-	-
317-SAFE	6000	526	591200-TRANSFER TO DOH	-	-	-	-	-	-
317-SAFE	6000	581	591000-INTERFUND TRANSFER	-	-	-	-	-	-
317-SAFE	8900-90	522	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
Expense Total				300,000	300,000	137,000	-	-	-
Net Profit (Loss)				(9,785)	(3,980)	(61,515)	-	-	-
Fund Balance Beginning				105,373	95,588	91,608	30,093	30,093	30,093
Fund Balance Ending				95,588	91,608	30,093	30,093	30,093	30,093
Fund Balance Policy				-	-	-	-	-	-
Surplus (Deficit) Fund Balance				-	-	-	-	-	-

1 Cent Sales Tax Parks & Recreation Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
1 Cent Sales Tax - 5% Parks & Recreation Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
317-PARK	6900	000	312604-PARKS & RECREATION INFRASTRUCTURE	96,738	98,673	25,162	-	-	-
317-PARK	6900	000	389000-CASH FORWARD	-	-	-	-	-	-
Revenue Total				96,738	98,673	25,162	-	-	-
317-PARK	6900	572	564000-OPERATING EQUIPMENT	-	-	-	-	-	-
317-PARK	6900	572	564500-CAPITAL OUTLAY - EQUIPMENT	75,000	100,000	53,280	-	-	-
317-PARK	6900	572	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	-
317-PARK	6900	572	591000-INTERFUND TRANSFER	-	-	-	-	-	-
317-PARK	6900	572	599000-RESERVE	-	-	-	-	-	-
317-PARK	6900	581	591000-INTERFUND TRANSFER	-	-	-	-	-	-
317-PARK	6900-10	572	563000-MEDART PARK	-	-	-	-	-	-
Expense Total				75,000	100,000	53,280	-	-	-
Net Profit (Loss)				21,738	(1,327)	(28,119)	-	-	-
Fund Balance Beginning				276,841	298,579	297,252	269,133	269,133	269,133
Fund Balance Ending				298,579	297,252	269,133	269,133	269,133	269,133
Fund Balance Policy				-	-	-	-	-	-
Surplus (Deficit) Fund Balance				-	-	-	-	-	-

Road Paving Grant Fund

Forecast:

The forecast of this fund is based on the Florida Department of Transportation’s Five Year Plan. This plan is dependent upon approved funding levels by the Legislature and is subject to change.

Revenue Assumptions

- No assumptions are made at the County level.

Expense Assumptions

- No assumptions are made. The expenditures will match the funding levels set by FDOT.

Road Paving Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
Road Paving Grant Fund					FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Fund #	Dept #	Exp Grp #	Object #		5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
362-DCA-01	7000	000	334490-CDBG-WAKULLA GARDENS		-	-	-	-	-
362-DOT-04	7000	000	334491-SCRAP - REHWINKEL		-	-	-	-	-
362-DOT-05	7000	000	334492-SCOP - NEW LIGHT CHURCH RD		-	-	-	-	-
362-DOT-06	7000	000	334492-SCOP - SPRING CREEK		-	-	-	-	-
362-DOT-07	7000	000	334491-SCRAP-SHELL POINT ROAD		-	-	-	-	-
362-DOT-08	7000	000	334492-SCOP-LIVE OAK ISLAND ROAD		-	-	-	-	-
362-DOT-09	7000	000	334491-STATE GRANT-SCRAP-EMMETT WHALEY		-	-	-	-	-
362-DOT-10	7000	000	334490-DOT STIMULUS (SIDEWALK NETWORK DEV)		-	-	-	-	-
362-DOT-11	7000	000	334490-ARRAN ROAD - SAFE ROUTES TO SCHOOLS		-	-	-	-	-
362-DOT-12	7000	000	334490-SGIP - SPRING CREEK TO 98 SOUTH		-	-	-	-	-
362-DOT-13	7000	000	334492-STATE GRANT - SCOP - High Dr / Ochlockonee		-	-	-	-	-
362-DOT-14	7000	000	334492-BOSTIC PELT RESURFACING		-	-	-	-	-
362-DOT-15	7000	000	334490-TRICE LANE RESURFACING-CIGP		-	-	-	-	-
362-DOT-16	7000	000	334492 - WAKULLA ARRAN - SCOP		-	-	-	-	-
362-DOT-17	7000	000	334492 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD		-	-	-	-	-
362-DOT-18	7000	000	334492 - SPRINGHILL RD AT 267 TO LEON CTY		-	-	-	-	-
362-DOT-19	7000	000	334492 - SR 363 WOODVILLE HWY SR 30 TO LEON CTY		3,048,000	-	-	-	-
362-DOT-20	7000	000	334492 - WAKULLA ARRAN & HWY 319 INTERSECTION		632,000	-	-	-	-
362-DOT-21	7000	000	334492 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS		2,000,000	-	-	-	-
362-DOT-xx	7000	000			-	-	-	-	-
Revenue Total					5,680,000	-	-	-	-
362	7000	581	591000-INTERFUND TRANSFER		-	-	-	-	-
362-DCA-01	7000	541	564000-CDBG-WAKULLA GARDENS		-	-	-	-	-
362-DOT-04	7000	541	563000-SCRAP - REHWINKEL		-	-	-	-	-
362-DOT-05	7000	541	563000-SCOP - NEW LIGHT CHURCH RD		-	-	-	-	-
362-DOT-06	7000	541	599000-RESERVE		-	-	-	-	-
362-DOT-07	7000	541	563000-SCRAP-SHELL POINT ROAD		-	-	-	-	-
362-DOT-08	7000	541	563000-SCOP-LIVE OAK ISLAND ROAD		-	-	-	-	-
362-DOT-09	7000	541	563000-CAPITAL OUTLAY - INFRASTRUCTURE		-	-	-	-	-
362-DOT-10	7000	541	599000-RESERVE		-	-	-	-	-
362-DOT-11	7000	541	599000-RESERVE		-	-	-	-	-
362-DOT-12	7000	541	563000-SGIP - SPRING CREEK TO 98 SOUTH		-	-	-	-	-
362-DOT-13	7000	541	563000-SCOP - HIGH DRIVE/OCHLOCKNEE		-	-	-	-	-
362-DOT-13	7000	541	565000-CONSTRUCTION IN PROGRESS		-	-	-	-	-
362-DOT-14	7000	541	563000-BOSTIC PELT RESURFACING		-	-	-	-	-
362-DOT-15	7000	541	563000-CIGP TRICE LANE RESURFACING		-	-	-	-	-
362-DOT-16	7000	541	563000-SCOP WAKULLA ARRAN		-	-	-	-	-
362-DOT-17	7000	541	563000 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD		-	-	-	-	-
362-DOT-18	7000	541	563000 - SPRINGHILL RD AT 267 TO LEON CTY		-	-	-	-	-
362-DOT-19	7000	541	563000 - SR 363 OLD WOODVILLE HWY SR 30 TO LEON CTY		3,048,000	-	-	-	-
362-DOT-20	7000	541	563000 - WAKULLA ARRAN & HWY 319 INTERSECTION		632,000	-	-	-	-
362-DOT-21	7000	541	563000 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS		2,000,000	-	-	-	-
Expense Total					5,680,000	-	-	-	-
Net Profit (Loss)					-	-	-	-	-
Fund Balance Beginning					(62,478)	(62,478)	(62,478)	(62,478)	(62,478)
Fund Balance Ending					(62,478)	(62,478)	(62,478)	(62,478)	(62,478)
Fund Balance Policy					-	-	-	-	-
Surplus (Deficit) Fund Balance					(62,478)	(62,478)	(62,478)	(62,478)	(62,478)

Enterprise Funds Five Year Plan

Sewer Fund

Forecast:

This fund has finally recovered from deficit fund balance and is forecast to sustain a positive fund balance through the 5 year plan period. A much needed plant expansion has been incorporated into this model as the U.S.D.A. grant/loan proposal has been approved. The long range outlook for this fund will substantially improve.

Revenue Assumptions

- Forecast 2% increase due to population growth.

Expense Assumptions

- General expenses are forecast to increase 2% each year based on the consumer price index.

Sewer Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget								
Sewer Operating Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
435	8000	000	343510-SEWER FEES-SOPCHOPPY	563,526	574,796	586,292	598,018	609,978
435	8000	000	343511-TAP-IN FEES	-	-	-	-	-
435	8000	000	343512-SEWER FEES - PAWS	419,537	427,928	436,487	445,216	454,121
435	8000	000	343513-SEWER FEES - TALQUIN SEWER	427,410	435,958	444,677	453,570	462,642
435	8000	000	343514-OYSTER BAY SEWER FEES	35,700	35,700	35,700	35,700	35,700
435	8000	000	343515-SEWER DUMPING FEES	95,036	96,937	98,875	100,853	102,870
435	8000	000	361100-INTEREST EARNED	-	-	-	-	-
435	8000	000	365010-SALE OF SURPLUS PROPERTY	-	-	-	-	-
435	8000	000	366010-LOCAL CONTRIBUTIONS	-	-	-	-	-
435	8000	000	369900-MISCELLANEOUS REVENUES	-	-	-	-	-
435	8000	000	381000-INTERFUND TRANSFERS	-	-	-	-	-
435-ACC	8000	000	343511-TAP-IN FEES	-	-	-	-	-
435-ACC	8000	000	343516-SEWER ACCESS FEES	51,000	52,020	53,060	54,122	55,204
435-ACC	8000	000	343517-SEWER ACCESS FEES - FLOWERS	9,598	9,790	9,985	10,185	10,389
435-ACC	8000	000	361100-INTEREST EARNED	-	-	-	-	-
435-ACC	8000	000	381000-INTERFUND TRANSFERS	572,075	583,517	595,187	607,091	619,233
435-ACC	8000	000	389000-CASH FORWARD	234,359	239,046	243,827	248,703	253,677
435-ACC	8000-11	000	361100-INTEREST EARNED	-	-	-	-	-
435-ACC	8000-11	535	361100-INTEREST EARNED	-	-	-	-	-
435-ACC	8000-11	000	381000-INTERFUND TRANSFERS	-	-	-	-	-
435-CBR-03	8000-10	000	334352-STATE GRANT - LEG APP	-	-	-	-	-
435-USDA-01	8000	000	331507-FEDERAL GRANT - USDA	-	1,405,000	1,661,900	-	-
435-USDA-01	8000	000	384000-LOAN PROCEEDS	2,200,000	1,695,000	-	-	-
435-SRF-01	8000	000	334352-STATE GRANT - LEG APP	-	-	-	-	-
435-SRF-01	8000	000	366010-LOCAL CONTRIBUTIONS	-	-	-	-	-
435-SRF-02	8000-11	000	381000-INTERFUND TRANSFERS	-	-	-	-	-
435-SRF-02	8000-11	000	384000-LOAN PROCEEDS	-	-	-	-	-
Revenue Total				4,608,240	5,555,691	4,165,991	2,553,458	2,603,813
435	8000	535	531000-PROFESSIONAL SERVICES	109,242	111,427	113,655	115,928	118,247
435	8000	535	534000-CONTRACTED SERVICES	277,779	283,335	289,001	294,781	300,677
435	8000	535	534500-CONTRACTED SERVICES-IT	2,500	2,550	2,601	2,653	2,706
435	8000	535	541000-TELEPHONE	11,220	11,444	11,673	11,907	12,145
435	8000	535	543000-UTILITIES - ELECTRIC	124,848	127,345	129,892	132,490	135,139
435	8000	535	543300-UTILITIES-WATER/SEWER	6,120	6,242	6,367	6,495	6,624
435	8000	535	545000-PROPERTY INSURANCE	17,505	-	-	-	-
435	8000	535	546000-MAINTENANCE & REPAIR	163,339	166,605	169,938	173,336	176,803
435	8000	535	549000-OTHER CURRENT CHARGES	65,280	66,586	67,917	69,276	70,661
435	8000	535	549900-REFUNDS	-	-	-	-	-
435	8000	535	552000-OPERATING SUPPLIES	6,120	6,242	6,367	6,495	6,624
435	8000	535	552100-FUEL	42,840	43,697	44,571	45,462	46,371
435	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	51,000	52,020	53,060	54,122	55,204
435	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-
435	8000	535	592000-DEPRECIATION EXPENSE	-	-	-	-	-
435	8000	535	595000-BAD DEBT EXPENSE	5,100	5,000	5,000	5,000	5,000
435	8000	535	599000-RESERVE	-	-	-	-	-
435	8000	581	591000-INTERFUND TRANSFER	65,500	65,500	65,500	65,500	65,500
435-ACC	8000	535	564000-OPERATING EQUIPMENT	-	-	-	-	-
435-ACC	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	200,000	200,000	200,000	200,000	200,000
435-ACC	8000	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-
435-ACC	8000	535	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-
435-ACC	8000-11	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-
435-ACC	8000-11	535	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-
435-ACC	8000	535	599000-RESERVE	-	-	-	-	-
435-ACC	8000	581	591000-INTERFUND TRANSFER	-	-	-	-	-
435-USDA-01	8000	535	531300-LEGAL FEES - OTHER	-	-	-	-	-
435-USDA-01	8000	535	565000-CONSTRUCTION IN PROGRESS	2,200,000	3,100,000	1,661,900	-	-
435-USDA-01	8000	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	81,369	84,013	86,744
435-USDA-01	8000	535	572000-LOAN PAYMENT - INTEREST	-	-	211,088	208,443	205,713
435-CBR-01	8000	535	591000-INTERFUND TRANSFER	-	-	-	-	-
435-CBR-03	8000	535	591000-INTERFUND TRANSFER	-	-	-	-	-
435-CBR-03	8000	581	591000-INTERFUND TRANSFER	-	-	-	-	-
435-NWF-01	8000	535	591000-INTERFUND TRANSFER	-	-	-	-	-
435-SRF-01	8000	535	540000-TRAVEL	-	-	-	-	-
435-SRF-01	8000	535	572000-LOAN PAYMENT - INTEREST	240,000	324,750	-	-	-
435-SRF-02	8000	535	549000-OTHER CURRENT CHARGES	-	-	-	-	-
435-SRF-02	8000-11	535	563000-TRANSFER LINE - HWY 98	-	-	-	-	-
435-SRF-02	8000-11	581	591000-INTERFUND TRANSFER	-	-	-	-	-
435-SRF-02	8000-11	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-
435-SRF-02	8000-11	535	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-
Expense Total				3,588,394	4,572,744	3,119,900	1,475,901	1,494,160
Net Profit (Loss)				1,019,846	982,947	1,046,091	1,077,558	1,109,654
Unrestricted Fund Balance Beginning				531,839	1,551,685	2,534,632	3,580,723	4,658,280
Change in Invested / Restricted Capital Assets				-	-	-	-	-
Unrestricted Fund Balance Ending				1,551,685	2,534,632	3,580,723	4,658,280	5,767,934
Invested in Capital Assets Net of Related Debt Restricted Assets				14,147,898	14,147,898	14,147,898	14,147,898	14,147,898
Total Fund Balance				15,699,583	16,682,530	17,728,620	18,806,178	19,915,832
Fund Balance Policy				237,098	236,998	241,386	245,861	250,426
Surplus (Deficit) Fund Balance				1,314,587	2,297,634	3,339,337	4,412,419	5,517,508

Riversink Water Fund

Forecast:

This fund is forecast to sustain a positive fund balance through the 5 year period. Any significant mechanical or equipment failures will deplete fund balance.

Revenue Assumptions

- Forecast 2% increase due to population growth.

Expense Assumptions

- General expenses are forecast to increase 2% each year based on the consumer price index.

Riversink Water Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
Riversink Water Operating Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan	5 Year Plan	5 Year Plan	5 Year Plan	5 Year Plan	5 Year Plan Forecast
435-RVR	8000-01	000	343300-RIVERSINK WATER	44,625	45,830	47,067	48,338	49,643	
435-RVR	8000-01	000	343511-TAP-IN FEES	-	-	-	-	-	
435-RVR	8000-01	000	381000-INTERFUND TRANSFER	-	-	-	-	-	
435-RVR	8000-01	000	389000-CASH FORWARD	-	-	-	-	-	
Revenue Total				44,625	45,830	47,067	48,338	49,643	
 									
435-RVR	8000-01	533	531000-PROFESSIONAL SERVICES	734	742	749	757	764	
435-RVR	8000-01	533	534000-CONTRACTED SERVICES	36,082	36,443	36,807	37,175	37,547	
435-RVR	8000-01	533	541000-TELEPHONE	510	515	520	526	531	
435-RVR	8000-01	533	543000-UTILITIES - ELECTRIC	3,468	3,503	3,538	3,573	3,609	
435-RVR	8000-01	533	543300-UTILITIES-WATER/SEWER	-	-	-	-	-	
435-RVR	8000-01	533	546000-MAINTENANCE & REPAIR	7,696	7,773	7,851	7,929	8,009	
435-RVR	8000-01	533	552000-OPERATING SUPPLIES	-	-	-	-	-	
435-RVR	8000-01	533	552100-FUEL	4,545	4,590	4,636	4,683	4,730	
435-RVR	8000-01	533	564000-OPERATING EQUIPMENT	-	-	-	-	-	
435-RVR	8000-01	533	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	
435-RVR	8000-01	533	592000-DEPRECIATION EXPENSE	-	-	-	-	-	
435-RVR	8000-01	533	599000-RESERVE	-	-	-	-	-	
Expense Total				53,036	53,566	54,102	54,643	55,189	
Net Profit (Loss)				(8,411)	(7,736)	(7,034)	(6,305)	(5,546)	
 									
Unrestricted Fund Balance Beginning				67,863	84,453	101,717	119,682	113,378	
Change in Invested / Restricted Capital Assets				25,000	25,000	25,000	-	-	
Unrestricted Fund Balance Ending				84,453	101,717	119,682	113,378	107,832	
 									
Invested in Capital Assets Net of Related Debt				625,000	600,000	575,000	575,000	575,000	
Restricted Assets				-	-	-	-	-	
Total Fund Balance				709,453	701,717	694,682	688,378	682,832	
 									
Fund Balance Policy				13,259	13,392	13,525	13,661	13,797	
Surplus (Deficit) Fund Balance				71,194	88,325	106,157	99,717	94,035	

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Solid Waste Fund

Forecast:

This fund has finally recovered from deficit fund balance and is forecast to sustain a positive fund balance through the 5 year plan period. The capping of the landfill, as required by Florida Department of Environmental Protection, is a project that may endanger the success of this fund depending on the final costs of the project.

Revenue Assumptions

- Forecast 2% increase due to population growth.
- An increase in the \$196 fee is not planned although WastePro's contract allows for the company to request a rate increase which would need Board approval.

Expense Assumptions

- General expenses are forecast to increase 2% each year based on the consumer price index.
- Financing of the landfill closure project is feasible with the current cost estimates. Any significant changes to these costs will be problematic for this fund.

Solid Waste Fund Five Year Plan

Wakulla County FY 14-15 Tentative Budget									
Solid Waste Operating Fund				FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	
Fund #	Dept #	Exp Grp #	Object #	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	
440	8500	000	311011-DELINQUENT TAXES	-	-	-	-	-	-
440	8500	000	343401-SOLID WASTE - RESIDENTIAL	2,289,338	2,312,232	2,335,354	2,358,708	2,382,295	
440	8500	000	343402-SOLID WASTE - COMMERCIAL	50,500	51,005	51,515	52,030	52,551	
440	8500	000	361100-INTEREST EARNED	-	-	-	-	-	
440	8500	000	361101-INTEREST ON TAX	3,000	3,000	3,000	3,000	3,000	
440	8500	000	365010-SALE OF SURPLUS PROPERTY	-	-	-	-	-	
440	8500	000	369900-MISCELLANEOUS REVENUES	-	-	-	-	-	
440	8500	000	369901-MISC REV - RECYCLING RECEIPTS	2,041	2,061	2,082	2,103	2,124	
440	8500	000	381000-INTERFUND TRANSFERS	50,000	50,000	50,000	50,000	50,000	
440	8500	000	381000-INTERFUND TRANSFERS	-	-	-	-	-	
440	8500	000	384000-LOAN PROCEEDS	-	-	-	-	-	
440	8500	000	386600-PROPERTY APPRAISER RETURN TO BOCC	-	-	-	-	-	
440	8500	000	389000-CASH FORWARD	-	-	-	-	-	
440-CLOSE	8500	000	361100-INTEREST EARNED	-	-	-	-	-	
440-CLOSE	8500	000	381000-INTERFUND TRANSFERS	-	-	-	-	-	
440-CLOSE	8500	000	384000-LOAN PROCEEDS	-	-	-	-	-	
440-CLOSE	8500	000	389000-CASH FORWARD	-	-	-	-	-	
440-DEP-01	8500	000	334340-STATE GRANT - SOLID WASTE	90,909	90,909	90,909	90,909	90,909	
440-USDA-01	8500-03	000	334340-STATE GRANT - SOLID WASTE	-	-	-	-	-	
440-USDA-01	8500-03	000	381000-INTERFUND TRANSFERS	-	-	-	-	-	
Revenue Total				2,485,788	2,509,207	2,532,860	2,556,749	2,580,878	
440	8500	534	531000-PROFESSIONAL SERVICES	107,435	109,584	111,775	114,011	116,291	
440	8500	534	534000-CONTRACTED SERVICES	2,089,165	2,110,056	2,131,157	2,152,469	2,173,993	
440	8500	534	534800-LANDFILL MONITORING	75,000	75,000	75,000	75,000	75,000	
440	8500	534	543000-UTILITIES - ELECTRIC	-	-	-	-	-	
440	8500	534	546000-MAINTENANCE & REPAIR	-	-	-	-	-	
440	8500	534	552000-OPERATING SUPPLIES	10,000	10,000	10,000	10,000	10,000	
440	8500	534	552100-FUEL	-	-	-	-	-	
440	8500	534	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	
440	8500	534	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	
440	8500	534	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	
440	8500	534	592000-DEPRECIATION EXPENSE	-	-	-	-	-	
440	8500	534	596000-LOSS ON SALE OF EQUIPMENT	-	-	-	-	-	
440	8500	534	599000-RESERVE	-	-	-	-	-	
440	8500	581	591000-INTERFUND TRANSFER	-	-	-	-	-	
440	8500	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	
440	8500-01	534	531000-PROFESSIONAL SERVICES	-	-	-	-	-	
440	8500-01	534	534000-CONTRACTED SERVICES	-	-	-	-	-	
440	8500-02	534	531000-PROFESSIONAL SERVICES	-	-	-	-	-	
440	8500-02	534	534000-CONTRACTED SERVICES	-	-	-	-	-	
440	8500-03	581	591000-INTERFUND TRANSFER	15,000	15,000	15,000	15,000	15,000	
440-CLOSE	8500	534	534000-CONTRACTED SERVICES	-	-	-	-	-	
440-CLOSE	8500	534	571000-LOAN PAYMENT - PRINCIPAL	51,342	53,139	54,999	56,924	58,916	
440-CLOSE	8500	534	572000-LOAN PAYMENT - INTEREST	34,674	32,877	31,017	29,092	27,100	
440-DEP-01	8500	534	534800-LANDFILL MONITORING	90,909	90,909	90,909	90,909	90,909	
440-DEP-01	8500	534	552000-OPERATING SUPPLIES	-	-	-	-	-	
Expense Total				2,473,525	2,496,565	2,519,857	2,543,404	2,567,209	
Net Profit (Loss)				12,264	12,642	13,003	13,345	13,669	
Unrestricted Fund Balance Beginning				(153,038)	(224,945)	(207,303)	(189,301)	(175,955)	
Change in Invested / Restricted Capital Assets				(84,171)	5,000	5,000	-	-	
Unrestricted Fund Balance Ending				(224,945)	(207,303)	(189,301)	(175,955)	(162,287)	
Invested in Capital Assets Net of Related Debt				60,000	55,000	50,000	50,000	50,000	
Restricted Assets				89,171	89,171	89,171	89,171	89,171	
Total Fund Balance				(75,774)	(63,132)	(50,130)	(36,784)	(23,116)	
Fund Balance Policy				618,381	624,141	629,964	635,851	641,802	
Surplus (Deficit) Fund Balance				(843,326)	(831,444)	(819,265)	(811,806)	(804,089)	

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Section 6

FY 2014/2015 Constitutional Officers

Detailed Budgets

Clerk of Court

Wakulla County FY 14-15 Tentative Budget						
Clerk of Court Detail Finance	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	30,123	13,423	31,000	31,700	700	2.21%
512000-REGULAR SALARIES	263,299	113,455	245,000	242,850	(2,150)	-0.89%
513000-OPS WAGES	-	-	2,000	2,050	50	2.44%
514000-OVERTIME WAGES	4,200	853	2,000	2,050	50	2.44%
521000-FICA TAX	22,768	9,769	22,000	22,000	-	0.00%
522000-RETIREMENT BENEFITS	21,512	15,636	31,000	34,000	3,000	8.82%
523000-HEALTH INSURANCE	82,044	36,488	75,000	81,150	6,150	7.58%
531000-PROFESSIONAL SERVICES	-	906	1,931	2,000	69	3.45%
531300-LEGAL FEES - OTHER	-	-	-	2,400	2,400	100.00%
534000-CONTRACTED SERVICES	-	10,719	20,000	20,000	-	0.00%
540000-TRAVEL	6,000	4,007	5,000	6,000	1,000	16.67%
541000-TELEPHONE	1,200	541	2,000	1,200	(800)	-66.67%
542000-POSTAGE & FREIGHT	1,600	1,456	4,000	3,000	(1,000)	-33.33%
544000-RENTALS & LEASES	750	217	1,000	500	(500)	-100.00%
545000-INSURANCE	4,000	708	5,000	4,000	(1,000)	-25.00%
546000-MAINT & REPAIR	-	-	250	-	(250)	#DIV/0!
548000-ADVERTISING & PROMOTION	500	-	250	-	(250)	#DIV/0!
549000-OTHER CURRENT CHARGES	6,000	3,466	7,200	6,500	(700)	-10.77%
551000-OFFICE SUPPLIES	3,500	1,403	3,000	3,000	-	0.00%
552000-OPERATING SUPPLIES	3,000	425	2,000	2,000	-	0.00%
552100-FUEL	-	-	-	-	-	#DIV/0!
554000-BOOKS & SUBSCRIPTIONS	500	-	250	200	(50)	-25.00%
554400-MEMBERSHIPS	1,000	1,009	1,000	1,250	250	20.00%
555000-TRAINING	1,000	-	-	750	750	100.00%
Internal Funding	(17,115)	-	-	-	-	#DIV/0!
Clerk of Court Finance Detail	435,881	214,481	460,881	468,600	7,719	1.65%
Clerk of Court Detail Maintenance	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	28,915	13,543	30,000	28,050	(1,950)	-6.95%
514000-OVERTIME WAGES	1,077	1,254	1,000	2,448	1,448	59.15%
521000-FICA TAX	2,295	1,122	2,500	2,400	(100)	-4.17%
522000-RETIREMENT BENEFITS	1,669	1,011	1,750	2,350	600	25.53%
523000-HEALTH INSURANCE	15,145	8,512	16,000	17,000	1,000	5.88%
534000-CONTRACTED SERVICES	14,227	3,837	7,500	8,000	500	6.25%
540000-TRAVEL	125	-	100	-	(100)	#DIV/0!
541000-TELEPHONE	150	67	250	150	(100)	-66.67%
542000-POSTAGE & FREIGHT	300	294	500	600	100	16.67%
544000-RENTALS & LEASES	100	44	100	100	-	0.00%
545000-INSURANCE	1,000	40	750	200	(550)	-275.00%
546000-MAINT & REPAIR	7,500	10,832	15,000	15,000	-	0.00%
551000-OFFICE SUPPLIES	1,500	1,182	750	2,400	1,650	68.75%
552000-OPERATING SUPPLIES	10,000	3,208	7,703	6,500	(1,203)	-18.51%
552100-FUEL	500	222	750	500	(250)	-50.00%
554400-MEMBERSHIPS	-	118	-	-	-	#DIV/0!
555000-TRAINING	150	-	-	-	-	#DIV/0!
Clerk of Court Maintenance Detail	84,653	45,286	84,653	85,698	1,045	1.22%

Property Appraiser

Wakulla County FY 14-15 Tentative Budget						
Property Appraiser Detail	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	98,919	51,252	102,503	102,503	-	0.00%
512000-REGULAR SALARIES	445,329	221,828	465,073	465,110	38	0.01%
514000-OVERTIME	-	-	2,000	-	(2,000)	#DIV/0!
SPECIAL PAY	18,000	8,999	18,000	18,000	-	0.00%
521000-FICA TAX	42,611	22,190	44,950	44,799	(151)	-0.34%
522000-RETIREMENT BENEFITS	39,187	34,630	70,769	76,115	5,346	7.02%
523000-HEALTH INSURANCE	100,953	53,211	104,419	120,563	16,144	13.39%
531000-PROFESSIONAL SERVICES	4,200	4,313	12,100	12,100	-	0.00%
532000-AUDITING & ACCOUNTING	1,611	1,046	2,400	2,400	-	0.00%
534000-CONTRACTED SERVICES	2,282	2,385	2,295	2,295	-	0.00%
540000-TRAVEL	11,116	5,570	10,759	10,759	-	0.00%
541000-TELEPHONE	3,109	1,397	3,500	3,500	-	0.00%
542000-POSTAGE & FREIGHT	2,678	3,200	7,270	7,274	4	0.05%
543000-UTILITIES-ELECTRIC	8,640	4,109	9,000	9,000	-	0.00%
544000-RENTALS & LEASES	-	192	-	-	-	#DIV/0!
546000-MAINTANENCE & REPAIR	100,802	50,188	80,010	84,792	4,782	5.64%
549000-OTHER CURRENT CHARGES	537	392	500	500	-	0.00%
551000-OFFICE SUPPLIES	11,203	4,340	9,000	9,000	-	0.00%
552000-OPERATING SUPPLIES	5,487	3,048	8,000	8,000	-	0.00%
554000-BOOKS & SUBSCRIPTIONS	574	569	1,600	1,600	-	0.00%
554400-MEMBERSHIPS	5,642	5,593	6,100	6,100	-	0.00%
555000-TRAINING	3,515	1,030	3,850	3,470	(380)	-10.95%
SPECIAL CONTINGENCY	2,296	-	2,296	2,296	-	0.00%
NORTH FLORIDA WATER CONTRIBUTION	(1,885)	(863)	(1,712)	(1,789)	(77)	4.30%
Property Appraiser Expense Detail	906,806	478,619	964,681	988,387	23,706	2.40%

Sheriff

Wakulla County FY 14-15 Tentative Budget						
Law Enforcement Detail	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	52,535	27,986	55,710	55,710	-	0.00%
512000-REGULAR SALARIES	2,867,883	1,411,688	2,854,000	2,728,470	(125,530)	-4.60%
513000-OTHER SALARIES	62,484	4,509	38,000	20,000	(18,000)	-90.00%
514000-OVERTIME WAGES	14,129	7,227	6,500	6,500	-	0.00%
515000-INCENTIVE PAY	27,560	13,265	25,000	25,000	-	0.00%
519000-HOLIDAY WAGES	39,335	20,370	47,039	40,000	(7,039)	-17.60%
521000-FICA TAX	224,658	110,002	222,512	216,165	(6,347)	-2.94%
522000-RETIREMENTS BENEFITS	374,893	217,235	460,675	496,186	35,511	7.16%
523000-HEALTH INSURANCE	603,553	295,216	633,570	659,269	25,699	3.90%
524000-WORKERS COMPENSATION	105,313	26,310	96,435	87,244	(9,191)	-10.53%
525000-UNEMPLOYMENT COMP	-	-	-	-	-	#DIV/0!
TOTAL PESONNEL SERVICES	4,372,343	2,133,808	4,439,441	4,334,544	(104,897)	-2.42%
531000-PROFESSIONAL SERVICES	26,693	12,881	15,000	20,000	5,000	25.00%
534000-CONTRACTED SERVICES	20,049	3,883	12,000	12,000	-	0.00%
535000-INVESTIGATIVE FUNDS	15,000	5,000	18,000	18,000	-	0.00%
540000-TRAVEL AND TRAINING	15,492	4,407	10,000	10,000	-	0.00%
541000-COMMUNICATIONS	56,036	30,594	50,000	55,000	5,000	9.09%
542000-POSTAGE	4,108	1,078	3,500	3,500	-	0.00%
543000-UTILITIES	30,653	15,480	45,000	45,000	-	0.00%
544030-LEASE/MAINT COPIES	13,446	7,205	13,200	12,000	(1,200)	-10.00%
544040-EQUIPMENT LEASE	-	-	-	-	-	#DIV/0!
545010-INSURANCE AUTO	38,168	14,793	38,000	38,000	-	0.00%
545020-INSURANCE LIABILITY	44,346	20,380	57,000	50,059	(6,941)	-13.87%
545040-INSURANCE OTHER	10,670	3,683	10,500	10,500	-	0.00%
546000-REPAIRS/MAINT BLDG & EQUIP	8,509	2,241	6,000	6,000	-	0.00%
546010-REPAIRS/MAINT AUTO	34,342	14,571	35,000	35,000	-	0.00%
546030-REPAIRS/MAINT RADIO	513	279	5,518	2,500	(3,018)	-120.72%
546040-AUTO SHOP SUPPLIES	254	74	1,000	1,000	-	0.00%
547000-PRINTING & BINDING	8,155	1,422	5,000	5,000	-	0.00%
549000-OTHER CHARGES	1,882	2,099	2,500	2,500	-	0.00%
549010-TAG & TITLE FEES	1,259	953	1,500	1,500	-	0.00%
549050-CLEANING/MAINT UNIFORMS	2,326	725	2,500	2,500	-	0.00%
551000-OFFICE SUPPLIES	20,536	9,441	23,000	20,000	(3,000)	-15.00%
551010-FURN & EQUIP > 1,000	49,942	9,939	42,000	30,000	(12,000)	-40.00%
551020-SOFTWARE SUPPORT & MAINT	30,531	13,904	28,500	30,000	1,500	5.00%
552000-OPERATING SUPPLIES	26,410	8,148	25,000	20,000	(5,000)	-25.00%
552010-MOTOR FUEL	195,007	85,626	210,000	195,000	(15,000)	-7.69%
552020-AMMUNITION	17,399	46,193	30,000	30,000	-	0.00%
552070-K-9 SUPPLIES	-	-	-	-	-	#DIV/0!
552080-TASERS & SUPPLIES	25,892	1,378	5,000	5,000	-	0.00%
552090-UNIFORMS	23,026	11,328	20,341	15,000	(5,341)	-35.61%
552150-VEHICLE SUPPLIES	6,585	5,272	5,000	5,000	-	0.00%
552200-CLEANING/MAINT SUPPLIES	3,565	844	3,000	3,000	-	0.00%
554020-MEMBERSHIP DUES	6,431	7,999	6,000	6,000	-	0.00%
TOTAL OPERATING	737,225	341,820	729,059	689,059	(40,000)	-5.81%
964010-MACHINERY & EQUIPM	58,932	-	-	-	-	#DIV/0!
TOTAL CAPITAL OUTLAY	58,932	-	-	-	-	#DIV/0!
CONTINGENCY	-	-	-	-	-	#DIV/0!
TOTAL PROGRAM BUDGET	5,168,500	2,475,628	5,168,500	5,023,603	(144,897)	-2.88%

Wakulla County FY 14-15 Tentative Budget						
Corrections Detail	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	52,994	27,526	55,710	55,710	-	0.00%
512000-REGULAR SALARIES	1,743,918	861,973	1,804,989	1,654,989	(150,000)	-9.06%
513000-OTHER SALARIES	10,082	6,547	25,000	15,000	(10,000)	-66.67%
514000-OVERTIME WAGES	4,638	1,954	23,200	13,500	(9,700)	-71.85%
515000-INCENTIVE PAY	16,495	8,487	14,000	14,000	-	0.00%
519000-HOLIDAY WAGES	34,900	20,854	36,088	35,000	(1,088)	-3.11%
521000-FICA TAX	135,312	67,366	144,584	134,500	(10,084)	-7.50%
522000-RETIREMENTS BENEFITS	224,128	137,837	298,063	301,700	3,637	1.21%
523000-HEALTH INSURANCE	424,389	231,977	441,000	495,564	54,564	11.01%
524000-WORKERS COMPENSATION	70,748	15,162	79,549	62,500	(17,049)	-27.28%
525000-UNEMPLOYMENT COMP	3,396	-	2,500	2,500	-	0.00%
TOTAL PESONNEL SERVICES	2,721,000	1,379,683	2,924,683	2,784,963	(139,720)	-5.02%
534000-CONTRACTED SERVICES	1,082,214	542,211	1,086,578	1,086,578	-	0.00%
540000-TRAVEL AND TRAINING	2,105	1,496	2,500	2,500	-	0.00%
541000-COMMUNICATIONS	5,851	2,274	8,400	8,400	-	0.00%
542000-POSTAGE	1,025	1,019	2,300	2,300	-	0.00%
543000-UTILITIES	222,224	100,090	200,000	200,000	-	0.00%
544030-LEASE/MAINT COPIES	7,739	3,161	5,490	7,200	1,710	23.75%
545010-INSURANCE AUTO	5,168	2,248	5,000	5,000	-	0.00%
545020-INSURANCE LIABILITY	33,833	12,736	42,227	42,500	273	0.64%
545040-INSURANCE OTHER	9,073	3,211	8,837	8,837	-	0.00%
545030-INSURANCE INMATE MEDICAL	9,449	5,130	10,000	10,000	-	0.00%
546000-REPAIRS/MAINT BLDG & EQUIP	53,745	22,930	30,000	31,937	1,937	6.07%
546010-REPAIRS/MAINT AUTO	1,380	491	3,500	3,500	-	0.00%
546030-REPAIRS/MAINT RADIO	380	-	1,500	1,500	-	0.00%
546040-AUTO SHOP SUPPLIES	2,123	589	1,000	1,000	-	0.00%
549000-OTHER CHARGES	709	-	750	750	-	0.00%
549010-TAG & TITLE FEES	19	49	200	200	-	0.00%
549050-CLEANING/MAINT UNIFORMS	1,308	420	3,000	2,000	(1,000)	-50.00%
551000-OFFICE SUPPLIES	6,858	3,812	8,000	7,000	(1,000)	-14.29%
551010-FURN & EQUIP > 1,000	14,581	4,200	10,000	8,000	(2,000)	-25.00%
551020-SOFTWARE SUPPORT & MAINT	6,500	8,217	11,000	11,000	-	0.00%
552000-OPERATING SUPPLIES	9,916	6,819	5,000	5,000	-	0.00%
552010-MOTOR FUEL	25,407	11,615	13,000	13,000	-	0.00%
552080-TASERS & SUPPLIES	1,264	-	3,500	3,500	-	0.00%
552090-UNIFORMS	2,879	1,250	5,000	5,000	-	0.00%
552100-TRAINING SUPPLIES	905	-	2,500	2,500	-	0.00%
552120-MEDICAL/NURSES SUPPLIES	-	-	-	-	-	#DIV/0!
552130-INMATE FOOD SUPPLIES	294,780	135,070	307,000	289,080	(17,920)	-6.20%
552140-INMATE SUPPLIES	37,926	20,842	42,000	35,000	(7,000)	-20.00%
552200-CLEANING/MAINT SUPPLIES	35,383	13,041	32,000	32,000	-	0.00%
TOTAL OPERATING	1,874,744	902,921	1,850,282	1,825,282	(25,000)	-1.37%
963000-BUILDING IMPROVEMENTS	4,350	245,000	247,190			
964010-MACHINERY & EQUIPM	64,446	-		-	-	#DIV/0!
TOTAL CAPITAL OUTLAY	68,796	245,000	247,190	-	(247,190)	#DIV/0!
CONTINGENCY	-	-	-	100,000	100,000	100.00%
TOTAL PROGRAM BUDGET	4,664,540	2,527,604	5,022,155	4,710,245	(311,910)	-6.62%

Wakulla County FY 14-15 Tentative Budget						
Bailiff & Courthouse Security Detail	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	99,849	55,251	91,812	85,996	(5,816)	-6.76%
513000-OTHER SALARIES	-	-	2,000	2,000	-	0.00%
515000-INCENTIVE PAY	-	-	2,000	2,000	-	0.00%
519000-HOLIDAY WAGES	338	502	500	500	-	0.00%
521000-FICA TAX	7,600	4,221	6,671	6,923	252	3.64%
522000-RETIREMENTS BENEFITS	11,373	7,731	14,407	14,500	93	0.64%
523000-HEALTH INSURANCE	3,776	2,710	10,901	11,035	134	1.21%
524000-WORKERS COMPENSATION	3,935	1,889	4,714	3,423	(1,291)	-37.72%
TOTAL PESONNEL SERVICES	126,871	72,304	133,005	126,377	(6,628)	-5.24%
541000-COMMUNICATIONS	-	-	-	-	-	#DIV/0!
545010-INSURANCE AUTO	468	220	634	634	-	0.00%
545020-INSURANCE LIABILITY	3,909	1,072	3,850	2,424	(1,426)	-58.83%
546010-REPAIRS/MAINT AUTO	46	29	284	300	16	5.33%
546030-REPAIRS/MAINT RADIO	-	467	350	350	-	0.00%
549050-CLEANING/MAINT UNIFORMS	444	31	400	400	-	0.00%
552000-OPERATING SUPPLIES	1,128	386	590	500	(90)	-18.00%
552010-MOTOR FUEL	1,810	431	1,500	1,500	-	0.00%
552080-TASERS & SUPPLIES	2,156	-	500	500	-	0.00%
552090-UNIFORMS	696	7	2,000	1,000	(1,000)	-100.00%
TOTAL OPERATING	10,657	2,643	10,108	7,608	(2,500)	-32.86%
964010-RADIO EQUIPMENT	-	-	-	-	-	#DIV/0!
TOTAL CAPITAL OUTLAY	-	-	-	-	-	#DIV/0!
CONTINGENCY	-	-	-	-	-	#DIV/0!
TOTAL PROGRAM BUDGET	137,528	74,947	143,113	133,985	(9,128)	-6.81%
Emergency Management Detail	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	20,000	10,000	20,000	20,000	-	0.00%
513000-OPS SALARIES	-	-	-	-	-	#DIV/0!
521000-FICA TAX	1,530	765	1,530	1,530	-	0.00%
522000-RETIREMENTS BENEFITS	1,400	700	1,400	1,472	72	4.89%
523000-HEALTH INSURANCE	548	274	548	476	(72)	-15.13%
524000-WORKERS COMPENSATION	-	-	-	-	-	#DIV/0!
TOTAL PESONNEL SERVICES	23,478	11,739	23,478	23,478	-	0.00%
Total Sheriff Budget	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
FUND 150 TOTAL PERSONNEL SERV	7,243,692	3,597,534	7,520,607	7,269,362	(251,245)	-3.46%
FUND 150 TOTAL OPERATING	2,622,626	1,247,384	2,589,449	2,521,949	(67,500)	-2.68%
FUND 150 TOTAL CAPITAL OUTLAY	127,728	245,000	247,190	-	(247,190)	#DIV/0!
FUND 150 TOTAL CONTINGENCY	-	-	-	100,000	100,000	100.00%
TOTAL WCSO PROGRAM	9,994,046	5,089,918	10,357,246	9,891,311	(465,935)	-4.71%

Supervisor of Elections

Wakulla County FY 14-15 Tentative Budget										
Supervisor of Elections Fund					FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #		Final Budget	Actual (thru 6-30)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
601	9500	519	511000-EXECUTIVE SALARIES		80,372	60,086	82,938	88,300	5,362	6.1%
601	9500	519	512000-REGULAR SALARIES		80,156	46,376	92,000	66,700	(25,300)	-37.9%
601	9500	519	512100-ANNUAL/SICK LEAVE PAY OUT		3,500	-	-	-	-	#DIV/0!
601	9500	519	513000-HOURLY WAGES		8,023	5,489	10,000	20,000	10,000	50.0%
601	9500	519	514000-OVERTIME		2,000	-	2,000	2,500	500	20.0%
601	9500	519	514500-HOLIDAY HOURS-WAGES		1,000	500	-	-	-	#DIV/0!
601	9500	519	521000-FICA TAX		14,612	8,755	14,301	13,845	(456)	-3.3%
601	9500	519	522000-RETIREMENT BENEFITS		21,214	26,480	37,596	48,519	10,923	22.5%
601	9500	519	523000-HEALTH INSURANCE		7,453	12,963	15,523	16,830	1,307	7.8%
601	9500	519	531300-LEGAL FEES - OTHER		4,160	5,713	5,000	6,000	1,000	16.7%
601	9500	519	534000-CONTRACTED SERVICES		37,340	3,179	36,500	38,400	1,900	4.9%
601	9500	519	540000-TRAVEL		3,800	4,116	4,000	4,000	-	0.0%
601	9500	519	541000-TELEPHONE		5,000	3,150	5,500	5,500	-	0.0%
601	9500	519	544000-RENTALS/LEASES-MACH & EQUIP		10,685	2,445	10,000	9,000	(1,000)	-11.1%
601	9500	519	545000-PROPERTY INSURANCE		500	-	512	-	(512)	#DIV/0!
601	9500	519	546000-MAINTENANCE & REPAIR		1,500	648	1,000	1,000	-	0.0%
601	9500	519	547000-PRINTING & BINDING		13,828	71	12,500	9,000	(3,500)	-38.9%
601	9500	519	548000-ADVERTISING/PROMOTIONAL ACTIVITIES		2,000	1,559	2,000	2,500	500	20.0%
601	9500	519	549000-OTHER CURRENT CHARGES		15,297	1,727	12,029	14,250	2,221	15.6%
601	9500	519	549500-EVENTS & SERVICES		490	102	550	500	(50)	-10.0%
601	9500	519	551000-OFFICE SUPPLIES		2,500	1,020	2,500	2,700	200	7.4%
601	9500	519	552000-OPERATING SUPPLIES		22,475	13,845	10,000	10,000	-	0.0%
601	9500	519	552100-FUEL		100	88	150	150	-	0.0%
601	9500	519	554000-BOOKS AND SUBSCRIPTIONS		-	-	400	350	(50)	-14.3%
601	9500	519	554400-MEMBERSHIPS		1,700	1,659	1,700	2,000	300	15.0%
601	9500	519	564000-OPERATING EQUIPMENT		-	-	-	6,000	6,000	100.0%
601	9500	519	594000-NON-OPERATING EXPENSE / RETURN TO BOARD		-	-	-	-	-	#DIV/0!
601	9501	519	513000-HOURLY WAGES		-	-	-	-	-	#DIV/0!
601	9501	519	514000-OVERTIME		-	-	-	-	-	#DIV/0!
601	9501	519	521000-FICA TAX		-	-	-	-	-	#DIV/0!
601	9501	519	522000-RETIREMENT BENEFITS		-	-	-	-	-	#DIV/0!
601	9501	519	534000-CONTRACTED SERVICES		-	-	-	-	-	#DIV/0!
601	9501	519	540000-TRAVEL		-	-	-	-	-	#DIV/0!
601	9501	519	541000-TELEPHONE		-	-	-	-	-	#DIV/0!
601	9501	519	544000-RENTALS/LEASES-MACH & EQUIP		-	-	-	-	-	#DIV/0!
601	9501	519	547000-PRINTING & BINDING		-	-	-	-	-	#DIV/0!
601	9501	519	548000-ADVERTISING/PROMOTIONAL ACTIVITIES		-	-	-	-	-	#DIV/0!
601	9501	519	549000-OTHER CURRENT CHARGES		-	-	-	-	-	#DIV/0!
601	9501	519	549900-REFUNDS		-	-	-	-	-	#DIV/0!
601	9501	519	551000-OFFICE SUPPLIES		-	-	-	-	-	#DIV/0!
601	9501	519	552000-OPERATING SUPPLIES		-	-	-	-	-	#DIV/0!
Supervisor of Elections Expense					339,704	199,970	358,699	368,044	9,345	2.5%
Fund Balance Policy					-	-	-	-	-	-
Surplus (Deficit) Fund Balance					18,873	89,930	89,930	95,930		
Wakulla County FY 14-15 Tentative Budget										
Supervisor of Elections Grant Funds					FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Fund #	Dept #	Exp Grp #	Object #		Final Budget	Actual (thru 6-30)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
601-DOS-01	9500	519	548000-ADVERTISING / PROMOTIONAL ACTIVITIES		-	-	2,917	-	(2,917)	#DIV/0!
601-DOS-01	9500	519	549500-EVENTS & SERVICES		3,550	300	3,566	3,000	(566)	-18.9%
601-DOS-01	9500	519	555000-TRAINING		2,367	-	3,000	2,000	(1,000)	-50.0%
Expense Total					5,917	300	9,483	5,000	(4,483)	-89.7%
Net Profit (Loss)					-	9,183	-	-		
Fund Balance Beginning					-	-	9,183	9,183		
Fund Balance Ending					-	9,183	9,183	9,183		
Fund Balance Policy					-	-	-	-		
Surplus (Deficit) Fund Balance					-	9,183	9,183	9,183		

Tax Collector

Wakulla County FY 14-15 Tentative Budget						
Tax Collector Detail	FY 12-13	FY 13-14		FY14-15	FY14/15 over FY13/14	
Object #	Final Budget	Actual (thru 3-31)	Revised Budget	Tentative Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	99,228	58,627	98,933	100,503	1,570	1.56%
512000-REGULAR SALARIES	305,983	176,794	303,054	286,739	(16,315)	-5.69%
OTHER WAGES & SPECIAL PAY	21,941	15,903	27,293	16,000	(11,293)	-70.58%
521000-FICA TAX	28,442	17,478	32,841	32,761	(80)	-0.24%
522000-RETIREMENT BENEFITS	28,980	33,171	15,597	78,325	62,728	80.09%
523000-HEALTH INSURANCE	74,685	44,872	75,878	79,670	3,792	4.76%
531000-PROFESSIONAL SERVICES	15,050	(1,189)	16,550	18,550	2,000	10.78%
534000-CONTRACTUAL SERVICES	35,900	26,922	36,700	37,200	500	1.34%
540000-TRAVEL	475	-	475	475	-	0.00%
541000-TELEPHONE	7,120	4,751	7,120	7,120	-	0.00%
542000-POSTAGE & FREIGHT	18,234	1,400	19,768	18,252	(1,516)	-8.31%
544000-RENTALS & LEASES	3,641	1,286	3,641	3,641	-	0.00%
545000-PROPERTY INSURANCE	438	255	552	552	-	0.00%
546000-MAINTANENCE & REPAIR	13,650	9,112	13,200	13,200	-	0.00%
547000-PRINTING & BINDING	5,380	2,351	5,800	5,800	-	0.00%
549000-OTHER CURRENT CHARGES	400	541	450	465	15	3.23%
551000-OFFICE SUPPLIES	10,260	6,576	10,330	10,293	(37)	-0.36%
554000-BOOKS & SUBSCRIPTIONS	3,815	2,496	3,815	2,615	(1,200)	-45.89%
Tax Collector Expense Detail	673,622	401,345	671,996	712,161	40,165	5.64%

Thank you for reading the Wakulla County FY 2014/2015 Tentative Budget and Five Year Plan. If you have any questions regarding the contents of this document, please don't hesitate to call. If you have any suggestions for improving the County's budget document or budget process, please let me know. Thank you.

J. David Edwards, County Administrator
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