



Fiscal Year 2013-2014
Final Adopted Budget & Five Year Plan

As Approved at Final Public Hearing September 16, 2013

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 Final Fiscal Year 2013/2014 Operating Budget and Five Year Plan. The total final budget is \$42,079,177; an overall decrease of 4.1% from the current fiscal year budget as amended July 31, 2013.

This is the first year the budget preparation process was managed by the Clerk of Court's Finance department. As part of the transition, the Finance department demonstrated a new software program that will be utilized to forecast revenues and expenses in the future based on historical data and performance measures. By accurately predicting the future trends of revenues and expenses, the budget process will be simplified and changes to the budget will be based on sound assumptions. This method also enables the County to focus on long term planning and the effect that each year's budget has on the County's future financial position.

The intent of the FY2013/2014 budget process was to place a strong emphasis on continuing fiscal discipline. Funding adequate reserves and eliminating the use of cash balances to fund on-going operations was and continues to be a priority. The overall fiscal health of the County has improved even as we face challenging economic times. Staff has continued to trim the budget in some areas and reposition some dollars as needed in other areas. Your budget staff strongly urges the Board to consider the long-term implications of funding recurring operations with cash reserves. Doing so not only weakens our long-term fund balance position but it is also unsustainable over the course of the Five Year plan.

Neither the FY2013/2014 Final Budget nor the Five Year Plan fully addresses all the infrastructure and building maintenance needs of the County. Below is a list of items not addressed:

- **Panacea Woman's Club.** The building is currently closed due to mold and a leaking roof and general overall poor condition.
- **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.
- **Wakulla Welcome Center.** The building is in need of major repairs. The TDC is working on cost estimates for renovation with anticipation of funding coming from the RESTORE ACT.
- **Medart Fire/EMS Station 5.** The building is in need of major renovation.
- **BOCC Administration Complex.** FDOT is moving up funding for the four laning of HWY 319 from the Tallahassee Airport to HWY 98 and eventual relocation of the building will be needed.
- **Sewer Force Main** on HWY 319. This will be to be relocated to just outside the right of way due to future four-laning of HWY 319.

- **Lift Station maintenance and replacement.** The county owns and operates 73 lift stations and the annual budget for major maintenance and replacement is only \$100k.
- **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 is not good.
- **Public Works Facility.** The roof needs to be replaced and storm drainage corrected around the building.
- **BOCC Meeting Chamber** relocation.
- **Newport Park Renovation.** The parks infrastructure is in need of renovation. The county makes \$25k each year from RV and camping site rentals.

Budget Process Overview

The formulation of the FY2013/2014 budget began in March 2013, 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 8.8972. 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 4.46% 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 created a \$269,283 deficit in property tax revenues generated as compared to fiscal year 2012/2013.

The Board will be able to accomplish this property tax reduction through the following direction given during their first two budget development workshops:

1. Limited program growth across county government.
2. Cost of living increase only for county employees earning below a living wage.
3. No health insurance cost increase for employees.
4. Enhance focus on grant opportunities.
5. 8.5000 millage rate as basis for FY13/14 budget.

General Fund Revenues

Wakulla County has a diversified approach to funding governmental operations. Reliance on Ad Valorem taxes which was traditionally done in the past has proven to be problematic over time. The property values fall and rise dramatically and the Legislature continues each year to attack Counties ability to collect Ad Valorem taxes by passing major exemptions. As a result of the value fluctuations and growing exemptions, the County added the Public Services Tax (PST) and increased the Communications Services Tax (CST) to the revenue funding formula in 2011. By adding these taxes, a more stable funding source is being realized allowing for better cash flow management. Also, these fees are collected from all residents of the county, not just land and home owners.

Ad Valorem Taxes. If approved during the final budget public hearing, the final millage rate utilized in this budget plan will generate \$8,741,022, of which 95% will be budgeted to support core government services within Wakulla County. The tax is broken down and \$7,236,199 is being sent to fund the Sheriff's Fine and Forfeiture Fund and the remaining \$1,067,772 will go towards supporting the General Fund operations in addition to an estimated \$10,000 in delinquent taxes. This final budget plan, in accordance with the Board's direction from the first two workshops of the 2013/2014 budget development cycle, 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 \$41,948,572 or 3.92%, property (commercial and residential) owners should experience an overall net property tax decrease.

PST and CST Tax. The final FY2013/2014 budget projects that the current rates levied will remain the same as the current year. The anticipated increase of \$87,012 is a result of additional population and an increase in the economic environment. Each tax will bring in the following:

- PST - \$1,029,000
- CST - \$838,338

Intergovernmental Revenues. These revenues come from various federal, state and local agencies and make up \$4,766,198 of the General Fund budget; an increase of 2.8% over the prior year as listed individually below:

- Fiscally Constrained Counties appropriation - \$1,626,072 which is a reduction from the current year budget by \$78,133
- Half Cent Sales Tax – \$1,692,516 which is an increase of \$178,885 from the current year budget
- State Revenue Sharing - \$562,757 which is an increase of \$31,747
- Race Track Fund - \$446,500 which is the same as last year. This revenue is split with the Wakulla County School Board
- State Grants - \$81,253 which is a decrease of \$12,305
- Miscellaneous State funding - \$ 357,100 which is an increase of \$14,800

Local Revenues. These revenues are collected as fees charged for various county services, fines assessed and other miscellaneous revenues. The FY2013/2014 final budget for these revenues is \$1,691,201, an increase of \$26,241. The highlights of these local revenues are:

- Planning & Community Development Fees - \$92,846 which is an increase of \$22,746
- Probation Fees - \$112,500 which is an increase of \$3,500
- EMS Fees - \$800,000 which is an increase of \$50,000
- Building Fees - \$248,958 which is a decrease of \$33,802

Transfers & Cash Forward. Inter-fund transfers in of \$98,392, an increase of \$30,000 and cash forward of \$809,397, an increase of \$706,891 are planned for the FY2013/2014 final budget.

- Inter-fund transfers of \$13,392 for the E-911 Fund to support the GIS Mapping program, \$15,000 for the Building Department for building rent, \$30,000 for the Road Fund and \$40,000 for the Fire Department Fund for indirect administrative support based on previous cost allocation plans

- The Cash Forward comes from \$168,325 set aside in the Facilities Management Department for the scheduled contamination cleanup, \$247,190 set aside for repairing the Sheriff's Office roof, \$150,000 for transfer to Sheriff to supplement operating expenses, \$37,931 to supplement the General Fund's disaster contingency reserve line, \$18,000 set aside in the Agriculture Extension Department for air conditioner replacement, \$69,593 set aside in the Library Grant and \$118,358 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 final General Fund budget for all programs and services under the Board of County Commissioners is \$10,310,298. This is an overall increase of \$941,012 or 10.04% over the previous year. This increase is summarized below:

- Salaries & Wages – increased \$149,951 due to wage adjustments to 14 employees and 2 new positions: a grants coordinator and a position shared between facility management and parks.
- FICA tax – increased \$11,503
- Retirement costs – increased \$84,432 due to the State raising the retirement contribution rates
- Insurance costs – increased \$232,577 due to a 6% rate increase and adjustments necessary for the future implementation of the Affordable Care Act
- Worker's Compensation and Unemployment Compensation – increased \$8,878
- Operating costs – increased \$16,370 due to an increase in property and liability insurance
- Equipment costs – increased \$36,155
- Transfers to other funds and agencies – decreased \$118,392
- Transfers to Constitutional Officers – increased \$433,596 due to 247,190 for repairs to Sheriff's roof and \$150,000 to supplement to operating expenses of the Sheriff's Office
- Budgeted Reserves for Contingencies increased – \$85,943

The following are highlights of each General Fund departmental FY2013/2014 budget.

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

- Board of County Commissioners - \$277,479, an increase of \$62,374 due to a 3.7% raise and rising retirement and health insurance costs
- County Administrator - \$527,789, an increase of \$100,671 due to rising retirement and health insurance costs and a new grants coordinator position
- County Attorney - \$205,819, a decrease of \$122,545 due to a reduction in anticipated settlement costs
- County Auditor - \$79,461, an increase of \$1,558 due to a contractual CPI increase
- Worker & Unemployment Compensation - \$115,000, an increase of \$8,878
- Property & Liability Insurance - \$315,362, an increase of \$17,735
- Employee Flex Plan - \$125,000, an increase of \$36,650
- Aid to School Board - \$247,250
- Budgeted Reserves - \$123,020, an increase of \$61,628

- Inter-fund Transfers - \$88,159, a decrease of \$117,045
- Telephone & Utilities - \$106,890, a decrease of \$3,368
- Other Miscellaneous - \$295,535, a decrease of \$58,454
- Transfers to Constitutional Officers - \$379,190, an increase of \$379,190 due to \$247,190 for the roof repairs at the Sheriff's Office and \$150,000 for supplementing the Sheriff's operating fund.

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 final FY 2013/2014 budget includes \$579,831 of funding for these initiatives. Below is a list of these expenditures:

- **Memberships** – Florida Association of Counties, Small County Coalition, CRTPA, Apalachee Regional Planning Council, Municipal Code Corporation, and Wakulla Chamber of Commerce - \$39,855, an increase of \$11,339 due mainly to increased costs for filings recorded at Municipal Code Corporation
- **Health and Human Services** - \$539,976. A breakdown of these services are:
 - Medicaid cost share \$277,460, an increase of \$39,414
 - Health Department contribution \$55,000
 - Senior Citizen's Center contribution \$69,101
 - Medical Examiner \$55,415, an increase of \$1,352
 - Sanity Inquisitions \$55,000
 - Other miscellaneous services \$28,000, a decrease of \$2,038

The Board's ability to maintain funding for these services during a meager budget year is a remarkable achievement and indicative of the ongoing support of these initiatives.

The **Planning and Community Development** department's final budget of \$277,813 increased \$1,524 while revenues increased by \$22,746. The increase in expenses was due to realignment and adjustment of personnel and increased health insurance costs. The increase in anticipated revenue is a result of the increased activity in permitting which is anticipated to continue into next year.

The **Code Enforcement** department's final budget of \$113,816 increased \$38,468. This increase is due primarily to adding an additional Code Enforcement officer (moved from Planning) and increasing funding for property cleanup.

The **Animal Control** department's final budget of \$187,529 increased \$5,768. This increase is primarily due to a health insurance cost increase of \$12,203 for a position that was filled in which the previous employee did not have health coverage. Operating costs were reduced by \$6,435.

The **Airport** department's final budget of \$5,950 increased \$2,015 due primarily to additional funding for maintenance costs.

The **Library** department's final budget of \$378,119 increased \$13,449. The Library's budget is comprised of \$207,273 in General Fund revenue support, \$22,000 in Friends of the Library support and \$148,846 in State Grant funding. The General Fund support increased \$161, the Friends of the Library support increased \$16,000 and the State Grant funding decreased \$2,712. The net decrease in funding is due to a decrease in the Library State Grant.

The **Agricultural Extension** department's final budget of \$178,920 increased \$16,268. Overall operational costs decreased by \$1,732 while \$18,000 in cash forward was budgeted for air conditioner replacement through the Extension office buildings.

The **Facilities Management** department's final budget of \$372,829 increased \$224,569. The increase is due substantially to \$168,325 in anticipated expenses for the fuel contamination cleanup that is being mandated by the Florida Department of Environmental Protection (FDEP). \$25,214 of the increase is attributable to personnel costs which corrected salary allocations between this department and the Parks Department and \$19,834 is attributable to retirement and health insurance cost increases. The remaining increase of \$11,196 is for replacement cost of HVAC units, installation of energy efficient switches and lights and additional maintenance needs due to the continuing degradation of our facilities.

The **Probation** department's final budget of \$159,699 increased \$6,848. Health insurance and retirement costs increased \$12,449 and operational costs decreased \$5,601.

The **Veteran's Service** department's final budget of \$42,999 increased \$163. Health insurance and retirement costs increased \$6,275 and operational costs decreased \$6,112.

The **Emergency Medical Service** department's final budget of \$1,676,750 increased \$41,006. Revenue from the collection of patient billings increased \$50,000 due to improved management of the billing and collection process and new interactive software. Salary related costs increased \$37,416 and Health insurance and retirement costs increased \$6,972 while operating costs decreased \$3,382. Programs implemented during the current year have proven effective and overtime is now being controlled by properly staffing all shifts and also providing extended ambulance service (4th and 5th ambulance) with the cross trained staffing program.

The **Recreation** department's final budget of \$244,506 increased \$42,200. This increase is due primarily to an increase in health insurance and retirement costs of \$29,995 and \$20,000 in maintenance costs for the Community Center and Ochlockonee Bay Bike Trail.

The **Parks** department's final budget of \$277,358 increased \$34,765. This increase is due salary related costs of \$17,106 for several adjustments made and a new position shared with Facility Management. Health insurance and retirement costs increased \$16,409 and operating costs increased \$1,250.

The **Building** department's final budget of \$ 367,316 increased \$42,050. Several factors are involved in this increase. First, a significant reduction in residential inspection fees is planned in order to help reduce the fund balance of these restricted funds which will also help to ease the cost of building in the county. Personnel costs increased \$14,083 due to the planned replacement of a retiring employee, FICA tax, health insurance and retirement costs increased \$34,606. Operating costs decreased \$10,954, equipment replacement costs decreased \$20,000 and budgeted reserves increased \$24,315.

Special Revenue Funds

The following are highlights of some of the major Special Revenue Funds FY2013/2014 budget.

The **Boating Improvement** Fund final budget is \$74,250. 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.

The **BP RESORE ACT** Fund final budget is currently set at \$75,000. If a settlement is reached and rules are passed down this budget could change dramatically. The \$75,000 budget is set primarily to pay for expenses to attend Gulf Consortium meetings, pay dues to the Consortium and pay for potential consulting services if needed. If no funds are received from the settlement, the General Fund will cover these expenses.

The **Road Department** Fund final budget is \$2,285,262. Anticipated expenses include the purchase of replacement equipment. An "arm mower" and dump truck will be purchased and a "skid steer" will be lease purchased with a "buy-back" option. A bypass pump will be purchased with the cost being shared between this fund and the sewer fund. 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 final budget of \$1,268,271 *does not* request an increase in the MSBU rate of \$75. This budget has decreased by \$1,205,771 over the previous year. This decrease is the result of \$1,000,000 being budgeted last year for building construction which did not occur and a reduction in capital equipment purchases of \$330,000. \$215,946 in cash forward is budgeted for the needed repairs to Station #8 repairs and a new fire truck is scheduled to be financed over the next 4 years costing \$50,000 each year.

Capital Improvement Funds

The following are highlights of some of the major Capital Projects & Grants Funds FY2013/2014 budget.

The **Capital Projects & Grants** Fund final budget is \$1,384,512. The major project is the NRCS Mitigation Grant which will make needed repairs on Bostic Pelt Road at Mill Creek, on Walker Creek Road at Shell Point and on Surf Road at Buckhorn Creek. The total cost of the three projects is \$1,279,250.

The **One Cent Sales Tax** Fund final budget is \$3,152,541. One Cent Sales Tax revenues are estimated to decrease \$26,318 in the coming fiscal year. \$1,338,000 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:

- \$300,000 in road paving as determined by the BOCC
- \$297,500 in grant match for the NRCS Mitigation Grant
- \$100,000 in road striping as determined by safety factors
- \$75,000 for EMS Facility design
- \$327,000 for completion of Sheriff's Annex Building
- \$217,000 for Community Center completion

- \$50,000 for air conditioner replacement
- \$100,000 for soccer complex land purchase
- \$295,000 for 9 Sheriff vehicles
- \$100,000 for 1 Ambulance chassis remount
- \$330,000 for Parks & Recreation equipment, lighting and various project construction
- \$775,285 for debt service payments
- \$8,400 for final installment of TDC Grant match
- \$177,356 for budgeted reserves

The **Road Paving** Fund final budget is \$2,944,186. 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:

- Emmett Whaley Road – this project started in FY 12/13.
- Spring Creek to Hwy. 98 South – this project started in FY 12/13.
- High Drive & Ocklockonee Street – this project started in FY 12/13.
- Bostic Pelt Road
- Trice Lane
- Wakulla Arran Road

Enterprise Funds

The following are highlights of the Enterprise Funds FY2013/2014 budget.

The **Wastewater** Fund final budget of \$2,067,901, a decrease of \$7,656 does include an annual CPI rate increase of 2.4% to cover increases in chemical and testing cost increases. The budget assumes that Talquin sewer from the Oyster Bay WWTP will be connected and tap fees paid in the current FY 12/13 budget year. The County is currently working with the USDA Rural Development program to obtain financing 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 final budget of \$56,644, a decrease of \$40,358 *does not* include an annual CPI rate increase since the rates were adjusted earlier in FY 12/13. This decrease is primarily due to cash forward being budgeted in the FY 12/13 for the painting of the water tower. This past year the rates increased for the customers on this system. This revenue will be monitored to ensure that this adjustment works to keep the fund healthy and also to make sure that the rates do not over charge the customers.

The **Solid Waste** Fund final budget of \$3,897,172, a decrease of \$663,346, *does not* request an increase in the Solid Waste fee of \$196. This decrease is primarily due to the budgeting of cash forward in FY 12/13 for the “capping” of the landfill as required by the Department of Environmental Protection. This project has begun and is expected to be completed in FY 13/14 and will require the borrowing of \$1,000,000 to go along with the \$511,000 in cash that was set aside for this project. Currently, this fund can handle the scheduled payback of the loan without an increase to the current fee structure.

Reserves

The final FY2013/2014 reserves for all funds are anticipated to decrease in total by \$2,409,784. While \$1,003,098 has been set aside in various reserves in FY 13/14, \$3,412,882 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 FY2013/2014 ending reserve levels which is highly dependent upon the current FY 12/13 ending fund balance levels.

<u>Fund</u>	<u>FY 2013/2014 Reserve Increase (Decrease)</u>	<u>Total Estimated FY 13/14 Ending Fund Balance</u>
General Fund	\$(560,417)	\$1,862,503
Building Department Fund	(94,043)	534,928
Sheriff Fine & Forfeiture Fund	(134,657)	321,913
Road Department Fund	1,906	607,175
Fire MSBU Fund	(183,602)	276,946
1 Cent Sales Tax	(1,169,571)	460,089
Sewer Fund	1,669	489,959
Solid Waste Fund	(450,000)	28,272

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 2013/2014 final budget for all constitutional offices is \$12,898,156, a \$33,596 increase over the previous fiscal year. All of the constitutional offices are funded primarily through General Fund revenues.

The **Clerk of Court's** final budget of \$545,534 holds steady at the same level of funding as last year. 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** final budget of \$964,681 increased by \$19,037, 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** final budget of \$10,357,246 decreased by \$2,810 compared to last year. This reduction is a combination of \$250,000 in budgeted reserves being removed and \$247,190 being added for needed roof repairs. 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 Bed Revenue reserves as well as General Fund revenue support by assigning 7.9 Mills of the Ad Valorem tax revenue to this fund in support of Law Enforcement, Corrections and other public safety functions. The

Sheriff's Office also receives several grants and maintains many trust funds to help defray the costs of providing its various law enforcement and corrections related duties.

The **Supervisor of Election's** final budget of \$358,699 increased by \$18,995, 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** final budget of \$671,996 decreased by \$1,626. 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.

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

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 2013-2014 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 2013-2014 Budget Summary

This section summarizes the total County-wide budget with two schedules. It also summarizes the General Fund, Special Revenue Funds, Capital Projects & Grants Funds and Enterprise Funds with a brief description outlining the changes over the previous year followed by a schedule comparing FY 10/11 actual data, FY 11/12 budget and actual data, FY 12/13 budget and actual data and the final proposed FY 13/14 budget. Each schedule also summarizes revenues and expenditures by category, functions and type.

Section 3 – Fiscal Year 2013-2014 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 FY 2013/2014 final budget. A comparison to prior FY 2010-11, FY2011-12 and FY2012-13 is also provided.

Following the General Fund Departmental Detailed Budgets is a detailed budget for every Special Revenue Fund, Capital Projects & Grants Fund and Enterprise Fund. A brief outline of each fund is provided before the fund's FY 2013/2014 final budget. A comparison to prior FY 2010-11, FY2011-12 and FY2012-13 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 2014-15 to FY 2018-19 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 2014-15 to 2018-19 for the General Fund, and the major Special Revenue Funds, Capital Projects & Grants 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 2013 – 14 Constitutional Officers Detailed Budgets

This section provides a detailed line by line budget for each Constitutional Officer. For the current Fiscal Year 2012/2013, actual expenditure data, the approved budget and year-end projected totals are provided. For Fiscal Year 2013/2014, 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, District 1

3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 926-0919 Ext. 709
rthomas@mywakulla.com
Term Expires: 2016

Randy Merritt, Chairman, District 2

3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 926-0919 Ext. 708
rmerritt@mywakulla.com
Term Expires: 2014

Howard Kessler, District 3

3093 Crawfordville Highway
Crawfordville, Florida 32327

(850) 926-0919 Ext. 710
hkessler@mywakulla.com
Term Expires: 2016

Jerry Moore, District 4

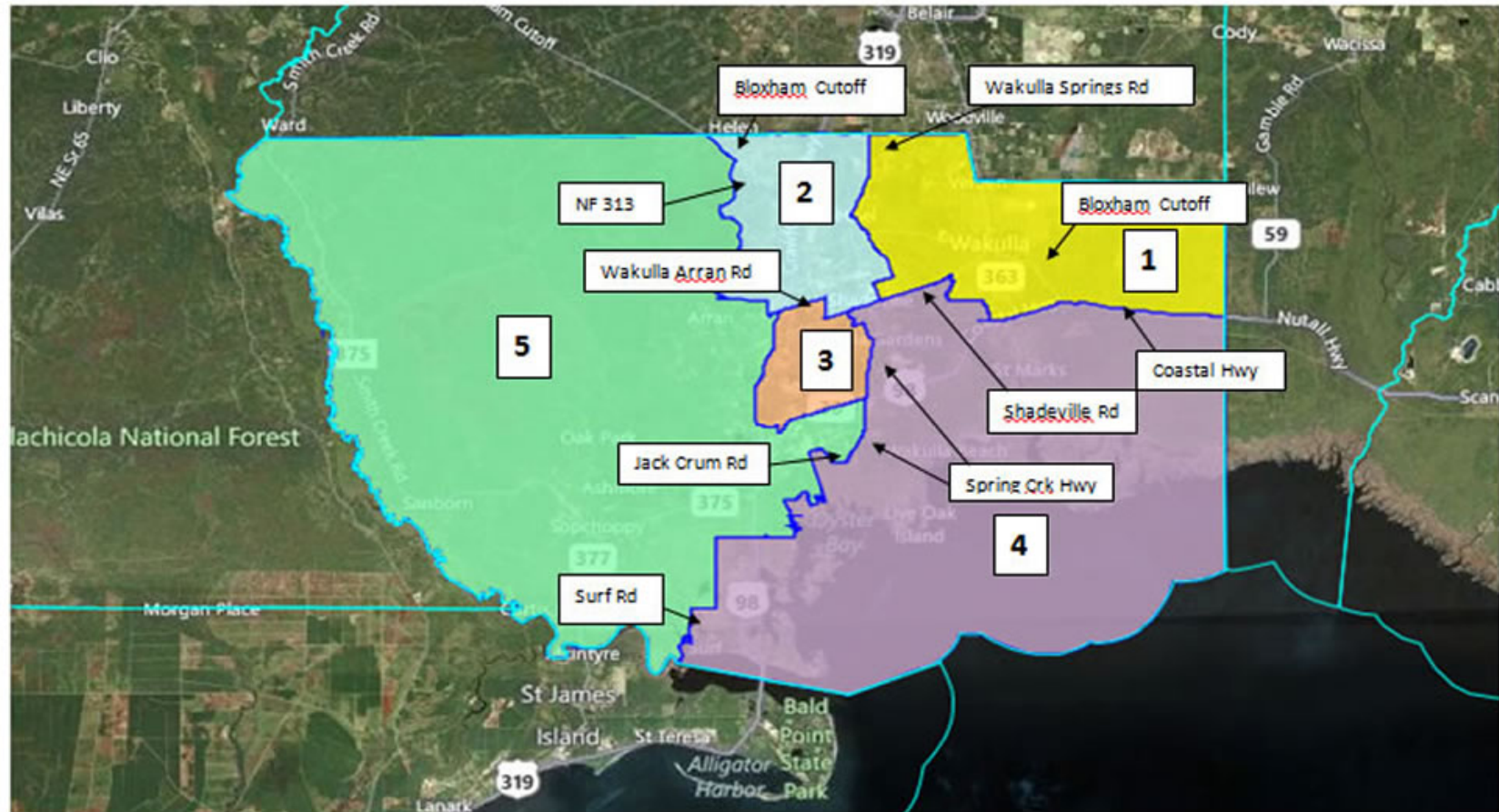
3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 926-0919 Ext. 711
jmoore@mywakulla.com
Term Expires: 2014

Richard Harden, Vice Chairman, District 5

3093 Crawfordville Highway
Crawfordville, Florida 32327
(850) 926-0919 Ext. 712
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 (Maximum Capacity for Wakulla Correctional Facility is 1397)
District 1	7200/5893*	
District 2	5921	
District 3	5885	
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.

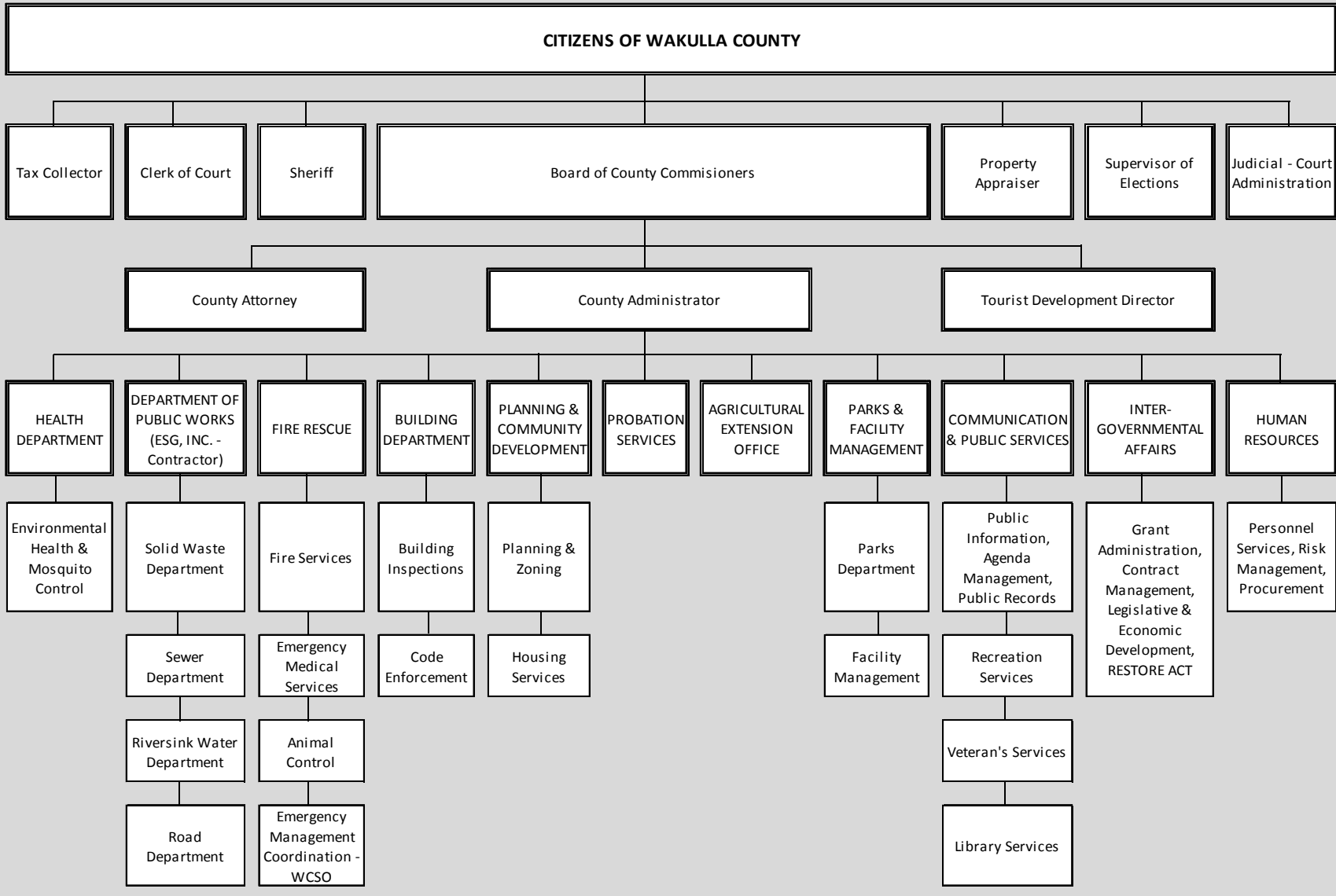
The County Administrator is responsible to the Board for administrative operations and management of the various departments of the County. The County Administrator is also responsible to the Board for the execution of all Board policies and the preparation of an annual operating and capital improvement 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

Approved -
8/29/12



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Budget Calendar

As Amended July 15, 2013

DATES

ACTION

January 22, 2013	BOCC Approval of the FY2013/14 Budget Calendar
March 5, 2013	Mandatory Budget Kick-Off Meeting with all Departments from 10:00 a.m. – 12:00 p.m.
March 7, 2013	1 st Budget Development Workshop
April 1, 2013	Board Priorities Workshop
April 15, 2013	All BOCC Department Budget Requests are due to Finance to begin analysis.
April 16-26, 2013	Meetings with Departments to review requested budgets.
May 1, 2013	Final Day for Constitutional Officers to Submit Budget Requests to Board (F.S. 129.03 [2])
May 6-17, 2013	Meetings with Constitutional Officers to review requested budgets.
June 6, 2013	2 nd Budget Development Workshop (Rescheduled to June 13, 2013)
June 14, 2013	Board submits number of hardship exemptions to Property Appraiser (2 weeks prior to July 1)
July 1, 2013	Certification of Taxable Property Values by the Property Appraiser to Board (193.023 F.S.) – DR-420 Form
July 15, 2013	Tentative Balanced Budget is placed on the desks of the Board of County Commissioners. (F.S. 129.03 [3a])
July 15, 2013	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)
By August 1, 2013	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 8, 2013	3 rd Budget Development Workshop.
August 13, 2013	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, 2013 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, 2013 Deadline for Department of Revenue to make Budget Amendments or changes to the Property Appraiser’s Budget.
- August 16, 2013 Deadline to submit appropriate Preliminary TRIM notice to Wakulla News
- August 22, 2013 Preliminary TRIM Notice published in Wakulla News
- August 30, 2013 County posts tentative budget on website 2 days prior to first public hearing (129.03[3c] F.S.)
- September 3, 2013 Board adopts the Preliminary Rate Resolutions for Road Paving Assessments
- September 3, 2013 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 6, 2013 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 3, 2013.

- September 12, 2013 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 16, 2013 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 20, 2013 Board to forward Resolution or Ordinance adopting Final Millage to Property Appraiser, Tax Collector and Department of Revenue.
- October 16, 2013 Certified Compliance to the Department of Revenue.
- October 16, 2013 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 its 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 balances

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.



Section 2

Fiscal Year 2013-2014 Budget Summary

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County-wide Budget Summary

The total final budget for FY 2013-2014 is \$42,079,177, a net reduction of \$1,785,543 or -4.1% as compared to FY 2012/13 Budget as amended July 2013.

This decrease is the result of:

- The General Fund increased \$941,012 or 10.0%.
- The Special Revenue Funds decreased \$3,507,532 or -16.4%.
- The Capital Projects & Grants Funds increased \$1,492,336 or 23.2%.
- The Enterprise Funds decreased \$711,360 or -10.6%.

The changes in each particular fund category will be discussed on the following pages. Below are two charts summarizing the County-wide budget for FY 2013-2014. The first summarizes the FY 2013-2014 Budget by revenue and expenditure type. The second summarizes the FY 2013-2014 Budget by revenue and expenditure type and compares those revenues, expenditures to the FY 2012-2013 Budget.

**Final Budget Summary
Wakulla County, Florida
Fiscal Year 2013/2014**

Final Adopted 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	1,077,772	7,236,199	-	8,313,971
Sales, Use, Utility & Fuel Taxes		1,867,338	1,140,118	1,814,542	4,821,998
Licenses and Special Assessments		41,000	1,112,724	-	1,153,724
Intergovernmental Revenues		4,766,198	2,914,100	3,925,936	11,697,143
Charges for Services		1,561,648	3,026,180	-	3,815,969
Fines and Forfeitures		30,563	40,079	-	70,642
Miscellaneous Revenues		57,990	19,708	1,005,500	1,083,198
Total Revenues - Sources		9,402,509	15,489,108	5,740,478	4,912,378
Transfers In		98,392	581,461	297,500	632,564
Fund Balances Carried Forward		809,397	1,762,298	1,876,316	476,775
Total Revenues, Transfers & Fund Balances		10,310,298	17,832,867	7,914,294	6,021,717
Estimated Expenditures:					
General Government		3,053,098	27,400	75,000	-
Public Safety		2,257,864	11,821,914	702,557	-
Physical Environment		178,920	20,000	105,262	4,807,001
Transportation		5,950	1,937,246	4,726,913	-
Economic Environment		42,999	2,382,695	-	-
Human Services		607,390	47,956	-	-
Culture and Recreation		893,484	514,839	712,559	-
Court Services		55,000	205,969	-	-
Debt Service		-	213,969	725,285	613,386
Total Expenditures - Uses		7,094,705	17,171,989	7,047,576	5,420,387
Transfers Out		3,068,259	163,846	650,900	579,530
Fund Balances - Reserves		147,335	497,033	215,818	21,800
Total Expenditures, Transfers & Fund Balances		10,310,298	17,832,867	7,914,294	6,021,717

Comparative Final Budget Summary Wakulla County, Florida Fiscal Year 2013/2014 to Fiscal Year 2012/2013

Revenues by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg
Ad Valorem Taxes	1,117,398	1,077,772	-3.5%	7,470,856	7,236,199	-3.1%	-	-	-	-	-	-	8,588,254	8,313,971	-3.2%
Sales, Use, Utility & Fuel Taxes	1,780,326	1,867,338	4.9%	1,122,374	1,140,118	1.6%	1,840,860	1,814,542	-1.4%	-	-	-	4,743,560	4,821,998	1.7%
Licenses and Special Assessments	40,000	41,000	2.5%	1,115,282	1,112,724	-0.2%	90,250	-	-100.0%	-	-	-	1,245,532	1,153,724	-7.4%
Intergovernmental Revenues	4,635,704	4,766,198	2.8%	5,784,042	2,914,100	-49.6%	2,718,006	3,925,936	44.4%	70,588	90,909	28.8%	13,208,340	11,697,143	-11.4%
Charges for Services	1,499,762	1,561,648	4.1%	3,201,329	3,026,180	-5.5%	-	-	-	4,172,225	3,815,969	-8.5%	8,873,316	8,403,798	-5.3%
Fines and Forfeitures	23,500	30,563	30.1%	39,525	40,079	1.4%	-	-	-	-	-	-	63,025	70,642	12.1%
Miscellaneous Revenues	101,698	57,990	-43.0%	1,001,579	19,708	-98.0%	-	-	-	1,000,150	1,005,500	0.5%	2,103,427	1,083,198	-48.5%
Total Revenues - Sources	9,198,388	9,402,509	2.2%	19,734,987	15,489,108	-21.5%	4,649,116	5,740,478	23.5%	5,242,963	4,912,378	-6.3%	38,825,454	35,544,474	-8.5%
Transfers In	68,392	98,392	43.9%	176,088	581,461	230.2%	-	297,500	-	923,712	632,564	-31.5%	1,168,192	1,609,917	37.8%
Fund Balances Carried Forward	102,506	809,397	689.6%	1,429,324	1,762,298	23.3%	1,772,842	1,876,316	5.8%	566,402	476,775	-15.8%	3,871,074	4,924,787	27.2%
Total Revenues, Transfers & Fund Balances	9,369,286	10,310,298	10.0%	21,340,399	17,832,867	-16.4%	6,421,958	7,914,294	23.2%	6,733,077	6,021,717	-10.6%	43,864,720	42,079,177	-4.1%

Expenditures by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg	FY 12/13	FY 13/14	% Chg
General Government	2,737,794	3,053,098	11.5%	34,166	27,400	-19.8%	202,109	75,000	-	-	-	-	2,974,069	3,155,498	6.1%
Public Safety	2,187,024	2,257,864	3.2%	13,807,303	11,821,914	-14.4%	422,035	702,557	66.5%	-	-	-	16,416,362	14,782,335	-10.0%
Physical Environment	162,652	178,920	10.0%	20,000	20,000	0.0%	-	105,262	-	4,920,191	4,807,001	-2.3%	5,102,843	5,111,183	0.2%
Transportation	3,935	5,950	51.2%	1,789,053	1,937,246	8.3%	2,701,618	4,726,913	75.0%	-	-	-	4,494,606	6,670,109	48.4%
Economic Environment	42,836	42,999	0.4%	2,279,596	2,382,695	4.5%	-	-	-	-	-	-	2,322,432	2,425,694	4.4%
Human Services	562,687	607,390	7.9%	48,038	47,956	-0.2%	-	-	-	-	-	-	610,725	655,346	7.3%
Culture and Recreation	809,570	893,484	10.4%	1,962,126	514,839	-73.8%	1,104,697	712,559	-35.5%	-	-	-	3,876,393	2,120,882	-45.3%
Court Services	55,000	55,000	0.0%	222,889	205,969	-7.6%	-	-	-	-	-	-	277,889	260,969	-6.1%
Debt Service	-	-	-	441,331	213,969	-	971,529	725,285	-	559,108	613,386	-	1,971,968	1,552,640	-
Total Expenditures - Uses	6,561,498	7,094,705	8.1%	20,604,502	17,171,989	-16.7%	5,401,988	7,047,576	30.5%	5,479,299	5,420,387	-1.1%	38,047,287	36,734,656	-3.4%
Transfers Out	2,746,396	3,068,259	11.7%	178,392	163,846	-8.2%	202,300	650,900	221.7%	739,608	579,530	-21.6%	3,866,696	4,462,535	15.4%
Fund Balances - Reserves	61,392	147,335	140.0%	557,505	497,033	-10.8%	817,670	215,818	-73.6%	514,170	21,800	-95.8%	1,950,737	881,986	-54.8%
Total Expenditures, Transfers & Fund Balances	9,369,286	10,310,298	10.0%	21,340,399	17,832,867	-16.4%	6,421,958	7,914,294	23.2%	6,733,077	6,021,717	-10.6%	43,864,720	42,079,177	-4.1%

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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 final budget for the General Fund is \$10,310,298, an increase of \$941,012 or 10.0% as compared to FY 2012/13 Budget as amended July 2013. 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:

- Taxes increased \$47,386 which is comprised of a \$39,626 reduction in ad valorem taxes and an increase of \$87,012 in the public service and communication service taxes.
- Intergovernmental State shared revenues increased overall by \$130,494.
- Local charges for program services increased by \$62,886 with the majority of the increase coming from EMS billing.
- Fine revenue increased \$7,063.
- Miscellaneous revenues decreased \$43,708.
- Inter-fund transfers increased \$30,000.
- Budgeted cash forward increased \$706,891 which is substantially a result of \$168,325 for the non-recurring contamination cleanup, \$247,190 for the Sheriff's Office roof repair, \$150,000 additional transfer for Sheriff operating expenses, \$118,358 budgeted in the Building Department and \$69,593 budgeted in the Library State Grant.

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

- Personnel expenses increased \$480,723. This increase is due to wages increasing \$149,951 due to the addition of 2 positions and 11 wage adjustments. Retirement rates increased substantially this year causing a \$84,432 increase. Health insurance rates increased 6 percent and health insurance coverage has been budgeted for every full-time position in anticipation of the implementation of the Affordable Care Act causing a \$232,577 increase. Worker's compensation rates, unemployment compensation costs, and FICA tax comprise the remaining increase of \$20,381.
- Operating costs increased \$16,370 due to a non-recurring cost increase of \$168,325 for contamination cleanup.
- Operating equipment increased \$36,155.
- Inter-fund transfers and Aid to Other Governments and Agencies decreased \$118,392.
- Transfers to constitutional officers increased \$433,596 which is substantially the result of increased transfers to the Sheriff's Office for \$247,190 for roof repairs and \$150,000 for operating expenses.
- Budgeted reserves increased \$85,943.

On the following two pages are summary schedules of the General Fund revenues and expenditures.

General Fund Revenue Summary

Wakulla County FY 13/14 Approved Final Budget								
General Fund Revenues by Category	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY 13/14 to FY 12/13	
	Actual	Actual	Final Budget	Actual (thru 5-31)	Revised Budget	Adopted Budget	Increase / (Decrease)	% Increase / (Decrease)
Taxes	10,324,952	10,428,338	10,190,177	2,699,212	2,897,724	2,945,110	47,386	1.6%
Licenses & Special Assessments	41,456	36,859	40,000	15,134	40,000	41,000	1,000	2.5%
Intergovernmental Revenues	4,656,394	4,694,637	4,402,850	4,075,749	4,635,704	4,766,198	130,494	2.8%
Charges for Services	1,467,490	1,537,789	1,491,049	1,488,388	1,499,762	1,561,648	61,886	4.1%
Fines	20,381	23,167	17,000	26,599	23,500	30,563	7,063	30.1%
Miscellaneous	49,268	180,449	97,249	44,165	101,698	57,990	(43,708)	-43.0%
Transfers	649,363	101,265	305,392	68,392	68,392	98,392	30,000	43.9%
Cash Forward	-	-	36,901	-	102,506	809,397	706,891	689.6%
Total Revenue	17,209,305	17,002,503	16,580,618	8,417,640	9,369,286	10,310,298	941,012	10.0%

General Fund Expense Summary

Wakulla County FY 13/14 Approved Final Budget								
General Fund Expenditures by Type	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Object #	Actual	Actual	Final Budget	Actual (thru 5-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Salaries & Wages	2,762,393	2,580,887	2,559,163	2,088,105	2,633,564	2,783,515	149,951	5.69%
Fica Tax	210,139	197,104	189,405	159,741	200,777	212,280	11,503	5.73%
Retirement Benefits	367,214	224,537	240,029	189,823	232,540	316,972	84,432	36.31%
Health & Flex Plan Insurance	729,748	588,633	530,270	444,954	503,910	736,487	232,577	46.15%
Worker's & Unemployment Compensation	94,811	83,520	94,357	72,954	106,122	115,000	8,878	8.37%
Professional & Contractual Services	1,136,239	1,066,138	1,279,137	817,396	958,751	1,044,865	86,114	8.98%
Telephone	77,159	77,282	84,172	61,957	79,820	73,800	(6,020)	-7.54%
Utilities - Electrical	226,969	204,577	204,412	115,479	155,262	148,290	(6,972)	-4.49%
Utilities - Sewer/Water	13,487	14,127	12,055	18,598	23,483	22,225	(1,258)	-5.36%
Utilities - LP Gas	11,632	20,396	22,000	17,444	23,200	24,650	1,450	6.25%
Fuel	99,318	114,673	99,587	89,378	106,685	113,405	6,720	6.30%
Rentals & Leases	129,052	73,490	71,143	62,905	76,781	77,340	559	0.73%
Property & Liability Insurance	264,994	265,942	263,928	300,150	300,157	317,912	17,755	5.92%
Maintenance & Repairs	148,169	143,967	158,988	92,674	140,060	133,400	(6,660)	-4.76%
Postage & Freight	16,424	22,093	24,475	3,240	15,440	19,100	3,660	23.70%
Printing & Binding	9,645	8,457	13,868	8,512	11,705	11,525	(180)	-1.54%
Advertising & Promotion	93,951	76,326	72,866	82,635	94,366	89,265	(5,101)	-5.41%
Events & Services	261	6,362	5,210	3,877	11,712	6,650	(5,062)	-43.22%
Office Supplies	35,483	24,952	36,051	17,846	37,867	34,865	(3,002)	-7.93%
Operating Supplies	162,264	135,824	151,864	110,648	162,506	137,151	(25,355)	-15.60%
Other Current Charges	20,315	25,423	16,240	54,663	55,300	12,500	(42,800)	-77.40%
Books & Subscriptions	13,240	13,728	10,133	5,576	9,553	8,950	(603)	-6.31%
Memberships & Associations	20,180	19,266	27,985	27,457	31,985	43,355	11,370	35.55%
Travel	11,066	10,752	17,316	14,255	21,467	16,850	(4,617)	-21.51%
Training	2,895	2,398	4,253	4,259	14,728	11,100	(3,628)	-24.63%
Operating Equipment	19,806	65,287	73,454	89,635	164,747	200,902	36,155	21.95%
Aid to Other Governements & Agencies	393,081	381,480	389,710	380,634	389,010	382,351	(6,659)	-1.71%
Interfund Transfers	501,504	525,147	169,494	242,379	241,892	130,159	(111,733)	-46.19%
Transfers to Constitutional Officers	2,399,902	2,281,890	2,281,890	2,301,311	2,504,504	2,938,100	433,596	17.31%
Total Reserves	-	-	286,429	-	61,392	147,335	85,943	139.99%
Total Expenditures	9,971,342	9,254,656	9,389,884	7,878,484	9,369,286	10,310,298	941,012	10.04%

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Special Revenue Funds Summary

The total final budget for the Special Revenue Funds is \$17,832,867, a decrease of \$3,507,532 or -16.4% as compared to FY 2012/13 Budget as amended July 2013.

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

- Ad valorem taxes decreased \$234,657 which is a result of eliminating \$250,000 in budgeted reserves and an increase of \$15,343 due to a correction in the Fine & Forfeiture Fund.
- Other taxes increased by \$17,744.
- Licenses and special assessments decreased by \$2,558.
- Intergovernmental State shared revenues decreased overall by \$2,869,942 which is largely a result of less grant revenue.
- Local charges for program services decreased by \$175,149 which is the result of a \$200,000 decrease in Housing Prisoner revenues in the Fine & Forfeiture Fund.
- Fine revenue increased \$554.
- Miscellaneous revenues decreased \$981,871 since the \$1,000,000 loan proceeds in the Fire MSBU Fund was budgeted in FY 2012/13 but not in FY 2013/14.
- Inter-fund transfers increased \$405,373 which is the result of a \$247,190 transfer to the Sheriff to repair the roof and a \$150,000 transfer to the Sheriff for operating expenses.
- Budgeted cash forward increased \$332,974

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

- Personnel costs increased \$17,875 due to increased retirement rates and health insurance costs.
- Operating costs decreased \$2,372,291 due largely to a decline in grant revenue.
- Capital outlay costs decreased \$1,114,009 due largely to a decline in grant revenue.
- Debt service costs decreased \$227,362.
- Inter-fund Transfers & Aid to Other Governments and Organizations decreased \$13,046.
- Transfers to constitutional officers (primarily the Sheriff's Office) increased \$260,974.
- Budgeted reserves decreased \$60,472.

On the following two pages are summary schedules of the Special Revenue Fund revenues and expenditures.

Special Revenue Fund Revenue Summary

Wakulla County FY 13/14 Approved Final Budget								
Special Revenue Funds Revenues by Category	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Ad Valorem Taxes	6,285,105	7,362,616	7,190,734	7,470,856	7,470,856	7,236,199	(234,657)	-3.14%
Sales, Use, Utility & Fuel Taxes	1,046,392	1,116,719	1,085,461	881,289	1,122,374	1,140,118	17,744	1.58%
Licenses and Special Assessments	941,001	1,093,866	1,039,789	1,044,864	1,115,282	1,112,724	(2,558)	-0.23%
Intergovernmental Revenues	2,826,541	3,562,043	7,160,442	3,405,478	5,784,042	2,914,100	(2,869,942)	-49.62%
Charges for Services	3,747,553	2,680,229	2,832,672	1,693,530	3,201,329	3,026,180	(175,149)	-5.47%
Fines and Forfeitures	38,064	40,273	32,628	32,839	39,525	40,079	554	1.40%
Miscellaneous Revenues	877,004	186,584	204,500	44,693	1,001,579	19,708	(981,871)	-98.03%
Transfers In	1,262,299	151,994	89,135	176,575	176,088	581,461	405,373	230.21%
Cash Forward	-	-	1,223,521	-	1,429,324	1,762,298	332,974	23.30%
Total Revenues	17,023,959	16,194,324	20,858,883	14,750,123	21,340,399	17,832,867	(3,507,532)	-16.44%

Special Revenue Fund Expense Summary

Wakulla County FY 13/14 Approved Final Budget								
Special Revenue Fund Expenditures by Type	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salaries & Wages	475,865	411,876	430,738	375,377	465,673	455,117	(10,556)	-2.27%
FICA Tax	36,366	31,762	30,014	28,716	35,067	34,816	(251)	-0.71%
Retirement Benefits	62,216	37,325	49,257	46,633	57,623	64,728	7,105	12.33%
Health & Flex Insurance	66,645	46,457	36,310	63,387	64,384	77,343	12,959	20.13%
Volunteer Stipends	26,730	22,510	16,000	10,740	16,000	25,000	9,000	56.25%
Worker's Compensation	14	17,000	17,212	-	437	54	(383)	-87.64%
Professional & Contracted Services	1,948,466	2,340,781	5,836,816	2,349,113	4,000,166	2,253,257	(1,746,909)	-43.67%
Telephone	55,294	39,928	49,141	32,186	35,130	39,175	4,045	11.51%
Utilities - Electrical	58,303	44,435	63,100	35,822	65,011	68,655	3,644	5.61%
Utilities - Sewer/Water	269	43	-	5,944	5,800	6,900	1,100	18.97%
Fuel	154,856	231,901	231,500	129,684	181,500	142,288	(39,213)	-21.60%
Rentals & Leases	17,708	14,338	5,242	5,843	9,008	4,718	(4,290)	-47.62%
Housing, Rent & Utility Assistance	756,058	919,412	1,120,290	1,081,091	1,951,521	1,866,963	(84,558)	-4.33%
Property & Liability Insurance	70,946	68,424	71,466	77,142	78,466	86,741	8,275	10.55%
Maintenance & Repairs	370,309	783,765	797,800	286,611	355,080	593,825	238,745	67.24%
Postage, Freight, Printing, & Advertising	13,640	15,995	22,081	31,201	48,797	44,263	(4,534)	-9.29%
Office Supplies	7,104	1,772	2,130	6,291	4,559	7,503	2,944	64.56%
Operating Supplies	218,708	110,612	164,208	60,608	875,363	126,805	(748,559)	-85.51%
Other Current Charges	3,693	5,661	3,931	4,007	6,259	1,538	(4,722)	-75.44%
Books & Subscriptions	15,113	5,075	10,393	2,834	10,180	4,418	(5,763)	-56.61%
Memberships & Associations	3,458	2,561	500	3,032	500	6,000	5,500	1100.00%
Travel	25,755	8,704	51,293	1,579	6,250	11,000	4,750	76.00%
Training	1,341	2,601	8,300	336	27,925	25,178	(2,747)	-9.84%
Operating Equipment	20,788	19,946	77,655	5,126	16,083	45,551	29,468	183.22%
Capital Construction & Equipment	134,110	88,287	404,031	276,265	1,421,584	278,107	(1,143,477)	-80.44%
Debt Service Payments	190,125	353,284	353,925	345,431	441,331	213,969	(227,362)	-51.52%
Aid to Other Gov't's & Private Organizations	49,098	4,515	7,000	14,894	25,500	27,000	1,500	5.88%
Interfund Transfers	926,089	80,491	71,753	178,392	178,392	163,846	(14,546)	-8.15%
Transfers to Constitutional Officers	10,665,752	10,157,697	10,145,784	8,645,563	10,399,105	10,660,079	260,974	2.51%
Total Reserves	-	29,480	781,013	-	557,505	497,033	(60,472)	-10.85%
Total Expenditures	16,374,819	15,896,638	20,858,883	14,103,886	21,340,399	17,832,867	(3,507,532)	-16.44%

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Capital Projects & Grants Funds Summary

The total final budget for the Capital Projects & Grants Funds is \$7,914,294, an increase of \$1,492,336 or 23.2% as compared to FY 2012/13 Budget as amended July 2013.

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

- Tax revenue decreased by \$26,318 due to a reduction in in estimated one cent sales tax revenues.
- Licenses and Special Assessments decreased by \$90,250 due to decrease in budgeted impact fee revenue.
- Intergovernmental revenues increased \$1,207,930 due to several grant related road projects that were started in FY 12/13 not being completed until FY 13/14.
- Inter-fund Transfers In increased \$297,500 due to grant match requirements.
- Budgeted cash forward increased by \$103,474.

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

- Equipment purchases increased \$50,000.
- Building and other construction decreased \$183,463.
- Road & Bridge construction & repaving increased \$2,322,795.
- Debt service payments decreased \$246,244.
- Inter-fund transfers increased by \$50,100.
- Transfers to constitutional offices (Sheriff's Office) increased \$101,000.
- Budgeted reserves decreased by \$601,852.

On the following two pages are summary schedules of the Capital Project Fund revenues and expenditures.

Capital Projects & Grants Fund Revenue Summary

Wakulla County FY 13/14 Approved Final Budget								
Capital Projects Revenue by Category	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Ad Valorem Taxes	-	-	-	-	-	-	-	0.00%
Sales, Use, Utility & Fuel Taxes	1,911,925	1,846,053	1,674,477	1,202,780	1,840,860	1,814,542	(26,318)	-1.43%
Licenses and Special Assessments	22,024	-	97,250	-	90,250	-	(90,250)	-100.00%
Intergovernmental Revenues	2,997,978	1,819,223	4,453,887	156,370	2,718,006	3,925,936	1,207,930	44.44%
Charges for Services	-	-	-	-	-	-	-	0.00%
Fines and Forfeitures	-	-	-	-	-	-	-	0.00%
Miscellaneous Revenues	1,724,497	-	-	33	-	-	-	0.00%
Transfers In	687,176	44,258	30,000	-	-	297,500	297,500	0.00%
Cash Forward	-	-	1,447,842	-	1,772,842	1,876,316	103,474	5.84%
Total Revenues	7,343,600	3,709,534	7,703,456	1,359,183	6,421,958	7,914,294	1,492,336	23.24%

Capital Projects & Grants Fund Expense Summary

Wakulla County FY 13/14 Approved Final Budget								
Capital Projects Expenditures by Type	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Professional & Contractual Services	25,378	119,350	126,495	1,695	-	-	-	0.00%
Operating Equipment	28,025	-	19,011	4,260	-	50,000	50,000	0.00%
Capital Equipment	138,466	56,581	38,000	29,385	538,743	430,000	(108,743)	-20.18%
Building & Other Infrastructure Construction	2,182,088	60,350	469,474	266,573	1,190,098	1,010,116	(179,982)	-15.12%
Road & Bridge Construction & Repaving	3,640,597	2,053,029	3,092,352	225,348	2,701,618	5,024,413	2,322,795	85.98%
Other Infrastructure	194,038	-	-	-	-	105,262	105,262	0.00%
Debt Service Payments	799,238	997,777	1,035,493	852,354	971,529	725,285	(246,244)	-25.35%
Interfund Transfers	517,235	38,300	51,642	8,300	8,300	58,400	50,100	603.61%
Transfer to Sheriff	165,327	-	-	186,745	194,000	295,000	101,000	52.06%
Reserves	-	-	2,870,989	-	817,670	215,818	(601,852)	-73.61%
Total Expenditures	7,690,392	3,325,387	7,703,456	1,574,660	6,421,958	7,914,294	1,492,336	23.24%

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Enterprise Funds Summary

The total final budget for the Enterprise Funds is \$6,021,717, a decrease of \$711,360 or -10.6% as compared to FY 2012/13 Budget as amended July 2013.

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

- Intergovernmental revenues increased by \$20,321 due to an increase in the State's Solid Waste grant.
- Charges for services decreased \$356,256 due primarily to a decline in sewer access fees.
- Miscellaneous revenues increased \$5,350.
- Inter-fund transfers decreased \$291,148.
- Budgeted cash forward decreased by \$89,627.

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

- Operating costs decreased \$73,944
- Equipment purchases decreased \$39,246.
- Debt service payments increased \$54,278 due to the new State Revolving Loan for the Talquin/Oyster Bay line expansion.
- Inter-fund transfers decreased by \$160,078.
- Budgeted cash reserves decreased by \$492,370 due to spending Solid Waste reserves to close the Lower Bridge Landfill.

On the following two pages are summary schedules of the Enterprise Fund revenues and expenditures.

Enterprise Fund Revenue Summary

Wakulla County FY 13/14 Approved Final Budget								
Enterprise Funds Revenues by Category	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Ad Valorem Taxes	-	-	-	-	-	-	-	0.00%
Sales, Use, Utility & Fuel Taxes	-	-	-	-	-	-	-	0.00%
Licenses and Special Assessments	-	-	-	-	-	-	-	0.00%
Intergovernmental Revenues	1,071,441	70,588	365,588	55,177	70,588	90,909	20,321	28.79%
Charges for Services	1,829,802	3,661,431	3,566,648	3,505,081	4,172,225	3,815,969	(356,256)	-8.54%
Fines and Forfeitures	-	-	-	-	-	-	-	0.00%
Miscellaneous Revenues	84,760	52,700	1,064,000	90,443	1,000,150	1,005,500	5,350	0.53%
Transfers In	1,931,389	1,103,423	80,566	987,608	923,712	632,564	(291,148)	-31.52%
Cash Forward	-	-	513,000	-	566,402	476,775	(89,627)	-15.82%
Total Revenues	4,917,392	4,888,141	5,589,802	4,638,310	6,733,077	6,021,717	(711,360)	-10.57%

Enterprise Fund Expense Summary

Wakulla County FY 13/14 Approved Final Budget								
Enterprise Funds Expenditures by Type	FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Professional & Contractual Services	613,587	2,625,976	2,748,968	2,273,324	4,298,477	4,210,187	(88,290)	-2.05%
Telephone	9,621	9,648	9,500	8,822	10,845	11,500	655	6.04%
Utilities - Electrical	157,229	169,152	139,791	105,907	152,709	123,400	(29,309)	-19.19%
Utilities - Sewer/Water	543	-	-	5,451	6,000	6,000	-	0.00%
Fuel	90,893	41,296	45,000	34,253	40,000	47,000	7,000	17.50%
Maintenance & Repairs	182,974	144,196	196,731	120,315	157,000	157,000	-	0.00%
Operating Supplies	1,142,563	102,770	114,988	4,704	10,000	6,000	(4,000)	-40.00%
Other Current Charges	5,916	31,460	25,000	21,973	29,000	64,000	35,000	120.69%
Travel	-	1,510	2,000	-	-	-	-	0.00%
Operating Equipment	92,241	320	31,060	70,412	67,800	41,914	(25,886)	-38.18%
Capital Equipment	-	-	-	139,609	148,360	135,000	(13,360)	-9.01%
Infrastructure	-	-	1,062,000	67,956	-	-	-	0.00%
Debt Service Payments	174,836	118,124	551,673	437,525	559,108	613,386	54,278	9.71%
Interfund Transfers	1,321,388	792,449	295,000	804,971	739,608	579,530	(160,078)	-21.64%
Depreciation Expense	566,691	535,842	-	-	-	-	-	0.00%
Bad Debt Expense	-	6,870	-	-	-	5,000	5,000	0.00%
Loss on Sale of Equipment	-	10,226	-	-	-	-	-	0.00%
Reserve	-	-	342,091	-	514,170	21,800	(492,370)	-95.76%
Total Expenditures	4,358,482	4,589,840	5,589,802	4,095,221	6,733,077	6,021,717	(711,360)	-10.57%

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Section 3

Fiscal Year 2013-2014 Detailed Budgets

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General Fund Departmental Detailed Budgets

The total final budget for the General Fund is \$10,310,298, an increase over FY 2012-2013 of \$941,012 or 10.0% as compared to FY 2012/13 Budget as amended July 2013. 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

On the following pages is a brief summary of each department followed by a detailed line item budget. Actual data for FY 2010-11 and actual and budgetary data for FY 2011-12 and FY 2012-2013 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 1(e) 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, District 1	rthomas@mywakulla.com
Randy Merritt	County Commissioner, Chairman, 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, Vice Chairman, District 5	rharden@mywakulla.com

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru June)
# of Board Meetings/Workshops	54	44	28
# of Ordinances Adopted	28	51	28
# of Resolutions Adopted	47	71	50
# of Pages of Minutes Recorded	2,719	3,055	3,088

Board of County Commissioners Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Board of County Commissioners				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
BOCC Department Revenue				-	-	-	-	-	-	-	-
001	0100	511	511000-EXECUTIVE SALARIES	153,302	155,518	156,245	122,885	154,685	158,194	3,509	2.27%
001	0100	511	521000-FICA TAX	11,822	11,897	11,953	9,401	11,835	12,102	267	2.25%
001	0100	511	522000-RETIREMENT BENEFITS	22,740	16,073	25,733	12,752	15,440	52,251	36,811	238.42%
001	0100	511	523000-HEALTH INSURANCE	16,473	16,380	14,170	26,385	26,185	49,932	23,747	90.69%
001	0100	511	531000-PROFESSIONAL SERVICES	13	-	-	-	-	-	-	0.00%
001	0100	511	534000-CONTRACTED SERVICES	-	-	120	275	-	-	-	0.00%
001	0100	511	540000-TRAVEL	-	229	-	279	400	500	100	25.00%
001	0100	511	541000-TELEPHONE	11,449	5,283	6,577	3,215	3,577	4,000	423	11.83%
001	0100	511	545200-LIABILITY INSURANCE	-	-	-	-	-	-	-	0.00%
001	0100	511	546000-MAINTENANCE & REPAIR	912	-	-	-	-	-	-	0.00%
001	0100	511	547000-PRINTING & BINDING	80	-	-	-	-	-	-	0.00%
001	0100	511	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	-	-	0.00%
001	0100	511	549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	0.00%
001	0100	511	549500-EVENTS & SERVICES	-	-	-	150	200	200	-	0.00%
001	0100	511	551000-OFFICE SUPPLIES	-	101	-	-	-	-	-	0.00%
001	0100	511	552000-OPERATING SUPPLIES	-	50	263	314	763	300	(463)	-60.68%
001	0100	511	552100-FUEL	172	1,071	-	1,678	2,020	-	(2,020)	-100.00%
001	0100	511	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	0.00%
BOCC Department Expense				216,963	206,602	215,061	177,333	215,105	277,479	62,374	29.00%
Net Profit (Loss)				(216,963)	(206,602)	(215,061)	(177,333)	(215,105)	(277,479)		

County Administrator

This office is the central point of contact for Wakulla County Citizens. For FY 2013-2014, a new full-time position responsible for grant writing and processing is budgeted to be filled.

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
Katie Taff	Administrative Coordinator	ktaff@mywakulla.com
New Position	Grants Coordinator	
Susan Fleming	Grants Coordinator, (part time)	sfleming@mywakulla.com

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru July15)
# of RFP/RFP/ITB's Issued	-	12	27
# of Agenda Items Prepared	-	470	349
# of Grants applied for	-		14
# of Public Record Requests	-	188	80

County Administrator Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
County Administrator				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
County Administrator Department Revenue				-	-	-	-	-	-	-	-
001	0102	512	512000-REGULAR SALARIES	215,130	223,417	267,913	187,140	233,005	215,841	(17,164)	-7.37%
001	0102	512	512100-ANNUAL/SICK LEAVE PAY OUT	109	109	-	-	-	-	-	0.00%
001	0102	512	513000-HOURLY WAGES	464	40,452	-	55,371	69,299	122,320	53,021	76.51%
001	0102	512	514500-HOLIDAY HOURS-WAGES	-	221	-	2,723	3,000	6,116	3,116	103.87%
001	0102	512	521000-FICA TAX	16,862	20,649	20,495	19,590	25,361	26,337	976	3.85%
001	0102	512	522000-RETIREMENT BENEFITS	29,785	16,966	22,282	16,482	18,466	46,395	27,929	151.25%
001	0102	512	523000-HEALTH INSURANCE	27,700	27,321	24,810	34,288	37,855	66,329	28,474	75.22%
001	0102	512	534000-CONTRACTED SERVICES	-	-	-	24	1,000	500	(500)	-50.00%
001	0102	512	534500-CONTRACTED SERVICES - INFO TECHNOLOGY	-	3,150	3,500	885	-	-	-	0.00%
001	0102	512	540000-TRAVEL	3,075	5,424	7,500	4,397	4,742	5,000	258	5.44%
001	0102	512	541000-TELEPHONE	2,374	1,569	2,500	2,228	2,478	2,500	22	0.89%
001	0102	512	542000-POSTAGE & FREIGHT	107	-	-	32	50	100	50	100.00%
001	0102	512	544000-RENTALS/LEASES-MACH & EQUIP	9,246	5,609	5,000	4,654	6,000	4,000	(2,000)	-33.33%
001	0102	512	545000-PROPERTY INSURANCE	-	-	-	-	-	-	-	0.00%
001	0102	512	546000-MAINTENANCE & REPAIR	2,030	1,101	1,800	354	500	1,000	500	100.00%
001	0102	512	547000-PRINTING & BINDING	745	-	1,000	41	133	500	367	275.94%
001	0102	512	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	878	-	-	172	500	750	250	50.00%
001	0102	512	549000-OTHER CURRENT CHARGES	3,794	230	1,000	-	-	1,000	1,000	0.00%
001	0102	512	549500-EVENTS & SERVICES	-	30	-	44	200	100	(100)	-50.00%
001	0102	512	551000-OFFICE SUPPLIES	3,550	6,422	7,000	3,534	3,900	5,000	1,100	28.21%
001	0102	512	552000-OPERATING SUPPLIES	6,519	8,733	8,000	7,212	6,900	4,000	(2,900)	-42.03%
001	0102	512	552100-FUEL	-	1,639	2,100	549	1,000	2,500	1,500	150.00%
001	0102	512	554000-BOOKS AND SUBSCRIPTIONS	1,884	554	1,000	4,917	4,989	5,000	11	0.22%
001	0102	512	554400-MEMBERSHIPS	-	70	100	350	479	1,000	521	108.77%
001	0102	512	555000-TRAINING	425	150	572	1,234	1,061	1,500	439	41.38%
001	0102	512	564000-OPERATING EQUIPMENT	-	-	-	6,352	6,200	10,000	3,800	61.29%
001	0102	512	591000-INTERFUND TRANSFER	-	18,494	-	-	-	-	-	0.00%
County Administrator Department Expense				324,677	382,311	376,572	352,572	427,118	527,789	100,671	23.57%
Net Profit (Loss)				(324,677)	(382,311)	(376,572)	(352,572)	(427,118)	(527,789)		

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	Asst. Finance Director	shawkins@wakullaclerk.com
Tiffany Conn	Revenue & Trust Clerk	ktaff@mywakulla.com
Lea Dias	Accounts Payable & Purchasing Clerk	ldias@wakullaclerk.com
Evelyn Evans	Clerk to Board	eevans@wakullaclerk.com
Rachel Harvey	Accounting Clerk	rharvey@wakullaclerk.com
Brandy Price	Budgeting Clerk	bprice@wakullaclerk.com
Leila Smith	Payroll Clerk	lsmith@wakullaclerk.com
Maintenance		
Joe Finch	Maintenance	jfinch@wakullaclerk.com
For information on the non-Board funded staffing please call 850-926-0919		

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru May)
# of Board A/P Checks Processed	6,439	6,228	4,302
# of Board Payroll Processed	3,017	2,649	1,494
# of Board Obligations Processed	13,797	13,537	9,713
# of Budget Amendments Processed	101	64	25
# of Budget Resolutions Processed	10	11	5
# of Grants Administered	58	47	39

Wakulla County FY 13/14 Approved Final Budget											
Clerk of Court				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-CL-01	000	386100-CLERK OF COURTS-REFUND BOCC	-	790	-	-	-	-	-	0.00%
Clerk of Court Return to Board				-	790	-	-	-	-	-	0.00%
001	0200-CL-01	581	591100-TRANSFER - FINANCE & ACCOUNTING	348,493	318,166	318,166	384,068	460,881	460,881	-	0.00%
001	0200-CL-02	581	591100-TRANSFER - MAINTENANCE	90,000	84,223	84,223	70,544	84,653	84,653	-	0.00%
001	0200-CL	581	Clerk of Court Expense	438,493	402,389	402,389	454,612	545,534	545,534	-	0.00%
Net Profit (Loss)				(438,493)	(401,599)	(402,389)	(454,612)	(545,534)	(545,534)		

A detailed budget for the Clerk of Court can be found in Section 6 beginning on page 265.

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
Keith Linton	Field Appraiser II	klinton@mywakullapa.com
Flynn Ridley	Field Appraiser II	Fridley@mywakullapa.com

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru June)
# of deeds processed	2,050	1,231	1,619
# of address changes processed	2,161	1,386	1,778
# of mapping edits processed	2,131	1,352	1,798
# of real property assessments	24,821	24,847	24,845
# of new real property parcels	70	26	(2)
# of tangible personal property assessments	758	712	687

# of new tangible personal property accounts	(37)	(44)	(50)
# of fire special assessments processed	23,109	23,137	23,135
# of solid waste special assessments processed	12,236	12,169	12,091
# of road paving special assessments processed	0	28	28
# of field appraisals performed	6,080	6,125	5,846
# of website visits	3,012,314	2,915,259	2,686,589

Wakulla County FY 13/14 Approved Final Budget											
Property Appraiser				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-PA	000	386600-PROPERTY APPRAISER REFUND BOCC	-	32,842	-	350	-	-	-	0.00%
Property Appraiser Return to Board				-	32,842	-	350	-	-	-	0.00%
001	0200-PA	581	591100-TRANSFER TO CONST. OFFICER	963,681	903,462	903,462	945,644	945,644	964,681	19,037	2.01%
001	0200-PA	581	Property Appraiser Expense	963,681	903,462	903,462	945,644	945,644	964,681	19,037	2.01%
Net Profit (Loss)				(963,681)	(870,620)	(903,462)	(945,294)	(945,644)	(964,681)		

A detailed budget for the Property Appraiser can be found in Section 6 beginning on page 265.

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 Green	Deputy Supervisor of Elections	cgreen@mywakulla.com
Sarah Harvey	Deputy Supervisor of Elections	sharvey@mywakulla.com
Paul Davenport	OPS Clerk (part-time)	

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru July 15)
# of Voter Registrations	527	879	507
# of County Elections	3	4	3
# of School Elections	4	4	3

Wakulla County FY 13/14 Approved Final Budget											
Supervisor of Elections				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-SE	000	386500-SUPERVISOR OF ELECTIONS REFUND	13,447	15,727	-	-	-	-	-	0.00%
Supervisor of Elections Return to Board				13,447	15,727	-	-	-	-	-	0.00%
001	0200-SE	519	591000-INTERFUND TRANSFER Grant Match	-	474	-	-	-	-	-	0.00%
001	0200-SE	581	591100-TRANSFER TO CONST. OFFICER	312,309	326,348	326,348	339,704	339,704	358,699	18,995	5.59%
001	0200-SE	581	Supervisor of Elections Expense Total	312,309	326,822	326,348	339,704	339,704	358,699	18,995	5.59%
Net Profit (Loss)				(298,862)	(311,095)	(326,348)	(339,704)	(339,704)	(358,699)		

A detailed budget for the Supervisor of Elections can be found in Section 6 beginning on page 265.

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 Conservation 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	kathysummerwakullatc@yahoo.com
Kristin Craze	Posting Clerk	

Service Outputs

Fiscal Year	2011	2012	2013
# of tax bills processed	-	24,600	22,632
# of address corrections	-	1,640	1,256
# of occupational licenses issued	-	1,850	1,565
# of Fish & Game licenses sold	-	1,934	2,050
# of tax roll corrections	-	900	304
# of escrow bills	-	4,600	6,798
# of delinquent tax refunds mailed	-	702	654
# of driver's licenses issued	-	4,573	4,690
# of ID cards issued	-	518	544
# of temporary permits issued	-	391	418

# of non-citizen permits issued	-	37	24
# of driver's license exams performed	-	1,117	909
# of driver's license tests performed	-	978	809
# of voids on license	-	104	82
# of customer calls	-	12,948	13,605
# of lockbox drop offs	-	50	57
# of certified mail deliveries	-	406	624

Wakulla County FY 13/14 Approved Final Budget											
Tax Collector				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0200-TC	000	341510-TAX COLLECTOR FEES	223,199	180,971	200,000	173,280	200,000	200,000	-	0.00%
001	0200-TC	000	341511-TAX COLLECTOR ADVERTISING FEES	54,539	62,723	42,000	74,235	42,000	50,000	8,000	19.05%
001	0200-TC	000	386700-TAX COLLECTOR RETURN TO BOCC	17,086	-	-	-	-	-	-	0.00%
Tax Collector Revenue / Return to Board				294,824	243,694	242,000	247,515	242,000	250,000	8,000	3.31%
001	0200-TC	581	591100-TRANSFER TO CONST. OFFICER	647,658	606,761	606,761	561,352	673,622	671,996	(1,626)	-0.24%
001	0200-TC-01	581	591100-TRANSFER TO CONST. OFFICER	35,776	42,930	42,930	-	-	-	-	0.00%
001	0200-TC	581	Tax Collector Expense	683,434	649,691	649,691	561,352	673,622	671,996	(1,626)	-0.24%
Net Profit (Loss)				(388,610)	(405,997)	(407,691)	(313,837)	(431,622)	(421,996)		

A detailed budget for the Tax Collector can be found in Section 6 beginning on page 265.

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 13/14 Approved Final Budget												
General Administration				FY 10-11	FY 11-12		FY 12-13			FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Projected	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0000	000	311010-AD VALOREM TAXES	10,015,764	8,940,839	8,747,686	1,273,852	1,102,398	1,273,852	1,067,772	(34,626)	-3.14%
001	0000	000	311011-DELINQUENT TAXES	13,576	7,461	35,000	-	15,000	-	10,000	(5,000)	-33.33%
001	0000	000	314100-PUBLIC SERVICES TAX	-	794,506	809,479	771,637	951,557	925,965	1,029,000	77,443	8.14%
001	0000	000	315100-LOCAL COMMUNICATIONS SERVICE	295,612	685,532	598,012	653,723	828,769	784,468	838,338	9,569	1.15%
001	0000	000	321010-OCCUPATIONAL LICENSE	41,456	36,859	40,000	15,134	40,000	18,161	41,000	1,000	2.50%
001	0000	000	333010-NATIONAL FOREST IN LIEU OF TAX	224,954	241,528	200,000	259,824	200,000	259,824	205,000	5,000	2.50%
001	0000	000	333011-WILDLIFE PMT. IN LIEU OF TAX	84,300	92,501	120,000	-	120,000	100,000	123,000	3,000	2.50%
001	0000	000	335120-STATE REVENUE SHARING	556,966	560,291	541,310	457,236	531,010	548,683	562,757	31,747	5.98%
001	0000	000	335130-INSURANCE AGENTS LICENSE	19,651	16,477	13,000	16,383	11,800	19,660	15,000	3,200	27.12%
001	0000	000	335140-MOBILE HOME LICENSE	6,531	6,628	13,000	6,487	9,000	7,784	7,000	(2,000)	-22.22%
001	0000	000	335150-ALCOHOLIC BEVERAGE LICENSE	7,280	996	5,000	3,946	1,500	4,735	7,000	5,500	366.67%
001	0000	000	335160-RACE TRACK FUNDS	446,500	446,500	446,500	446,500	446,500	446,500	446,500	-	0.00%
001	0000	000	335180-HALF CENT SALES TAX	855,430	838,019	844,978	643,690	817,093	772,428	878,741	61,648	7.54%
001	0000	000	335181-HALF CENT SALES TAX-CO. KICKER	707,148	697,939	634,315	569,081	665,548	682,897	780,847	115,299	17.32%
001	0000	000	335182-HALF CENT SUPP-INMATE	30,814	33,409	30,990	26,123	30,990	31,347	32,928	1,938	6.25%
001	0000	000	335183-FISCALLY CONSTRAINED COUNTIES	546,613	603,579	441,012	457,823	624,205	549,388	567,672	(56,533)	-9.06%
001	0000	000	335184-FISCALLY CONSTRAINED COUNTIES LEGISLATIVE OFFSET	1,081,210	1,082,583	1,027,149	1,050,603	1,080,000	1,050,603	1,058,400	(21,600)	-2.00%
001	0000	000	351200-RESTITUTION - CRIMINAL	-	1,212	-	1,582	-	1,898	-	-	0.00%
001	0000	000	361100-INTEREST ON INVESTMENTS	1,054	2,544	3,600	462	3,600	555	3,690	90	2.50%
001	0000	000	361101-INTEREST ON TAX	36,027	31,974	5,000	25,558	35,000	30,670	35,875	875	2.50%
001	0000	000	365010-SALE OF SURPLUS PROPERTY	-	3,278	2,000	1,425	2,000	1,710	2,050	50	2.50%
001	0000	000	366010-LOCAL CONTRIBUTIONS	-	-	1,000	-	1,000	-	1,025	25	2.50%
001	0000	000	369301-TAX DEED SALES	-	5,243	50,000	329	50,000	395	5,000	(45,000)	-90.00%
001	0000	000	369304-REFUND - PRIOR YEAR EXPENSE	-	3,664	-	-	-	-	-	-	0.00%
001	0000	000	369305-INSURANCE CLAIM PROCEEDS	6,184	5,110	20,000	-	5,000	-	5,125	125	2.50%
001	0000	000	369900-MISCELLANEOUS REVENUE	(30,295)	3,181	13,183	13,269	5,000	15,923	5,125	125	2.50%
001	0000	000	381000-INTERFUND TRANSFER IN - GENERAL	350,971	32,873	237,000	-	-	-	-	-	0.00%
001	0203-03	000	369900-MISCELLANEOUS REVENUE	-	75,522	-	-	-	-	-	-	0.00%
001	0600	000	381000-INTERFUND TRANSFER FROM FUND 190 - E911	13,392	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	15,000	-	0.00%
001	7000	000	381000-INTERFUND TRANSFER IN - ROADS	80,000	-	-	-	-	-	30,000	30,000	0.00%
001	8000	000	381000-INTERFUND TRANSFER IN - WW / SEWER	80,000	-	-	-	-	-	-	-	0.00%
001	8500	000	381000-INTERFUND TRANSFER IN - SOLID WASTE	60,000	-	-	-	-	-	-	-	0.00%
001	8900	000	381000-INTERFUND TRANSFER FROM FUND 180 - FIRE	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
001	0000	000	389000-CASH FORWARD	-	-	-	-	-	-	603,446	603,446	0.00%
001	0000	000	General Administration Revenue	15,596,138	15,318,640	14,947,606	6,763,060	7,645,362	7,595,838	8,430,683	785,321	10.27%

General Administration Expense Detail

Wakulla County FY 13/14 Approved Final Budget												
General Administration				FY 10-11	FY 11-12		FY 12-13			FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Projected	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0202-GA	513	512100-ANNUAL/SICK LEAVE PAY OUT	25,317	11,336	11,408	10,853	10,000	13,024	10,000	-	0.00%
001	0202-GA	513	523000-HEALTH INSURANCE	124,032	114,170	-	4,195	4,100	5,034	5,000	900	21.95%
001	0202-GA	513	523100-FLEX PLAN	192,360	112,122	145,000	68,699	88,350	82,439	125,000	36,650	41.48%
001	0202-GA	513	524000-WORKERS' COMPENSATION	76,274	53,836	58,000	72,954	106,122	87,545	100,000	(6,122)	-5.77%
001	0202-GA	513	525000-UNEMPLOYMENT COMPENSATION	18,535	29,684	36,357	-	-	-	15,000	15,000	0.00%
001	0202-GA	513	531000-PROFESSIONAL SERVICES	14,050	539	6,000	5,600	9,000	6,720	9,225	225	2.50%
001	0202-GA	513	532000-AUDITING AND ACCOUNTING	71,275	76,525	79,336	77,903	77,903	93,484	79,461	1,558	2.00%
001	0202-GA	513	533000-RECORDING/TRANSCRIPTION SERVICES	2,662	3,400	2,925	4,471	6,425	5,366	6,000	(425)	-6.61%
001	0202-GA	513	534000-CONTRACTED SERVICES	38,870	22,938	23,450	33,127	30,250	39,752	20,000	(10,250)	-33.88%
001	0202-GA	513	534500-CONTRACTED SVS-INFO TECHNOLOGY	61,305	63,569	58,410	39,210	50,400	47,052	51,660	1,260	2.50%
001	0202-GA	513	541000-TELEPHONE	16,198	24,572	24,025	19,997	24,000	23,997	23,575	(425)	-1.77%
001	0202-GA	513	542000-POSTAGE & FREIGHT	8,063	14,875	15,700	2,937	6,215	3,525	11,000	4,785	76.99%
001	0202-GA	513	543000-UTILITIES - ELECTRIC	121,881	98,070	82,200	53,299	61,200	63,959	55,265	(5,935)	-9.70%
001	0202-GA	513	543300-UTILITIES-WATER/SEWER	7,410	7,006	5,557	4,201	5,058	5,041	5,500	442	8.74%
001	0202-GA	513	543500-UTILITIES - LP GAS	11,632	19,650	22,000	16,443	20,000	19,732	22,550	2,550	12.75%
001	0202-GA	513	544000-RENTALS/LEASES-MACH & EQUIP	14,521	12,710	12,355	11,369	13,500	13,643	14,000	500	3.70%
001	0202-GA	513	544300-COMMUNICATION RENT	3,483	253	1,000	-	-	-	-	-	0.00%
001	0202-GA	513	545000-PROPERTY INSURANCE	260,213	183,172	182,750	183,072	183,072	183,072	194,072	11,000	6.01%
001	0202-GA	513	545200-LIABILITY INSURANCE	4,781	80,239	78,648	114,548	114,555	114,548	121,290	6,735	5.88%
001	0202-GA	513	546000-MAINTENANCE & REPAIR	200	1,951	2,000	70	100	84	-	(100)	0.00%
001	0202-GA	513	546100-REPAIR - INSURANCE CLAIM	-	-	-	-	-	-	-	-	0.00%
001	0202-GA	513	547000-PRINTING & BINDING	8,290	2,017	2,500	932	1,500	1,118	1,500	-	0.00%
001	0202-GA	513	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	28,653	9,114	6,925	19,166	20,975	22,999	15,000	(5,975)	-28.49%
001	0202-GA	513	549000-OTHER CURRENT CHARGES	9,736	17,416	10,080	53,976	54,000	64,771	-	(54,000)	-100.00%
001	0202-GA	513	549500-EVENTS & SERVICES	-	216	280	-	-	-	-	-	0.00%
001	0202-GA	513	551000-OFFICE SUPPLIES	22	1,659	575	-	-	-	-	-	0.00%
001	0202-GA	513	552000-OPERATING SUPPLIES	2,249	175	100	3,338	3,499	4,006	5,500	2,001	57.19%
001	0202-GA	513	554000-BOOKS AND SUBSCRIPTIONS	9,332	8,570	2,705	-	-	-	-	-	0.00%
001	0202-GA	513	555100-TUITION REIMBURSEMENT PROGRAM	808	320	500	860	1,000	1,031	1,000	-	0.00%
001	0202-GA	513	564000-OPERATING EQUIPMENT	2,152	-	-	-	-	-	-	-	0.00%
001	0202-GA	513	564500-CAPITAL OUTLAY-MACHINERY & EQUIPMENT	-	-	-	17,175	17,200	17,175	15,000	(2,200)	-12.79%
001	0202-GA	513	568100-CAP OUT - SOFTWARE - BOCC/CLERK	-	4,995	-	-	-	-	-	-	0.00%
001	0202-GA	513	581000-AID TO GOV'T AGENCIES	247,250	247,250	247,250	247,954	247,250	247,954	247,250	-	0.00%
001	0202-GA	513	594000-SOIL AND WATER BOARD	495	-	-	-	-	-	-	-	0.00%
001	0202-GA	513	599000-RESERVE	-	-	186,429	-	61,392	-	123,020	61,628	100.38%
001	0202-GA	513	599100-DISASTER CONTINGENCY RESERVE	-	-	100,000	-	-	-	-	-	0.00%
001	0202-GA	537	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	-	0.00%
001	0202-GA	573	582000-AID TO PRIVATE ORGANIZATIONS	1,350	-	-	-	-	-	-	-	0.00%
001	0202-GA	562	531000-PROFESSIONAL SERVICES	-	8,800	8,800	8,800	8,800	8,800	8,800	-	0.00%
001	0202-GA	581	591000-INTERFUND TRANSFER	435,629	471,243	134,456	205,204	205,204	212,815	88,159	(117,045)	-57.04%
001	0202-GA	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	1,985	-	-	-	-	-	397,190	397,190	-
001	0202-GA	513	General Administration Expense	1,821,013	1,702,392	1,547,721	1,280,353	1,431,070	1,388,686	1,771,017	339,947	23.75%

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 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. 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
Pamela Joy	Administrative Assistant (part-time)	pjoy@mywakulla.com

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru June)
# of Re-Zoning Applications	4	11	6
# of Comp Plan Amendments	5	9	7
# of Land Development Code Applications	2	7	6
# of Site Plan Applications	24	19	15
# of Conditional Use Applications	6	4	4
# of Preliminary Plat Applications	2	1	0
# of Final Plat Applications	5	3	5
# of Subdivision Determination Applications	12	11	13
# of Simulated Gambling Applications	2	2	2
# of Temporary Use Applications	17	17	12
# of Variance Applications	3	11	7
# of Mobile Vending Applications	0	5	14
# of Occupational License Applications	125	150	129

Planning & Community Development Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Planning & Community Development Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0300	000	341200-PLANNING AND ZONING FEES	36,211	61,177	34,000	44,835	45,000	53,802	8,802	19.56%
001	0300	000	341201-PLAT APPROVAL	6,295	7,525	8,000	4,875	8,000	5,850	(2,150)	-26.88%
001	0300	000	341202-CONDITIONAL/TEMPORARY USE	6,350	1,520	3,000	2,940	3,000	3,528	528	17.60%
001	0300	000	341203-COMPREHENSIVE PLAN	15,465	5,155	2,000	11,285	2,000	13,542	11,542	577.10%
001	0300	000	341204-RE-ADVERTISEMENT FEES	-	-	-	210	-	252	252	0.00%
001	0300	000	341205-SITE PLAN REVIEW	4,439	2,954	5,000	11,977	3,500	14,372	10,872	310.63%
001	0300	000	341206-TRANSPORTATION CONCURRENCY FEES	1,440	3,070	5,000	800	4,000	960	(3,040)	-76.00%
001	0300	000	341207-STORM WATER REVIEW FEES	4,575	3,550	3,000	-	4,500	-	(4,500)	-100.00%
001	0300	000	341208-WETLANDS DETERMINATION FEE	38	85	-	-	100	-	(100)	-100.00%
001	0300	000	341209-MOBILE FOOD VENDING PERMIT	-	-	-	450	-	540	540	0.00%
001	0300	000	341210-SIMULATED GAMBLING FACILITY	-	-	-	24,735	-	-	-	0.00%
001	0300	000	369904-MISCELLANEOUS COPY FEES	30	21	-	-	-	-	-	0.00%
Planning & Community Development Department Revenue				74,843	85,057	60,000	102,107	70,100	92,846	22,746	32.45%
001	0300	515	512000-REGULAR SALARIES	94,956	116,299	105,145	79,680	100,958	100,958	-	0.00%
001	0300	515	512100-ANNUAL/SICK LEAVE PAY OUT	879	78	-	-	-	-	-	0.00%
001	0300	515	513000-HOURLY WAGES	95,840	80,978	78,761	51,739	74,823	62,215	(12,608)	-16.85%
001	0300	515	514000-OVERTIME	71	-	-	-	-	-	-	0.00%
001	0300	515	514500-HOLIDAY HOURS-WAGES	-	318	-	3,706	4,290	3,111	(1,179)	-27.49%
001	0300	515	521000-FICA TAX	14,668	15,122	14,069	10,337	12,545	12,721	176	1.40%
001	0300	515	522000-RETIREMENT BENEFITS	19,790	10,916	10,677	8,005	9,117	17,589	8,472	92.92%
001	0300	515	523000-HEALTH INSURANCE	49,609	53,852	43,841	43,297	49,841	56,940	7,099	14.24%
001	0300	515	531000-PROFESSIONAL SERVICES	37,158	-	-	-	-	-	-	0.00%
001	0300	515	534000-CONTRACTED SERVICES	-	7,081	10,000	5,045	6,000	2,500	(3,500)	-58.33%
001	0300	515	540000-TRAVEL	-	100	100	-	-	-	-	0.00%
001	0300	515	541000-TELEPHONE	1,151	871	1,150	904	1,000	1,025	25	2.50%
001	0300	515	544000-RENTALS/LEASES-MACH & EQUIP	1,729	2,282	2,100	1,896	2,000	3,240	1,240	62.00%
001	0300	515	546000-MAINTENANCE & REPAIR	625	2,077	1,813	26	100	500	400	400.00%
001	0300	515	547000-PRINTING & BINDING	-	-	-	-	-	-	-	0.00%
001	0300	515	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	521	703	453	5,976	6,553	5,540	(1,013)	-15.46%
001	0300	515	549000-OTHER CURRENT CHARGES	6,053	7,778	5,160	110	300	500	200	66.67%
001	0300	515	551000-OFFICE SUPPLIES	1,809	2,680	3,467	3,024	4,000	3,075	(925)	-23.13%
001	0300	515	552000-OPERATING SUPPLIES	1,551	415	907	1,578	1,907	900	(1,007)	-52.81%
001	0300	515	552100-FUEL	1,011	1,435	2,720	781	1,265	2,000	735	58.10%
001	0300	515	554000-BOOKS AND SUBSCRIPTIONS	61	20	235	54	635	200	(435)	-68.50%
001	0300	515	554400-MEMBERSHIPS	486	-	-	455	455	500	45	0.00%
001	0300	515	555000-TRAINING	100	-	-	285	500	500	-	0.00%
001	0300	515	564000-OPERATING EQUIPMENT	-	-	-	-	-	3,800	3,800	0.00%
Planning & Community Development Department Expense				328,068	303,005	280,598	216,899	276,289	277,813	1,524	0.55%
Net Profit (Loss)				(253,225)	(217,948)	(220,598)	(114,792)	(206,189)	(184,967)		

Code Enforcement

This department is responsible for enforcing Wakulla County Codes and Ordinances. “Stop-work” orders, “cease and desist” orders, “condemnation orders” and demolition of existing buildings/structures are processed in this office. The Code Enforcement officers handle citizen complaints and investigations for the entire County. The Commissioners established the Code Enforcement Board, a quasi-judicial board, which handles code enforcement cases. The Code Enforcement Board meets on a regularly scheduled bi-monthly basis. For more information please go to www.mywakulla.com.

Staffing

Jaime Baze	Code Enforcement Officer	jbaze@mywakulla.com
Deanna Jones	Code Enforcement Officer	dejones@mywakulla.com

Service Outputs

Fiscal Year	2010	2011	2012
# of filed complaints	296	208	326
# of inspections	303	246	344
# of code board cases	32	28	24
# of code case w/ paid fines	12	12	9
# of code case w/ liens	15	15	15

Code Enforcement Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Code Enforcement Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0350	000	341203-COMPREHENSIVE PLAN	-	-	-	-	-	-	-	-
001	0350	000	354320-CODE ENFORCEMENT FINES	2,400	3,750	10,000	7,825	5,000	10,000	5,000	100.00%
001	0350	000	354322-CITATION REVENUE	-	-	-	-	-	1,000	1,000	-
001	0350	000	354321-CODE ENFORC - VIOLATION SEARCHES	3,075	4,100	3,000	4,975	4,000	5,000	1,000	25.00%
Code Enforcement Department Revenue				5,475	7,850	13,000	12,800	9,000	16,000	7,000	77.78%
001	0350	515	512000-REGULAR SALARIES	-	-	-	-	-	-	-	0.00%
001	0350	515	513000-HOURLY WAGES	-	-	-	34,406	46,616	63,319	16,703	35.83%
001	0350	515	514500-HOLIDAY HOURS-WAGES	-	-	-	1,487	1,400	3,166	1,766	126.14%
001	0350	515	521000-FICA TAX	-	-	-	2,746	3,510	5,086	1,576	44.90%
001	0350	515	522000-RETIREMENT BENEFITS	-	-	-	1,945	2,497	4,401	1,904	76.24%
001	0350	515	523000-HEALTH INSURANCE	-	-	-	13,424	11,670	23,884	12,214	104.66%
001	0350	515	534000-CONTRACTED SERVICES	-	-	-	2,650	4,745	10,000	5,255	110.75%
001	0350	515	540000-TRAVEL	-	-	-	928	1,000	250	(750)	-75.00%
001	0350	515	541000-TELEPHONE	-	-	-	551	750	850	100	13.33%
001	0350	515	546000-MAINTENANCE & REPAIR	-	-	-	36	-	-	-	0.00%
001	0350	515	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	275	550	750	200	36.36%
001	0350	515	551000-OFFICE SUPPLIES	-	-	-	-	300	410	110	36.67%
001	0350	515	552000-OPERATING SUPPLIES	-	-	-	345	345	-	-	-
001	0350	515	552100-FUEL	-	-	-	572	500	1,000	500	100.00%
001	0350	515	554400-MEMBERSHIPS	-	-	-	110	110	200	90	0.00%
001	0350	515	555000-TRAINING	-	-	-	299	300	-	(300)	0.00%
001	0350	515	564000-OPERATING EQUIPMENT	-	-	-	1,358	1,400	500	(900)	0.00%
Code Enforcement Department Expense				-	-	-	61,131	75,693	113,816	38,468	50.82%
Net Profit (Loss)				5,475	7,850	13,000	(48,331)	(66,693)	(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 housed in a temporary office building next to the animal shelter on the Sheriff's Office compound. Next door to the Animal Control facility, CHAT (Citizen's for Humane Animal Treatment) operates a shelter facility that focuses on adopting animals that they get from the county shelter. 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	2010/11	2011/12	2012/13 (thru June)
# of surrendered animals	471	510	125
# of seized animals	432	436	120
# of stray animals	1,418	1,410	401
# of reclaimed animals	290	275	92
# of rescued animals	978	1,034	397
# of euthanized animals	1,028	1,055	169
# of service calls	2,197	2,091	1321
# of animal bites to humans	103	104	64
Euthanasia Rate	43.9%	44.3%	25.7%
Return to Owner Rate	15.7%	14.9%	17.7%

Animal Control Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Animal Control Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	0502	000	351200-RESTITUTION - CRIMINAL	-	23	-	-	-	-	-	-
001	0502	000	354010-ANIMAL CONTROL FINES	10,536	7,848	-	6,463	7,500	7,688	187	2.50%
001	0502	000	369900-MISCELLANEOUS FEES	-	-	-	-	-	-	-	-
Animal Control Department Revenue				10,536	7,871	-	6,463	7,500	7,688	187	2.50%
001	0502	562	512000-REGULAR SALARIES	45,659	46,897	46,350	37,848	46,897	46,897	-	0.00%
001	0502	562	512100-ANNUAL/SICK LEAVE PAY OUT	-	63	-	-	-	-	-	0.00%
001	0502	562	513000-HOURLY WAGES	42,367	36,659	43,792	30,195	36,642	41,642	5,000	13.64%
001	0502	562	513500-FLEX WAGES	-	12,432	-	11,753	11,412	12,000	588	5.15%
001	0502	562	514000-OVERTIME	18,912	13,363	13,000	15,617	17,006	12,000	(5,006)	-29.44%
001	0502	562	514500-HOLIDAY HOURS-WAGES	-	280	-	2,122	3,000	2,082	(918)	-30.60%
001	0502	562	521000-FICA TAX	8,181	8,494	6,809	7,461	8,952	8,768	(184)	-2.05%
001	0502	562	522000-RETIREMENT BENEFITS	9,684	5,258	4,744	4,540	5,829	6,421	592	10.16%
001	0502	562	523000-HEALTH INSURANCE	5,311	4,859	16,380	7,425	5,515	17,718	12,203	221.28%
001	0502	562	534000-CONTRACTED SERVICES	-	-	-	788	1,000	-	(1,000)	-100.00%
001	0502	562	540000-TRAVEL	266	-	-	-	1,300	-	(1,300)	0.00%
001	0502	562	541000-TELEPHONE	1,514	2,467	1,800	3,648	4,500	3,500	(1,000)	-22.22%
001	0502	562	542000-POSTAGE & FREIGHT	60	-	-	21	100	-	(100)	-100.00%
001	0502	562	543000-UTILITIES - ELECTRIC	12,973	10,448	12,000	9,225	11,000	11,000	-	0.00%
001	0502	562	543300-UTILITIES-WATER/SEWER	1,324	4,517	1,300	4,213	4,800	4,500	(300)	-6.25%
001	0502	562	546000-MAINTENANCE & REPAIR	5,443	8,186	11,000	2,314	4,900	5,000	100	2.04%
001	0502	562	546100-REPAIR - INSURANCE CLAIM	143	-	-	-	-	-	-	0.00%
001	0502	562	549000-OTHER CURRENT CHARGES	208	-	-	-	-	-	-	0.00%
001	0502	562	551000-OFFICE SUPPLIES	1,806	432	800	956	1,900	1,500	(400)	-21.05%
001	0502	562	552000-OPERATING SUPPLIES	8,106	5,382	10,958	5,623	7,958	6,000	(1,958)	-24.60%
001	0502	562	552100-FUEL	8,471	10,323	6,400	7,918	8,000	8,500	500	6.25%
001	0502	562	554400-MEMBERSHIPS	70	70	-	-	-	-	-	0.00%
001	0502	562	555000-TRAINING	-	415	-	65	1,050	-	(1,050)	-100.00%
Animal Control Department Expense				170,498	170,546	175,333	151,732	181,761	187,529	5,768	3.17%
Net Profit (Loss)				(159,962)	(162,675)	(175,333)	(145,269)	(174,261)	(179,841)		

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.

Staffing

N/A – The airport currently has no staffing.

Service Outputs

Fiscal Year	2010*	2011	2012**
# of Aircraft operations	5,475		5,668
# of Multi-engine aircraft based at airport	0		1
# of Single-engine aircraft based at airport	9		2
# of Ultra-light aircraft based at airport	1		1
% of General Aviation Use / Transient Use	-		70% / 30%

* 2010 Data per the FAA Airport Master Record

** 2012 Data per AirNav.com

Airport Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Wakulla Airport				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	1100	000	344110-AIRPORT FEES	1,200	1,320	2,000	1,320	1,500	1,320	(180)	-
Airport Department Revenue				1,200	1,320	2,000	1,320	1,500	1,320	(180)	-12.00%
001	1100	542	513000-HOURLY WAGES	190	-	-	-	-	-	-	0.00%
001	1100	542	521000-FICA TAX	15	-	-	-	-	-	-	0.00%
001	1100	542	540000-TRAVEL	-	-	-	-	-	-	-	0.00%
001	1100	542	541000-TELEPHONE	10	44	20	394	420	500	80	19.05%
001	1100	542	543000-UTILITIES - ELECTRIC	199	321	150	286	350	400	50	14.29%
001	1100	542	545000-PROPERTY INSURANCE	-	2,530	2,530	2,530	2,530	2,550	20	0.79%
001	1100	542	546000-MAINTENANCE & REPAIR	-	1,238	677	633	635	2,000	1,365	214.96%
001	1100	542	552000-OPERATING SUPPLIES	17,554	-	-	-	-	-	-	0.00%
001	1100	542	552100-FUEL	187	148	150	41	-	500	500	0.00%
001	1100	542	554400-MEMBERSHIPS	-	-	-	-	-	-	-	0.00%
Airport Department Expense				18,155	4,282	3,527	3,884	3,935	5,950	2,015	51.21%
Net Profit (Loss)				(16,955)	(2,962)	(1,527)	(2,564)	(2,435)	(4,630)		

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

Scott Joyner	Library Director	scottj@wakullalibrary.org
Tristan Mor	Library Assistant II-Cataloger	tristan@wakullalibrary.org
Stephanie Grenz	Library Assistant I	stephanie@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	2010	2011	2012
# of Registered borrowers	16,132	11,646	11,877
Circulation	103,469	91,027	83,620
Collection	50,530	49,413	48,953
# of Adult Programs	-	280	400
# of Children Programs	-	165	300
Total Program Attendance (estimated)	-	9,400	15,500
Public Computer Users	18,960	14,607	15,860

Local Library & Friends of Library Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Library Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	1800	000	331700-LIBRARY E RATE PROCEEDS	4,364	-	4,500	-	4,500	-	(4,500)	-100.00%
001	1800	000	335192-FL ARTS LICENSE PLATES	35	1,868	-	100	-	100	100	0.00%
001	1800	000	352010-LIBRARY FINES	3,420	3,009	4,000	2,804	3,000	3,075	75	2.50%
001	1800-01	000	347100-FRIENDS OF THE LIBRARY	23,684	23,244	23,700	-	6,000	22,000	16,000	266.67%
Library Department Revenue				31,503	28,121	32,200	2,904	13,500	25,175	11,675	86.48%
001	1800	571	512000-REGULAR SALARIES	58,124	39,834	138,157	32,294	40,958	40,958	-	0.00%
001	1800	571	512100-ANNUAL/SICK LEAVE PAYOUT	15,206	-	-	3,888	-	-	-	0.00%
001	1800	571	513000-HOURLY WAGES	92,540	100,176	-	76,451	92,365	92,925	560	0.61%
001	1800	571	514500-HOLIDAY HOURS-WAGES	-	667	-	4,542	5,000	4,646	(354)	-7.08%
001	1800	571	521000-FICA TAX	12,689	10,706	10,569	8,964	10,581	10,597	16	0.16%
001	1800	571	522000-RETIREMENT BENEFITS	13,259	7,427	7,364	5,967	7,691	9,305	1,614	20.98%
001	1800	571	523000-HEALTH INSURANCE	40,255	35,203	33,642	29,380	32,677	37,017	4,340	13.28%
001	1800	571	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	0.00%
001	1800	571	541000-TELEPHONE	-	-	-	3,091	5,340	-	(5,340)	-100.00%
001	1800	571	543000-UTILITIES - ELECTRIC	2,122	1,512	-	7,503	11,500	10,800	(700)	-6.09%
001	1800	571	543300-UTILITIES-WATER/SEWER	981	-	-	942	1,000	1,025	25	2.50%
001	1800	571	546000-MAINTENANCE & REPAIR	-	952	5,000	-	-	-	-	0.00%
001	1800	571	551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	0.00%
001	1800	571	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	0.00%
001	1800	571	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	0.00%
001	1800-01	571	534000-CONTRACTED SERVICES	4,761	894	952	-	-	-	-	0.00%
001	1800-01	571	534500-CONTRACTED SVS-INFO TECHNOLOGY	-	1,811	1,812	-	-	-	-	0.00%
001	1800-01	571	540000-TRAVEL	197	-	-	-	-	-	-	0.00%
001	1800-01	571	542000-POSTAGE & FREIGHT	-	-	-	115	-	-	-	0.00%
001	1800-01	571	544000-RENTALS/LEASES-MACH & EQUIP	-	-	-	70	-	-	-	0.00%
001	1800-01	571	546000-MAINTENANCE & REPAIR	35	-	-	-	-	-	-	0.00%
001	1800-01	571	549500-EVENTS & SERVICES	-	5,336	4,318	3,236	3,000	4,000	1,000	33.33%
001	1800-01	571	551000-OFFICE SUPPLIES	11,030	2,237	2,237	439	800	1,000	200	25.00%
001	1800-01	571	552000-OPERATING SUPPLIES	135	610	-	61	200	-	(200)	-100.00%
001	1800-01	571	554400-MEMBERSHIPS	-	-	-	100	200	-	(200)	-100.00%
001	1800-01	571	564000-OPERATING EQUIPMENT	-	12,262	12,943	-	-	15,000	15,000	0.00%
001	1800-01	571	566000-CAPITAL OUTLAY - LIBRARY BOOKS	7,526	2,173	1,438	1,422	1,800	2,000	200	11.11%
Library Department Expense				258,860	221,800	218,432	178,465	213,112	229,273	16,161	7.58%
Net Profit (Loss)				(227,357)	(193,680)	(186,232)	(175,562)	(199,612)	(204,098)		

State Aid Library Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Library State Aid Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001-DOS-01	1800	000	334701-LIBRARY STATE AID	80,643	70,419	79,096	136,289	91,558	79,253	(12,305)	-13.4%
001-DOS-01	1800	000	369900-MISCELLANEOUS REVENUES	4,750	-	-	2,772	-	-	-	0.0%
001-DOS-01	1800	000	389000-CASH FORWARD	-	-	10,000	-	60,000	69,593	9,593	16.0%
State Library Grant Revenue				85,393	70,419	89,096	139,061	151,558	148,846	(2,712)	-1.8%
001-DOS-01	1800	571	512000-REGULAR SALARIES	34,761	-	-	-	-	-	-	0.0%
001-DOS-01	1800	571	513000-HOURLY WAGES	4,584	2,517	5,410	960	5,410	5,800	390	7.2%
001-DOS-01	1800	571	521000-FICA TAX	3,010	248	414	73	414	444	30	7.2%
001-DOS-01	1800	571	522000-RETIREMENT BENEFITS	3,145	-	-	-	-	-	-	0.0%
001-DOS-01	1800	571	524000-WORKERS' COMPENSATION	2	-	-	-	-	-	-	0.0%
001-DOS-01	1800	571	534000-CONTRACTED SERVICES	4,954	8,100	7,664	3,325	10,000	10,000	-	0.0%
001-DOS-01	1800	571	540000-TRAVEL	30	-	1,000	250	3,000	3,000	-	0.0%
001-DOS-01	1800	571	541000-TELEPHONE	6,878	7,114	8,340	2,973	6,000	9,000	3,000	50.0%
001-DOS-01	1800	571	543000-UTILITIES - ELECTRIC	13,572	13,772	17,000	2,755	6,000	7,500	1,500	25.0%
001-DOS-01	1800	571	543300-UTILITIES-WATER/SEWER	-	1,037	950	-	-	-	-	0.0%
001-DOS-01	1800	571	544000-RENTALS/LEASES-MACH & EQUIP	-	-	-	221	-	-	-	0.0%
001-DOS-01	1800	571	546000-MAINTENANCE & REPAIR	780	-	1,000	316	5,000	5,000	-	0.0%
001-DOS-01	1800	571	548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	280	-	-	-	-	-	0.0%
001-DOS-01	1800	571	549500-EVENTS & SERVICES	-	-	-	146	8,000	2,000	(6,000)	-75.0%
001-DOS-01	1800	571	551000-OFFICE SUPPLIES	3,161	3,360	4,000	4,043	12,734	13,000	266	2.1%
001-DOS-01	1800	571	552000-OPERATING SUPPLIES	2,115	9,268	10,000	6,237	25,000	10,000	(15,000)	-60.0%
001-DOS-01	1800	571	554400-MEMBERSHIPS	-	-	-	75	-	500	500	0.0%
001-DOS-01	1800	571	555000-TRAINING	-	-	-	-	5,000	2,000	(3,000)	-60.0%
001-DOS-01	1800	571	564000-OPERATING EQUIPMENT	-	3,318	3,318	5,100	30,000	43,000	13,000	43.3%
001-DOS-01	1800	571	566000-CAPITAL OUTLAY - LIBRARY BOOKS	8,401	21,405	20,000	27,212	35,000	30,000	(5,000)	-14.3%
001-DOS-01	1800	571	568000-CAPITAL OUTLAY - INTANGIBLE ASSETS	-	-	-	-	-	-	-	0.0%
001-DOS-01	1800	571	599000-RESERVE	-	-	10,000	-	-	7,602	7,602	0.0%
State Library Grant Expense				85,393	70,419	89,096	53,685	151,558	148,846	(2,712)	-1.8%
Net Profit (Loss)				-	-	-	85,376	-	-		
Fund Balance Beginning				-	2,586	2,586	2,586	2,586	78,973		
Fund Balance Ending				-	2,586	2,586	87,962	2,586	78,973		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	2,586	2,586	87,962	2,586	78,973		

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
Sherri Kraeft	4H / Youth Development Extension Agent	sjkraeft@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
Caitlin Martin	Receptionist	crmartin722@ufl.edu

Service Outputs

Fiscal Year	2010	2011	2012
<i>Agriculture & Natural Resource</i>			
Educational materials prepared			66
Field consultations			51
Office consultations			593
Telephone consultations			1,023
E-mail consultations			665
Group learning participants			429
Web page visits			559,717
<i>Family & Consumer Sciences</i>			
Educational materials prepared	73	36	26
Field consultations	118	127	128
Office consultations	106	76	67
Telephone consultations	157	91	130

E-mail consultations	150	93	89
Group learning participants	1,096	2,595	3,389
Web page visits		648,731	236,489
<i>4-H & Youth Programs</i>			
Educational materials prepared	28	46	107
Field consultations	81	88	135
Office consultations	25	36	99
Telephone consultations	67	330	137
E-mail consultations	4,565	165	242
Group learning participants	15,951	2,298	46,028
Web page visits (estimated)	27,000	35,000	80,863

Agricultural Extension Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Agricultural Extension Office				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	1900	000	347500-AGRICULTURE FEES	1,002	-	-	-	-	4,000	4,000	0.00%
001	1900-01	000	347500-AGRICULTURE FEES	4,357	1,482	4,000	2,174	5,000	-	(5,000)	-100.00%
001	1900-01	000	389000-CASH FORWARD	-	-	18,201	-	-	18,000	18,000	0.00%
001	1900-02	000	347500-4-H FEES	243	-	3,000	-	1,000	-	(1,000)	-100.00%
Agriculture / Extension Department Revenue				5,602	1,482	25,201	2,174	6,000	22,000	16,000	266.67%
001	1900	537	512000-REGULAR SALARIES	63,705	49,860	79,497	40,624	51,508	54,948	3,440	6.68%
001	1900	537	513000-HOURLY WAGES	27,647	48,868	19,157	37,435	46,782	48,984	2,202	4.71%
001	1900	537	514000-OVERTIME	-	-	-	-	-	-	-	0.00%
001	1900	537	514500-HOLIDAY HOURS-WAGES	-	116	-	1,503	2,500	1,503	(997)	-39.89%
001	1900	537	521000-FICA TAX	6,811	7,565	7,547	6,086	7,711	8,066	355	4.60%
001	1900	537	522000-RETIREMENT BENEFITS	6,889	4,131	4,237	2,637	3,603	3,644	41	1.15%
001	1900	537	523000-HEALTH INSURANCE	8,870	8,870	8,870	8,641	9,816	9,649	(167)	-1.70%
001	1900	537	540000-TRAVEL	4,561	3,601	3,725	2,712	3,725	3,000	(725)	-19.46%
001	1900	537	541000-TELEPHONE	4,613	3,248	3,275	2,801	3,500	3,000	(500)	-14.29%
001	1900	537	542000-POSTAGE & FREIGHT	-	-	-	19	100	-	(100)	-100.00%
001	1900	537	543000-UTILITIES - ELECTRIC	12,537	9,474	8,000	9,964	12,225	11,325	(900)	-7.36%
001	1900	537	543300-UTILITIES-WATER/SEWER	1,568	878	825	474	825	800	(25)	-3.03%
001	1900	537	543500-UTILITIES - LP GAS	-	-	-	-	500	-	(500)	-100.00%
001	1900	537	544000-RENTALS/LEASES-MACH & EQUIP	6,433	4,810	4,257	3,898	6,257	3,700	(2,557)	-40.87%
001	1900	537	546000-MAINTENANCE & REPAIR	476	9,751	5,300	158	500	4,500	4,000	800.00%
001	1900	537	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	121	-	-	-	-	-	-	0.00%
001	1900	537	551000-OFFICE SUPPLIES	2,543	892	993	1,092	1,200	1,200	-	0.00%
001	1900	537	552000-OPERATING SUPPLIES	4,776	2,087	6,400	2,904	5,200	6,151	951	18.29%
001	1900	537	552100-FUEL	70	57	200	30	200	150	(50)	-25.00%
001	1900	537	554000-BOOKS AND SUBSCRIPTIONS	100	100	100	-	300	100	(200)	-66.67%
001	1900	537	554400-MEMBERSHIPS	-	-	-	100	200	200	-	0.00%
001	1900	537	564000-OPERATING EQUIPMENT	1,727	-	-	-	-	18,000	18,000	0.00%
001	1900-01	537	546000-MAINTENANCE & REPAIR	3,227	2,284	2,500	825	2,500	-	(2,500)	-100.00%
001	1900-01	537	552000-OPERATING SUPPLIES	492	-	2,500	755	2,500	-	(2,500)	-100.00%
001	1900-01	537	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	0.00%
001	1900-02	537	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	0.00%
001	1900-02	537	552000-OPERATING SUPPLIES	998	1,562	1,000	296	1,000	-	(1,000)	-100.00%
Agriculture / Extension Department Expense				158,164	158,154	158,383	122,957	162,652	178,920	16,268	10.00%
Net Profit (Loss)				(152,562)	(156,672)	(133,182)	(120,782)	(156,652)	(156,920)		

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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

Rod Revell	Facilities Management Director / Parks Director	rrevell@mywakulla.com
John Gerhardt	Facility Maintenance	jgerhardt@mywakulla.com
Larry Thompson	Facility Maintenance	lthompson@mywakulla.com

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13
# of Buildings maintained	-	-	44
# of square footage maintained	-	-	193,500
# of acres associated with buildings	-	-	22.0 +/-
# of air conditioner units	-	-	91

Facilities Management Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Facilities Management				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Facility Management Department Revenue				-	-	-	-	-	-	-	-
001	2300	519	512000-REGULAR SALARIES	4,262	-	-	7,135	13,500	26,500	13,000	96.30%
001	2300	519	512100-ANNUAL/SICK LEAVE PAY OUT	-	-	-	-	-	-	-	0.00%
001	2300	519	513000-HOURLY WAGES	41,172	37,259	38,376	29,971	38,376	50,440	12,064	31.44%
001	2300	519	514000-OVERTIME	3,874	5,315	3,000	1,945	2,000	2,308	308	15.38%
001	2300	519	514500-HOLIDAY HOURS-WAGES	-	148	164	1,919	2,730	2,572	(158)	-5.77%
001	2300	519	521000-FICA TAX	3,771	3,268	2,936	3,134	3,935	6,062	2,127	54.06%
001	2300	519	522000-RETIREMENT BENEFITS	4,536	2,294	2,045	2,506	2,134	13,210	11,076	519.02%
001	2300	519	523000-HEALTH INSURANCE	15,512	14,170	15,601	13,746	14,831	21,462	6,631	44.71%
001	2300	519	534000-CONTRACTED SERVICES	-	-	-	1,499	2,000	6,000	4,000	200.00%
001	2300	519	541000-TELEPHONE	2,306	2,704	3,376	535	1,376	300	(1,076)	-78.20%
001	2300	519	542000-POSTAGE & FREIGHT	35	-	-	-	-	-	-	0.00%
001	2300	519	543000-UTILITIES - ELECTRIC	-	431	322	234	-	-	-	0.00%
001	2300	519	543300-UTILITIES-WATER/SEWER	-	-	-	374	600	-	(600)	-100.00%
001	2300	519	544000-RENTALS/LEASES	-	-	-	120	270	1,000	730	0.00%
001	2300	519	546000-MAINTENANCE & REPAIR	18,172	14,797	14,379	12,691	15,800	15,000	(800)	-5.06%
001	2300	519	549000-OTHER CURRENT CHARGES	-	-	-	-	-	10,000	10,000	0.00%
001	2300	519	551000-OFFICE SUPPLIES	152	-	734	-	134	500	366	273.13%
001	2300	519	552000-OPERATING SUPPLIES	6,271	8,284	9,173	4,050	4,773	8,000	3,227	67.61%
001	2300	519	552100-FUEL	5,820	5,871	3,752	5,645	7,000	6,150	(850)	-12.14%
001	2300	519	564000-OPERATING EQUIPMENT	-	-	16,635	25,288	38,801	35,000	(3,801)	-9.80%
001	2300	519	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	16,635	-	-	-	-	-	0.00%
001	2300-01	519	531000-PROFESSIONAL SERVICES	-	-	-	-	-	168,325	168,325	0.00%
Facility Management Department Expense				105,883	111,176	110,493	110,790	148,260	372,829	224,569	151.47%
Net Profit (Loss)				(105,883)	(111,176)	(110,493)	(110,790)	(148,260)	(372,829)		

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 breathalyzers 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	2010	2011	2012
# on County Probation *	6,446	6,175	6,370

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

Probation Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Probation Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	4000	000	348880-PROBATION FEES	104,374	97,757	115,000	88,968	100,000	107,500	7,500	7.50%
001	4000	000	348881-HOUSE ARREST-ELECTRONIC MONITORING	7,184	9,110	9,000	2,901	9,000	5,000	(4,000)	-44.44%
Probation Department Revenue				111,558	106,867	124,000	91,869	109,000	112,500	3,500	3.21%
001	4000	523	512000-REGULAR SALARIES	40,010	40,958	40,958	32,294	40,958	40,958	-	0.00%
001	4000	523	513000-HOURLY WAGES	55,164	56,440	55,803	41,840	52,658	53,809	1,151	2.18%
001	4000	523	514500-HOLIDAY HOURS-WAGES	-	218	872	2,833	4,000	2,690	(1,310)	-32.74%
001	4000	523	521000-FICA TAX	7,277	7,467	7,469	5,888	7,467	7,455	(12)	-0.15%
001	4000	523	522000-RETIREMENT BENEFITS	8,664	5,258	5,204	4,654	5,427	11,239	5,812	107.10%
001	4000	523	523000-HEALTH INSURANCE	25,265	16,380	28,419	15,936	19,240	26,047	6,807	35.38%
001	4000	523	531000-PROFESSIONAL SERVICES	-	-	355	-	355	-	(355)	-100.00%
001	4000	523	540000-TRAVEL	208	161	473	2,068	2,973	1,000	(1,973)	-66.36%
001	4000	523	541000-TELEPHONE	1,918	1,017	1,182	925	1,918	1,200	(718)	-37.43%
001	4000	523	542000-POSTAGE & FREIGHT	-	-	-	20	100	-	(100)	-100.00%
001	4000	523	544000-RENTALS/LEASES-MACH & EQUIP	3,732	2,128	3,000	2,080	4,000	3,200	(800)	-20.00%
001	4000	523	544300-COMMUNICATION RENT	6,313	8,960	9,504	2,295	6,604	7,000	396	6.00%
001	4000	523	546000-MAINTENANCE & REPAIR	362	-	73	-	473	400	(73)	-15.43%
001	4000	523	547000-PRINTING & BINDING	490	-	53	-	490	-	(490)	-100.00%
001	4000	523	549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	-
001	4000	523	551000-OFFICE SUPPLIES	1,427	1,723	2,188	1,346	2,788	1,500	(1,288)	-46.20%
001	4000	523	552000-OPERATING SUPPLIES	2,344	1,311	1,370	1,271	1,770	1,800	30	1.69%
001	4000	523	554000-BOOKS AND SUBSCRIPTIONS	340	536	36	156	236	400	164	69.49%
001	4000	523	554400-MEMBERSHIPS	-	100	-	-	-	-	-	-
001	4000	523	555000-TRAINING	-	-	394	190	1,394	1,000	(394)	-28.26%
Probation Department Expense				153,514	142,658	157,353	113,796	152,851	159,699	6,848	4.48%
Net Profit (Loss)				(41,956)	(35,791)	(33,353)	(21,927)	(43,851)	(47,199)		

Veteran's Services

The County Veterans Service Office is staffed 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

James "JD" Johnson	Veteran's Service Officer	jjohnson@mywakulla.com
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Service Outputs

Fiscal Year	2010	2011	2012
# of active files	519	578	671
# of signed in customers	390	721	691

Veteran's Services Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Veteran's Services				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Veteran's Services Department Revenue				-	-	-	-	-	-	-	-
001	5700	553	512000-REGULAR SALARIES	25,881	26,582	26,580	20,959	26,582	26,582	0	0.00%
001	5700	553	521000-FICA TAX	1,980	2,033	2,033	1,603	2,034	2,034	(0)	-0.02%
001	5700	553	522000-RETIREMENT BENEFITS	2,377	1,432	1,417	1,122	1,478	1,847	369	25.00%
001	5700	553	523000-HEALTH INSURANCE	3	-	-	-	-	5,906	5,906	-
001	5700	553	540000-TRAVEL	1,745	1,003	1,377	1,809	1,677	1,400	(277)	-16.52%
001	5700	553	541000-TELEPHONE	279	-	35	-	135	350	215	159.26%
001	5700	553	542000-POSTAGE & FREIGHT	-	-	-	-	-	-	-	-
001	5700	553	543000-UTILITIES - ELECTRIC	160	-	-	-	-	-	-	-
001	5700	553	544000-RENTALS/LEASES-MACH & EQUIP	347	-	-	-	-	-	-	-
001	5700	553	546000-MAINTENANCE & REPAIR	-	97	-	-	-	-	-	-
001	5700	553	547000-PRINTING & BINDING	-	-	92	-	92	100	8	8.70%
001	5700	553	549500-EVENTS & SERVICES	261	780	612	301	312	350	38	12.18%
001	5700	553	551000-OFFICE SUPPLIES	-	-	230	-	230	230	-	0.00%
001	5700	553	552000-OPERATING SUPPLIES	10	-	413	436	613	500	(113)	-18.43%
001	5700	553	554000-BOOKS AND SUBSCRIPTIONS	-	-	23	-	23	-	(23)	-100.00%
001	5700	553	554400-MEMBERSHIPS	-	-	-	35	-	100	100	-
001	5700	553	555000-TRAINING	-	840	780	125	480	600	120	25.00%
001	5700	553	583000-OTHER GRANTS & AIDS	3,050	900	9,180	2,600	9,180	3,000	(6,180)	-67.32%
Veteran's Services Department Expense				36,093	33,668	42,772	28,990	42,836	42,999	163	0.38%
Net profit (Loss)				(36,093)	(33,668)	(42,772)	(28,990)	(42,836)	(42,999)		

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	Administrative Coordinator– EMS & Fire Services	cskipper-mitchell@mywakulla.com
Shirley Hanifin	Administrative Assistant	shanifin@mywakulla.com
Karolyn Griffin	Paramedic	
Joseph Haskins	Emergency Medical Technician	
Stephen Pigott	Emergency Medical Technician	
James Posey	Emergency Medical Technician	
Randy Williams	Emergency Medical Technician	
Claude Bowman	Emergency Medical Technician / Fire Fighter	abowman@mywakulla.com
Donald Burton	Emergency Medical Technician / Fire Fighter	dburton@mywakulla.com
Chris Chatham	Emergency Medical Technician / Fire Fighter	
David Crum	Emergency Medical Technician / Fire Fighter	dcrum@mywakulla.com
Paul Gautier	Emergency Medical Technician / Fire Fighter	
Lee Cassels	Paramedic	
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
Alexander Benitez	Paramedic / Fire Fighter	
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	2010	2011	2012
# of call outs (runs)	3,130	3,138	3,391

Emergency Medical Services Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Emergency Medical Services				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6000	000	342600-AMBULANCE RECEIPTS	690,221	801,763	720,000	775,317	750,000	800,000	50,000	6.67%
EMS Department Revenue				690,221	801,763	720,000	775,317	750,000	800,000	50,000	6.67%
001	6000	526	512000-REGULAR SALARIES	147,673	78,943	75,150	20,855	26,614	51,817	25,203	94.70%
001	6000	526	512100-ANNUAL/SICK LEAVE PAY OUT	667	190	190	6,745	-	-	-	0.00%
001	6000	526	513000-HOURLY WAGES	627,980	522,800	529,385	481,326	577,184	579,867	2,683	0.46%
001	6000	526	513500-FLEX WAGES	-	87,371	92,649	50,855	76,349	83,618	7,269	9.52%
001	6000	526	514000-OVERTIME	287,519	317,595	273,383	233,734	286,236	305,355	19,119	6.68%
001	6000	526	514500-HOLIDAY HOURS-WAGES	-	13,534	13,201	44,259	61,121	44,261	(16,860)	-27.58%
001	6000	526	521000-FICA TAX	81,553	78,063	71,097	64,090	78,307	81,466	3,159	4.03%
001	6000	526	522000-RETIREMENT BENEFITS	193,020	131,182	134,537	112,826	140,418	110,280	(30,138)	-21.46%
001	6000	526	523000-HEALTH INSURANCE	163,515	140,123	152,352	131,974	152,983	186,934	33,951	22.19%
001	6000	526	534000-CONTRACTED SERVICES	-	3,906	-	8,789	11,100	9,000	(2,100)	-18.92%
001	6000	526	540000-TRAVEL	428	-	700	896	700	700	-	0.00%
001	6000	526	541000-TELEPHONE	9,330	12,599	11,424	9,841	9,330	9,000	(330)	-3.54%
001	6000	526	542000-POSTAGE & FREIGHT	1,159	-	-	95	100	-	(100)	-100.00%
001	6000	526	543000-UTILITIES - ELECTRIC	9,424	10,466	8,300	5,860	7,687	9,000	1,313	17.08%
001	6000	526	543300-UTILITIES-WATER/SEWER	1,035	207	-	714	1,200	1,200	-	0.00%
001	6000	526	543500-UTILITIES - LP GAS	-	746	-	745	1,500	1,000	(500)	-33.33%
001	6000	526	544000-RENTALS/LEASES-MACH & EQUIP	53	467	327	126	-	-	-	0.00%
001	6000	526	546000-MAINTENANCE & REPAIR	44,814	38,412	54,476	23,334	48,065	45,000	(3,065)	-6.38%
001	6000	526	549000-OTHER CURRENT CHARGES	-	-	-	523	1,000	1,000	-	0.00%
001	6000	526	551000-OFFICE SUPPLIES	1,869	2,763	3,234	711	2,159	3,000	841	38.95%
001	6000	526	552000-OPERATING SUPPLIES	94,102	80,612	79,150	63,770	84,078	80,000	(4,078)	-4.85%
001	6000	526	552100-FUEL	54,771	65,217	59,000	51,185	62,000	65,000	3,000	4.84%
001	6000	526	554000-BOOKS AND SUBSCRIPTIONS	-	53	-	-	250	250	-	0.00%
001	6000	526	554400-MEMBERSHIPS	750	-	-	75	75	-	(75)	0.00%
001	6000	526	555000-TRAINING	872	583	1,018	194	1,018	3,000	1,982	194.70%
001	6000	526	564000-OPERATING EQUIPMENT	-	-	9,120	1,615	4,620	6,000	1,380	29.87%
001	6000	581	591000-INTERFUND TRANSFER	-	-	-	2,474	1,650	-	(1,650)	-100.00%
EMS Department Expense				1,720,534	1,585,831	1,568,693	1,317,609	1,635,744	1,676,750	41,006	2.51%
Net Profit (Loss)				(1,030,313)	(784,068)	(848,693)	(542,292)	(885,744)	(876,750)		

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, Girl's 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
Kevin Riggles	Maintenance	kriggles@mywakulla.com
Mike Hamilton	Maintenance	mhamilton@mywakulla.com

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru June)
# of Youth Basketball participants	69	77	48
# of Youth Basketball events	100	118	51
# of Winter Soccer participants	459	360	449
# of Winter Soccer events	400	510	605
# of T-Ball participants	199	217	240
# of T-Ball events	108	240	150
# of Pitching Machine participants	92	70	79
# of Pitching Machine events	48	72	80
# of Player Pitch participants	36	38	38
# of Player Pitch events	24	36	52
# of Cal Ripken League participants	133	120	134
# of Cal Ripken League events	125	137	150
# of Babe Ruth League participants	45	48	54
# of Babe Ruth League events	36	49	83
# of Girl Softball participants	-	49	67
# of Girl Softball events	-	60	60
# of Spring Soccer participants	260	292	314
# of Spring Soccer events	177	177	177
# of Adult Softball participants	75	160	187
# of Adult Softball events	24	50	70
# of Flag Football participants	72	55	
# of Flag Football events	87	75	
# of Tackle Football participants	315	200	
# of Tackle Football events	158	238	
# of Cheerleading participants	113	95	
# of Cheerleading events	72	174	

Recreation Department Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Recreation Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6300	000	347200-PARKS AND RECREATION	-	(44)	-	99	-	-	-	0.00%
001	6300-17	000	347200-CRAWFORDVILLE COMMUNITY CENTER	1,195	-	4,000	467	500	-	(500)	-100.00%
Recreation Department Revenue				1,195	(44)	4,000	566	500	-	(500)	-100.00%
001	6300	572	512000-REGULAR SALARIES	46,606	25,449	31,221	21,752	41,130	41,122	(8)	-0.02%
001	6300	572	512500-STUDENT WAGES (SEASONAL)	-	138	-	-	-	-	-	0.00%
001	6300	572	513000-HOURLY WAGES	43,768	45,697	59,649	45,635	59,420	64,479	5,059	8.51%
001	6300	572	513500-FLEX WAGES	-	258	-	-	-	-	-	0.00%
001	6300	572	514000-OVERTIME	-	-	-	235	50	-	(50)	-100.00%
001	6300	572	514500-HOLIDAY HOURS-WAGES	-	175	-	3,443	4,000	3,224	(776)	-19.40%
001	6300	572	521000-FICA TAX	7,059	5,467	6,952	5,437	7,692	8,325	633	8.23%
001	6300	572	522000-RETIREMENT BENEFITS	11,980	7,144	4,843	6,774	6,591	11,254	4,663	70.74%
001	6300	572	523000-HEALTH INSURANCE	13,720	14,038	10,817	11,315	16,173	36,648	20,475	126.60%
001	6300	572	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.00%
001	6300	572	534000-CONTRACTED SERVICES	-	-	-	393	700	200	(500)	-71.43%
001	6300	572	540000-TRAVEL	-	-	95	-	-	-	-	0.00%
001	6300	572	541000-TELEPHONE	10,212	8,148	7,845	3,526	4,500	6,000	1,500	33.33%
001	6300	572	543000-UTILITIES - ELECTRIC	32,275	23,518	23,070	13,270	23,000	16,500	(6,500)	-28.26%
001	6300	572	543300-UTILITIES-WATER/SEWER	151	406	923	945	1,500	1,200	(300)	-20.00%
001	6300	572	543500-UTILITIES - LP GAS	-	-	-	90	200	600	400	200.00%
001	6300	572	544000-RENTALS/LEASES-MACH & EQUIP	-	-	-	165	1,400	1,000	(400)	-28.57%
001	6300	572	546000-MAINTENANCE & REPAIR	34,143	27,293	24,916	21,751	20,524	20,000	(524)	-2.55%
001	6300	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	143	-	-	300	400	100	33.33%
001	6300	572	549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	0.00%
001	6300	572	551000-OFFICE SUPPLIES	4,494	956	2,768	1,042	1,700	1,200	(500)	-29.41%
001	6300	572	552000-OPERATING SUPPLIES	6,021	4,777	16,454	4,385	6,000	6,000	-	0.00%
001	6300	572	552100-FUEL	7,615	5,571	3,230	5,399	5,200	6,355	1,155	22.21%
001	6300	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	31	-	-	-	0.00%
001	6300	572	564000-OPERATING EQUIPMENT	-	3,079	-	3,185	2,226	-	(2,226)	-100.00%
001	6300-16	572	546000-MAINTENANCE & REPAIR	-	-	-	-	-	500	500	0.00%
001	6300-16	572	564000-OPERATING EQUIPMENT	-	-	-	-	-	2,000	2,000	0.00%
001	6300-17	572	534000-CONTRACTED SERVICES	-	-	-	-	-	1,000	1,000	0.00%
001	6300-17	572	541000-TELEPHONE	-	-	-	-	-	2,500	2,500	0.00%
001	6300-17	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	13,000	13,000	0.00%
001	6300-17	572	543300-UTILITIES-WATER/SEWER	-	-	-	-	-	1,000	1,000	0.00%
001	6300-17	572	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	0.00%
Recreation Department Expense				218,044	172,257	192,783	148,772	202,306	244,506	42,200	20.86%
Net Profit (Loss)				(216,849)	(172,301)	(188,783)	(148,205)	(201,806)	(244,506)		

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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

Rod Revell	Facility Management & Parks Director	rrevell@mywakulla.com
Dolly Mitchell	Parks Attendant	dmitchell@mywakulla.com
Peggy Bennett	Administrative Assistant	pbennett@mywakulla.com

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru Mar)
# of park pavilion rentals	19	18	10

# of park rentals	0	2	7
# of yard sale rentals	150	35	9
# of beach entries	3,398	509	
# of campground reservations	672	444	269
# of park annual passes	-	-	33
# of recreational acres maintained	519	356	
# of county sites maintained	29	29	13
# of boat ramps maintained	9	9	9
# of boat ramp launches	-	44	804

Parks Department Revenue Detail

Wakulla County FY 13/14 Approved Final Budget											
Parks Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6900	000	347200-PARKS AND RECREATION	-	237	-	538	-	-	-	0.00%
001	6900	000	347201-PARK ANNUAL PASS	-	1,639	-	-	-	-	-	0.00%
001	6900	000	369900-MISCELLANEOUS FEES	-	178	-	-	-	-	-	0.00%
001	6900-02	000	347200-AZALEA PARK FEES	-	19	100	-	-	-	-	0.00%
001	6900-02	000	347400-PARK SPECIAL EVENT FEES	-	-	-	37	-	-	-	0.00%
001	6900-03	000	347200-HUDSON PARK FEES	3,006	1,082	3,000	-	1,000	2,500	1,500	150.00%
001	6900-03	000	347400-HUDSON SPECIAL EVENT FEES	-	897	-	1,861	-	-	-	0.00%
001	6900-04	000	347200-MASH ISLAND PARK FEE	1,029	1,694	1,000	-	5,000	2,000	(3,000)	-60.00%
001	6900-04	000	347950-MASH ISLAND KIOSK ADVERTISING	-	472	-	23	-	-	-	0.00%
001	6900-05	000	347200-PANACEA WOMEN'S CLUB FEE	1,605	337	1,000	-	1,000	500	(500)	-50.00%
001	6900-06	000	347200-SHELL POINT BEACH FEES	3,482	2,754	2,000	2,546	2,000	2,500	500	25.00%
001	6900-07	000	347200-WOOLLEY PARK FEES	-	-	1,000	364	500	-	(500)	-100.00%
001	6900-08	000	347200-NEWPORT PARK FEES	22,949	15,031	22,000	-	25,000	25,625	625	2.50%
001	6900-08	000	347225-PARK CAMPING FEES	-	7,299	-	20,508	-	-	-	0.00%
001	6900-08	000	369900-MISCELLANEOUS REVENUE	-	270	-	-	-	-	-	0.00%
001	6900-10	000	347200-MEDART PARK	375	751	500	-	1,000	500	(500)	-50.00%
001	6900-10	000	347400-MEDART SPECIAL EVENT FEES	-	24	-	175	-	-	-	0.00%
001	6900-10	000	347950-MEDART KIOSK ADVERTISING	-	47	-	70	-	-	-	0.00%
001	6900-11	000	347200-HICKORY PARK	351	421	500	70	500	300	(200)	-40.00%
001	6900-11	000	347400-PARK SPECIAL EVENT FEES	-	-	-	5	-	-	-	0.00%
001	6900-11	000	347950-PARK KIOSK-WEBSITE ADVERTISING	-	-	-	47	-	-	-	0.00%
Parks Department Revenue				32,797	33,152	31,100	26,245	36,000	33,925	(2,075)	-5.76%

Parks Department Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Parks Department				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001	6900	572	512000-REGULAR SALARIES	28,321	15,681	31,221	17,813	25,364	26,500	1,136	4.48%
001	6900	572	512500-STUDENT WAGES (SEASONAL)	-	20,150	17,888	14,727	17,888	19,000	1,112	6.22%
001	6900	572	513000-HOURLY WAGES	48,745	46,622	27,560	24,748	27,518	43,596	16,078	58.43%
001	6900	572	514000-OVERTIME	-	61	-	162	500	500	-	0.00%
001	6900	572	514500-HOLIDAY HOURS-WAGES	-	186	-	1,566	3,400	2,180	(1,220)	-35.89%
001	6900	572	521000-FICA TAX	5,993	6,346	5,865	4,515	6,516	7,021	505	7.75%
001	6900	572	522000-RETIREMENT BENEFITS	6,078	3,222	3,286	2,212	3,735	7,882	4,147	111.03%
001	6900	572	523000-HEALTH INSURANCE	4,445	5,433	5,817	8,531	7,173	18,930	11,757	163.90%
001	6900	572	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	0.00%
001	6900	572	534000-CONTRACTED SERVICES	60,805	60,266	59,700	35,964	51,600	62,000	10,400	20.16%
001	6900	572	540000-TRAVEL	-	-	54	-	-	-	-	0.00%
001	6900	572	541000-TELEPHONE	6,162	6,368	6,770	4,550	6,300	5,500	(800)	-12.70%
001	6900	572	542000-POSTAGE & FREIGHT	-	18	-	-	-	-	-	0.00%
001	6900	572	543000-UTILITIES - ELECTRIC	21,826	26,144	24,370	9,952	12,000	11,000	(1,000)	-8.33%
001	6900	572	543300-UTILITIES-WATER/SEWER	1,018	-	1,000	5,740	6,500	6,500	-	0.00%
001	6900	572	543500-UTILITIES - LP GAS	-	-	-	166	1,000	500	(500)	-50.00%
001	6900	572	544000-RENTALS/LEASES-MACH & EQUIP	-	-	-	555	1,500	1,000	(500)	-33.33%
001	6900	572	546000-MAINTENANCE & REPAIR	32,731	32,239	29,347	28,506	37,500	32,000	(5,500)	-14.67%
001	6900	572	549000-OTHER CURRENT CHARGES	-	-	-	1	-	-	-	0.00%
001	6900	572	551000-OFFICE SUPPLIES	1,062	280	953	427	900	750	(150)	-16.67%
001	6900	572	552000-OPERATING SUPPLIES	7,689	10,403	3,526	6,938	8,500	7,000	(1,500)	-17.65%
001	6900	572	552100-FUEL	12,422	14,558	13,535	8,687	9,500	11,000	1,500	15.79%
001	6900	572	564000-OPERATING EQUIPMENT	-	1,420	-	929	2,500	8,000	5,500	220.00%
001	6900	572	591000-INTERFUND TRANSFER	-	-	-	-	-	6,500	6,500	0.00%
001	6900-02	572	546000-MAINTENANCE & REPAIR	-	429	-	-	-	-	-	0.00%
001	6900-03	572	546000-MAINTENANCE & REPAIR	-	71	-	-	-	-	-	0.00%
001	6900-05	572	546000-MAINTENANCE & REPAIR	-	5	-	-	-	-	-	0.00%
001	6900-06	572	546000-MAINTENANCE & REPAIR	-	152	-	-	-	-	-	0.00%
001	6900-06	572	552000-OPERATING SUPPLIES	-	331	-	-	-	-	-	0.00%
001	6900-07	572	546000-MAINTENANCE & REPAIR	-	604	-	-	-	-	-	0.00%
001	6900-08	572	546000-MAINTENANCE & REPAIR	-	62	-	-	-	-	-	0.00%
001	6900-08	572	552000-OPERATING SUPPLIES	-	649	-	-	-	-	-	0.00%
001	6900-09	572	534000-CONTRACTED SERVICES	-	2,937	3,500	216	2,000	-	(2,000)	-100.00%
001	6900-09	572	541000-TELEPHONE	-	212	-	1,907	2,400	-	(2,400)	-100.00%
001	6900-09	572	543000-UTILITIES - ELECTRIC	-	7,963	19,000	1,570	5,800	-	(5,800)	-100.00%
001	6900-09	572	543300-UTILITIES-WATER/SEWER	-	-	1,500	671	1,500	-	(1,500)	-100.00%
001	6900-09	572	546000-MAINTENANCE & REPAIR	390	-	-	35	1,000	-	(1,000)	-100.00%
Parks Department Expense				237,687	262,810	254,892	181,088	242,594	277,358	34,764	14.33%
Net Profit (Loss)				(204,890)	(229,658)	(223,792)	(154,843)	(206,594)	(243,433)		

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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
Tracy Chance	Fire Safety Inspector / Office Manager	tchance@mywakulla.com
Lawana Matthews	Building Technician	lmattews@mywakulla.com
Replacement Position	Building Code Inspector	

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (thru June)
# of SFD permits	51	51	51
# of Commercial permits	0	5	1
# of permits issued	860	831	645
# of inspections	3,734	3,255	2,365
# of plan reviews	277	230	135

Building Department Revenue Detail

Wakulla County FY 13/14 Approved Final Budget											
Building Department Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
010	2100	000	341801-RADON 5%/10% COMMISSION	3,823	1,141	743	304	331	339	8	2.5%
010	2100	000	341802-BUILDING PERMITS	237,263	237,290	265,891	233,351	273,777	238,018	(35,759)	-13.1%
010	2100	000	341803-APPLICATION FEES	3,765	1,035	6,562	5,715	1,580	4,000	2,420	153.2%
010	2100	000	341805-MISCELLANEOUS FEES	-	-	-	-	-	-	-	0.0%
010	2100	000	341806-RE-INSPECTION FEE	165	332	1,065	-	541	500	(41)	-7.6%
010	2100	000	341807-PRE-INSPECTION FEE	1,590	1,235	1,851	1,800	1,694	1,600	(94)	-5.5%
010	2100	000	341808-PLANS REVIEW	40	-	153	40	153	-	(153)	-100.0%
010	2100	000	341830-CONTRACTOR LICENSE	2,035	690	984	65	586	600	14	2.4%
010	2100	000	354321-VIOLATION SEARCHES	950	3,225	-	2,950	4,000	3,800	(200)	-5.0%
010	2100	000	369900-MISCELLANEOUS REVENUES - OTHER	585	45	2,466	-	98	100	2	2.5%
010	2100	000	369904-MISC REV - COPY FEES	30	60	-	-	-	-	-	0.0%
010	2100	000	389000-CASH FORWARD	-	-	8,700	-	42,506	118,358	75,852	178.5%
Building Revenue Total				250,246	245,053	288,415	244,225	325,266	367,316	42,050	12.9%

Building Department Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Building Department Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
010	2100	524	512000-REGULAR SALARIES	99,666	54,288	55,000	46,735	65,000	62,500	(2,500)	-3.8%
010	2100	524	512100-ANNUAL/SICK LEAVE PAY OUT	3,616	-	-	-	-	-	-	0.0%
010	2100	524	513000-HOURLY WAGES	145,631	113,666	114,578	84,805	116,930	135,160	18,230	15.6%
010	2100	524	514000-OVERTIME	70	-	-	-	-	-	-	0.0%
010	2100	524	514500-HOLIDAY HOURS-WAGES	-	353	-	4,593	6,500	4,853	(1,647)	-25.3%
010	2100	524	521000-FICA TAX	19,052	12,867	12,973	10,415	13,917	15,795	1,878	13.5%
010	2100	524	522000-RETIREMENT BENEFITS	23,650	8,581	7,930	7,400	10,114	21,254	11,140	110.1%
010	2100	524	523000-HEALTH INSURANCE	38,223	25,711	30,551	27,719	27,501	49,089	21,588	78.5%
010	2100	524	531000-PROFESSIONAL SERVICES	1,884	1,550	5,000	-	-	-	-	0.0%
010	2100	524	534000-CONTRACTED SERVICES	2,482	-	2,000	2,560	7,000	5,000	(2,000)	-28.6%
010	2100	524	540000-TRAVEL	556	-	1,950	916	1,950	2,000	50	2.6%
010	2100	524	541000-TELEPHONE	2,760	813	4,875	870	2,296	1,000	(1,296)	-56.4%
010	2100	524	543000-UTILITIES - ELECTRIC	-	2,458	10,000	1,561	4,500	2,500	(2,000)	-44.4%
010	2100	524	543300-UTILITIES-WATER/SEWER	-	75	-	324	500	500	-	0.0%
010	2100	524	544000-RENTALS/LEASES-MACH & EQUIP	1,185	-	-	1,249	1,000	1,200	200	20.0%
010	2100	524	546000-MAINTENANCE & REPAIR	3,686	2,266	4,463	1,626	2,463	2,500	37	1.5%
010	2100	524	547000-PRINTING & BINDING	-	-	490	-	490	200	(290)	-59.2%
010	2100	524	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	224	-	488	520	488	200	(288)	-59.0%
010	2100	524	549000-OTHER CURRENT CHARGES	524	-	-	53	-	-	-	0.0%
010	2100	524	551000-OFFICE SUPPLIES	2,484	1,001	5,972	1,233	5,122	2,500	(2,622)	-51.2%
010	2100	524	552000-OPERATING SUPPLIES	248	355	650	1,134	1,500	1,000	(500)	-33.3%
010	2100	524	552100-FUEL	8,779	8,781	8,500	6,895	10,000	10,250	250	2.5%
010	2100	524	554000-BOOKS AND SUBSCRIPTIONS	960	3,457	5,545	419	3,120	3,000	(120)	-3.8%
010	2100	524	554400-MEMBERSHIPS	120	55	1,950	540	1,950	1,000	(950)	-48.7%
010	2100	524	555000-TRAINING	690	-	500	1,007	2,925	1,500	(1,425)	-48.7%
010	2100	524	564000-OPERATING EQUIPMENT	-	-	-	-	-	5,000	5,000	0.0%
010	2100	524	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	25,000	-	(25,000)	-100.0%
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	-	-	-	-	-	24,315	24,315	0.0%
Building Expense Total				381,490	251,278	288,415	217,574	325,266	367,316	42,050	12.9%
Net Profit (Loss)				(131,244)	(6,225)	-	26,651	-	0.00		
Fund Balance Beginning				766,440	635,196	628,971	628,971	628,971	638,955		
Fund Balance Ending				635,196	628,971	628,971	655,622	628,971	638,955		
Fund Balance Policy				100,000	72,104	72,104	81,317	81,317	91,829		
Surplus (Deficit) Fund Balance				535,196	556,867	556,867	574,306	547,655	547,126		

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	2010/11	2011/12	2012/13 (thru June)
# of Writs / Services of Process	273	113	126

Service of Process Grant Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Sheriff Service of Process Grant				FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY13/14 over FY12/13			
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
001-DOR-01	0200-SH-05	000	334690-SERVICE-IN-PROCESS	3,955	1,899	2,000	1,663	2,000	2,000	-	0.0%
001-DOR-01	0200-SH-05	000	369900-MISCELLANEOUS REVENUES	370	-	-	-	-	-	-	0.0%
Service of Process Grant Revenue				4,325	1,899	2,000	1,663	2,000	2,000	-	0.0%
001-DOR-01	0200-SH-05	519	591000-INTERFUND TRANSFER	4,800	-	-	1,663	2,000	2,000	-	0.0%
001-DOR-01	0200-SH-05	581	591000-INTERFUND TRANSFER	-	1,899	2,000	-	-	-	-	0.0%
Service of Process Grant Expense				4,800	1,899	2,000	1,663	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 final budget for the Special Revenue Funds is \$17,832,867, a decrease of \$3,507,532 or -16.4% as compared to FY 2012/13 Budget as amended July 2013.

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 FY 2010-11 and actual and budgetary data for FY 2011-12 and FY 2012-2013 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 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 13/14 Approved Final Budget											
Sheriff - Justice Assistance Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
104-DOJ-01	0200-SH-05	000	335200-JAG GRANT	-	-	-	-	-	-	-	0.0%
104-DOJ-02	0200-SH-05	000	335200-JAG GRANT	-	-	-	-	-	-	-	0.0%
104-JAG-01	0200-SH-05	000	335200-JAG GRANT	39,828	66,475	59,804	8,747	33,892	34,405	513	1.5%
104-JAG-02	0200-SH-05	000	335200-JAG GRANT	-	-	-	-	-	-	-	0.0%
Revenue Total				39,828	66,475	59,804	8,747	33,892	34,405	513	1.5%
104-DOJ-01	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	0.0%
104-DOJ-02	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	0.0%
104-JAG-01	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	39,828	66,475	59,804	8,747	33,892	34,405	513	1.5%
104-JAG-02	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	0.0%
Expense Total				39,828	66,475	59,804	8,747	33,892	34,405	513	1.5%
Net Profit (Loss)				-	-	-	-	-	-		
Fund Balance Beginning				-	-	-	-	-	-		
Fund Balance Ending				-	-	-	-	-	-		
Fund Balance Policy				-	-	-	-	-	8,601		
Surplus (Deficit) Fund Balance				-	-	-	-	-	(8,601)		

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 13/14 Approved Final Budget												
Ochlockonee Bay Bike Trail Grants				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
105-DOI-01	6900	000	334705-STATE GRANT REVENUE	41,168	47,730	1,264,087	804,910	1,090,510	152,625	(937,885)	-86.0%	
105-DOI-01	6900	000	381000-INTERFUND TRANSFERS	80,354	-	-	-	-	-	-	0.0%	
105-DOT-01	6900	000	334705-STATE GRANT REVENUE	100,231	535,527	1,241,619	-	-	-	-	0.0%	
105-DOT-01	6900	000	381000-INTERFUND TRANSFER	-	36,811	-	-	-	-	-	0.0%	
105-DOT-02	6900	000	334705-STATE GRANT REVENUE	(18,749)	-	908,485	-	-	-	-	0.0%	
105-DOT-02	6900	000	381000-INTERFUND TRANSFERS	13,109	-	-	-	-	-	-	0.0%	
105-DOT-03	6900	000	334705-STATE GRANT REVENUE	92,655	22,635	634,021	-	2,290	-	(2,290)	-100.0%	
105-DOT-04	6900	000	334705-STATE GRANT REVENUE	-	-	-	-	34,700	-	(34,700)	-100.0%	
Revenue Total				308,768	642,703	4,048,212	804,910	1,127,500	152,625	(974,875)	-86.5%	
105-DOI-01	6900	572	562000-CAPITAL INFRASTRUCTURE	28,843	47,730	1,264,087	938,430	1,090,510	152,625	(937,885)	-86.0%	
105-DOT-01	6900	572	534000-CONTRACTED SERVICES	147,984	572,338	1,241,619	-	-	-	-	0.0%	
105-DOT-02	6900	572	534000-CONTRACTED SERVICES	-	-	908,485	-	-	-	-	0.0%	
105-DOT-03	6900	572	534000-CONTRACTED SERVICES	92,655	22,635	634,021	27,920	2,290	-	(2,290)	-100.0%	
105-DOT-04	6900	572	562000-CAPITAL INFRASTRUCTURE	-	-	-	231	34,700	-	(34,700)	-100.0%	
Expense Total				269,482	642,703	4,048,212	966,581	1,127,500	152,625	(974,875)	-86.5%	
Net Profit (Loss)				39,286	-	-	(161,671)	-	-			
Fund Balance Beginning				(39,286)	-	-	-	-	-			
Fund Balance Ending				-	-	-	(161,671)	-	-			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	(161,671)	-	-			

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, Girl's 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 13/14 Approved Final Budget											
Recreation User Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
107-RECR-01	6300-01	000	347200-ADULT SOFTBALL	1,500	2,100	2,100	2,700	2,400	2,460	60	2.5%
107-RECR-01	6300-02	000	347200-FLAG FOOTBALL	3,470	2,805	3,700	40	2,600	2,665	65	2.5%
107-RECR-01	6300-04	000	347200-TACKLE FOOTBALL	31,603	25,483	38,000	1,750	30,000	31,659	1,659	5.5%
107-RECR-01	6300-05	000	347200-TACKLE CHEERLEADING	4,995	4,933	4,000	365	4,700	4,818	118	2.5%
107-RECR-01	6300-06	000	347200-WINTER SOCCER	18,655	14,901	20,000	19,025	15,000	20,000	5,000	33.3%
107-RECR-01	6300-07	000	347200-YOUTH BASKETBALL	3,053	3,530	3,500	2,150	3,500	3,588	87	2.5%
107-RECR-01	6300-08	000	347200-T-BALL	8,040	8,722	8,700	9,620	8,800	10,000	1,200	13.6%
107-RECR-01	6300-09	000	347200-PITCHING MACHINE	4,120	3,378	3,700	3,631	3,400	3,485	85	2.5%
107-RECR-01	6300-10	000	347200-MEDART PARK RENTALS/SPECIAL EVENTS	1,088	809	2,500	419	400	1,000	600	150.0%
107-RECR-01	6300-11	000	347200-ASSOCIATION USER FEE	6,400	5,425	5,000	5,643	6,600	6,765	165	2.5%
107-RECR-01	6300-13	000	347200-LITTLE LEAGUE	-	-	-	23	-	-	-	0.0%
107-RECR-01	6300-14	000	347200-SPRING SOCCER	10,460	12,330	13,000	12,030	12,000	12,300	300	2.5%
107-RECR-01	6300-15	000	347200-PLAYER PITCH	1,450	1,600	1,800	2,560	1,600	1,640	40	2.5%
107-RECR-01	6300-17	000	347200-EQUESTRIAN CENTER	-	-	-	-	-	800	800	0.0%
Revenue Total				94,834	86,015	106,000	59,956	91,000	101,179	10,179	11.2%

Fund 107 – Recreation User Fee Expense Detail

Wakulla County FY 13/14 Approved Final Budget												
Recreation User Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
ADULT SOFTBALL	107-RECR-01	6300-01	572	534000-CONTRACTED SERVICES	1,250	1,786	1,700	1,350	2,000	2,050	50	2.5%
	107-RECR-01	6300-01	572	543000-UTILITIES - ELECTRIC	-	-	-	-	200	205	5	2.5%
	107-RECR-01	6300-01	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	60	101	150	200	100	103	2	2.5%
	107-RECR-01	6300-01	572	551000-OFFICE SUPPLIES	-	-	250	-	100	103	2	2.5%
107-RECR-01	6300-01	572	552000-OPERATING SUPPLIES	-	153	-	35	-	-	-	0.0%	
FLAG FOOTBALL	107-RECR-01	6300-02	572	531000-PROFESSIONAL SERVICES	2,909	-	-	564	700	718	17	2.5%
	107-RECR-01	6300-02	572	534000-CONTRACTED SERVICES	-	931	1,000	-	400	410	10	2.5%
	107-RECR-01	6300-02	572	543000-UTILITIES - ELECTRIC	-	-	-	-	200	205	5	2.5%
	107-RECR-01	6300-02	572	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-02	572	545200-LIABILITY INSURANCE	-	-	200	437	450	103	(348)	-77.2%
	107-RECR-01	6300-02	572	546000-MAINTENANCE & REPAIR	174	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-02	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	257	200	-	100	103	2	2.5%
	107-RECR-01	6300-02	572	549000-OTHER CURRENT CHARGES	-	40	-	-	-	-	-	0.0%
	107-RECR-01	6300-02	572	549900-REFUNDS	560	390	-	-	-	-	-	0.0%
	107-RECR-01	6300-02	572	551000-OFFICE SUPPLIES	14	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-02	572	552000-OPERATING SUPPLIES	3,006	699	2,200	64	650	1,025	375	57.7%
	107-RECR-01	6300-02	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	100	-	100	103	2	2.5%
	TACKLE FOOTBALL	107-RECR-01	6300-04	572	531000-PROFESSIONAL SERVICES	9,843	9,816	8,000	1,172	5,500	5,638	137
107-RECR-01		6300-04	572	534000-CONTRACTED SERVICES	594	-	-	-	1,100	1,128	28	2.5%
107-RECR-01		6300-04	572	543000-UTILITIES - ELECTRIC	-	-	-	-	1,000	1,025	25	2.5%
107-RECR-01		6300-04	572	545000-PROPERTY INSURANCE	100	-	-	-	-	-	-	0.0%
107-RECR-01		6300-04	572	545200-LIABILITY INSURANCE	-	-	500	1,851	1,900	205	(1,695)	-89.2%
107-RECR-01		6300-04	572	546000-MAINTENANCE & REPAIR	12,054	40	-	425	207	-	(207)	0.0%
107-RECR-01		6300-04	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	977	500	10	1,000	1,025	25	2.5%
107-RECR-01		6300-04	572	549900-REFUNDS	1,025	3,082	1,000	85	500	513	13	2.5%
107-RECR-01		6300-04	572	552000-OPERATING SUPPLIES	22,405	7,756	28,000	3,089	18,793	21,218	2,425	12.9%
TACKLE CHEERLEADING	107-RECR-01	6300-05	572	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-05	572	545200-LIABILITY INSURANCE	-	-	300	-	200	205	5	2.5%
	107-RECR-01	6300-05	572	546000-MAINTENANCE & REPAIR	437	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-05	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	235	-	-	300	308	8	2.5%
	107-RECR-01	6300-05	572	549900-REFUNDS	90	113	200	-	200	205	5	2.5%
	107-RECR-01	6300-05	572	552000-OPERATING SUPPLIES	2,778	4,214	3,500	120	4,000	4,100	100	2.5%
WINTER SOCCER	107-RECR-01	6300-06	572	531000-PROFESSIONAL SERVICES	338	-	-	5,157	5,157	5,638	480	9.3%
	107-RECR-01	6300-06	572	534000-CONTRACTED SERVICES	4,733	5,339	5,500	540	540	513	(28)	-5.1%
	107-RECR-01	6300-06	572	543000-UTILITIES - ELECTRIC	-	-	-	3,703	3,704	1,640	(2,064)	-55.7%
	107-RECR-01	6300-06	572	545000-PROPERTY INSURANCE	300	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-06	572	545200-LIABILITY INSURANCE	-	-	-	-	-	4,727	4,727	0.0%
	107-RECR-01	6300-06	572	546000-MAINTENANCE & REPAIR	-	800	800	44	44	1,025	981	2229.5%
	107-RECR-01	6300-06	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	278	180	200	543	533	615	82	15.4%
	107-RECR-01	6300-06	572	549900-REFUNDS	325	260	300	210	210	205	(5)	-2.4%
	107-RECR-01	6300-06	572	552000-OPERATING SUPPLIES	10,388	5,689	13,200	5,954	5,955	5,535	(420)	-7.1%
107-RECR-01	6300-06	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	103	103	0.0%	

Fund 107 – Recreation User Fee Expense Detail

Wakulla County FY 13/14 Approved Final Budget												
Recreation User Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
YOUTH BASKETBALL	107-RECR-01	6300-07	572	534000-CONTRACTED SERVICES	2,653	2,778	2,700	2,038	2,180	2,460	280	12.8%
	107-RECR-01	6300-07	572	545000-PROPERTY INSURANCE	30	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-07	572	545200-LIABILITY INSURANCE	-	-	-	-	100	103	2	2.5%
	107-RECR-01	6300-07	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	385	375	205	(170)	-45.3%
	107-RECR-01	6300-07	572	549900-REFUNDS	440	200	200	35	200	205	5	2.5%
	107-RECR-01	6300-07	572	552000-OPERATING SUPPLIES	553	560	600	545	545	513	(33)	-6.0%
	107-RECR-01	6300-07	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	100	103	2	2.5%
T-BALL	107-RECR-01	6300-08	572	534000-CONTRACTED SERVICES	-	2,932	2,150	756	1,000	1,025	25	2.5%
	107-RECR-01	6300-08	572	543000-UTILITIES - ELECTRIC	-	-	-	334	400	410	10	2.5%
	107-RECR-01	6300-08	572	545000-PROPERTY INSURANCE	120	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-08	572	545200-LIABILITY INSURANCE	-	-	-	-	100	2,500	2,400	2400.0%
	107-RECR-01	6300-08	572	546000-MAINTENANCE & REPAIR	338	258	300	113	150	-	(150)	-100.0%
	107-RECR-01	6300-08	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	206	250	142	200	103	(98)	-48.8%
	107-RECR-01	6300-08	572	549900-REFUNDS	35	-	-	100	100	103	2	2.5%
	107-RECR-01	6300-08	572	552000-OPERATING SUPPLIES	5,406	4,158	4,300	4,835	5,100	5,757	657	12.9%
	107-RECR-01	6300-08	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	100	103	2	2.5%
	107-RECR-01	6300-08	572	564000-OPERATING EQUIPMENT	-	1,650	1,700	1,650	1,650	-	(1,650)	0.0%
PITCHING MACHINE	107-RECR-01	6300-09	572	531000-PROFESSIONAL SERVICES	-	-	-	348	350	820	470	134.3%
	107-RECR-01	6300-09	572	534000-CONTRACTED SERVICES	1,290	1,084	1,300	-	-	205	205	#DIV/0!
	107-RECR-01	6300-09	572	543000-UTILITIES - ELECTRIC	-	-	-	471	471	410	(61)	-13.0%
	107-RECR-01	6300-09	572	545000-PROPERTY INSURANCE	80	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-09	572	545200-LIABILITY INSURANCE	-	-	-	-	-	103	103	#DIV/0!
	107-RECR-01	6300-09	572	546000-MAINTENANCE & REPAIR	-	-	-	141	141	-	(141)	-100.0%
	107-RECR-01	6300-09	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	161	200	229	230	103	(128)	-55.4%
	107-RECR-01	6300-09	572	549900-REFUNDS	-	-	-	50	50	103	53	105.0%
	107-RECR-01	6300-09	572	552000-OPERATING SUPPLIES	1,170	1,948	2,200	3,216	3,826	1,640	(2,186)	-57.1%
	107-RECR-01	6300-09	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	103	103	0.0%
MEDART RENTALS	107-RECR-01	6300-10	572	534000-CONTRACTED SERVICES	-	-	-	-	200	205	5	2.5%
	107-RECR-01	6300-10	572	546000-MAINTENANCE & REPAIR	889	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-10	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	179	500	-	100	103	2	2.5%
	107-RECR-01	6300-10	572	552000-OPERATING SUPPLIES	1,298	632	2,000	453	100	103	2	2.5%
ASSOC. USER FEES	107-RECR-01	6300-11	572	534000-CONTRACTED SERVICES	-	-	-	-	250	1,435	1,185	474.0%
	107-RECR-01	6300-11	572	543000-UTILITIES - ELECTRIC	-	-	-	2,531	2,550	1,435	(1,115)	-43.7%
	107-RECR-01	6300-11	572	546000-MAINTENANCE & REPAIR	2,137	564	700	2,290	3,600	3,895	295	8.2%
	107-RECR-01	6300-11	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	92	200	-	(200)	-100.0%
	107-RECR-01	6300-11	572	552000-OPERATING SUPPLIES	3,814	3,697	4,300	226	-	-	-	0.0%

Fund 107 – Recreation User Fee Expense Detail

Wakulla County FY 13/14 Approved Final Budget												
Recreation User Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
CAMP	107-RECR-01	6300-12	572	513000-HOURLY WAGES	8,063	-	-	-	-	-	0.0%	
	107-RECR-01	6300-12	572	521000-FICA TAX	617	-	-	-	-	-	0.0%	
	107-RECR-01	6300-12	572	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	0.0%	
	107-RECR-01	6300-12	572	549900-REFUNDS	-	-	-	-	-	-	0.0%	
	107-RECR-01	6300-12	572	552000-OPERATING SUPPLIES	2,592	-	-	-	-	-	0.0%	
SPRING SOCCER	107-RECR-01	6300-14	572	531000-PROFESSIONAL SERVICES	-	-	-	3,041	3,000	3,075	75	2.5%
	107-RECR-01	6300-14	572	534000-CONTRACTED SERVICES	880	4,428	4,500	271	1,000	1,025	25	2.5%
	107-RECR-01	6300-14	572	543000-UTILITIES - ELECTRIC	-	40	-	542	800	820	20	2.5%
	107-RECR-01	6300-14	572	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-14	572	545200-LIABILITY INSURANCE	-	-	-	-	100	103	2	2.5%
	107-RECR-01	6300-14	572	546000-MAINTENANCE & REPAIR	-	800	1,000	150	413	-	(413)	0.0%
	107-RECR-01	6300-14	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	95	100	363	100	103	2	2.5%
	107-RECR-01	6300-14	572	549900-REFUNDS	710	195	200	320	320	103	(218)	-68.0%
	107-RECR-01	6300-14	572	551000-OFFICE SUPPLIES	30	-	-	-	-	-	-	0.0%
	107-RECR-01	6300-14	572	552000-OPERATING SUPPLIES	2,352	2,649	3,400	3,805	3,356	6,970	3,614	107.7%
	107-RECR-01	6300-14	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	100	103	2	2.5%
107-RECR-01	6300-14	572	564000-OPERATING EQUIPMENT	-	3,850	3,800	-	-	-	-	0.0%	
PLAYER PITCH	107-RECR-01	6300-15	572	531000-PROFESSIONAL SERVICES	-	-	-	401	500	410	(90)	-18.0%
	107-RECR-01	6300-15	572	534000-CONTRACTED SERVICES	1,658	135	1,150	-	-	-	-	0.0%
	107-RECR-01	6300-15	572	543000-UTILITIES - ELECTRIC	-	-	-	99	200	205	5	2.5%
	107-RECR-01	6300-15	572	545200-LIABILITY INSURANCE	50	-	-	-	100	103	2	2.5%
	107-RECR-01	6300-15	572	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	87	-	-	79	100	103	2	2.5%
	107-RECR-01	6300-15	572	549900-REFUNDS	-	40	50	-	100	103	2	2.5%
	107-RECR-01	6300-15	572	552000-OPERATING SUPPLIES	489	510	600	1,211	600	615	15	2.5%
	107-RECR-01	6300-15	572	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	103	103	#DIV/0!
EQUESTRIAN CENTER	107-RECR-01	6300-17	572	543000-UTILITIES - ELECTRIC	-	-	-	-	-	1,500	1,500	0.0%
	107-RECR-01	6300-17	572	543300-UTILITIES-WATER/SEWER	-	-	-	-	-	300	300	0.0%
	107-RECR-01	6300-17	572	546000-MAINTENANCE & REPAIR	-	-	-	-	-	100	100	0.0%
	107-RECR-01	6300-17	572	552000-OPERATING SUPPLIES	-	-	-	-	-	100	100	0.0%
	107-RECR-01	6300-17	572	564000-OPERATING EQUIPMENT	-	-	-	-	-	300	300	0.0%
Expense Total				111,592	76,607	106,000	56,813	91,000	101,179	10,179	11.2%	
Net Profit (Loss)				(16,758)	9,408	-	3,143	-	-			
Fund Balance Beginning				50,176	33,418	42,826	42,826	42,826	47,838			
Fund Balance Ending				33,418	42,826	42,826	45,969	42,826	47,838			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				33,418	42,826	42,826	45,969	42,826	47,838			

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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 13/14 Approved Final Budget											
Emergency Medical Service Grants				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
115-DOH-01	6000	000	334200-COUNTY AWARDS GRANT	2,614	-	-	5,090	-	3,105	3,105	0.0%
115-DOH-01	6000	000	361100-INTEREST EARNED	-	-	-	3	-	-	-	0.0%
115-DOH-01	6000	000	381000-INTERFUND TRANSFERS	-	-	-	824	-	-	-	0.0%
115-DOH-01	6000	000	389000-CASH FORWARD	-	-	-	-	-	5,918	5,918	0.0%
115-DOH-08	6000	000	334200-MONITOR - DEFIBRILLATOR GRANT	77,252	-	-	-	-	-	-	0.0%
115-DOH-08	6000	000	361100-INTEREST EARNED	226	-	-	-	-	-	-	0.0%
115-DOH-08	6000	000	365010-SALE OF SURPLUS PROPERTY	27,500	-	-	-	-	-	-	0.0%
115-DOH-08	6000	000	381000-INTERFUND TRANSFERS	28,190	-	-	-	-	-	-	0.0%
115-DOH-09	6000	000	334200-STATE GRANT - COLD STORAGE UNITS	-	7,153	7,153	-	-	-	-	0.0%
115-DOH-09	6000	000	381000-INTERFUND TRANSFERS	-	2,384	2,384	-	-	-	-	0.0%
115-DOH-10	6000	000	334200-LONG BOARD GRANT	4,290	-	-	-	-	-	-	0.0%
115-DOH-10	6000	000	361100-INTEREST EARNED	11	-	-	-	-	-	-	0.0%
115-DOH-11	6000	000	334200-STATE GRANT - VENTILATORS	-	3,434	3,434	-	-	-	-	0.0%
115-DOH-11	6000	000	381000-INTERFUND TRANSFERS	-	382	382	-	-	-	-	0.0%
115-DOH-13	6000	000	334200-STATE GRANT - GENERATORS	-	14,258	14,258	-	-	-	-	0.0%
115-DOH-14	6000	000	334200-STATE GRANT - PUBLIC SAFETY	-	-	-	4,928	4,950	-	(4,950)	-100.0%
115-DOH-14	6000	000	381000-INTERFUND TRANSFERS	-	-	-	1,650	1,650	-	(1,650)	-100.0%
Revenue Total				140,083	27,611	27,611	12,496	6,600	9,023	2,423	36.7%
115-DOH-01	6000	526	552000-OPERATING SUPPLIES	2,614	-	-	-	-	3,105	3,105	0.0%
115-DOH-01	6000	526	564000-OPERATING EQUIPMENT	-	-	-	-	-	5,918	5,918	0.0%
115-DOH-08	6000	526	564000-OPERATING EQUIPMENT	3,588	-	-	-	-	-	-	0.0%
115-DOH-08	6000	526	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	129,580	-	-	-	-	-	-	0.0%
115-DOH-09	6000	526	552000-OPERATING SUPPLIES	-	9,366	9,366	-	-	-	-	0.0%
115-DOH-09	6000	581	591000-INTERFUND TRANSFER	-	171	171	-	-	-	-	0.0%
115-DOH-10	6000	526	593000-INTEREST / OTHER REIMBURSEMENT TO STATE	4,301	-	-	-	-	-	-	0.0%
115-DOH-11	6000	525	552000-OPERATING SUPPLIES	-	-	(1,993)	-	-	-	-	0.0%
115-DOH-11	6000	526	552000-OPERATING SUPPLIES	-	3,815	5,809	-	-	-	-	0.0%
115-DOH-13	6000	526	591000-INTERFUND TRANSFERS	-	-	14,258	-	-	-	-	0.0%
115-DOH-13	6000	581	591000-INTERFUND TRANSFER	-	14,258	-	-	-	-	-	0.0%
115-DOH-14	6000	526	564000-OPERATING EQUIPMENT	-	-	-	-	6,600	-	(6,600)	-100.0%
Expense Total				140,083	27,611	27,611	-	6,600	9,023	2,423	36.7%
Net Profit (Loss)				-	-	-	12,496	-	-		
Fund Balance Beginning				-	-	-	-	-	5,918		
Fund Balance Ending				-	-	-	12,496	-	5,918		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	12,496	-	5,918		

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 larvicide) 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	2010/11	2011/12	2012/13 (thru)

Fund 118 – Mosquito Control Grant Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Mosquito Control Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
118-DAC-01	0203-01	000	334610-STATE GRANT - HEALTH	19,877	18,334	18,038	13,750	18,038	29,456	11,418	63.3%
118-DAC-01	0203-01	000	381000-INTERFUND TRANSFERS	63,601	18,038	18,038	18,038	18,038	18,500	462	2.6%
118-DAC-01	0203-01	000	389000-CASH FORWARD	-	-	30,000	-	30,000	35,000	5,000	16.7%
Revenue Total				83,478	36,372	66,076	31,788	66,076	82,956	16,880	25.5%
118-DAC-01	0203-01	562	534000-CONTRACTED SERVICES	407	36,372	36,076	31,788	35,576	47,956	12,380	34.8%
118-DAC-01	0203-01	562	540000-TRAVEL	376	-	-	-	-	-	-	0.0%
118-DAC-01	0203-01	562	546000-MAINTENANCE & REPAIR	-	216	-	867	1,400	-	(1,400)	0.0%
118-DAC-01	0203-01	562	552000-OPERATING SUPPLIES	-	4,065	11,962	-	11,062	-	(11,062)	-100.0%
118-DAC-01	0203-01	562	555000-TRAINING	295	-	-	-	-	-	-	0.0%
118-DAC-01	0203-01	562	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	0.0%
118-DAC-01	0203-01	562	591200-TRANSFER TO DOH	39,000	-	-	-	-	-	-	0.0%
118-DAC-01	0203-01	562	599000-RESERVE	-	-	18,038	-	18,038	35,000	16,962	94.0%
Expense Total				40,078	40,653	66,076	32,656	66,076	82,956	16,880	25.5%
Net Profit (Loss)				43,400	(4,281)	-	(867)	-	-	-	-
Fund Balance Beginning				0	43,400	39,119	39,119	39,119	38,252	-	-
Fund Balance Ending				43,400	39,119	39,119	38,252	39,119	38,252	-	-
Fund Balance Policy				-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance				43,400	39,119	39,119	38,252	39,119	38,252	-	-

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 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	2010/11	2011/12	2012/13 (thru July 15)
# of tenants	121	120	145

Fund 120 – Housing Assistance Grant Revenue Detail

Wakulla County FY 13/14 Approved Final Budget												
Housing Assistance Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
120-HUD-01	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	1,020,508	863,219	820,722	690,690	941,286	1,028,178	86,892	9.2%	
120-HUD-01	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	70,739	65,398	65,640	52,603	65,640	66,932	1,292	2.0%	
120-HUD-01	1200	000	331503-HOUSING - HAP - PORTABILITY	22,415	28,463	22,548	7,712	22,548	-	(22,548)	-100.0%	
120-HUD-01	1200	000	331504-HOUSING - PORT - ADMIN FEES	1,490	1,486	9,020	236	9,020	-	(9,020)	-100.0%	
120-HUD-01	1200	000	361100-INTEREST EARNED	-	107	-	26	-	-	-	0.0%	
120-HUD-01	1200	000	381000-INTERFUND TRANSFERS	32,408	22,425	-	-	-	-	-	0.0%	
120-HUD-01	1200	000	389000-CASH FORWARD				-	-	45,474	45,474	0.0%	
120-SAV	1200	000	381000-INTERFUND TRANSFERS	-	-	3,931	-	-	-	-	0.0%	
Revenue Total				1,147,560	981,099	921,861	751,267	1,038,494	1,140,584	102,090	9.8%	

Fund 120 – Housing Assistance Grant Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Housing Assistance Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
120-HUD-01	1200	554	512000-REGULAR SALARIES	27,626	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	512100-ANNUAL/SICK LEAVE PAY OUT	4,959	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	513000-HOURLY WAGES	22,357	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	514000-OVERTIME	714	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	521000-FICA TAX	4,258	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	522000-RETIREMENT BENEFITS	4,119	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	523000-HEALTH INSURANCE	12,216	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	524000-WORKERS' COMPENSATION	11	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	531000-PROFESSIONAL SERVICES	32,820	1,879	-	-	-	-	-	0.0%
120-HUD-01	1200	554	534000-CONTRACTED SERVICES	306,839	57,142	65,640	50,258	65,640	66,932	1,292	2.0%
120-HUD-01	1200	554	534600-RENT ASSISTANCE	600,559	818,980	752,290	817,506	872,854	971,152	98,298	11.3%
120-HUD-01	1200	554	534700-UTILITY ASSISTANCE	-	32,287	88,000	27,180	88,000	90,200	2,200	2.5%
120-HUD-01	1200	554	540000-TRAVEL	520	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	541000-TELEPHONE	7,165	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	542000-POSTAGE & FREIGHT	(15)	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	543000-UTILITIES - ELECTRIC	1,355	293	12,000	-	12,000	12,300	300	2.5%
120-HUD-01	1200	554	543300-UTILITIES-WATER/SEWER	219	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	544000-RENTALS/LEASES-MACH & EQUIP	16,719	7,000	-	-	-	-	-	0.0%
120-HUD-01	1200	554	546000-MAINTENANCE & REPAIR	102	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	548000-ADVERTISING/PROMOTIONAL ACTIVITI	217	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	551000-OFFICE SUPPLIES	1,637	(22)	-	-	-	-	-	0.0%
120-HUD-01	1200	554	552000-OPERATING SUPPLIES	2,563	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	552100-FUEL	2,310	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	554000-BOOKS AND SUBSCRIPTIONS	553	-	-	-	-	-	-	0.0%
120-HUD-01	1200	554	554400-MEMBERSHIPS	793	-	-	-	-	-	-	0.0%
120-SAV	1200	554	534000-CONTRACTED SERVICES	38,500	-	-	-	-	-	-	0.0%
120-SAV	1200	581	591000-INTERFUND TRANSFER	-	3,931	3,931	-	-	-	-	0.0%
Expense Total				1,089,116	921,491	921,861	894,944	1,038,494	1,140,584	102,090	9.8%
Net Profit (Loss)				58,444	59,608	-	(143,677)	-	-		
Fund Balance Beginning				47,392	105,836	165,444	165,444	165,444	165,444		
Fund Balance Ending				105,836	165,444	165,444	21,767	165,444	165,444		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				105,836	165,444	165,444	21,767	165,444	165,444		

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 – Data not available at time of printing

Fiscal Year	2010/11	2011/12	2012/13 (thru)

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

Wakulla County FY 13/14 Approved Final Budget											
Boating User Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
124	6900	000	329000-BOATING VESSEL REGISTRATION FEE	20,583	20,640	15,000	13,383	20,000	20,500	500	2.5%
124	6900	000	347201-PARK-ANNUAL PASS	-	2,441	-	4,908	2,000	5,000	3,000	150.0%
124	6900	000	347450-BOAT RAMP FEES	-	-	-	-	8,000	-	(8,000)	-100.0%
124	6900	000	389000-CASH FORWARD	-	-	59,293	-	30,000	30,000	-	0.0%
124	6900-04	000	347450-MASH ISLAND BOAT RAMP FEES	-	5,009	-	7,050	-	7,000	7,000	0.0%
124	6900-06	000	347450-SHELL POINT BEACH BOAR RAMP FEES	-	1,048	-	37	-	-	-	0.0%
124	6900-08	000	347450-NEWPORT PARK BOAT RAMP FEES	-	549	-	3,409	-	4,000	4,000	0.0%
124	6900-14	000	347450-LEVY BAY BOAT RAMP FEES	-	33	-	37	-	-	-	0.0%
124	6900-14	000	347950-LEVY BAY KIOSK FEES	-	9	-	-	-	-	-	0.0%
124	6900-15	000	347450-LOWER BRIDGE BOAT RAMP FEES	-	1,711	-	5,098	-	5,500	5,500	0.0%
124	6900-16	000	347450-BLUE DOLPHIN BOAT RAMP FEES	-	161	-	-	-	-	-	0.0%
124	6900-17	000	347450-BOTTOMS ROAD BOAT RAMP FEES	-	114	-	161	-	250	250	0.0%
124	6900-18	000	347450-ROCK LANDING BOAT RAMP FEES	-	653	-	1,674	-	2,000	2,000	0.0%
124-FWC-02	6900	000	334396-STATE GRANT - ROCK LANDING	(2,416)	-	-	-	-	-	-	0.0%
124-FWC-02	6900	000	381000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	0.0%
Revenue Total				31,573	32,369	74,293	35,758	60,000	74,250	14,250	23.8%
124	6900	572	534000-CONTRACTED SERVICES	3,404	38,196	38,000	-	-	-	-	0.0%
124	6900	572	544000-RENTALS/LEASES - MACH & EQUIP	-	3,498	3,707	5,718	7,207	2,400	(4,807)	-66.7%
124	6900	572	546000-MAINTENANCE & REPAIR	-	5,157	-	29,861	36,500	34,550	(1,950)	-5.3%
124	6900	572	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	#DIV/0!
124	6900	572	599000-RESERVE	-	-	32,586	-	16,293	37,300	21,007	128.9%
124	6900	581	591000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	0.0%
124-FWC-02	6900	572	534000-CONTRACTED SERVICES	10,990	-	-	-	-	-	-	0.0%
Expense Total				27,800	46,851	74,293	35,578	60,000	74,250	14,250	23.8%
Net Profit (Loss)				3,773	(14,483)	-	180	-	-		
Fund Balance Beginning				44,654	48,427	33,944	33,944	33,944	34,160		
Fund Balance Ending				48,427	33,944	33,944	34,124	33,944	34,160		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				48,427	33,944	33,944	34,124	33,944	34,160		

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	2010/11	2011/12	2012/13 (thru June)
# of down payments / rehabilitation assistance	8	1	11

Fund 125 – SHIP Grant Revenue Detail

Wakulla County FY 13/14 Approved Final Budget											
State Housing Initiative Program Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
125-HFC-2008	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	54,993	66,985	-	231,166	-	-	-	0.0%
125-HFC-2008	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	35,000	-	-	-	-	-	-	0.0%
125-HFC-2008	1200	000	381000-INTERFUND TRANSFERS	-	29,480	-	-	-	-	-	0.0%
125-HFC-2008	1200	000	389000-CASH FORWARD	-	-	217,963	-	231,167	-	(231,167)	-100.0%
125-HFC-2009	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	215,705	-	-	-	-	-	-	0.0%
125-HFC-2012	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	-	21,640	-	255,215	-	-	-	0.0%
125-HFC-2012	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	35,000	-	-	-	-	-	0.0%
125-HFC-2012	1200	000	331581-RECAPTURE FUNDS	-	-	-	46,111	-	-	-	0.0%
125-HFC-2012	1200	000	389000-CASH FORWARD	-	-	97,037	-	259,935	46,111	(213,824)	-82.3%
125-HFC-2013	1200	000	331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	-	-	315,000	315,000	0.0%
125-HFC-2013	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	-	-	35,000	35,000	0.0%
125-HUD-01	1200	000	331350-CDBG Grant	-	-	-	-	750,000	-	(750,000)	-100.0%
125-HUD-01	1200	000	381000-INTERFUND TRANSFERS	-	-	-	125,000	125,000	-	(125,000)	-100.0%
125-HUD-01	1200	000	389000-CASH FORWARD	-	-	-	-	-	846,000	846,000	0.0%
125-SET	1200	000	331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	(6,186)	-	6,186	-	6,186	6,186	0.0%
125-SET	1200	000	381000-INTERFUND TRANSFERS	-	-	35,000	-	-	-	-	0.0%
125-SET	1200	000	389000-CASH FORWARD	-	-	-	-	-	-	-	0.0%
Revenue Total				305,698	146,919	350,000	663,679	1,366,102	1,248,297	(117,805)	-8.6%

Fund 125 – SHIP Grant Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
State Housing Initiative Program Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
125-HFC-2008	1200	554	531000-PROFESSIONAL SERVICES	37,956	10,820	-	-	-	-	-	0.0%
125-HFC-2008	1200	554	533000-RECORDING/TRANSCRIPTION SERVICES	-	-	-	-	-	-	-	0.0%
125-HFC-2008	1200	554	534000-CONTRACTED SERVICES	-	17,500	35,000	-	-	-	-	0.0%
125-HFC-2008	1200	554	534200-DOWN PAYMENT ASSISTANCE	-	30,000	100,000	-	-	-	-	0.0%
125-HFC-2008	1200	554	534300-DISASTER ASSISTANCE	-	-	15,000	-	-	-	-	0.0%
125-HFC-2008	1200	554	552000-OPERATING SUPPLIES	52,037	-	-	-	-	-	-	0.0%
125-HFC-2008	1200	554	552200-MATERIALS & LABOR (REHAB)	-	38,145	67,963	231,167	231,167	-	(231,167)	-100.0%
125-HFC-2009	1200	554	512000-REGULAR SALARIES	19,348	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	512100-ANNUAL/SICK LEAVE PAYOUT	611	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	513000-HOURLY WAGES	2,532	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	514000-OVERTIME	171	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	521000-FICA TAX	1,733	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	522000-RETIREMENT BENEFITS	2,109	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	523000-HEALTH INSURANCE	1,998	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	524000-WORKERS' COMPENSATION	3	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	534200-DOWN PAYMENT ASSISTANCE	10,000	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	534300-DISASTER ASSISTANCE	11,870	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	541000-TELEPHONE	493	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	543000-UTILITIES - ELECTRIC	316	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	551000-OFFICE SUPPLIES	167	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	552000-OPERATING SUPPLIES	30,725	-	-	-	-	-	-	0.0%
125-HFC-2009	1200	554	552200-MATERIALS & LABOR (REHAB)	133,629	-	-	-	-	-	-	0.0%
125-HFC-2012	1200	554	531000-PROFESSIONAL SERVICES	-	21,640	-	1,563	14,426	-	(14,426)	-100.0%
125-HFC-2012	1200	554	534000-CONTRACTED SERVICES	-	35,000	-	33,115	120,509	-	(120,509)	-100.0%
125-HFC-2012	1200	554	552200-MATERIALS & LABOR (REHAB)	-	-	97,037	5,238	-	46,111	46,111	0.0%
125-HFC-2012	1200	581	591000-INTERFUND TRANSFERS	-	-	-	125,000	125,000	-	(125,000)	-100.0%
125-HFC-2012	1200	554	599000-RESERVE	-	-	-	-	-	-	-	0.0%
125-HFC-2013	1200	554	531000-PROFESSIONAL SERVICES	-	-	-	-	-	35,000	35,000	0.0%
125-HFC-2013	1200	554	534000-CONTRACTED SERVICES	-	-	-	-	-	315,000	315,000	0.0%
125-HUD-01	1200	554	534000-CONTRACTED SERVICES	-	-	-	21,667	115,500	86,500	(29,000)	-25.1%
125-HUD-01	1200	554	552200-MATERIALS & LABOR (REHAB)	-	-	-	-	634,500	634,500	-	0.0%
125-HUD-01	1200	554	552300-MATERIALS & LABOR (REHAB) MATCH	-	-	-	-	125,000	125,000	-	0.0%
125-SET	1200	581	591000-INTERFUND TRANSFERS	-	-	-	-	-	-	-	0.0%
125-SET	1200	581	599000-RESERVE	-	29,480	35,000	-	-	6,186	6,186	0.0%
Expense Total				305,698	182,585	350,000	417,750	1,366,102	1,248,297	(117,805)	-8.6%
Net Profit (Loss)				-	(35,666)	-	245,929	-	-		
Fund Balance Beginning				35,666	35,666	-	-	-	892,577		
Fund Balance Ending				35,666	-	-	245,929	-	892,577		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				35,666	-	-	245,929	-	892,577		

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 13/14 Approved Final Budget											
Federal Emergency Management Assistance Grant				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
127-FEMA	2500	000	369900-MISCELLANEOUS REVENUES	44,891	-	-	-	-	-	-	0.0%
127-FEMA-02	2500	000	369300-FEMA TS DENNIS	4,305	-	-	-	-	-	-	0.0%
127-FEMA-03	2500	000	369900-MISCELLANEOUS REVENUES	2,791	-	-	6,061	-	-	-	0.0%
127-FEMA-04	2500	000	331505-DEEP WATER HORIZON OIL SPILL	8,243	-	100,000	-	-	-	-	0.0%
127-FEMA-05	1500	000	331505-FEDERAL GRANT - FEMA	-	504,631	550,000	-	1,000,000	-	(1,000,000)	-100.0%
127-FEMA-05	1500	000	369305-INSURANCE SETTLEMENTS	-	7,977	-	856	-	-	-	0.0%
Revenue Total				60,230	512,609	650,000	6,918	1,000,000	-	(1,000,000)	-100.0%
127-FEMA	2500	581	591000-INTERFUND TRANSFERS	44,891	-	-	-	-	-	-	0.0%
127-FEMA-02	2500	581	591000-INTERFUND TRANSFERS	169,444	-	-	-	-	-	-	0.0%
127-FEMA-03	2500	581	591000-INTERFUND TRANSFERS	2,791	-	-	-	-	-	-	0.0%
127-FEMA-04	2500	525	534000-CONTRACTED SERVICES	-	-	100,000	-	-	-	-	0.0%
127-FEMA-04	2500	581	591000-INTERFUND TRANSFER	8,243	-	-	-	-	-	-	0.0%
127-FEMA-05	1500	525	534000-CONTRACTED SERVICES	-	15,488	-	2,160	300,000	-	(300,000)	-100.0%
127-FEMA-05	1500	525	544000-RENTALS/LEASES-MACH & EQUIP	-	2,316	-	-	-	-	-	0.0%
127-FEMA-05	1500	525	546000-MAINTENANCE & REPAIR	-	484,676	550,000	15,864	-	-	-	0.0%
127-FEMA-05	1500	525	551000-OFFICE SUPPLIES	-	84	-	-	-	-	-	0.0%
127-FEMA-05	1500	525	552000-OPERATING SUPPLIES	-	10,045	-	-	700,000	-	(700,000)	-100.0%
127-FEMA-05	1500	525	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	0.0%
Expense Total				225,369	512,609	650,000	18,024	1,000,000	-	(1,000,000)	-100.0%
Net Profit (Loss)				(165,139)	-	-	(11,107)	-	-		
Fund Balance Beginning				165,139	-	-	-	-	-		
Fund Balance Ending				-	-	-	(11,107)	-	-		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	(11,107)	-	-		

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.

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 13/14 Approved Final Budget												
BP RESTORE Act Funds				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
128-BP-01	1500	000	331506-BP-RESTORE ACT FUNDS	-	-	15,000	-	100,000	75,000	(25,000)	-25.0%	
Revenue Total				-	-	15,000	-	100,000	75,000	(25,000)	-25.0%	
128-BP-01	1500	525	534000-CONTRACTED SERVICES	-	10,216	15,000	10,743	100,000	10,000	(90,000)	-90.0%	
128-BP-01	1500	525	540000-TRAVEL	-	-	-	-	-	5,000	5,000	0.0%	
128-BP-01	1500	525	599000-RESERVE	-	-	-	-	-	60,000	60,000	100.0%	
Expense Total				-	10,216	15,000	10,743	100,000	75,000	(25,000)	200.0%	
Net Profit (Loss)				-	(10,216)	-	(10,743)	-	-			
Fund Balance Beginning				-	-	(10,216)	(10,216)	(10,216)	(20,959)			
Fund Balance Ending				-	(10,216)	(10,216)	(20,959)	(10,216)	(20,959)			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	(10,216)	(10,216)	(20,959)	(10,216)	(20,959)			

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

Position	Full time	Part time	Funding source
Road Patrol			
Major	1		General Fund
Captain	1		General Fund
Lieutenant	5		General Fund
Sergeant	6		General Fund
Deputy	17		General Fund
Deputy		1	Partial Range use funded
School Resource			
Sergeant	1		Partial School Funded
Deputy	3		Partial School Funded
Communications			
Lieutenant	1		General Fund
Communications Officer	11		General Fund
Criminal Investigations			
Captain	1		General Fund
Lieutenant	2		General Fund
Sergeant	1		General Fund
Detective	8		General Fund
Detective-Persons Crime	1		Partial JAG Grant Funded
Crime Scene	1		General Fund
Property Evidence Custodian	1		General Fund

COPS Juvenile			
Sergeant	1		COPS Grant
Deputy	1		COPS Grant
Criminal Analyst	1		COPS Grant
Records and Civil			
Captain	1		General Fund
Lieutenant	1		General Fund
Sergeant	1		General Fund
Civil/Warrants Officer	1		General Fund
Records Officer	1		General Fund
Administration/Support for LE and all other depts			
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	3		General Fund
HR assistant		1	General Fund
Chief Technology Officer	1		General Fund
Systems Administrator	1		General Fund
Victim Advocates			
Victim Advocates	2		Grant Funded
Corrections			
Major	1		General Fund
Captain	1		General Fund
Lieutenant	3		General Fund
Sergeant	4		General Fund
Correctional Officer	30		General Fund

Correctional Asst	9		General Fund
Transportation Officer	4		Partial Contract Funded
Commissary Officer	1		General Fund
Other-Corrections			
Maintenance officers	4		General Fund
Litter control officers	3		Partial Contract Funded
Parks maintenance officer	1		Contract Funded
Court Security			
Bailiff	2	2	General Fund
E-911			
Coordinator	1		Special Rev fund
Database Clerk	1		Special Rev fund
Emergency Management			
Director	1		Fed/State grants and G.Fund
TOTAL	152	4	

Service Outputs

Fiscal Year	2010/11	2011/12	2012/13 (Projected)
<i>Law Enforcement</i>			
# of uniform patrol calls for service	53,542	48,517	56,000
Total UCR crimes reported	841	776	800
# of E911 calls	9,693	8,208	9,000
# of EMS service calls dispatched	3,112	3,347	3,400
# of Fire service calls dispatched	3,343	3,465	3,400
# of Communications center calls	96,462	90,460	95,000
# of cases assigned to Criminal Investigations	1,039	853	900
<i>Corrections</i>			
Avg. local inmate population	119	139	120
Avg. ICE inmate population	117	100	75
Avg. U.S. Marshall's inmate population	5	3	3
Avg. inmate population	241	242	198

Fund 150 – Fine & Forfeiture Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Sheriff Fine & Forfeiture Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
150	0200-SH	000	311010-AD VALOREM TAXES	6,285,105	7,362,616	7,190,734	7,470,856	7,470,856	7,236,199	(234,657)	-3.1%
150	0200-SH-04	000	342310-HOUSING FOR PRISONERS	3,302,140	2,240,292	2,350,000	1,319,287	2,750,000	2,550,000	(200,000)	-7.3%
150	0200-SH-04	000	381000-INTERFUND TRANSFERS	550,000	-	-	-	-	397,190	-	0.0%
150	0200-SH-04	000	389000-CASH FORWARD	-	-	-	-	100,000	134,657	34,657	34.7%
150	0200-SH-05	000	341520-FEES REMITTED FROM SHERIFF	44,562	35,576	110,000	24,879	37,200	37,200	-	0.0%
150	0200-SH-05	000	381000-INTERFUND TRANSFERS	-	-	-	1,663	2,000	2,000	-	0.0%
150	0200-SH-04	000	386400-SHERIFF - RETURN TO BOCC	210,349	12,250	-	-	-	-	-	0.0%
150	0200-SH-05	000	386400-SHERIFF - RETURN TO BOCC	-	84,029	-	-	-	-	-	0.0%
Sheriff Revenue				10,392,156	9,734,763	9,650,734	8,816,686	10,360,056	10,357,246	(2,810)	0.0%
150	0200-SH-01	581	591100-TRANSFER TO CONST. OFFICER	172,465	139,185	139,185	54,018	64,822	64,822	-	0.0%
150	0200-SH-02	581	591100-TRANSFER TO CONST. OFFICER	97,010	78,291	78,291	65,243	78,291	78,291	-	0.0%
150	0200-SH-03	581	591100-TRANSFER TO CONST. OFFICER	23,273	23,273	23,273	19,565	23,478	23,478	-	0.0%
150	0200-SH-04	581	591100-TRANSFER TO CONST. OFFICER	4,444,462	4,209,394	4,209,394	3,979,138	4,774,965	5,022,155	247,190	5.2%
150	0200-SH-04	581	599000-RESERVE	-	-	-	-	100,000	-	(100,000)	-100.0%
150	0200-SH-05	581	591100-TRANSFER TO CONST. OFFICER	5,654,946	5,200,591	5,200,591	4,307,083	5,168,500	5,168,500	-	0.0%
150	0200-SH-05	581	599000-RESERVE	-	-	-	-	150,000	-	(150,000)	-100.0%
Sheriff Expense				10,392,156	9,650,734	9,650,734	8,425,047	10,360,056	10,357,246	(2,810)	0.0%
Net Profit (Loss)				-	84,029	-	391,639	-	0.00		
Fund Balance Beginning				-	-	984,029	984,029	984,029	456,570		
Fund Balance Ending ***				-	984,029	984,029	1,375,669	984,029	456,570		
Fund Balance Policy				-	-	-	-	2,527,514	2,527,514		
Surplus (Deficit) Fund Balance				-	984,029	984,029	1,375,669	(1,543,485)	(2,070,944)		

*** INCLUDES ESTIMATED RAINY DAY FUND BALANCE

A detailed budget for the Sheriff's Office can be found in Section 6 beginning on page 265.

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

Brian Honhart	User Support Analyst	honhartb@leoncountyfl.gov
Vacant Position	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 13/14 Approved Final Budget											
Court Innovation Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-CI	0400-02	000	341543-25% COURT INNOVATION FEES	7,291	6,228	6,533	6,052	6,843	6,525	(318)	-4.6%
154-CI	0400-02	000	381000-INTERFUND TRANSFERS	-	8,739	-	-	-	3,250	3,250	0.0%
154-CI	0400-02	000	389802-CASH FORWARD	-	-	75,500	-	35,000	15,933	(19,067)	-54.5%
154-CI	0400-07-ISC	000	338900-COUNTY CONTRIB-ICSID	-	-	-	59,209	62,221	46,565	(15,656)	-25.2%
Revenue Total				7,291	14,967	82,033	65,262	104,064	72,273	(31,791)	-30.5%
154-CI	0400-02	581	591000-INTERFUND TRANSFERS	14,785	-	-	-	-	18,013	18,013	0.0%
154-CI	0400-02	629	531000-PROFESSIONAL SERVICES	-	22,217	22,404	-	23,550	-	(23,550)	-100.0%
154-CI	0400-02	712	551000-OFFICE SUPPLIES	-	133	-	-	-	-	-	0.0%
154-CI	0400-02	712	552000-OPERATING SUPPLIES	-	2,734	-	-	-	-	-	0.0%
154-CI	0400-02	712	554000-BOOKS & SUBSCRIPTIONS	476	-	-	-	-	-	-	0.0%
154-CI	0400-02	712	564000-OPERATING EQUIPMENT	4,009	8,546	-	-	-	-	-	0.0%
154-CI	0400-02	712	599000-RESERVE	-	-	51,045	-	6,072	2,191	(3,881)	-63.9%
154-CI	0400-02-LIA	611	531000-PROFESSIONAL SERVICES	2,445	-	-	-	-	-	-	0.0%
154-CI	0400-02-LIA	712	531000-PROFESSIONAL SERVICES	-	2,458	2,436	-	-	-	-	0.0%
154-CI	0400-02-MAR	711	531000-PROFESSIONAL SERVICES	6,152	-	-	-	-	-	-	0.0%
154-CI	0400-02-MAR	712	531000-PROFESSIONAL SERVICES	-	6,058	6,148	2,268	6,899	1,695	(5,204)	-75.4%
154-CI	0400-07-ISC	601	512000-REGULAR SALARIES	-	-	-	27,523	48,602	41,202	(7,400)	-15.2%
154-CI	0400-07-ISC	601	521000-FICA TAX	-	-	-	2,106	3,718	3,152	(566)	-15.2%
154-CI	0400-07-ISC	601	522000-RETIREMENT BENEFITS	-	-	-	1,425	2,386	2,023	(363)	-15.2%
154-CI	0400-07-ISC	601	523000-HEALTH INSURANCE	-	-	-	6,893	11,080	3,909	(7,171)	-64.7%
154-CI	0400-07-ISC	601	524000-WORKERS' COMPENSATION	-	-	-	-	212	54	(158)	-74.5%
154-CI	0400-07-ISC	601	541000-TELEPHONE	-	-	-	112	450	34	(416)	-92.4%
154-CI	0400-07-ISC	601	551000-OFFICE SUPPLIES	-	-	-	-	195	-	(195)	-100.0%
154-CI	0400-07-ISC	601	555000-TRAINING	-	-	-	-	900	-	(900)	-100.0%
Expense Total				27,867	42,146	82,033	40,327	104,064	72,273	(31,791)	-30.5%
Net Profit (Loss)				(20,576)	(27,179)	-	24,935	-	-		
Fund Balance Beginning				94,068	73,492	46,313	46,313	46,313	49,086		
Fund Balance Ending				73,492	46,313	46,313	71,248	46,313	49,086		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				73,492	46,313	46,313	71,248	46,313	49,086		

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 13/14 Approved Final Budget											
\$30 State Court Facility Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-COU	0400-05	000	341545-\$30 STATE COURT FACILITY FEE	72,435	72,842	59,346	59,213	69,722	73,677	3,955	5.7%
154-COU	0400-05	000	381000-INTERFUND TRANSFER				-	-	50,000	50,000	0.0%
154-COU	0400-05	000	389803-CASH FORWARD	-	-	330,709	-	51,551	2,598	(48,953)	-95.0%
Revenue Total				72,435	72,842	390,055	59,213	121,273	126,275	5,002	4.1%
154-COU	0400-05	581	591000-INTERFUND TRANSFERS	297,606	-	-	-	-		-	0.0%
154-COU	0400-05	712	534000-CONTRACTED SERVICES	-	13,771	-	-	-		-	0.0%
154-COU	0400-05	712	546000-MAINTENANCE & REPAIR	5,460	-	-	-	-		-	0.0%
154-COU	0400-05	712	571000-LOAN PAYMENT - PRINCIPAL	-	84,574	121,273	87,678	87,677	90,896	3,219	3.7%
154-COU	0400-05	712	572000-LOAN PAYMENT - INTEREST	6,044	36,700	36,700	33,596	33,596	30,379	(3,217)	-9.6%
154-COU	0400-05	712	599000-RESERVE	-	-	232,082	-	-	5,000	5,000	0.0%
Expense Total				309,110	135,045	390,055	121,274	121,273	126,275	5,002	4.1%
Net Profit (Loss)				(236,675)	(62,203)	-	(62,061)	-	-		
Fund Balance Beginning				356,690	120,015	57,812	57,812	57,812	7,594		
Fund Balance Ending				120,015	57,812	57,812	(4,248)	57,812	7,594		
Fund Balance Policy				-	-	157,973	-	121,273	121,275		
Surplus (Deficit) Fund Balance				120,015	57,812	(100,161)	(4,248)	(63,461)	(113,681)		

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 13/14 Approved Final Budget											
Crime Prevention Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-CRI	0400-06	000	341546-\$50/20 CRIME PREVENTION FEES	11,129	10,722	10,113	9,764	11,911	10,407	(1,504)	-12.6%
154-CRI	0400-06	000	389804-CASH FORWARD		-	21,198	-	30,000	10,593	(19,407)	-64.7%
Revenue Total				11,129	10,722	31,311	9,764	41,911	21,000	(20,911)	-49.9%
154-CRI	0400-06	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	3,510	13,570	16,000	-	12,000	12,000	-	0.0%
154-CRI	0400-06	523	564000-OPERATING EQUIPMENT	-	-	-	-	-	4,000	4,000	0.0%
154-CRI	0400-06	712	599000-RESERVE		-	15,311	-	29,911	5,000	(24,911)	-83.3%
Expense Total				3,510	13,570	31,311	-	41,911	21,000	(20,911)	-49.9%
Net Profit (Loss)				7,619	(2,848)	-	9,764	-	-		
Fund Balance Beginning				29,215	36,834	33,986	33,986	33,986	33,703		
Fund Balance Ending				36,834	33,986	33,986	43,750	33,986	33,703		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				36,834	33,986	33,986	43,750	33,986	33,703		

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 13/14 Approved Final Budget											
Alternative Juvenile Court Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-JUV	0400-04	000	341542-25% ALT JUV/TEEN COURT FEES	7,215	6,425	6,564	5,860	6,938	6,209	(729)	-10.5%
154-JUV	0400-04	000	381000-INTERFUND TRANSFERS	3,699	-	-	-	-	2,080	2,080	0.0%
Revenue Total				10,914	6,425	6,564	5,860	6,938	8,289	1,351	19.5%
154-JUV	0400-04	581	591000-INTERFUND TRANSFER	-	5,338	-	-	-	-	-	0.0%
154-JUV	0400-04	682	531000-PROFESSIONAL SERVICES	11,958	2,661	6,564	8,646	6,938	8,289	1,351	19.5%
Expense Total				11,958	7,999	6,564	8,646	6,938	8,289	1,351	19.5%
Net Profit (Loss)				(1,044)	(1,574)	-	(2,785)	-	-		
Fund Balance Beginning				2,618	1,574	-	-	-	-		
Fund Balance Ending				1,574	-	-	(2,785)	-	-		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				1,574	-	-	(2,785)	-	-		

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 13/14 Approved Final Budget											
Law Library Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-LAW	0400-09	000	341541-25 % ART V LAW LIBRARY FEES	7,258	6,437	6,493	5,996	6,589	6,450	(139)	-2.1%
154-LAW	0400-09	000	381000-INTERFUND TRANSFERS	11,085	-	-	-	-	-	-	0.0%
154-LAW	0400-09	000	389805-CASH FORWARD	-	-	12,629	-	-	-	-	0.0%
Revenue Total				18,343	6,437	19,122	5,996	6,589	6,450	(139)	-2.1%
154-LAW	0400-09	581	591000-INTERFUND TRANSFER	-	3,401	-	-	-	3,250	3,250	0.0%
154-LAW	0400-09	714	554000-BOOKS AND SUBSCRIPTIONS	13,342	4,030	6,493	2,439	6,589	3,200	(3,389)	-51.4%
154-LAW	0400-09	714	599000-RESERVE	-	-	12,629	-	-	-	-	0.0%
Expense Total				13,342	7,430	19,122	2,439	6,589	6,450	(139)	-2.1%
Net Profit (Loss)				5,001	(993)	-	3,557	-	-		
Fund Balance Beginning				(4,008)	993	-	-	-	-		
Fund Balance Ending				993	-	-	3,557	-	-		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				993	-	-	3,557	-	-		

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 13/14 Approved Final Budget											
Legal Aid Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-LEG	0400-03	000	341544-25% LEGAL AID FEES	7,200	6,359	7,907	6,032	6,522	6,473	(49)	-0.8%
Revenue Total				7,200	6,359	7,907	6,032	6,522	6,473	(49)	-0.8%
154-LEG	0400-03	712	531000-PROFESSIONAL SERVICES	7,200	7,640	7,907	5,500	6,522	6,473	(49)	-0.8%
Expense Total				7,200	7,640	7,907	5,500	6,522	6,473	(49)	-0.8%
Net Profit (Loss)				-	(1,282)	-	532	-	-		
Fund Balance Beginning				1,282	1,282	-	-	-	-		
Fund Balance Ending				1,282	-	-	532	-	-		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				1,282	-	-	532	-	-		

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 13/14 Approved Final Budget											
Court Maintenance Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-MAIN	0400	000	359001-WCSO-UNCLAIMED MONIES	642	184	-	-	-	-	-	0.0%
154-MAIN	0400	000	389000-CASH FORWARD	-	-	28,500	-	9,800	7,586	(2,214)	-22.6%
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	49,600	21,100	30,900	28,686	(2,214)	-7.2%
154-MAIN	0400	581	591000-INTERFUND TRANSFERS	30,351	-	-	-	-	775	775	0.0%
154-MAIN	0400	712	552000-OPERATING SUPPLIES	-	150	-	990	-	-	-	0.0%
154-MAIN	0400	712	564000-OPERATING EQUIPMENT	-	-	-	1,294	-	-	-	0.0%
154-MAIN	0400	712	599000-RESERVE	-	-	28,500	-	9,800	6,811	(2,989)	-30.5%
154-MAIN	0400-10	685	534000-CONTRACTED SERVICES	-	21,100	21,100	-	21,100	21,100	-	0.0%
Expense Total				30,351	21,250	49,600	2,284	30,900	28,686	(2,214)	-7.2%
Net Profit (Loss)				(28,019)	34	-	18,816	-	-		
Fund Balance Beginning				37,854	9,835	9,870	9,870	9,870	7,586		
Fund Balance Ending				9,835	9,870	9,870	28,686	9,870	7,586		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				9,835	9,870	9,870	28,686	9,870	7,586		

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 13/14 Approved Final Budget											
\$2 Court Information Technology Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 8-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-REC	0400-07	000	341547-\$2.00 RECORDING - COURT IT	38,646	39,608	32,016	43,865	40,000	48,810	8,810	0.0%
154-REC	0400-07	000	381000-INTERFUND TRANSFER	-	-	1,500	-	-	16,708	16,708	0.0%
154-REC	0400-07	000	389801-CASH FORWARD	-	-	94,150	-	-	-	-	0.0%
154-REC	0400-07-ISC	000	338900-COUNTY CONTRIB-ICSID	58,538	57,135	63,184	-	-	-	-	0.0%
154-REC	0400-07-USA	000	338901-COUNTY CONTRIB-USA	49,203	48,388	64,201	43,830	49,070	49,320	250	0.5%
Revenue Total				146,387	145,131	255,051	87,695	89,070	114,838	25,768	28.9%

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

Wakulla County FY 13/14 Approved Final Budget											
\$2 Court Information Technology Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 8-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-REC	0400-07	601	540000-TRAVEL	562	-	-	-	-	-	-	0.0%
154-REC	0400-07	601	541000-TELEPHONE	3,324	2,493	-	2,152	-	2,616	2,616	0.0%
154-REC	0400-07	601	551000-OFFICE SUPPLIES	-	-	-	851	1,300	-	(1,300)	0.0%
154-REC	0400-07	601	564000-OPERATING EQUIPMENT	-	-	-	1,080	3,712	15,933	12,221	0.0%
154-REC	0400-07	601	599000-RESERVE	-	-	67,162	-	5,322	-	(5,322)	-100.0%
154-REC	0400-07	602	533000-RECORDING/TRANSCRIPTION SERVICES	-	-	2,750	-	-	518	518	0.0%
154-REC	0400-07	602	534000-CONTRACTED SERVICES	4,010	5,753	4,850	518	-	575	575	0.0%
154-REC	0400-07	602	541000-TELEPHONE	3,704	5,401	6,500	2,247	720	2,500	1,780	247.2%
154-REC	0400-07	602	551000-OFFICE SUPPLIES	886	445	100	250	-	300	300	0.0%
154-REC	0400-07	602	552000-OPERATING SUPPLIES	5,909	-	2,600	6,063	-	6,625	6,625	0.0%
154-REC	0400-07	602	555000-TRAINING	115	-	900	-	-	-	-	0.0%
154-REC	0400-07	602	564000-OPERATING EQUIPMENT	4,968	-	6,300	-	-	-	-	0.0%
154-REC	0400-07	603	531000-PROFESSIONAL SERVICES	7,892	955	2,573	-	-	-	-	0.0%
154-REC	0400-07	603	534000-CONTRACTED SERVICES	460	3,507	3,000	-	-	-	-	0.0%
154-REC	0400-07	603	534500-CONTRACTED SERVICES - INFO TECH	383	-	-	-	-	-	-	0.0%
154-REC	0400-07	603	541000-TELEPHONE	3,282	4,026	3,500	3,448	-	3,800	3,800	0.0%
154-REC	0400-07	603	544000-RENTALS/LEASES-MACH & EQUIP	936	1,035	1,035	-	-	518	518	0.0%
154-REC	0400-07	603	551000-OFFICE SUPPLIES	473	501	-	2,733	879	3,900	3,021	0.0%
154-REC	0400-07	603	552000-OPERATING SUPPLIES	6,279	7,855	5,130	2,115	-	2,300	2,300	0.0%
154-REC	0400-07	603	564000-OPERATING EQUIPMENT	7,167	1,346	5,000	-	4,121	-	(4,121)	-100.0%
154-REC	0400-07	604	541000-TELEPHONE	8,891	4,018	10,000	3,718	6,744	4,100	(2,644)	-39.2%
154-REC	0400-07	604	564000-OPERATING EQUIPMENT	1,056	-	-	-	-	-	-	0.0%
154-REC	0400-07	712	534000-CONTRACTED SERVICES	6,192	-	-	-	-	-	-	0.0%
154-REC	0400-07	712	591000-INTERFUND TRANSFERS	110,000	-	-	-	-	-	-	0.0%
154-REC	0400-07-CIR	601	540000-TRAVEL	-	466	-	-	-	-	-	0.0%
154-REC	0400-07-CIR	601	541000-TELEPHONE	1,709	1,076	1,416	1,327	1,560	1,560	-	0.0%
154-REC	0400-07-CIR	601	551000-OFFICE SUPPLIES	-	-	-	645	-	700	700	0.0%
154-REC	0400-07-CIR	601	552000-OPERATING SUPPLIES	881	630	700	89	700	-	(700)	-100.0%
154-REC	0400-07-COU	601	541000-TELEPHONE	2,564	2,215	1,690	2,158	3,106	1,690	(1,416)	-45.6%
154-REC	0400-07-COU	601	551000-OFFICE SUPPLIES				308	-	-	-	0.0%
154-REC	0400-07-COU	601	552000-OPERATING SUPPLIES	681	183	900	-	900	900	-	0.0%
154-REC	0400-07-COU	605	513000-HOURLY WAGES	1,770	690	-	1,880	-	720	720	0.0%
154-REC	0400-07-COU	605	521000-FICA TAX	135	53	-	144	-	55	55	0.0%

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

Wakulla County FY 13/14 Approved Final Budget											
\$2 Court Information Technology Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 8-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
154-REC	0400-07-ISC	601	512000-REGULAR SALARIES	49,003	48,602	48,035	-	-	-	-	0.0%
154-REC	0400-07-ISC	601	521000-FICA TAX	3,749	3,718	4,174	-	-	-	-	0.0%
154-REC	0400-07-ISC	601	522000-RETIREMENT BENEFITS	4,410	2,618	4,594	-	-	-	-	0.0%
154-REC	0400-07-ISC	601	523000-HEALTH INSURANCE	11,510	11,080	4,624	-	-	-	-	0.0%
154-REC	0400-07-ISC	601	524000-WORKERS' COMPENSATION	-	-	212	-	-	-	-	0.0%
154-REC	0400-07-ISC	601	541000-TELEPHONE	299	108	450	-	-	-	-	0.0%
154-REC	0400-07-ISC	601	551000-OFFICE SUPPLIES	-	-	195	-	-	-	-	0.0%
154-REC	0400-07-ISC	601	555000-TRAINING	-	-	900	-	-	-	-	0.0%
154-REC	0400-07-USA	601	512000-REGULAR SALARIES	37,925	41,498	41,498	37,508	41,498	43,898	2,400	5.8%
154-REC	0400-07-USA	601	512100-ANNUAL/SICK LEAVE PAYOUT	3,738	-	-	-	-	-	-	0.0%
154-REC	0400-07-USA	601	521000-FICA TAX	3,187	3,175	3,175	2,869	3,175	3,358	183	5.8%
154-REC	0400-07-USA	601	522000-RETIREMENT BENEFITS	3,344	2,235	4,469	2,084	2,038	2,884	846	41.5%
154-REC	0400-07-USA	601	523000-HEALTH INSURANCE	5,906	10,895	7,832	11,816	11,080	14,235	3,155	28.5%
154-REC	0400-07-USA	601	524000-WORKERS' COMPENSATION	-	-	-	-	225	-	(225)	-100.0%
154-REC	0400-07-USA	601	540000-TRAVEL	2,160	5,982	6,537	-	-	-	-	0.0%
154-REC	0400-07-USA	601	541000-TELEPHONE	502	603	575	484	975	975	-	0.0%
154-REC	0400-07-USA	601	551000-OFFICE SUPPLIES	-	-	115	-	115	-	(115)	-100.0%
154-REC	0400-07-USA	601	555000-TRAINING	-	-	-	-	900	178	(722)	-80.3%
154-REC	0400-11	605	540000-TRAVEL	11,858	-	-	-	-	-	-	0.0%
154-REC	0400-11	605	541000-TELEPHONE	-	-	1,560	-	-	-	-	0.0%
Expense Total				321,820	173,162	255,051	86,488	89,070	114,838	25,768	28.9%
Net Profit (Loss)				(175,433)	(28,031)	-	1,207	-	-		
Fund Balance Beginning				197,878	22,445	(5,586)	(5,586)	(5,586)	(4,562)		
Fund Balance Ending				22,445	(5,586)	(5,586)	(4,380)	(5,586)	(4,562)		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				22,445	(5,586)	(5,586)	(4,380)	(5,586)	(4,562)		

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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 13/14 Approved Final Budget												
Criminal Justice Education Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
157-CRI	0500-01	000	351500-\$2.50 ART V CRIM JUST EDUCATION	6,053	5,956	4,993	4,849	5,748	5,892	144	2.5%	
157-CRI	0500-01	000	389000-CASH FORWARD		-	15,563	-	5,000	9,584	4,584	91.7%	
Revenue Total				6,053	5,956	20,556	4,849	10,748	15,476	4,728	44.0%	
157-CRI	0500-01	521	540000-TRAVEL	-	-	20,556	-	-	-	-	0.0%	
157-CRI	0500-01	521	564000-OPERATING EQUIPMENT	-	3,052	-	-	-	-	-	0.0%	
157-CRI	0500-01	521	599000-RESERVE	-	-	-	-	-	5,476	5,476	0.0%	
157-CRI	0500-01	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	10,366	-	-	10,748	10,000	(748)	-7.0%	
Expense Total				-	13,419	20,556	-	10,748	15,476	4,728	44.0%	
Net Profit (Loss)				6,053	(7,463)	-	4,849	-	-			
Fund Balance Beginning				12,790	18,843	11,380	11,380	11,380	7,192			
Fund Balance Ending				18,843	11,380	11,380	16,229	11,380	7,192			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				18,843	11,380	11,380	16,229	11,380	7,192			

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 13/14 Approved Final Budget												
Domestic Violence Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
157-DOM	0500-02	000	351011-DOMESTIC VIOLENCE FEES	1,688	473	1,516	1,442	1,000	1,025	25	2.5%	
157-DOM	0500-02	000	389000-CASH FORWARD		-	62,651	-	63,391	29,375	(34,016)	-53.7%	
Revenue Total				1,688	473	64,167	1,442	64,391	30,400	(33,991)	-52.8%	
157-DOM	0500-02	519	541000-TELEPHONE	392	424	3,000	293	375	400	25	6.7%	
157-DOM	0500-02	519	555000-TRAINING	-	-	-	-	19,625	20,000	375	1.9%	
157-DOM	0500-02	519	599000-RESERVE		-	61,167	-	44,391	10,000	(34,391)	-77.5%	
Expense Total				392	424	64,167	293	64,391	30,400	(33,991)	-52.8%	
Net Profit (Loss)				1,296	49	-	1,149	-	-			
Fund Balance Beginning				61,747	63,043	63,093	63,093	63,093	64,472			
Fund Balance Ending				63,043	63,093	63,093	64,241	63,093	64,472			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				63,043	63,093	63,093	64,241	63,093	64,472			

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 13/14 Approved Final Budget												
Driver's Education Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
157-DRI	0500-03	000	351510-DRIVER EDUCATION FEES	4,474	7,314	6,131	5,832	7,089	7,000	(89)	-1.3%	
157-DRI	0500-03	000	389000-CASH FORWARD		-	3,048	-	7,077	-	(7,077)	-100.0%	
Revenue Total				4,474	7,314	9,179	5,832	14,166	7,000	(7,166)	-50.6%	
157-DRI	0500-03	519	534000-CONTRACTED SERVICES	4,474	7,314	9,179	5,044	14,166	7,000	(7,166)	-50.6%	
Expense Total				4,474	7,314	9,179	5,044	14,166	7,000	(7,166)	-50.6%	
Net Profit (Loss)				-	-	-	787	-	-			
Fund Balance Beginning				-	-	-	-	-	-			
Fund Balance Ending				-	-	-	787	-	-			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	787	-	-			

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 13/14 Approved Final Budget												
Law Education Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
157-LAW	0500-04	000	351010-LAW EDUCATION FEES	6,169	5,933	5,125	4,760	5,823	5,800	(23)	-0.4%	
157-LAW	0500-04	000	389000-CASH FORWARD		-	20,475	-	20,475	9,200	(11,275)	-55.1%	
Revenue Total				6,169	5,933	25,600	4,760	26,298	15,000	(11,298)	-43.0%	
157-LAW	0500-04	521	540000-TRAVEL	-	-	20,000	-	-	-	-	0.0%	
157-LAW	0500-04	521	591000-TRANSFER TO CONSTITUTIONAL OFFICER	7,273	-	-	-	-	-	-	0.0%	
157-LAW	0500-04	521	599000-RESERVE	-	-	5,600	-	25,046	5,000	(20,046)	-80.0%	
157-LAW	0500-04	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	1,252	10,000	8,748	698.7%	
Expense Total				7,273	-	25,600	-	26,298	15,000	(11,298)	-43.0%	
Net Profit (Loss)				(1,104)	5,933	-	4,760	-	-			
Fund Balance Beginning				15,081	13,977	19,910	19,910	24,670	29,130			
Fund Balance Ending				13,977	19,910	19,910	24,670	24,670	29,130			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				13,977	19,910	19,910	24,670	24,670	29,130			

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 13/14 Approved Final Budget												
Moving Violations Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
157-MOV	0500-05	000	351012-MOVING VIOLATION FEES	19,038	20,413	14,863	15,956	19,865	20,362	497	2.5%	
157-MOV	0500-05	000	389000-CASH FORWARD		-	22,805	-	18,670	19,638	968	5.2%	
Revenue Total				19,038	20,413	37,668	15,956	38,535	40,000	1,465	3.8%	
157-MOV	0500-05	521	599000-RESERVE		-	13,668	-	23,535	-	(23,535)	-100.0%	
157-MOV	0500-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	55,388	21,441	24,000	-	15,000	40,000	25,000	166.7%	
Expense Total				55,388	21,441	37,668	-	38,535	40,000	1,465	3.8%	
Net Profit (Loss)				(36,350)	(1,028)	-	15,956	-	-			
Fund Balance Beginning				67,755	31,405	30,377	30,377	30,377	34,524			
Fund Balance Ending				31,405	30,377	30,377	46,333	30,377	34,524			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				31,405	30,377	30,377	46,333	30,377	34,524			

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	2010/11	2011/12	2012/13 (thru May)
# of Call outs	156	148	56
Feet of culverts installed	745	870	1,370
# of culverts cleared	207	274	427
Pot Holes Filled – Tons	55	50	14.5
Feet of ditches cleaned	7,645	12,945	24,011
Feet of shoulders clipped	28,405	43,840	91,374
Miles of roads graded	2,670	2,072	1,654
Miles of roads mowed	650	919	834
Loads of dirt hauled	4,090	1,868	1,303
Signs installed	824	775	662
Feet of roads trimmed	517,572	481,570	667,189
# of work orders completed	352	1,431	1,478
# of driveways built up	130	87	151
Hours of right-of-way clean up	-	-	744

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 13/14 Approved Final Budget											
Road Department Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
160	7000	000	312410-LOCAL OPTION FUEL TAX - 4 CENTS	407,503	413,066	378,151	313,080	410,000	421,654	11,654	2.8%
160	7000	000	312420-LOCAL OPTION FUEL TAX - 7TH CENT	276,025	299,591	331,443	252,848	305,759	306,779	1,020	0.3%
160	7000	000	331900-US FOREST SERVICE (TIMBER)	-	-	55,306	-	55,306	56,689	1,383	2.5%
160	7000	000	331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	145,324	129,362	108,000	116,210	108,000	115,000	7,000	6.5%
160	7000	000	335491-ST - 5TH & 6TH CENT GAS TAX (20%)	137,565	139,270	132,572	102,862	139,800	139,198	(602)	-0.4%
160	7000	000	335492-ST - 5TH & 6TH CENT GAS TAX (80%)	550,260	557,079	530,289	411,449	559,200	556,792	(2,408)	-0.4%
160	7000	000	335494-TRAFFIC SIGNAL MAINTENANCE	11,145	10,804	-	11,129	10,000	11,000	1,000	10.0%
160	7000	000	361100-INTEREST	-	-	-	1	-	-	-	0.0%
160	7000	000	365010-SALE OF SURPLUS PROPERTY	281,200	23,085	-	18,834	-	-	-	0.0%
160	7000	000	369305-INSURANCE SETTLEMENT	-	12,850	-	14,239	-	-	-	0.0%
160	7000	000	369900-MISCELLANEOUS REVENUES - OTHER	34,036	1,088	-	92	-	-	-	0.0%
160	7000	000	381000-INTERFUND TRANSFERS	443,932	4,335	-	-	-	58,416	58,416	0.0%
160	7000-02	000	312300-9TH CENT GAS TAX	110,222	111,801	115,000	84,687	109,305	111,504	2,199	2.0%
160	7000-02	000	364000-MISC REV - SALE OF EQUIPMENT	62,500	-	-	-	-	-	-	0.0%
160	7000-03	000	335493-ST - MOTOR FUEL USE TAX	1,746	11,542	5,000	9,720	5,000	5,125	125	2.5%
Revenue Total				2,461,458	1,713,874	1,655,761	1,335,150	1,702,370	1,782,157	79,787	4.7%

Fund 160 – Road Department Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Road Department Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
160	7000	541	531000-PROFESSIONAL SERVICES	1,063,850	1,224,583	1,224,583	1,046,861	1,239,023	1,254,799	15,776	1.3%
160	7000	541	534000-CONTRACTED SERVICES	-	-	-	-	35,000	-	(35,000)	-100.0%
160	7000	541	541000-TELEPHONE	876	806	1,000	825	1,250	1,000	(250)	-20.0%
160	7000	541	543000-UTILITIES - ELECTRIC	23,733	20,318	21,000	13,079	17,700	20,500	2,800	15.8%
160	7000	541	543500-UTILITIES-WATER				1,630	1,800	1,600	(200)	0.0%
160	7000	541	546000-MAINTENANCE & REPAIR	3,770	-	-	2,047	10,000	11,000	1,000	10.0%
160	7000	541	564000-OPERATING EQUIPMENT	-	-	-	-	-	15,000	15,000	0.0%
160	7000	541	549000-OTHER CURRENT CHARGES	-	771	-	-	-	-	-	0.0%
160	7000	541	552000-OPERATING SUPPLIES	6,600	7,508	-	-	-	-	-	0.0%
160	7000	541	552100-FUEL	123,554	206,787	200,000	106,167	150,000	110,000	(40,000)	-26.7%
160	7000	541	564500-CAPITAL OUTLAY-EQUIPMENT					-	59,000	59,000	0.0%
160	7000	541	599000-RESERVE	-	-	84,178	-	83,292	74,133	(9,159)	-11.0%
160	7000	581	591000-INTERFUND TRANSFER	181,169	-	-	-	-	30,000	30,000	0.0%
160	7000-02	541	546000-MAINTENANCE & REPAIR	173,226	149,630	120,000	125,270	159,305	150,000	(9,305)	-5.8%
160	7000-03	541	546000-MAINTENANCE & REPAIR	4,547	2,799	5,000	3,624	5,000	5,125	125	2.5%
160	7000-05	541	546000-MAINTENANCE & REPAIR	-	7,181	-	-	-	50,000	50,000	0.0%
160	7000-12	541	534000-CONTRACTED SERVICES	4,138	-	-	-	-	-	-	0.0%
Expense Total				1,585,463	1,620,383	1,655,761	1,299,504	1,702,370	1,782,157	79,787	4.7%
Net Profit (Loss)				875,995	93,491	-	35,646	-	-		
Fund Balance Beginning				(1,031,763)	(155,768)	(62,277)	(62,277)	(62,277)	125,931		
Fund Balance Ending				(155,768)	(62,277)	(62,277)	(26,632)	(62,277)	125,931		
Fund Balance Policy				400,000	413,940	413,940	425,593	425,593	445,539		
Surplus (Deficit) Fund Balance				(555,768)	(476,218)	(476,218)	(452,224)	(487,870)	(319,609)		

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 13/14 Approved Final Budget											
2 Cent Gas Tax Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
160-2CT	7000	000	312411-LOCAL OPTION FUEL TAX - 2 CENTS	203,752	206,533	189,075	156,540	207,310	207,681	371	0.2%
160-2CT	7000	000	389000-CASH FORWARD	-	-	-	-	-	200,000	200,000	0.0%
Revenue Total				203,752	206,533	189,075	156,540	207,310	407,681	200,371	96.7%
160-2CT	7000	541	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	81,890	91,584	219,107	127,523	139.2%
160-2CT	7000	541	571000-LOAN PAYMENT - PRINCIPAL	115,064	120,016	82,589	-	98,962	-	(98,962)	-100.0%
160-2CT	7000	541	572000-LOAN PAYMENT - INTEREST	10,883	5,931	7,296	-	2,959	-	(2,959)	-100.0%
160-2CT	7000	541	591000-INTERFUND TRANSFER	-	-	-	-	-	58,416	58,416	0.0%
160-2CT	7000	541	599000-RESERVE	-	-	99,190	-	13,805	130,158	116,353	842.8%
Expense Total				125,947	125,947	189,075	81,890	207,310	407,681	200,371	96.7%
Net Profit (Loss)				77,805	80,586	-	74,650	-	-		
Fund Balance Beginning				29,028	106,833	187,419	187,419	187,419	202,634		
Fund Balance Ending				106,833	187,419	187,419	262,069	187,419	202,634		
Fund Balance Policy				-	-	-	-	101,921	-		
Surplus (Deficit) Fund Balance				106,833	187,419	187,419	262,069	85,498	202,634		

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 2013/14, 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 13/14 Approved Final Budget											
Title 3 Funds				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
160-TTL3	1600	000	331902-NAT'L FOREST SETTLEMENT-TITLE III-15%	25,645	22,829	20,000	20,000	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	20,000	20,000	40,000	20,000	100.0%
160-TTL3	7000	541	534000-CONTRACTED SERVICES	-	-	20,000	-	-	20,000	20,000	0.0%
160-TTL3	1600	537	582000-AID TO PRIVATE ORGANIZATIONS	-	-	-	12,423	20,000	20,000	-	0.0%
Expense Total				-	-	20,000	12,423	20,000	40,000	20,000	100.0%
Net Profit (Loss)				25,645	22,829	-	7,577	-	-		
Fund Balance Beginning				79,427	105,072	127,901	127,901	127,901	127,901		
Fund Balance Ending				105,072	127,901	127,901	135,478	127,901	127,901		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				105,072	127,901	127,901	135,478	127,901	127,901		

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 13/14 Approved Final Budget											
Special Assessment Road Paving Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
160-SUB-01	7000	000	325101-SP ASSESS - BROOK FOREST	536	-	1,000	-	12,000	3,150	(8,850)	-73.8%
160-SUB-01	7000	000	381000-INTERFUND TRANSFERS	14,017	-	-	-	-	-	-	0.0%
160-SUB-02	7000	000	325102-SP ASSESS - TUPELO RIDGE	1,086	-	1,000	-	20,000	17,500	(2,500)	-12.5%
160-SUB-02	7000	000	381000-INTERFUND TRANSFERS	6,797	-	-	-	-	-	-	0.0%
160-SUB-03	7000	000	325103-SP ASSESS - NORTHWOODS	13,346	51,734	34,694	-	34,694	34,774	80	0.2%
Revenue Total				35,782	51,734	36,694	-	66,694	55,424	(11,270)	-16.9%
160-SUB-01	7000	541	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	10	-	10	10	0.0%
160-SUB-01	7000	541	599000-RESERVE	-	-	1,000	-	12,000	3,140	(8,860)	-73.8%
160-SUB-02	7000	541	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	24	-	25	25	0.0%
160-SUB-02	7000	541	599000-RESERVE	-	-	1,000	-	20,000	17,475	(2,525)	-12.6%
160-SUB-03	7000	541	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	77	-	80	80	0.0%
160-SUB-03	7000	541	571000-LOAN PAYMENT - PRINCIPAL	22,514	23,989	22,514	25,530	22,514	27,202	4,688	20.8%
160-SUB-03	7000	541	572000-LOAN PAYMENT - INTEREST	12,180	10,705	12,180	9,164	12,180	7,492	(4,688)	-38.5%
Expense Total				34,694	34,694	36,694	34,805	66,694	55,424	(11,270)	-16.9%
Net Profit (Loss)				1,088	17,040	-	(34,805)	-	-		
Fund Balance Beginning				165,480	166,568	183,608	183,608	183,608	148,803		
Fund Balance Ending				166,568	183,608	183,608	148,803	183,608	148,803		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				166,568	183,608	183,608	148,803	183,608	148,803		

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 13/14 Approved Final Budget												
Wakulla Airport Grants				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
165-DOT-01	1100	000	334410-STATE GRANT - AIRPORT FACILITIES	-	-	50,943	-	-	-	-	0.0%	
165-DOT-02	1100	000	334410-STATE GRANT - AIRPORT FACILITIES	-	-	75,000	-	-	-	-	0.0%	
165-DOT-03	1100	000	334410-STATE GRANT - AIRPORT FACILITIES	-	-	-	-	78,391	20,000	(58,391)	-74.5%	
Revenue Total				-	-	125,943	-	78,391	20,000	(58,391)	-74.5%	
165-DOT-01	1100	542	564000-OPERATING EQUIPMENT	-	-	50,943	-	-	-	-	0.0%	
165-DOT-02	1100	542	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	75,000	-	-	-	-	0.0%	
165-DOT-03	1100	542	534000-CONTRACTED SERVICES	-	-	-	42,389	78,391	20,000	(58,391)	-74.5%	
Expense Total				-	-	125,943	42,389	78,391	20,000	(58,391)	-74.5%	
Net Profit (Loss)				-	-	-	(42,389)	-	-			
Fund Balance Beginning				-	-	-	-	-	-			
Fund Balance Ending				-	-	-	(42,389)	-	-			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	(42,389)	-	-			

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	Administrative Assistant	cskipper@mywakulla.com
Justin Duggan	Firefighter/EMT	jduggan@mywakulla.com
Louis Lamarche	Fire Captain/EMT	llamarche@mywakulla.com
Chad Slayton	Firefighter/EMT	cslayton@mywakulla.com
Brandon Alyea	Fire Captain / EMT	balyea@mywakulla.com
Jerry Johnson	Fire Captain / EMT	jjohnson@mywakulla.com
Erin Hindle	Firefighter / EMT	cchatham@mywakulla.com

Service Outputs

Fiscal Year	2010	2011	2012
# of Call outs	3,112	3,032	3,126

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

Wakulla County FY 13/14 Approved Final Budget											
Fire Department MSBU Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
180	8900-90	000	325200-MSBU - FIRE	902,432	1,021,492	988,095	1,031,481	1,028,588	1,036,800	8,212	0.8%
180	8900-90	000	325201-DELINQUENT MSBU - FIRE	3,018	-	-	-	-	-	-	0.0%
180	8900-90	000	361100-INTEREST EARNED	1,868	-	3,000	-	-	-	-	0.0%
180	8900-90	000	361101-INTEREST ON TAX	2,892	4,869	-	4,474	-	1,500	1,500	0.0%
180	8900-90	000	365010-SALE OF SURPLUS PROPERTY	-	1,330	-	-	-	-	-	0.0%
180	8900-90	000	369900-MISCELLANEOUS REVENUES	2,457	1,284	-	106	-	-	-	0.0%
180	8900-90	000	384000-LOAN PROCEEDS	200,000	-	200,000	-	1,000,000	-	(1,000,000)	-100.0%
180	8900-90	000	381000-INTERFUND TRANSFER	-	-	-	-	-	14,025	14,025	0.0%
180	8900-90	000	389000-CASH FORWARD	-	-	82,000	-	445,454	215,946	(229,508)	-51.5%
Revenue Total				1,112,667	1,028,975	1,273,095	1,036,062	2,474,042	1,268,271	(1,205,771)	-48.7%

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

Wakulla County FY 13/14 Approved Final Budget											
Fire Department MSBU Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
180	8900-90	522	512000-REGULAR SALARIES	10,051	47,563	52,434	47,918	59,950	34,800	(25,150)	-42.0%
180	8900-90	522	512100-ANNUAL/SICK LEAVE PAYOUT	1,144	-	-	-	-	-	-	0.0%
180	8900-90	522	513000-HOURLY WAGES	246,596	183,933	180,393	167,251	207,838	238,811	30,973	14.9%
180	8900-90	522	513500-FLEX WAGES	-	49,578	50,421	45,089	54,263	39,403	(14,860)	-27.4%
180	8900-90	522	514000-OVERTIME	39,257	36,758	57,957	34,492	36,062	40,392	4,330	12.0%
180	8900-90	522	514500-HOLIDAY HOURS-WAGES	-	3,254	-	13,715	17,460	15,891	(1,569)	-9.0%
180	8900-90	522	521000-FICA TAX	22,687	24,816	22,665	23,597	28,174	28,251	77	0.3%
180	8900-90	522	522000-RETIREMENT BENEFITS	48,234	32,471	40,194	43,124	53,199	59,821	6,622	12.4%
180	8900-90	522	523000-HEALTH INSURANCE	26,145	24,482	23,854	44,678	42,224	59,199	16,975	40.2%
180	8900-90	522	524000-WORKERS' COMPENSATION	-	17,000	17,000	-	-	-	-	0.0%
180	8900-90	522	531000-PROFESSIONAL SERVICES	-	-	-	122	14,762	-	(14,762)	-100.0%
180	8900-90	522	534000-CONTRACTED SERVICES	10,053	11,202	10,957	14,287	24,657	30,000	5,343	21.7%
180	8900-90	522	540000-TRAVEL	8,254	-	2,000	396	2,000	2,000	-	0.0%
180	8900-90	522	540100-STIPEND	26,730	22,510	16,000	10,740	16,000	25,000	9,000	56.3%
180	8900-90	522	541000-TELEPHONE	20,289	17,389	18,050	13,032	17,650	16,000	(1,650)	-9.3%
180	8900-90	522	542000-POSTAGE & FREIGHT	301	18	250	148	250	250	-	0.0%
180	8900-90	522	543000-UTILITIES - ELECTRIC	32,899	23,784	29,350	13,187	23,900	22,000	(1,900)	-7.9%
180	8900-90	522	543300-UTILITIES-WATER/SEWER	50	43	-	3,415	4,000	4,000	-	0.0%
180	8900-90	522	543500-UTILITIES-LP GAS	-	-	-	36	200	1,000	800	400.0%
180	8900-90	522	544000-RENTALS/LEASES-MACH & EQUIP	53	489	500	126	1,801	1,800	(1)	-0.1%
180	8900-90	522	545000-PROPERTY INSURANCE	70,116	68,424	70,116	73,756	75,116	78,192	3,076	4.1%
180	8900-90	522	546000-MAINTENANCE & REPAIR	166,792	131,644	120,000	104,795	133,200	136,530	3,330	2.5%
180	8900-90	522	546000-MAINTENANCE & REPAIR - Bldgs	-	-	-	-	-	200,000	200,000	0.0%
180	8900-90	522	546100-REPAIR - INSURANCE CLAIM	383	-	-	-	-	-	-	0.0%
180	8900-90	522	551000-OFFICE SUPPLIES	3,880	515	1,170	846	1,670	1,300	(370)	-22.2%
180	8900-90	522	552000-OPERATING SUPPLIES	52,935	30,077	57,223	27,173	67,223	65,000	(2,223)	-3.3%
180	8900-90	522	552100-FUEL	28,992	25,114	31,500	23,517	31,500	32,288	787	2.5%
180	8900-90	522	554000-BOOKS AND SUBSCRIPTIONS	462	650	800	-	500	500	-	0.0%
180	8900-90	522	554400-MEMBERSHIPS	95	95	500	355	500	500	-	0.0%
180	8900-90	522	555000-TRAINING	931	2,601	6,500	336	6,500	5,000	(1,500)	-23.1%
180	8900-90	522	562000-CAPITAL OUTLAY - BUILDING	-	-	199,031	-	1,000,000	-	(1,000,000)	-100.0%
180	8900-90	522	564000-OPERATING EQUIPMENT	-	-	-	1,102	-	-	-	0.0%
180	8900-90	522	564500-CAPITAL EQUIPMENT	-	88,287	130,000	194,375	330,000	-	(330,000)	-100.0%
180	8900-90	522	565000-CONSTRUCTION IN PROGRESS	4,530	-	-	-	-	-	-	0.0%
180	8900-90	522	571000-LOAN PAYMENT - PRINCIPAL	19,440	61,308	61,311	182,350	182,350	50,000	(132,350)	-72.6%
180	8900-90	522	572000-LOAN PAYMENT - INTEREST	4,000	10,062	10,062	7,114	1,093	8,000	6,907	631.9%
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	-	-	22,857	-	-	32,344	32,344	0.0%
Expense Total				885,299	954,067	1,273,095	1,131,072	2,474,042	1,268,271	(1,205,771)	-48.7%
Net Profit (Loss)				227,368	74,907	-	(95,010)	-	0.00		
Fund Balance Beginning				485,981	713,349	788,256	788,256	788,256	459,948		
Fund Balance Ending				713,349	788,256	788,256	693,246	788,256	459,948		
Fund Balance Policy				225,000	318,274	318,274	365,996	413,593	342,482		
Surplus (Deficit) Fund Balance				488,349	469,983	469,983	327,250	374,664	117,466		

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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 13/14 Approved Final Budget												
Tourist Development Fund				FY 10-11	FY 11-12		FY 12-13			FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Projected	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
188	1000	000	312100-LOCAL TOURIST DEVELOPMENT TAX	48,890	85,728	71,792	74,133	90,000	98,845	92,500	2,500	2.8%
188	1000	000	366010-LOCAL CONTRIBUTIONS	-	-	-	-	1,579	-	-	(1,579)	-100.0%
188	1000	000	369900-MISCELLANEOUS REVENUES	1,197	-	-	-	-	-	-	-	0.0%
188	1000	000	389000-CASH FORWARD	-	-	-	-	12,000	-	13,685	1,685	14.0%
Revenue Total				50,087	85,728	71,792	74,133	103,579	98,845	106,185	2,606	2.5%
188	1000	573	523000-HEALTH INSURANCE	8,870	-	-	-	-	-	-	-	0.0%
188	1000	573	534000-CONTRACTED SERVICES	31,857	27,463	37,000	35,578	37,000	42,693	40,560	3,560	9.6%
188	1000	573	540000-TRAVEL	1,900	2,256	2,200	558	4,000	669	4,000	-	0.0%
188	1000	573	541000-TELEPHONE	1,804	1,369	1,400	1,079	2,300	1,295	3,000	700	30.4%
188	1000	573	542000-POSTAGE & FREIGHT	-	-	-	35	-	42	-	-	0.0%
188	1000	573	543000-UTILITIES-ELECTRIC	-	-	-	-	-	-	4,000	4,000	0.0%
188	1000	573	546000-MAINTENANCE & REPAIR	-	-	-	-	4,000	-	-	(4,000)	-100.0%
188	1000	573	547000-PRINTING & BINDING	1,940	437	1,188	-	2,000	-	-	(2,000)	-100.0%
188	1000	573	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	10,772	13,108	15,611	28,976	43,209	34,772	40,625	(2,584)	-6.0%
188	1000	573	549000-OTHER CURRENT CHARGES	508	571	1,981	-	1,579	-	-	(1,579)	-100.0%
188	1000	573	551000-OFFICE SUPPLIES	17	116	300	658	300	790	1,200	900	300.0%
188	1000	573	552000-OPERATING SUPPLIES	931	796	500	72	1,000	86	300	(700)	-70.0%
188	1000	573	554000-BOOKS AND SUBSCRIPTIONS	280	395	3,000	395	2,691	474	-	(2,691)	-100.0%
188	1000	573	554400-MEMBERSHIPS	2,570	2,466	-	2,677	-	3,212	5,500	5,500	0.0%
188	1000	573	564000-OPERATING EQUIPMENT	-	1,502	1,612	-	-	-	-	-	0.0%
188	1000	573	582000-AID TO PRIVATE ORGANIZATIONS	5,797	4,515	7,000	2,471	5,500	2,965	7,000	1,500	27.3%
188	1000	573	591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	-	0.0%
Expense Total				67,246	54,994	71,792	72,499	103,579	86,998	106,185	2,606	2.5%
Net Profit (Loss)				(17,159)	30,734	-	1,635	-	11,847	-		
Fund Balance Beginning				52,021	34,862	65,596	65,596	65,596	65,596	77,443		
Fund Balance Ending				34,862	65,596	65,596	67,230	65,596	77,443	77,443		
Fund Balance Policy				-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				34,862	65,596	65,596	67,230	65,596	77,443	77,443		

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 13/14 Approved Final Budget												
Big Bend Maritime Center				FY 10-11	FY 11-12		FY 12-13			FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Projected	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
188-BBMC	6900-12	000	347200-PARKS AND RECREATION	69	1,282	1,282	-	5,000	-	1,500	(3,500)	-70.0%
188-BBMC	6900-12	000	366010-LOCAL CONTRIBUTIONS	-	1,507	-	-	-	-	1,500	1,500	0.0%
188-BBMC	6900-12	000	381000-INTERFUND TRANSFER	-	-	-	-	-	7,611	6,500	6,500	0.0%
188-BBMC	6900-12	000	389000-CASH FORWARD	-	-	-	-	560	-	-	(560)	-100.0%
Revenue Total				69	2,790	1,282	-	5,560	7,611	9,500	3,940	70.9%
188-BBMC	6900-12	573	534000-CONTRACTED SERVICES	-	-	-	1,452	1,600	1,742	2,000	400	0.0%
188-BBMC	6900-12	573	541000-TELEPHONE	-	-	-	1,309	-	1,571	1,500	1,500	0.0%
188-BBMC	6900-12	573	543000-UTILITIES - ELECTRIC	-	-	750	1,876	1,886	2,251	2,000	114	0.0%
188-BBMC	6900-12	573	543300-UTILITIES-WATER/SEWER	-	-	-	899	-	1,079	1,000	1,000	0.0%
188-BBMC	6900-12	573	545200-LIABILITY INSURANCE	-	-	350	1,097	400	1,097	400	-	0.0%
188-BBMC	6900-12	573	546000-MAINT & REPAIR	-	-	-	1,120	1,120	1,344	1,600	480	42.9%
188-BBMC	6900-12	573	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	182	-	-	-	-	-	0.0%
188-BBMC	6900-12	573	552000-OPERATING SUPPLIES	-	722	-	554	554	664	1,000	446	80.5%
Expense Total				-	722	1,282	8,307	5,560	9,748	9,500	3,940	70.9%
Net Profit (Loss)				69	2,068	-	(8,307)	-	(2,137)	-		
Fund Balance Beginning				-	69	2,137	2,137	2,137	2,137	0		
Fund Balance Ending				69	2,137	2,137	(6,170)	2,137	0	0		
Fund Balance Policy				-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				69	2,137	2,137	(6,170)	2,137	0	0		

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 13/14 Approved Final Budget												
Tourist Development Grants				FY 10-11	FY 11-12		FY 12-13			FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Projected	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
188-DEP-01	1000	000	334708-STATE GRANT-CULTURAL SERVICES	31,515	10,872	10,872	-	-	-	-	-	0.0%
188-DEP-02	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	-	-	15,000	15,000	-	(15,000)	-100.0%
188-DHECC-01	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	-	400,000	500,000	400,000	100,000	(400,000)	-80.0%
188-DOT-01	1000	000	334709-STATE GRANT-BIG BEND SCENIC BYWAY PH 1	-	43,785	74,315	30,530	47,180	47,180	-	(47,180)	-100.0%
188-DOT-01	1000	000	381000-INTERFUND TRANSFERS	-	8,300	8,300	8,300	8,300	8,300	8,400	100	1.2%
188-DOT-01	1000	000	389000-CASH FORWARD	-	-	-	-	8,300	8,300	-	(8,300)	-100.0%
188-VF-01	1000	000	334710-PUBLIC EDUCATION GRANT	-	4,999	5,000	-	-	-	-	-	0.0%
188-VF-02	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	2,000	-	-	-	-	-	0.0%
188-VF-03	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	-	-	5,000	-	-	(5,000)	-100.0%
188-VF-04	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	-	-	5,000	5,000	-	(5,000)	-100.0%
188-VF-05	1000	000	334710-PUBLIC EDUCATION GRANT	-	-	-	-	2,000	2,000	-	(2,000)	-100.0%
Revenue Total				31,515	67,956	100,487	438,830	590,780	485,780	108,400	(482,380)	-81.7%
188-DEP-01	1000	573	534000-CONTRACTED SERVICES	31,088	10,872	10,872	-	-	-	-	-	0.0%
188-DEP-01	1000	573	540000-TRAVEL	125	-	-	-	-	-	-	-	0.0%
188-DEP-01	1000	573	552000-OPERATING SUPPLIES	302	-	-	-	-	-	-	-	0.0%
188-DEP-02	1000	573	534000-CONTRACTED SERVICES	-	-	-	12,657	11,750	11,750	-	(11,750)	-100.0%
188-DEP-02	1000	573	540000-TRAVEL	-	-	-	626	250	250	-	(250)	-100.0%
188-DEP-02	1000	573	549000-OTHER CURRENT CHARGES	-	-	-	3,207	3,000	3,000	-	(3,000)	-100.0%
188-DHECC-01	1000	573	534000-CONTRACTED SERVICES	-	-	-	11,013	500,000	400,000	100,000	(400,000)	-80.0%
188-DOT-01	1000	573	534000-CONTRACTED SERVICES	-	52,045	74,315	22,615	63,780	63,780	-	(63,780)	-100.0%
188-DOT-01	1000	573	548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	40	-	-	-	-	-	-	0.0%
188-DOT-01	1000	573	564000-OPERATING EQUIPMENT	-	-	8,300	-	-	-	8,400	8,400	0.0%
188-VF-01	1000	573	534000-CONTRACTED SERVICES	-	4,999	5,000	-	-	-	-	-	0.0%
188-VF-02	1000	573	534000-CONTRACTED SERVICES	-	-	2,000	-	-	-	-	-	0.0%
188-VF-03	1000	573	534000-CONTRACTED SERVICES	-	-	-	-	5,000	-	-	(5,000)	-100.0%
188-VF-04	1000	573	534000-CONTRACTED SERVICES	-	-	-	5,000	5,000	5,000	-	(5,000)	-100.0%
188-VF-05	1000	573	534000-CONTRACTED SERVICES	-	-	-	1,650	2,000	2,000	-	(2,000)	-100.0%
Expense Total				31,515	67,956	100,487	56,768	590,780	485,780	108,400	(482,380)	-81.7%
Net Profit (Loss)				-	-	-	382,062	-	-	-		
Fund Balance Beginning				-	-	-	-	-	-	-		
Fund Balance Ending				-	-	-	382,062	-	-	-		
Fund Balance Policy				-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				-	-	-	382,062	-	-	-		

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 13/14 Approved Final Budget											
E-911 Surcharge Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
190	0600-01	000	341521-E-911 DRIVEWAY PERMITS	5,900	5,800	7,600	6,400	7,600	7,000	(600)	-7.9%
190	0600-01	000	341522-E-911 SURCHARGE - WIRELINE	57,874	56,915	36,814	26,461	60,000	32,000	(28,000)	-46.7%
190	0600-01	000	341525-E-911 SURCHARGE - CELL PHONES	91,000	94,000	92,004	97,387	92,004	115,000	22,996	25.0%
190	0600-01	000	361100-INTEREST EARNED	781	693	-	-	-	-	-	0.0%
190	0600-01	000	369900-MISCELLANEOUS REVENUES - OTHER	-	11	-	-	-	-	-	0.0%
190	0600-01	000	386400-SHERIFF - RETURN TO BOCC	-	35,502	-	-	-	-	-	0.0%
190	0600-01	000	389000-CASH FORWARD	-	-	50,000	-	70,944	65,000	(5,944)	-8.4%
Revenue Total				155,555	192,922	186,418	130,248	230,548	219,000	(11,548)	-5.0%
190	0600-01	525	552000-OPERATING SUPPLIES	-	-	7,712	-	50,999	-	(50,999)	-100.0%
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	165,314	138,464	166,157	143,789	(22,368)	-13.5%
190	0600-01	581	599000-RESERVE	-	-	-	-	-	61,819	61,819	0.0%
Expense Total				181,000	178,706	186,418	151,856	230,548	219,000	(11,548)	-5.0%
Net Profit (Loss)				(25,445)	14,216	-	(21,608)	-	-		
Fund Balance Beginning				98,695	73,250	87,466	87,466	87,466	64,214		
Fund Balance Ending				73,250	87,466	87,466	65,857	87,466	64,214		
Fund Balance Policy				-	-	-	-	-	-		
Surplus (Deficit) Fund Balance				73,250	87,466	87,466	65,857	87,466	64,214		

This portion of Fund 190 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 13/14 Approved Final Budget											
E-911 Grants Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
190-DMS-01	0600-02	000	334200-STATE GRANT - PUBLIC SAFETY	29,757	24,864	25,000	73,194	50,000	48,524	(1,476)	-3.0%
190-DMS-01	0600-02	000	381000-INTERFUND TRANSFERS	11	-	-	-	-	-	-	0.0%
190-DMS-03	0600-02	000	334200-PRIMARY E-911 SYSTEM UPGRADE	-	177,583	177,583	-	-	-	-	0.0%
190-DMS-04	0600-02	000	334200-LOGGING RECORDER REPLACEMENT	-	21,016	21,016	-	-	-	-	0.0%
190-DMS-05	0600-02	000	334200-NETCLOCK REPLACEMENT	-	6,333	6,333	-	-	-	-	0.0%
Revenue Total				29,768	229,796	229,932	73,194	50,000	48,524	(1,476)	-3.0%
190-DMS-01	0600-02	525	534000-CONTRACTED SERVICES	29,768	-	-	-	-	-	-	0.0%
190-DMS-01	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	24,864	25,000	73,194	50,000	48,524	(1,476)	-3.0%
190-DMS-03	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	177,583	177,583	-	-	-	-	0.0%
190-DMS-04	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	21,016	21,016	-	-	-	-	0.0%
190-DMS-05	0600-02	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	6,333	6,333	-	-	-	-	0.0%
Expense Total				29,768	229,796	229,932	73,194	50,000	48,524	(1,476)	-3.0%
Net Profit (Loss)				-	-	-	-	-	-	-	-
Fund Balance Beginning				-	-	-	-	-	-	-	-
Fund Balance Ending				-	-	-	-	-	-	-	-
Fund Balance Policy				-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance				-	-	-	-	-	-	-	-

Capital Projects & Grants Fund Detailed Budgets

The total final budget for the Capital Projects & Grants Funds is \$7,914,294, an increase of \$1,492,336 or 23.2% as compared to FY 2012/13 Budget as amended July 2013.

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

- Fund 300 – Capital Projects & Grants 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 FY 2010-11 and actual and budgetary data for FY 2011-12 and FY 2012-2013 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 & Grants 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 & Grants Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Capital Projects & Grants Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
300	7000	000	381000-INTERFUND TRANSFER	37,766	30,000	30,000	-	-	-	-	0.0%
300-01	8000	000	389000-CASH FORWARD	-	-	-	-	-	105,262	105,262	0.0%
300-DAC-01	6900	000	334390-RE-FORESTRATION GRANT	19,254	-	-	-	-	-	-	0.0%
300-DAC-01	6900	000	366010-LOCAL CONTRIBUTIONS	775	-	-	-	-	-	-	0.0%
300-DEP-01	6900	000	369900-MASHES/SHELL PT FEASIBILITY GRANT	14,310	-	-	-	-	-	-	0.0%
300-DEP-02	6900-13	000	334706-EQUESTRIAN CENTER GRANT	131,549	-	-	-	-	-	-	0.0%
300-DEP-02	6900-13	000	381000-EQUESTRIAN CENTER GRANT	8,951	-	-	-	-	-	-	0.0%
300-DEP-03	6900-10	000	334706-MEDART PARK IMPRV PH II GRANT	45,429	-	-	-	-	-	-	0.0%
300-DEP-03	6900-10	000	369900-MEDART PARK IMPRV PH II GRANT	24,412	-	-	-	-	-	-	0.0%
300-DOT-02	0300	000	334705-STATE GRANT - BIKE PED GRANT	15,410	104,590	118,500	-	-	-	-	0.0%
300-FWC-01	6900	000	334395-SPRING CREEK/SHELL PT CHANNEL MARKERS	1,231	-	-	-	-	-	-	0.0%
300-HUD-01	6900-09	000	334706-CRAWFORDVILLE COMMUNITY CENTER	-	50,200	392,368	-	392,368	-	(392,368)	-100.0%
300-NWF-01	2500	000	334360-NWF STORMWATER STUDY	25,000	-	-	-	-	-	-	0.0%
300-USDA-01	7000	000	381000-NRCS Mitigation Grant Match	-	-	-	-	-	297,500	-	-
300-USDA-01	7000	000	334490-NRCS Mitigation Grant	-	-	-	-	-	981,750	-	-
300-OSCA-01	2500	000	381000-COURTHOUSE RENOVATION GRANT	437,957	-	-	-	-	-	-	0.0%
300-OSCA-01	2500	000	384000-COURTHOUSE RENOVATION GRANT	1,685,000	-	-	-	-	-	-	0.0%
Revenue Total				2,447,044	184,790	540,868	-	392,368	1,384,512	992,144	252.9%
300	0202-01	513	534000-SOFTWARE CONVERSION PROJECT - BOCC/CLERK	9,968	-	-	-	-	-	-	0.0%
300	0202-01	513	568100-SOFTWARE CONVERSION PROJECT - BOCC/CLERK	2,404	-	-	-	-	-	-	0.0%
300	2300	519	591000-INTERFUND TRANSFER	-	-	30,000	-	-	-	-	0.0%
300	2300	581	591000-INTERFUND TRANSFER	-	30,000	-	-	-	-	-	0.0%
300-01	8000	535	565000-HIDDEN MEADOWS PROJECT	2,652	-	-	-	-	105,262	105,262	0.0%
300-DAC-01	6900	572	564000-RE-FORESTRATION GRANT	19,629	-	-	-	-	-	-	0.0%
300-DEP-01	6900	581	591000-MASHES/SHELL PT FEASIBILITY GRANT	14,310	-	-	-	-	-	-	0.0%
300-DEP-02	6900-13	572	563000-EQUESTRIAN CENTER GRANT	140,500	-	-	-	-	-	-	0.0%
300-DEP-03	6900-10	572	563000-MEDART PARK IMPRV PH II GRANT	45,429	-	-	-	-	-	-	0.0%
300-DEP-03	6900-10	581	591000-INTERFUND TRANSFERS	24,412	-	-	-	-	-	-	0.0%
300-DOT-02	0300	515	534000-BICYCLE / PEDESTRIAN MASTER PLAN	15,410	104,590	118,500	-	-	-	-	0.0%
300-FWC-01	6900	581	591000-SPRING CREEK/SHELL PT CHANNEL MARKERS	1,231	-	-	-	-	-	-	0.0%
300-HUD-01	6900-09	572	542000-POSTAGE & FREIGHT	-	-	-	20	-	-	-	0.0%
300-HUD-01	6900-09	572	562000-CRAWFORDVILLE COMMUNITY CENTER	-	50,200	392,368	211,175	392,368	-	(392,368)	-100.0%
300-USDA-01	7000	541	562000-NRCS Mitigation Grant	-	-	-	-	-	1,279,250	-	-
300-OSCA-01	2500	513	562000-COURTHOUSE RENOVATION GRANT	205,644	-	-	-	-	-	-	0.0%
300-OSCA-01	2500	712	562000-COURTHOUSE RENOVATION GRANT	1,958,327	-	-	-	-	-	-	0.0%
Expense Total				2,439,916	184,790	540,868	211,195	392,368	1,384,512	992,144	252.9%
Net Profit (Loss)				7,128	-	-	(211,195)	-	-	-	-
Fund Balance Beginning				98,134	105,262	105,262	105,262	105,262	105,262	-	-
Fund Balance Ending				105,262	105,262	105,262	(105,933)	105,262	105,262	-	-
Fund Balance Policy				-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance				105,262	105,262	105,262	(105,933)	105,262	105,262	-	-

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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

Corrections Impact Fees											
FISCAL YEAR	Capital Outlay	Vehicles	Jail Kitchen	EOC Building	Sheriff's Systems	Jail Renovation	Smartcops Transfer to Sheriff	EOC Principal	EOC Interest	Budgeted Transfer to Sheriff	TOTAL
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
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 13/14 Approved Final Budget												
Corrections Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-COR	0200-SH-04	000	324111-IMPACT FEES - CORRECTIONS	4,048	-	-	-	-	-	-	0.0%	
307-COR	0200-SH-04	000	389000-CASH FORWARD		-	74,047	-	74,047	74,048	1	0.0%	
Revenue Total				4,048	-	74,047	-	74,047	74,048	1	0.0%	
307-COR	0200-SH-04	523	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	74,048	74,048	0.0%	
307-COR	0200-SH-04	523	599000-RESERVE	-	-	74,047	-	74,047	-	(74,047)	-100.0%	
Expense Total				-	-	74,047	-	74,047	74,048	1	0.0%	
Net Profit (Loss)				4,048	-	-	-	-	-			
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 13/14 Approved Final Budget												
Emergency Medical Service Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-EMS	6000	000	324110-EMERGENCY MEDICAL SYSTEM IMPACT FEES	2,444	-	-	-	-	-	-	0.0%	
307-EMS	6000	000	389000-CASH FORWARD	-	-	7,770	-	7,770	7,771	1	0.0%	
Revenue Total				2,444	-	7,770	-	7,770	7,771	1	0.0%	
307-EMS	6000	526	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	0.0%	
307-EMS	6000	526	599000-RESERVE	-	-	7,770	-	7,770	7,771	1	0.0%	
Expense Total				-	-	7,770	-	7,770	7,771	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 13/14 Approved Final Budget											
Fire Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-FIRE	8900	000	324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	4,845	-	-	-	-	-	-	0.0%
307-FIRE	8900	000	389000-CASH FORWARD	-	-	17,509	-	17,509	17,509	-	0.0%
Revenue Total				4,845	-	17,509	-	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	-	-	17,509	-	17,509	-	(17,509)	-100.0%
Expense Total				-	-	17,509	-	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

Law Enforcement Impact Fees											
FISCAL YEAR	Portable Bldgs	Vehicles	EOC Building	Transfer to Sheriff	Sheriff's Annex	Smart Cops	Communications	Misc. Capital Outlay	Principal on EOC Building	Interest on EOC Building	TOTAL
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					\$4,494						\$4,494
TOTAL	\$36,656	\$225,424	\$72,500	\$68,412	\$8,656	\$22,500	\$9,604	\$47,365	\$82,560	\$21,315	\$594,992

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

Wakulla County FY 13/14 Approved Final Budget												
Law Enforcement Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-LAW	0200-SH-05	000	324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	1,188	-	-	-	-	-	-	0.0%	
307-LAW	0200-SH-05	000	389000-CASH FORWARD		-	152,965	-	152,965	134,000	(18,965)	-12.4%	
Revenue Total				1,188	-	152,965	-	152,965	134,000	(18,965)	-12.4%	
307-LAW	0200-SH-05	521	562000-CAPITAL OUTLAY - BUILDING		4,162	5,555	12,174	-	134,000	134,000	0.0%	
307-LAW	0200-SH-05	521	599000-RESERVE		-	147,410	-	152,965	-	(152,965)	-100.0%	
Expense Total				-	4,162	152,965	12,174	152,965	134,000	(18,965)	-12.4%	
Net Profit (Loss)				1,188	(4,162)	-	(12,174)	-	-			
Fund Balance Beginning				151,778	152,966	148,804	148,804	148,804	133,804			
Fund Balance Ending				152,966	148,804	148,804	136,630	148,804	133,804			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				152,966	148,804	148,804	136,630	148,804	133,804			

Fund 307-LIB – Library Impact Fees.

Service Outputs

Library Impact Fees						
FISCAL YEAR	Engineering/ Architectural	Building	Books & Materials	Equipment & Furniture	Misc. Capital Outlay	TOTAL
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
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 13/14 Approved Final Budget											
Library Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-LIB	1800	000	324610-IMPACT FEES - LIBRARY	1,011	-	-	-	-	-	-	0.0%
307-LIB	1800	000	389000-CASH FORWARD		-	71,551	-	71,551	65,559	(5,992)	-8.4%
Revenue Total				1,011	-	71,551	-	71,551	65,559	(5,992)	-8.4%
307-LIB	1800	571	562000-CAPITAL OUTLAY - BUILDING	-	-	71,551	-	71,551	65,559	(5,992)	0.0%
307-LIB	1800	571	566000-LIBRARY BOOKS	5,992	-	-	-	-	-	-	0.0%
307-LIB	1800	571	599000-RESERVE	-	-	-	-	-	-	-	0.0%
Expense Total				5,992	-	71,551	-	71,551	65,559	(5,992)	-8.4%
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

ROAD IMPACT FEES							
FISCAL YEAR	CDBG Match - Spring Creek Hwy	Professional Services	Land - R.O.W.	Road Paving Capital Outlay	E-911 Street Signs	Widening 319	TOTAL
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
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 13/14 Approved Final Budget											
Road Paving Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-RDS	7000	000	389000-CASH FORWARD	-	-	94,000	-	94,000	103,477	9,477	10.1%
Revenue Total				-	-	94,000	-	94,000	103,477	9,477	10.1%
307-RDS	7000	541	563000-ROAD DEPARTMENT	266,071	1,916	-	-	-	103,477	103,477	0.0%
307-RDS	7000	541	599000-RESERVE	-	-	94,000	-	94,000	-	(94,000)	-100.0%
Expense Total				266,071	1,916	94,000	-	94,000	103,477	9,477	10.1%
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 13/14 Approved Final Budget											
Coastal Road District Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-RDS-COAST	7000	000	324310-COASTAL ROAD DISTRICT IMPACT FEES	-	-	38,000	-	38,000	-	(38,000)	-100.0%
307-RDS-COAST	7000	000	389000-CASH FORWARD	-	-	-	-	-	3,144	3,144	0.0%
Revenue Total				-	-	38,000	-	38,000	3,144	(34,856)	-91.7%
307-RDS-COAST	7000	541	563000-ROAD DEPARTMENT	-	-	-	-	-	-	-	0.0%
307-RDS-COAST	7000	541	599000-RESERVE	-	-	38,000	-	38,000	3,144	(34,856)	-91.7%
Expense Total				-	-	38,000	-	38,000	3,144	(34,856)	-91.7%
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 13/14 Approved Final Budget											
Cville & North Cville Road District Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
307-RDS-CVILLE	7000	000	324310-CRAWFORDVILLE & NORTH DISTRICT IMPACT FEES	7,336	-	19,000	-	19,000	-	(19,000)	-100.0%
307-RDS-CVILLE	7000	000	389000-CASH FORWARD	-	-	-	-	-	23,700	23,700	0.0%
Revenue Total				7,336	-	19,000	-	19,000	23,700	4,700	24.7%
307-RDS-CVILLE	7000	541	563000-ROAD DEPARTMENT	-	-	-	-	-	-	-	0.0%
307-RDS-CVILLE	7000	541	599000-RESERVE	-	-	19,000	-	19,000	23,700	4,700	24.7%
Expense Total				-	-	19,000	-	19,000	23,700	4,700	24.7%
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 13/14 Approved Final Budget												
Western Road District Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-RDS-WEST	7000	000	324310-WESTERN DISTRICT IMPACT FEES	-	-	19,000	-	19,000	-	(19,000)	-100.0%	
307-RDS-WEST	7000	000	389000-CASH FORWARD	-	-	-	-	-	1,048	1,048	0.0%	
Revenue Total				-	-	19,000	-	19,000	1,048	(17,952)	-94.5%	
307-RDS-WEST	7000	541	563000-ROAD DEPARTMENT	-	-	-	-	-	-	-	0.0%	
307-RDS-WEST	7000	541	599000-RESERVE	-	-	19,000	-	19,000	1,048	(17,952)	-94.5%	
Expense Total				-	-	19,000	-	19,000	1,048	(17,952)	-94.5%	
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 13/14 Approved Final Budget												
East Park District Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-REC-EAST	6300	000	324615-EAST PARK DISTRICT IMPACT FEES	905	-	14,125	-	7,125	-	(7,125)	-100.0%	
307-REC-EAST	6300	000	389000-CASH FORWARD		-	-	-	-	1,811	1,811	0.0%	
Revenue Total				905	-	14,125	-	7,125	1,811	(5,314)	-74.6%	
307-REC-EAST	6300	572	564500-CAPITAL EQUIPMENT	-	-	7,000	-	-	-	-	0.0%	
307-REC-EAST	6300	572	599000-RESERVE		-	7,125	-	7,125	1,811	(5,314)	-74.6%	
Expense Total				-	-	14,125	-	7,125	1,811	(5,314)	-74.6%	
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 13/14 Approved Final Budget												
West Park District Impact Fee Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
307-REC-WEST	6300	000	324610-WEST PARK DISTRICT IMPACT FEES	247	-	7,125	-	7,125	-	(7,125)	-100.0%	
307-REC-WEST	6300	000	389000-CASH FORWARD		-	-	-	-	988	988	0.0%	
Revenue Total				247	-	7,125	-	7,125	988	(6,137)	-86.1%	
307-REC-WEST	6300	572	564500-CAPITAL EQUIPMENT	-	-	-	-	-	-	-	0.0%	
307-REC-WEST	6300	572	599000-RESERVE		-	7,125	-	7,125	988	(6,137)	-86.1%	
Expense Total				-	-	7,125	-	7,125	988	(6,137)	-86.1%	
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

Road Paving Projects												
Fiscal Year	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	Total
Road Construction		2,903,813	1,513,342	1,444,392	516,439	348,155	985,055	1,466,172	614,421	371,353	43,963	10,207,105
Closing Costs	4,000											4,000
Principal			197,183	338,028	338,028	338,028	338,028	338,028	665,898	669,221	278,843	3,501,286
Interest		67,894	146,958	141,720	128,176	115,401	101,992	88,900	110,505	85,558	27,953	1,015,057
Traffic Study						24,100						24,100
Bridge Repair											31,040	31,040
Skipper Bay Bridge							21,880					21,880
Total For Road Paving	4,000	2,971,707	1,857,483	1,924,140	982,643	825,684	1,446,955	1,893,101	1,390,824	1,126,132	381,799	14,804,467

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

Wakulla County FY 13/14 Approved Final Budget											
1 Cent Sales Tax - 60% Road Paving Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
317-ROAD	7000	000	312601-1 CENT - ROAD PAVING	1,147,155	1,107,632	1,004,686	721,668	1,104,516	1,088,725	(15,791)	-1.4%
317-ROAD	7000	000	381000-INTERFUND TRANSFERS	125,030	-	-	-	-	-	-	0.0%
317-ROAD	7000	000	389000-CASH FORWARD			150,000			107,000	107,000	0.0%
Revenue Total				1,272,185	1,107,632	1,154,686	721,668	1,104,516	1,195,725	91,209	8.3%
317-ROAD	7000	541	571000-LOAN PAYMENT - PRINCIPAL	665,898	669,225	664,213	557,684	669,221	445,449	(223,772)	-33.4%
317-ROAD	7000	541	572000-LOAN PAYMENT - INTEREST	110,505	85,558	85,796	51,676	59,315	36,842	(22,473)	-37.9%
317-ROAD	7000	541	599000-RESERVE						15,934	15,934	0.0%
317-ROAD	7000	581	5910000-NRCS Mitigation Grant Match	-	-	-	-	-	297,500	297,500	#DIV/0!
317-ROAD	7000	541	563000-CAPITAL OUTLAY REPAVING				41,842	41,393	-	(41,393)	0.0%
317-ROAD	7000	541	563000-CAPITAL OUTLAY NEW PAVING						300,000	300,000	0.0%
317-ROAD	7000	541	563000-CAPITAL OUTLAY SIDEWALKS								0.0%
317-ROAD	7000	541	563000-CAPITAL OUTLAY SIDEWALKS								0.0%
317-ROAD	7000-OC-02	541	563000-WAKULLA ARRAN TO EAST IVAN	9,743	-	-	-	-	-	-	0.0%
317-ROAD	7000-OC-04	541	563000-OLD SHELL POINT RD	73,292	386,681	404,677	-	-	-	-	0.0%
317-ROAD	7000-OC-07	541	563000-OLD BETHEL ROAD	303,231	-	-	-	-	-	-	0.0%
317-ROAD	7000-OC-09	541	563000-LAWHON MILL TO EMMIT	8,650	-	-	-	-	-	-	0.0%
317-ROAD	7000-OC-16	541	563000-ROAD STRIPING	111,378	-	-	-	125,980	100,000	(25,980)	-20.6%
317-ROAD	7000-OC-21	541	563000-UPPER BRIDGE REPAIR	-	-	-	22,736	208,607	-	(208,607)	-100.0%
317-ROAD	7000-OC-22	541	563000-BREAM FOUNTAIN PAVING	37,470	-	-	-	-	-	-	0.0%
317-ROAD	7000-OC-23	541	563000-CONCORD ROAD PAVING	52,857	-	-	-	-	-	-	0.0%
317-ROAD	7000-OC-24	541	563000-METCALF ROAD PAVING	17,800	-	-	-	-	-	-	0.0%
Expense Total				1,390,824	1,141,464	1,154,686	673,938	1,104,516	1,195,725	91,209	8.3%
Net Profit (Loss)				(118,639)	(33,832)	-	47,730	-	-		
Fund Balance Beginning				402,449	283,810	249,978	249,978	249,978	107,237		
Fund Balance Ending				283,810	249,978	249,978	297,708	249,978	107,237		
Fund Balance Policy				776,403	754,783	750,009	609,360	728,536	482,291		
Surplus (Deficit) Fund Balance				(492,593)	(504,805)	(500,031)	(311,653)	(478,558)	(375,054)		

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	Public Facility Projects											
	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	Total
Property Appraiser Wiring & Equip	42,689											42,689
EOC Bldg	29,520											29,520
Hudson Park Bldg		119,518										119,518
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			1,240,131
Principal-Courthouse Renovations										200,503	161,996	362,499
Interest-Courthouse Renovations									22,835	42,491		65,326
Interfund Transfer - Courthouse									277,801	1,298		279,099
WCSO Annex Design										4,809	16,237	21,046
Airport											12,585	12,585
Solid Waste Land Purchase						12,715						12,715
Site Plan for WCSO & Community Center											1,158	1,158
Total for Public Facilities	72,209	119,518	446,305	44,032	285,765	12,715	8,204	1,222,014	318,752	249,101	191,976	2,970,590

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

Wakulla County FY 13/14 Approved Final Budget												
1 Cent Sales Tax - 20% Public Facility Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
317-FACI	0100	000	312602-PUBLIC FACILITY INFRASTRUCTURE	382,385	369,211	334,895	240,556	368,172	362,908	(5,264)	-1.4%	
317-FACI	0100	000	389000-CASH FORWARD		-	600,000		601,000	716,000	115,000	19.1%	
Revenue Total				382,385	369,211	934,895	240,556	969,172	1,078,908	109,736	11.3%	
317-FACI	0100	519	562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	202,109	75,000	(127,109)	0.0%	
317-FACI	0100	541	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	0.0%	
317-FACI	0100	541	572000-LOAN PAYMENT - INTEREST	22,835	-	-	-	-	-	-	0.0%	
317-FACI	0100	572	599000-RESERVE	-	-	641,416	-	-	116,914	116,914	0.0%	
317-FACI	0100	573	562100-CAPITAL OUTLAY - BUILDING	-	-	-	-	27,035	-	(27,035)	0.0%	
317-FACI	0100	581	591000-INTERFUND TRANSFERS	277,801	-	-	-	-	50,000	50,000	0.0%	
317-FACI	0100	712	571000-LOAN PAYMENT - PRINCIPAL	-	200,503	242,993	198,941	198,940	205,685	6,745	3.4%	
317-FACI	0100	712	572000-LOAN PAYMENT - INTEREST	-	42,491	42,491	44,053	44,053	37,309	(6,744)	-15.3%	
317-FACI	0200-SH-05	521	534000-CONTRACTED SERVICES	-	-	7,995	-	-	-	-	0.0%	
317-FACI	0200-SH-05	521	564000-OPERATING EQUIPMENT	-	-	-	4,260	-	50,000	50,000	0.0%	
317-FACI	0200-SH-05	521	565000-CONSTRUCTION IN PROGRESS	-	5,989	-	15,938	247,035	227,000	(20,035)	-8.1%	
317-FACI	6900-09	572	562100-CAPITAL OUTLAY - BUILDING	-	-	-	27,286	250,000	217,000	(33,000)	-13.2%	
317-FACI	0502	523	562100-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	0.0%	
317-FACI	1100	542	546000-MAINTENANCE & REPAIR	-	14,760	-	1,675	-	-	-	0.0%	
317-FACI	6900	573	562000-PUBLIC FACILITY INFRASTRUCTURE	18,117	-	-	-	-	100,000	100,000	0.0%	
Expense Total				318,753	263,742	934,895	292,153	969,172	1,078,908	109,736	11.3%	
Net Profit (Loss)				63,632	105,468	-	(51,597)	-	-			
Fund Balance Beginning				694,448	758,080	863,548	863,548	863,548	882,360			
Fund Balance Ending				758,080	863,548	863,548	811,951	863,548	882,360			
Fund Balance Policy				-	242,994	285,484	242,994	242,993	242,994			
Surplus (Deficit) Fund Balance				758,080	620,554	578,064	568,957	620,555	639,366			

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

Public Safety Projects												
Fiscal Year	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	Total
Sheriff Cars (7) (5) (6) (8) (6) (5) (5) (6) (6)		174,076	120,713	176,082	254,598	158,605	149,011	153,109	165,327		165,987	1,517,508
Jail Expansion	57,319		241,177									298,496
Ambulance Vehicles (1) (1) (3) (1) (1)		97,060		92,606	68,573			125,000	138,466			521,704
Interfund Transfers										14,258		14,258
EMS											25,123	25,123
Lettering, Toolbox and Sirens for Sheriff Cars											3,344	3,344
Total for Public Safety	57,319	271,136	361,890	268,687	323,171	158,605	149,011	278,109	303,793	14,258	194,454	2,380,433

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

Wakulla County FY 13/14 Approved Final Budget												
1 Cent Sales Tax - 15% Public Safety Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
317-SAFE	0100	000	312603-1 CENT - PUBLIC SAFETY	286,789	276,908	251,172	180,417	276,129	272,181	(3,948)	-1.4%	
317-SAFE	0100	000	361000-INTEREST	-	-	-	33	-	-	-	0.0%	
317-SAFE	0100	000	381000-INTERFUND TRANSFERS	77,472	14,258	-	-	-	-	-	0.0%	
317-SAFE	0100	000	389000-CASH FORWARD	-	-	80,000	-	474,000	250,000	(224,000)	-47.3%	
Revenue Total				364,261	291,166	331,172	180,450	750,129	522,181	(227,948)	-30.4%	
317-SAFE	0200-SH	581	591100-TRANSFER TO SHERIFF	-	-	-	-	-	295,000	295,000	0.0%	
317-SAFE	0200-SH	521	562100-CAPITAL OUTLAY BUILDING	-	-	-	-	-	100,000	100,000	0.0%	
317-SAFE	0200-SH-05	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	165,327	-	-	186,745	194,000	-	(194,000)	-100.0%	
317-SAFE	0502	523	562100-CAPITAL OUTLAY BUILDING	-	-	-	-	-	-	-	0.0%	
317-SAFE	6000	525	564000-ANIMAL CONTROL	-	-	19,011	-	-	-	-	0.0%	
317-SAFE	6000	525	564500-CAPITAL OUTLAY - EQUIPMENT	-	18,552	-	-	150,000	100,000	(50,000)	-33.3%	
317-SAFE	6000	525	599000-RESERVE	-	-	298,819	-	381,129	27,181	(353,948)	-92.9%	
317-SAFE	6000	526	564500-AMBULANCE DEPARTMENT	138,466	-	-	6,948	25,000	-	(25,000)	-100.0%	
317-SAFE	6000	581	591000-INTERFUND TRANSFER	-	-	13,342	-	-	-	-	0.0%	
Expense Total				303,793	18,552	331,172	193,693	750,129	522,181	(227,948)	-30.4%	
Net Profit (Loss)				60,468	272,614	-	(13,242)	-	-	-	-	
Fund Balance Beginning				165,613	226,081	498,695	498,695	498,695	370,284	-	-	
Fund Balance Ending				226,081	498,695	498,695	485,453	498,695	370,284	-	-	
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

Parks & Recreation Projects												
Fiscal Year	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	Total
Medart Park	6,263	20,428	107,341	26,885			39,232	52,350	5,457			257,957
Spears Land Purchase		13,300										13,300
Portable Bldg		27,175										27,175
Newport Park				5,135	17,603	17,590	30,170			649		71,147
Rock Landing												-
Shell Pt Bathrooms/Pavilions					10,650					331		10,981
Azalea Park					14,488						16,746	14,488
Mashes Sands Boat Ramp					39,000	1,678	63,468					104,146
Interfund Transfer									5,549	8,300		13,849
Capital Building Outlay												-
Mowers, Utility Trailer, Equipment						49,482				14,000	11,302	63,482
Equestrian Center											6,050	6,050
Boundary & Topographic Survey											3,500	3,500
Pick Up Trucks (2)												-
Total for Parks and Recreation	6,263	60,902	107,341	32,021	81,741	68,750	132,870	52,350	11,006	23,280	37,598	586,076

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

Wakulla County FY 13/14 Approved Final Budget												
1 Cent Sales Tax - 5% Parks & Recreation Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
317-PARK	6900	000	312604-PARKS & RECREATION INFRASTRUCTURE	95,596	92,303	83,724	60,139	92,043	90,727	(1,316)	-1.4%	
317-PARK	6900	000	389000-CASH FORWARD		-	200,000	-	280,000	265,000	(15,000)	-5.4%	
Revenue Total				95,596	92,303	283,724	60,139	372,043	355,727	(16,316)	-4.4%	
317-PARK	6900	572	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	0.0%	
317-PARK	6900	572	564500-CAPITAL OUTLAY - EQUIPMENT		38,029	31,000	22,437	363,743	330,000	(33,743)	-9.3%	
317-PARK	6900	572	591000-INTERFUND TRANSFER	5,549	-	-	-	-	-	-	0.0%	
317-PARK	6900	572	599000-RESERVE		-	244,424	-	-	17,327	17,327	0.0%	
317-PARK	6900	581	591000-INTERFUND TRANSFER		8,300	8,300	8,300	8,300	8,400	100	1.2%	
317-PARK	6900-10	572	563000-MEDART PARK	5,457	-	-	-	-	-	-	0.0%	
Expense Total				11,006	46,329	283,724	30,737	372,043	355,727	(16,316)	-4.4%	
Net Profit (Loss)				84,590	45,974	-	29,402	-	-			
Fund Balance Beginning				117,330	201,920	247,894	247,894	247,894	269,779			
Fund Balance Ending				201,920	247,894	247,894	277,296	247,894	269,779			
Fund Balance Policy				-	-	-	-	-	-			
Surplus (Deficit) Fund Balance				-	-	-	-	-	-			

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	2009/10	2010/11	2011/12	2012/13 Budget
Shell Point Road	130,515	915,428		
Live Oak Island Road	85,894	719,585		
Wakulla Gardens		454,268		
New Light Church Road		670,824		
Rewinkel Road			1,664,433	
Spring Creek Road				1,159,208
Emmett Whaley Road				737,525
High Drive – Ochlockonee St				428,905
Total	216,409	2,760,105	1,664,433	2,325,638

Fund 362 – Road Paving Grant Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget												
Road Paving Grant Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
362-DCA-01	7000	000	334490-CDBG-WAKULLA GARDENS	454,268	-	-	-	-	-	-	0.0%	
362-DOT-04	7000	000	334491-SCRAP - REHWINKEL	-	1,664,433	1,950,150	-	-	-	-	0.0%	
362-DOT-05	7000	000	334492-SCOP - NEW LIGHT CHURCH RD	670,824	-	-	-	-	-	-	0.0%	
362-DOT-06	7000	000	334492-SCOP - SPRING CREEK	-	-	1,165,344	-	-	-	-	0.0%	
362-DOT-07	7000	000	334491-SCRAP-SHELL POINT ROAD	915,428	-	-	-	-	-	-	0.0%	
362-DOT-08	7000	000	334492-SCOP-LIVE OAK ISLAND ROAD	719,585	-	-	-	-	-	-	0.0%	
362-DOT-09	7000	000	334491-STATE GRANT-SCRAP-EMMETT WHALEY	-	-	737,525	43,620	737,525	443,924	(293,601)	-39.8%	
362-DOT-10	7000	000	334490-DOT STIMULUS (SIDEWALK NETWORK DEV)	-	-	50,000	-	-	-	-	0.0%	
362-DOT-11	7000	000	334490-ARRAN ROAD - SAFE ROUTES TO SCHOOLS	-	-	40,000	-	-	-	-	0.0%	
362-DOT-12	7000	000	334490-SGIP - SPRING CREEK TO 98 SOUTH	-	-	-	71,100	1,159,208	805,650	(353,558)	-30.5%	
362-DOT-13	7000	000	334492-STATE GRANT - SCOP - High Dr / Ochlockonee	-	-	-	41,650	428,905	285,387	(143,518)	-33.5%	
362-DOT-14	7000	000	334492-BOSTIC PELT RESURFACING	-	-	-	-	-	461,441	461,441	0.0%	
362-DOT-15	7000	000	334490-TRICE LANE RESURFACING-CIGP	-	-	-	-	-	396,791	396,791	0.0%	
362-DOT-16	7000	000	334492 - WAKULLA ARRAN - SCOP	-	-	-	-	-	550,993	550,993	0.0%	
Revenue Total				2,760,105	1,664,433	3,943,019	156,370	2,325,638	2,944,186	618,548	26.6%	
362	7000	581	591000-INTERFUND TRANSFER	193,932	-	-	-	-	-	-	0.0%	
362-DCA-01	7000	541	564000-CDBG-WAKULLA GARDENS	454,268	-	-	-	-	-	-	0.0%	
362-DOT-04	7000	541	563000-SCRAP - REHWINKEL	-	1,664,433	1,950,150	-	-	-	-	0.0%	
362-DOT-05	7000	541	563000-SCOP - NEW LIGHT CHURCH RD	670,824	-	-	-	-	-	-	0.0%	
362-DOT-06	7000	541	599000-RESERVE	-	-	1,165,344	-	-	-	-	0.0%	
362-DOT-07	7000	541	563000-SCRAP-SHELL POINT ROAD	915,428	-	-	-	-	-	-	0.0%	
362-DOT-08	7000	541	563000-SCOP-LIVE OAK ISLAND ROAD	719,585	-	-	-	-	-	-	0.0%	
362-DOT-09	7000	541	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	737,525	45,820	737,525	443,924	(293,601)	-39.8%	
362-DOT-10	7000	541	599000-RESERVE	-	-	50,000	-	-	-	-	0.0%	
362-DOT-11	7000	541	599000-RESERVE	-	-	40,000	-	-	-	-	0.0%	
362-DOT-12	7000	541	563000-SGIP - SPRING CREEK TO 98 SOUTH	-	-	-	71,100	1,159,208	805,650	(353,558)	-30.5%	
362-DOT-13	7000	541	563000-SCOP - HIGH DRIVE/OCHLOCKNEE	-	-	-	43,850	428,905	285,387	(143,518)	-33.5%	
362-DOT-14	7000	541	563000-BOSTIC PELT RESURFACING	-	-	-	-	-	461,441	461,441	0.0%	
362-DOT-15	7000	541	563000-CIGP TRICE LANE RESURFACING	-	-	-	-	-	396,791	396,791	0.0%	
362-DOT-16	7000	541	563000-SCOP WAKULLA ARRAN	-	-	-	-	-	550,993	550,993	0.0%	
Expense Total				2,954,037	1,664,433	3,943,019	160,770	2,325,638	2,944,186	618,548	26.6%	
Net Profit (Loss)				(193,932)	-	-	(4,400)	-	-	-	-	
Fund Balance Beginning				193,932	-	-	-	-	-	-	-	
Fund Balance Ending				-	-	-	(4,400)	-	-	-	-	
Fund Balance Policy				-	-	-	-	-	-	-	-	
Surplus (Deficit) Fund Balance				-	-	-	(4,400)	-	-	-	-	

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Enterprise Fund Detailed Budgets

The total final budget for the Enterprise Funds is \$6,021,717, a decrease of \$711,360 or -10.6% as compared to FY 2012/13 Budget as amended July 2013.

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 FY 2010-11 and actual and budgetary data for FY 2011-12 and FY 2012-2013 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 is still being reviewed by U.S.D.A and has not been incorporated into the final FY 2013/14 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	2010/11	2011/12	2012/13 (thru May)
<i>Treatment Plant</i>			
Avg. effluent flow	.488mgd	.506mgd	.414mgd
# of compliance samples taken	6,120	6,120	4,080
# of tons of sludge removed	1,594	1,125	1,079
# of plant work orders completed	20	45	39
# of disconnects for non-payment	135	92	64
# of gallons from septic haulers	1,346,700	1,524,755	1,026,775
# of grease traps checked	210	277	242
<i>Lift Stations</i>			
# of lift stations maintained	72	72	73
# of lift station call outs	129	137	102
# of lift station overflows	17	7	4
# of corrective maintenance tasks	45	468	223
# of preventive maintenance tasks	-	394	393
# of emergency repairs	58	11	5
# of odor complaints	18	10	4
# of lift station work orders completed	218	953	646

Fund 435 – Sewer Department User Fee & Grant Revenue Detail

Wakulla County FY 13/14 Approved Final Budget											
Sewer Operating Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
435	8000	000	343510-SEWER FEES-SOPCHOPPY	439,006	566,090	360,778	418,836	510,592	511,918	1,326	0.3%
435	8000	000	343512-SEWER FEES - PAWS	311,549	400,498	278,082	295,006	386,428	406,921	20,493	5.3%
435	8000	000	343513-SEWER FEES - TALQUIN SEWER	250,002	351,984	201,648	307,232	414,279	426,926	12,647	3.1%
435	8000	000	343515-SEWER DUMPING FEES	29,682	40,918	33,250	81,336	90,000	92,250	2,250	2.5%
435	8000	000	361100-INTEREST EARNED	1,286	0	-	0	-	-	-	0.0%
435	8000	000	365010-SALE OF SURPLUS PROPERTY	-	2,660	-	855	-	-	-	0.0%
435	8000	000	366010-LOCAL CONTRIBUTIONS	-	5,000	-	-	-	-	-	0.0%
435	8000	000	369900-MISCELLANEOUS REVENUES	2,150	6,469	-	307	150	500	350	233.3%
435	8000	000	381000-INTERFUND TRANSFERS	1,041,582	661,640	-	-	-	-	-	0.0%
435-ACC	8000	000	343516-SEWER ACCESS FEES	158,187	34,650	66,000	96,250	434,500	38,500	(396,000)	-91.1%
435-ACC	8000	000	343517-SEWER ACCESS FEES - FLOWERS	4,500	3,000	4,500	15,000	9,000	9,225	225	2.5%
435-ACC	8000	000	381000-INTERFUND TRANSFERS	-	-	-	230,608	230,608	579,530	348,922	151.3%
435-ACC	8000	000	389000-CASH FORWARD	-	-	403,000	-	-	2,131	2,131	0.0%
435-CBR-03	8000-10	000	334352-STATE GRANT - LEG APP	292,911	-	295,000	-	-	-	-	0.0%
435-SRF-01	8000	000	334352-STATE GRANT - LEG APP	800,314	-	-	-	-	-	-	0.0%
435-SRF-01	8000	000	366010-LOCAL CONTRIBUTIONS	-	1,510	2,000	-	-	-	-	0.0%
435-SRF-02	8000-11	000	381000-INTERFUND TRANSFERS	-	61,217	-	61,217	-	-	-	0.0%
435-SRF-02	8000-11	000	384000-LOAN PROCEEDS	29,617	-	1,062,000	73,688	-	-	-	0.0%
Revenue Total				3,360,786	2,135,635	2,706,258	1,580,334	2,075,557	2,067,901	(7,656)	-0.4%

Fund 435 – Sewer Department User Fee & Grant Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Sewer Operating Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
435	8000	535	531000-PROFESSIONAL SERVICES	-	19,639	19,419	72,980	85,000	105,000	20,000	23.5%
435	8000	535	534000-CONTRACTED SERVICES	127,374	238,409	238,409	234,478	286,148	288,071	1,923	0.7%
435	8000	535	534500-CONTRACTED SERVICES-IT	-	-	-	800	1,000	1,200	200	20.0%
435	8000	535	541000-TELEPHONE	9,188	9,201	9,000	8,429	10,300	11,000	700	6.8%
435	8000	535	543000-UTILITIES - ELECTRIC	148,086	165,059	135,000	103,143	149,389	120,000	(29,389)	-19.7%
435	8000	535	543300-UTILITIES-WATER/SEWER	483	-	-	5,451	6,000	6,000	-	0.0%
435	8000	535	546000-MAINTENANCE & REPAIR	122,431	131,931	185,000	115,230	150,000	150,000	-	0.0%
435	8000	535	549000-OTHER CURRENT CHARGES	5,916	29,308	25,000	21,973	29,000	64,000	35,000	120.7%
435	8000	535	549900-REFUNDS	-	2,152	-	-	-	-	-	0.0%
435	8000	535	552000-OPERATING SUPPLIES	833,498	87,782	100,000	4,704	10,000	6,000	(4,000)	-40.0%
435	8000	535	552100-FUEL	48,594	41,296	45,000	34,253	40,000	42,000	2,000	5.0%
435	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	-	320	-	850	2,000	31,914	29,914	1495.7%
435	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	48,360	48,360	25,000	(23,360)	-48.3%
435	8000	535	592000-DEPRECIATION EXPENSE	493,399	493,399	-	-	-	-	-	0.0%
435	8000	535	595000-BAD DEBT EXPENSE	-	6,870	-	-	-	5,000	5,000	0.0%
435	8000	535	599000-RESERVE	-	-	116,930	-	353,644	3,800	(349,844)	-98.9%
435	8000	581	591000-INTERFUND TRANSFER	80,000	126,474	-	291,825	230,608	579,530	348,922	151.3%
435-ACC	8000	535	564000-OPERATING EQUIPMENT	92,241	-	31,060	14,987	15,000	10,000	(5,000)	-33.3%
435-ACC	8000	535	564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	91,249	100,000	110,000	10,000	10.0%
435-ACC	8000	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	333,708	298,039	430,226	376,593	(53,633)	-12.5%
435-ACC	8000	535	572000-LOAN PAYMENT - INTEREST	114,858	96,818	91,825	66,026	128,882	63,094	(65,788)	-51.0%
435-ACC	8000-11	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	43,266	43,266	0.0%
435-ACC	8000-11	535	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	26,433	26,433	0.0%
435-ACC	8000	535	599000-RESERVE	-	-	16,907	-	-	-	-	0.0%
435-ACC	8000	581	591000-INTERFUND TRANSFER	404,780	368,729	-	-	-	-	-	0.0%
435-CBR-01	8000	535	591000-INTERFUND TRANSFER	133,769	-	-	-	-	-	-	0.0%
435-CBR-03	8000	535	591000-INTERFUND TRANSFER	-	-	295,000	-	-	-	-	0.0%
435-CBR-03	8000	581	591000-INTERFUND TRANSFER	-	292,911	-	-	-	-	-	0.0%
435-NWF-01	8000	535	591000-INTERFUND TRANSFER	500,000	-	-	-	-	-	-	0.0%
435-SRF-01	8000	535	540000-TRAVEL	-	1,510	2,000	-	-	-	-	0.0%
435-SRF-01	8000	535	572000-LOAN PAYMENT - INTEREST	59,978	-	-	-	-	-	-	0.0%
435-SRF-02	8000-11	535	563000-TRANSFER LINE - HWY 98	-	-	1,062,000	67,956	-	-	-	0.0%
435-SRF-02	8000-11	535	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	44,422	-	-	-	0.0%
435-SRF-02	8000-11	535	572000-LOAN PAYMENT - INTEREST	-	21,305	-	29,038	-	-	-	0.0%
Expense Total				3,174,595	2,133,114	2,706,258	1,554,192	2,075,557	2,067,901	(7,656)	-0.4%
Net Profit (Loss)				186,191	2,521	-	26,142	-	0		

Fund 435 – Sewer Department User Fee & Grant Revenue & Expense Detail

Wakulla County FY 13/14 Approved Final Budget											
Sewer Operating Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
Unrestricted Fund Balance Beginning				(1,085,064)	(91,338)	19,583	19,583	105,724	488,290		
Change in Invested / Restricted Capital Assets				807,535	108,399	-	60,000	-	-		
Unrestricted Fund Balance Ending				(91,338)	19,583	19,583	105,724	105,724	488,290		
Invested in Capital Assets Net of Related Debt				14,256,297	14,147,898	14,147,898	14,087,898	14,087,898	14,027,898		
Restricted Assets				-	-	-	-	-	-		
Total Fund Balance				14,164,959	14,167,480	14,167,480	14,193,622	14,193,622	14,516,188		
Fund Balance Policy				582,100	434,779	643,973	599,684	555,826	799,316		
Surplus (Deficit) Fund Balance				(673,438)	(415,196)	(624,390)	(493,960)	(450,102)	(311,026)		

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	2010/11	2011/12	2012/13 (thru May)
# of gallons sold	8,476,913	7,894,329	4,426,639
# of gallons treated/pumped	9,719,600	8,993,600	5,268,300
# of gallons pumped from fire hydrant	63,200	208,750	150,000
# of emergency repairs	2	0	0
# of taste/odor complaints	1	3	1
# of compliance samples taken	71	256	464
# of disconnects for non-payment	44	40	25
# of work orders completed	54	74	62

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

Wakulla County FY 13/14 Approved Final Budget												
Riversink Water Operating Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13		
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	
435-RVR	8000-01	000	343300-RIVERSINK WATER	30,077	30,505	27,330	26,626	39,600	45,000	5,400	13.6%	
435-RVR	8000-01	000	343511-TAP-IN FEES		600	-	75	-	-	-	0.0%	
435-RVR	8000-01	000	389000-CASH FORWARD		-	110,000	-	57,402	11,644	(45,758)	-79.7%	
Revenue Total				30,077	31,105	137,330	26,701	97,002	56,644	(40,358)	-41.6%	
435-RVR	8000-01	533	531000-PROFESSIONAL SERVICES	-	-	-	540	720	720	-	0.0%	
435-RVR	8000-01	533	534000-CONTRACTED SERVICES	-	95,431	95,431	33,705	34,617	35,024	407	1.2%	
435-RVR	8000-01	533	541000-TELEPHONE	433	447	500	393	545	500	(45)	-8.3%	
435-RVR	8000-01	533	543000-UTILITIES - ELECTRIC	3,703	3,803	4,500	2,764	3,320	3,400	80	2.4%	
435-RVR	8000-01	533	543300-UTILITIES-WATER/SEWER	60	-	-	-	-	-	-	0.0%	
435-RVR	8000-01	533	546000-MAINTENANCE & REPAIR	12,043	6,534	8,000	4,347	7,000	7,000	-	0.0%	
435-RVR	8000-01	533	552000-OPERATING SUPPLIES	56,044	-	-	-	-	-	-	0.0%	
435-RVR	8000-01	533	552100-FUEL	-	-	-	-	-	5,000	5,000	0.0%	
435-RVR	8000-01	533	564000-OPERATING EQUIPMENT	-	-	-	54,575	50,800	-	(50,800)	-100.0%	
435-RVR	8000-01	533	592000-DEPRECIATION EXPENSE	26,846	26,846	-	-	-	-	-	0.0%	
435-RVR	8000-01	533	599000-RESERVE		-	28,899	-	-	5,000	5,000	0.0%	
Expense Total				99,129	133,060	137,330	96,324	97,002	56,644	(40,358)	-41.6%	
Net Profit (Loss)				(69,052)	(101,955)	-	(69,623)	-	-			
Unrestricted Fund Balance Beginning				280,348	169,090	93,981	93,981	93,981	24,883			
Change in Invested / Restricted Capital Assets				(42,206)	26,846	-	25,989	-	-			
Unrestricted Fund Balance Ending				169,090	93,981	93,981	50,347	93,981	24,883			
Invested in Capital Assets Net of Related Debt				752,835	725,989	725,989	700,000	700,000	675,000			
Restricted Assets				-	-	-	-	-	-			
Total Fund Balance				921,925	819,970	819,970	750,347	793,981	699,883			
Fund Balance Policy				24,782	33,265	34,333	24,081	24,251	14,161			
Surplus (Deficit) Fund Balance				144,308	60,716	59,649	26,266	69,731	10,722			

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 Protection 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 its 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	2011/12	2012/13 (thru May)
# 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	409,620	-	-
# 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 13/14 Approved Final Budget											
Solid Waste Operating Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
440	8500	000	343401-SOLID WASTE - RESIDENTIAL	606,799	2,187,643	2,545,060	2,229,964	2,247,826	2,244,229	(3,597)	-0.2%
440	8500	000	343402-SOLID WASTE - COMMERCIAL	-	45,542	50,000	34,757	40,000	41,000	1,000	2.5%
440	8500	000	361100-INTEREST EARNED	7,532	4,552	-	1,467	-	-	-	0.0%
440	8500	000	361101-INTEREST ON TAX	-	9,543	-	9,425	-	3,000	3,000	0.0%
440	8500	000	369900-MISCELLANEOUS REVENUES	133	813	-	-	-	-	-	0.0%
440	8500	000	369901-MISC REV - RECYCLING RECEIPTS	44,042	11,557	-	2,402	-	2,000	2,000	0.0%
440	8500	000	381000-INTERFUND TRANSFERS	750,000	380,566	80,566	184,104	184,104	53,034	(131,070)	-71.2%
440	8500	000	384000-LOAN PROCEEDS	-	-	-	-	-	-	-	0.0%
440	8500	000	386600-PROPERTY APPRAISER RETURN TO BOCC	-	10,597	-	-	-	-	-	0.0%
440	8500	000	389000-CASH FORWARD	-	-	-	-	509,000	-	(509,000)	-100.0%
440-CLOSE	8500	000	361100-INTEREST EARNED	-	-	-	2,300	-	-	-	0.0%
440-CLOSE	8500	000	381000-INTERFUND TRANSFERS	-	-	-	511,679	509,000	-	(509,000)	-100.0%
440-CLOSE	8500	000	384000-LOAN PROCEEDS	-	-	-	-	1,000,000	1,000,000	-	0.0%
440-CLOSE	8500	000	389000-CASH FORWARD	-	-	-	-	-	463,000	463,000	0.0%
440-DEP-01	8500	000	334340-STATE GRANT - SOLID WASTE	70,588	70,588	70,588	55,177	70,588	90,909	20,321	28.8%
440-USDA-01	8500-03	000	334340-STATE GRANT - SOLID WASTE	(92,372)	-	-	-	-	-	-	0.0%
440-USDA-01	8500-03	000	381000-INTERFUND TRANSFERS	139,807	-	-	-	-	-	-	0.0%
Revenue Total				1,526,529	2,721,400	2,746,214	3,031,275	4,560,518	3,897,172	(663,346)	-14.5%

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

Wakulla County FY 13/14 Approved Final Budget											
Solid Waste Operating Fund				FY 10-11	FY 11-12		FY 12-13		FY 13-14	FY13/14 over FY12/13	
Fund #	Dept #	Exp Grp #	Object #	Actual	Actual	Final Budget	Actual (thru 7-31)	Revised Budget	Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)
440	8500	534	531000-PROFESSIONAL SERVICES	30,822	101,239	101,239	83,551	100,152	103,263	3,111	3.1%
440	8500	534	534000-CONTRACTED SERVICES	270,487	2,031,666	2,207,892	1,711,912	2,057,662	2,048,000	(9,662)	-0.5%
440	8500	534	534800-LANDFILL MONITORING	-	83,991	30,978	29,377	153,590	75,000	(78,590)	-51.2%
440	8500	534	543000-UTILITIES - ELECTRIC	5,440	291	291	-	-	-	-	0.0%
440	8500	534	546000-MAINTENANCE & REPAIR	48,500	5,731	3,731	739	-	-	-	0.0%
440	8500	534	552000-OPERATING SUPPLIES	238,033	-	-	-	-	-	-	0.0%
440	8500	534	552100-FUEL	42,299	-	-	-	-	-	-	0.0%
440	8500	534	571000-LOAN PAYMENT - PRINCIPAL	-	-	119,000	-	-	100,000	100,000	0.0%
440	8500	534	572000-LOAN PAYMENT - INTEREST	-	-	7,140	-	-	4,000	4,000	0.0%
440	8500	534	592000-DEPRECIATION EXPENSE	46,446	15,596	-	-	-	-	-	0.0%
440	8500	534	596000-LOSS ON SALE OF EQUIPMENT	-	10,226	-	-	-	-	-	0.0%
440	8500	534	599000-RESERVE	-	-	179,355	-	160,526	13,000	(147,526)	-91.9%
440	8500	581	591000-INTERFUND TRANSFER	63,032	4,335	-	513,146	509,000	-	(509,000)	-100.0%
440	8500	581	591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	26,000	-	-	-	-	0.0%
440	8500-01	534	531000-PROFESSIONAL SERVICES	21,610	-	-	-	-	-	-	0.0%
440	8500-01	534	534000-CONTRACTED SERVICES	19,860	-	-	-	-	-	-	0.0%
440	8500-02	534	531000-PROFESSIONAL SERVICES	57,214	-	-	-	-	-	-	0.0%
440	8500-02	534	534000-CONTRACTED SERVICES	30,620	-	-	-	-	-	-	0.0%
440	8500-03	581	591000-INTERFUND TRANSFER	139,807	-	-	-	-	-	-	0.0%
440-CLOSE	8500	534	534000-CONTRACTED SERVICES	-	-	-	36,448	1,509,000	1,463,000	(46,000)	-3.0%
440-DEP-01	8500	534	534800-LANDFILL MONITORING	55,600	55,600	55,600	69,533	70,588	90,909	20,321	28.8%
440-DEP-01	8500	534	552000-OPERATING SUPPLIES	14,988	14,988	14,988	-	-	-	-	#DIV/0!
Expense Total				1,084,758	2,323,665	2,746,214	2,444,705	4,560,518	3,897,172	(663,346)	-14.5%
Net Profit (Loss)				441,771	397,736	-	586,570	-	-	-	-
Unrestricted Fund Balance Beginning				(1,070,362)	(628,591)	(153,037)	(153,037)	(153,037)	61,593		
Change in Invested / Restricted Capital Assets				-	77,818	-	-	-	416,679		
Unrestricted Fund Balance Ending				(628,591)	(153,037)	(153,037)	433,533	(153,037)	478,272		
Invested in Capital Assets Net of Related Debt				165,836	81,651	81,651	81,651	81,651	70,000		
Restricted Assets				505,312	511,679	511,679	511,679	511,679	-		
Total Fund Balance				42,557	440,293	440,293	1,026,863	440,293	548,272		
Fund Balance Policy				271,190	580,916	686,554	611,176	745,233	582,566		
Surplus (Deficit) Fund Balance				(899,781)	(733,954)	(839,591)	(177,643)	(898,270)	(104,294)		



Section 4

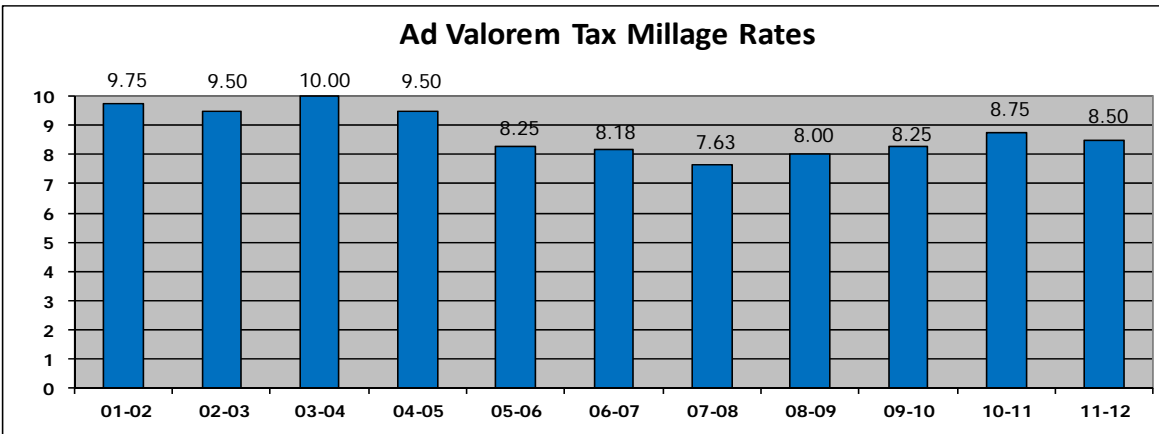
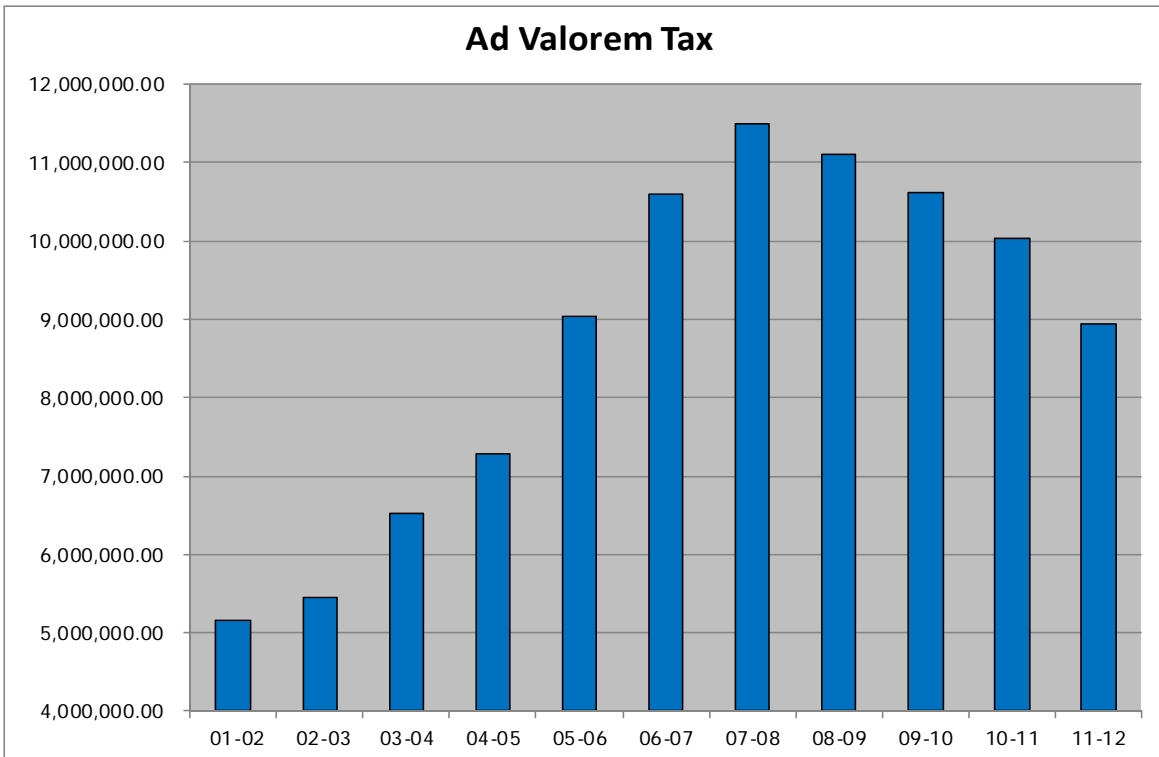
Historical Data

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Major Revenue History

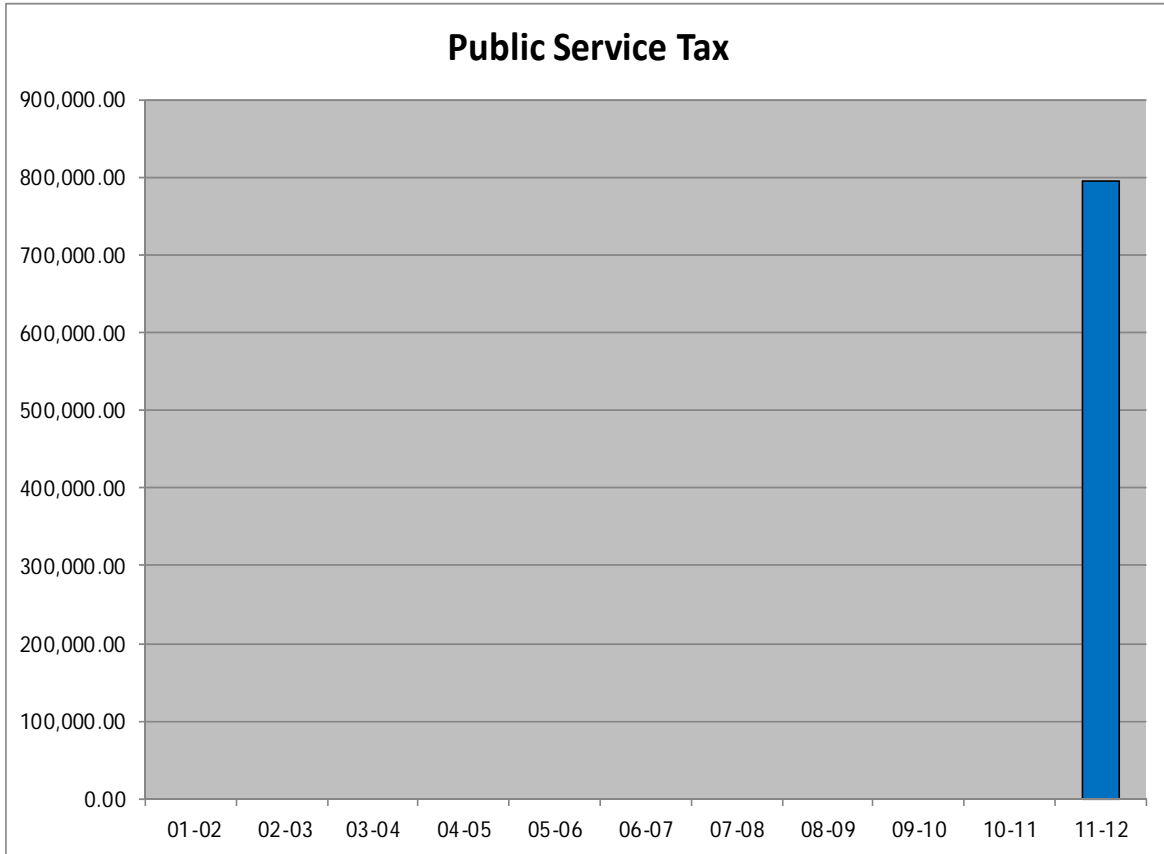
AD VALOREM TAX:

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

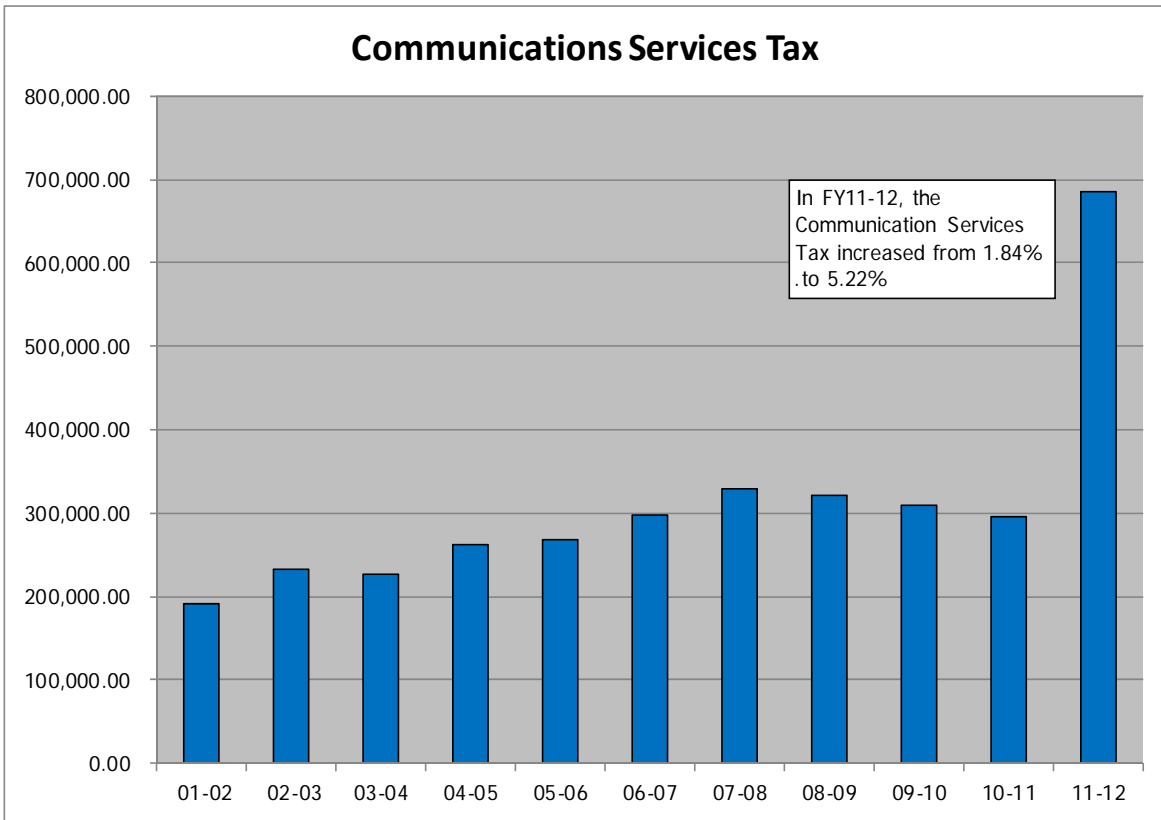
The Public Service Tax is a tax on the purchase of electricity, metered or bottled gas, fuel oils and water. The tax was passed by the Board in 2011 by Ordinance 2011-21. Electricity, metered and bottled gas and water is taxed at a rate of 7% and fuel oils are taxed at 2.8 cents per gallon. The intent 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

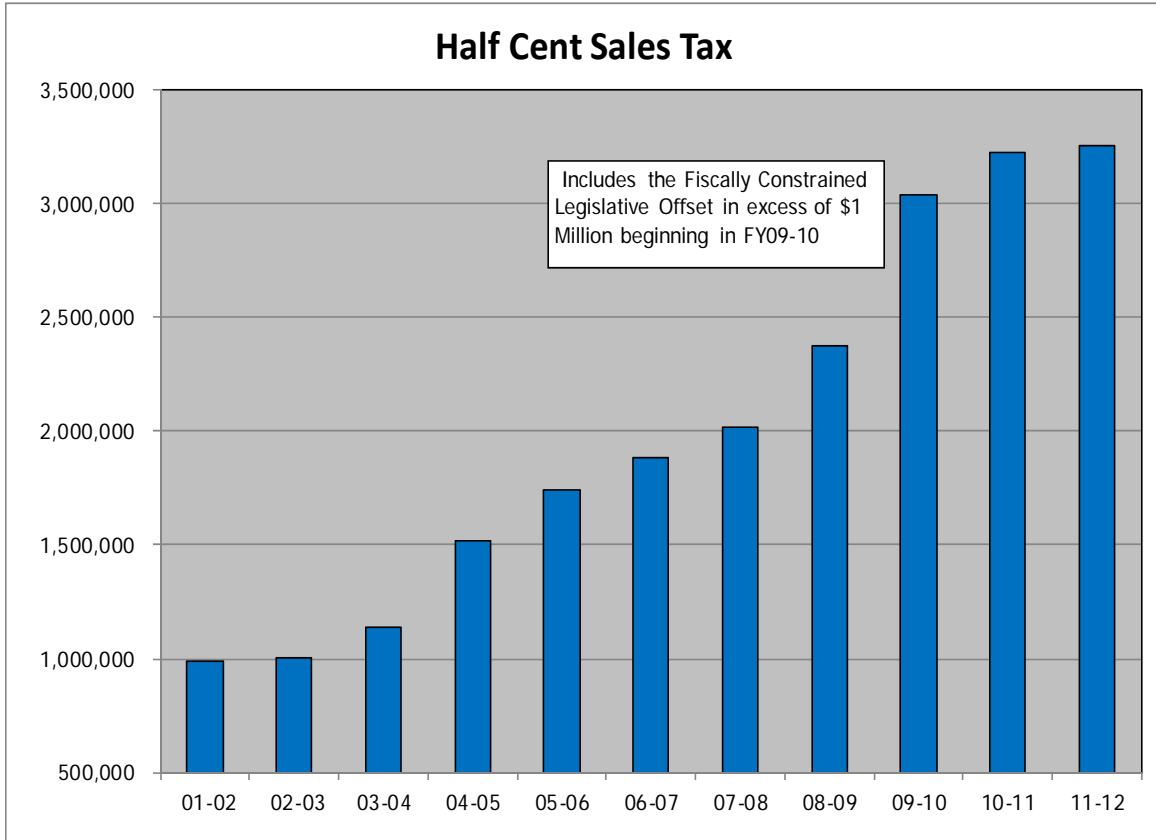
Chapter 202 of the Florida Statutes established this tax to simplify the complex structure of taxes on tele-communications, cable, satellite and related services. This tax has two parts: the state and local communications services tax. The State portion is comprised of several taxes: a 6.65% tax on the retail sale of communications services, a 10.8% tax on the retail sale of direct-to-home saltellite 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:

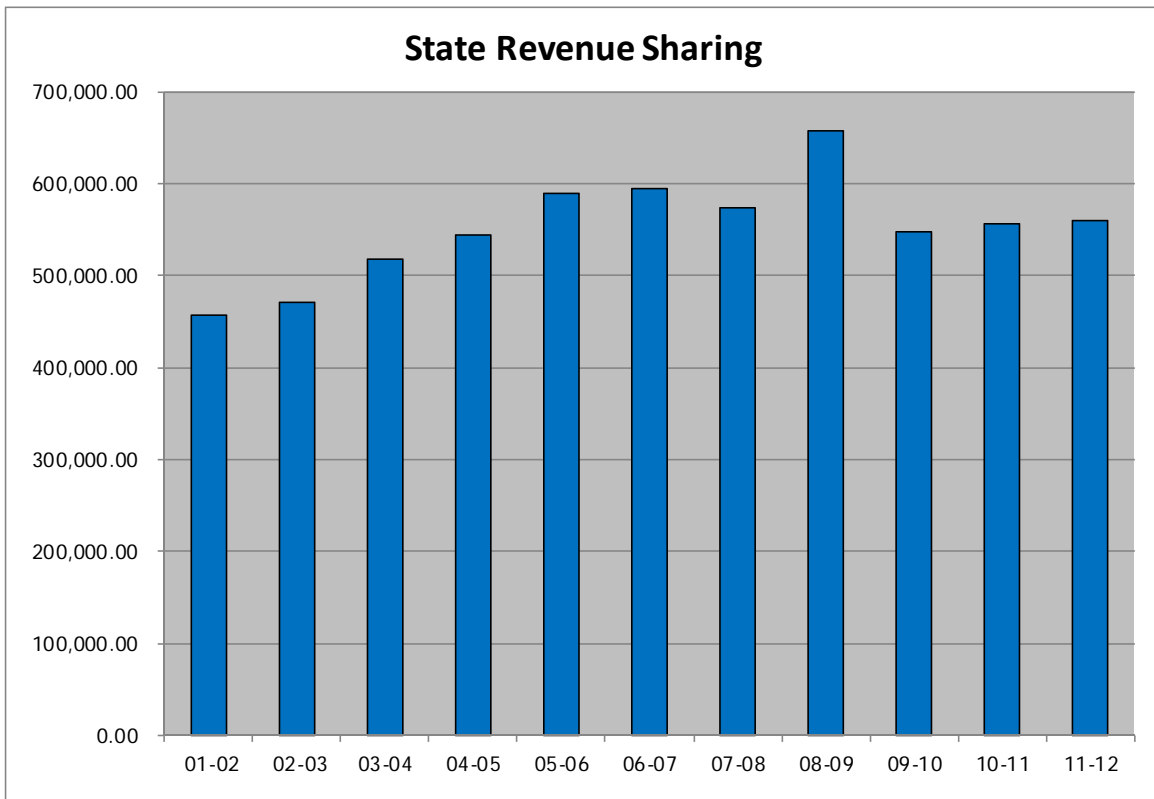
F.S. Sections 202.18(2)(c), 212.20(6) and 218.60-.67

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.



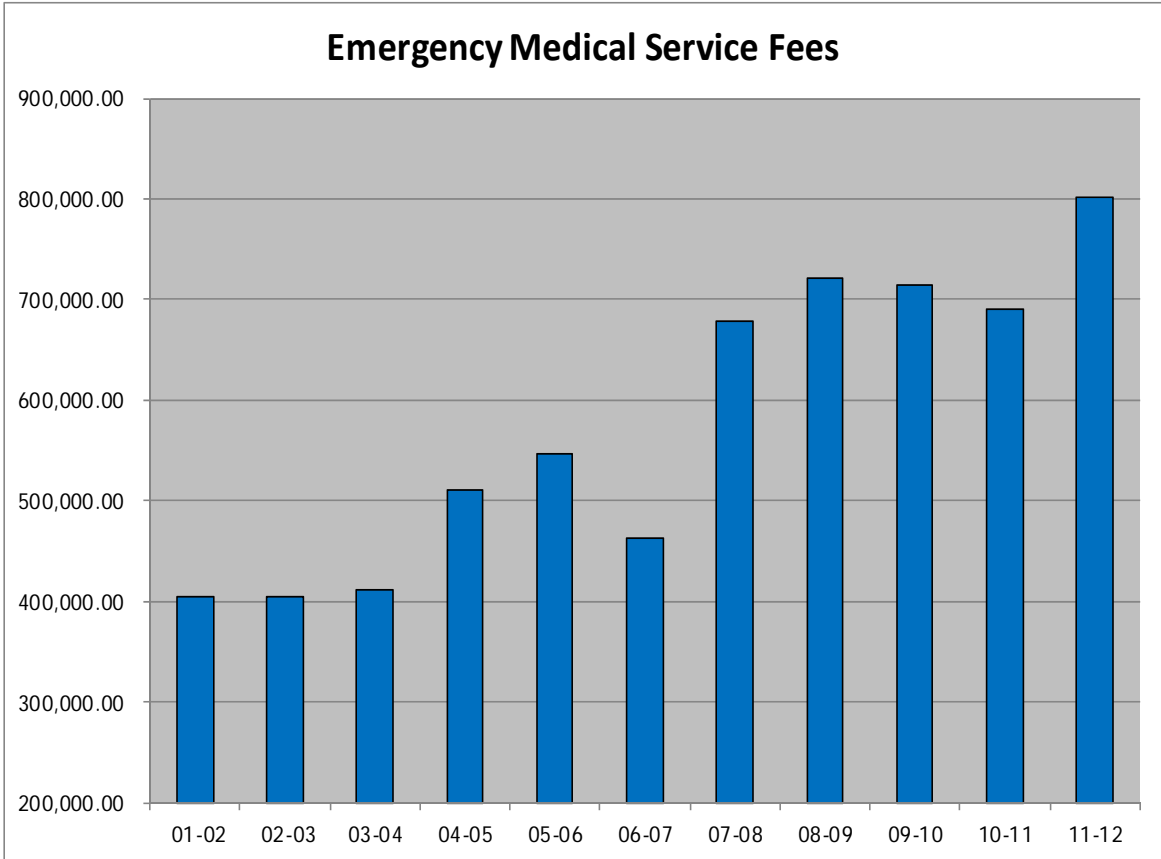
STATE REVENUE SHARING: F.S. Sections 210.20(2), 212.20(6), and 218.20-26

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:

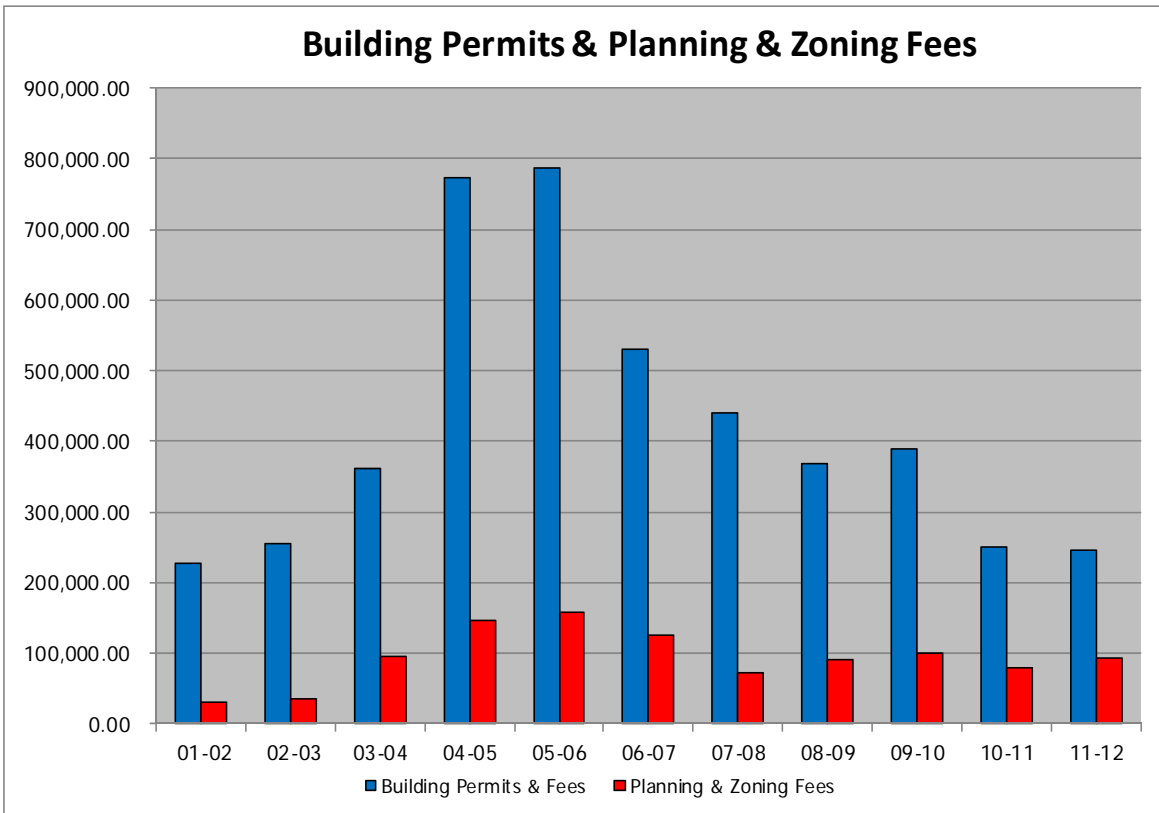
At one time, the EMS Department was operated as a Special Revenue Fund under the authority of Section 401, F.S. and Ordinance 98-6. When operated as a Special Revenue Fund it was partially funded by MSBU dollars, therefore the graph below includes some MSBU funding. Since the Florida Supreme Court determined 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.

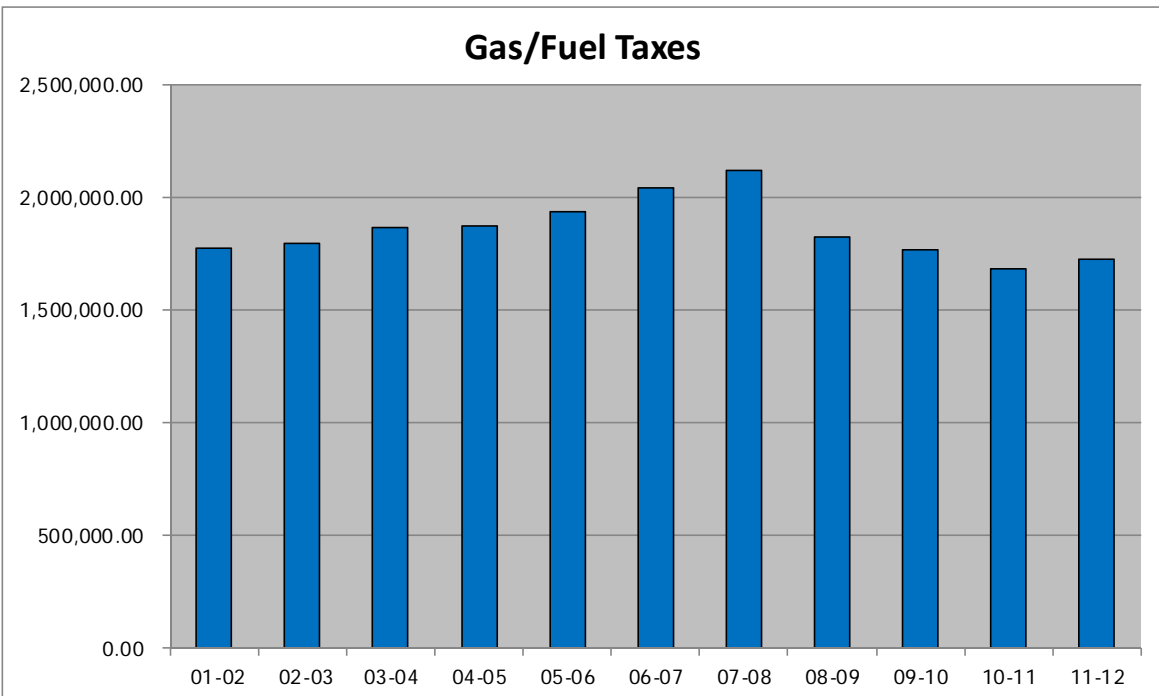
The **5th & 6th Cent Constitutional Gas Tax** is authorized by F.S. Section 206.41(1)(a), 206.45, 206.47, 336.023 and 336.024. It is a 2 cent tax levied at the wholesale level of the first sale of each gallon of motor and diesel fuel. Use of the proceeds is restricted to the acquisition, construction 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.

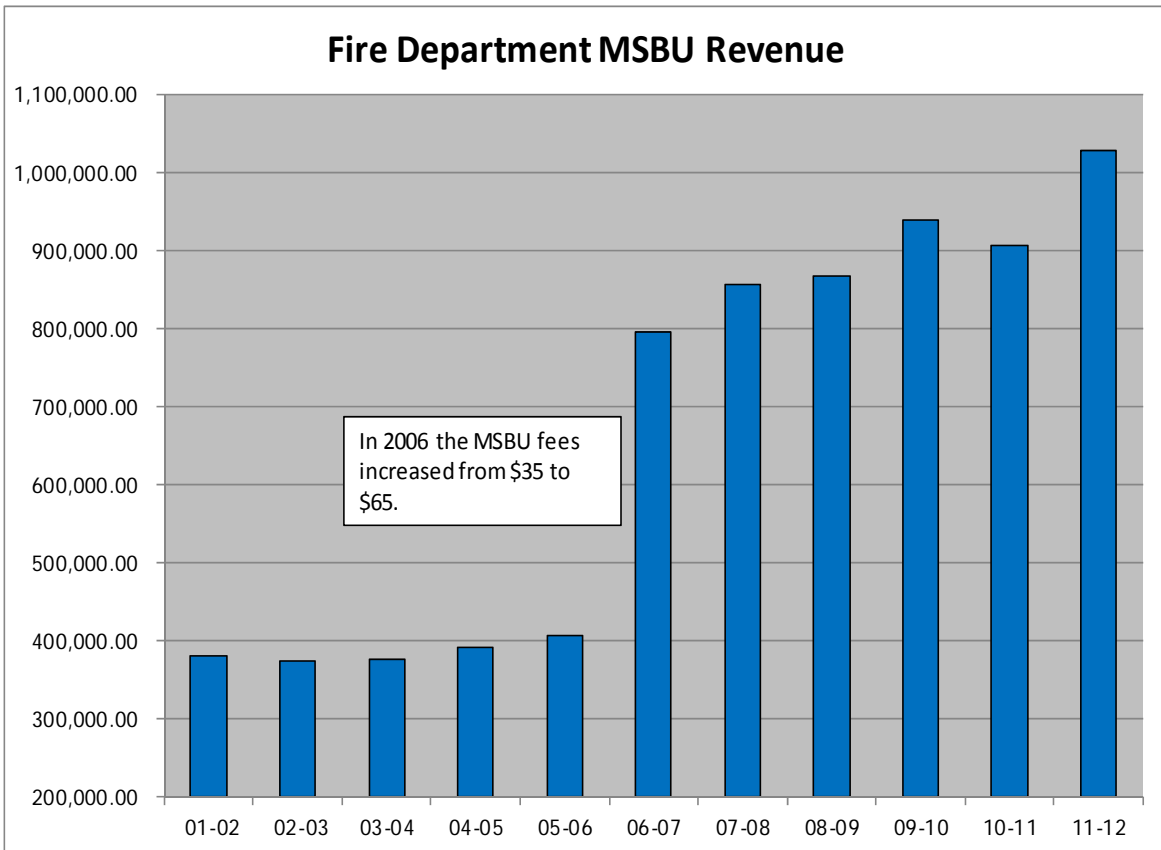
The **10th - 15th Local Option Gas Tax** is authorized by F.S. Section 206.41(1)(e), 206.87(1)(c) and 336.025. It has authorized the County to levy a 6 cent tax on every gallon of motor and diesel fuel sold at the wholesale level. Use of the proceeds is restricted to transportation related expenditures 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.



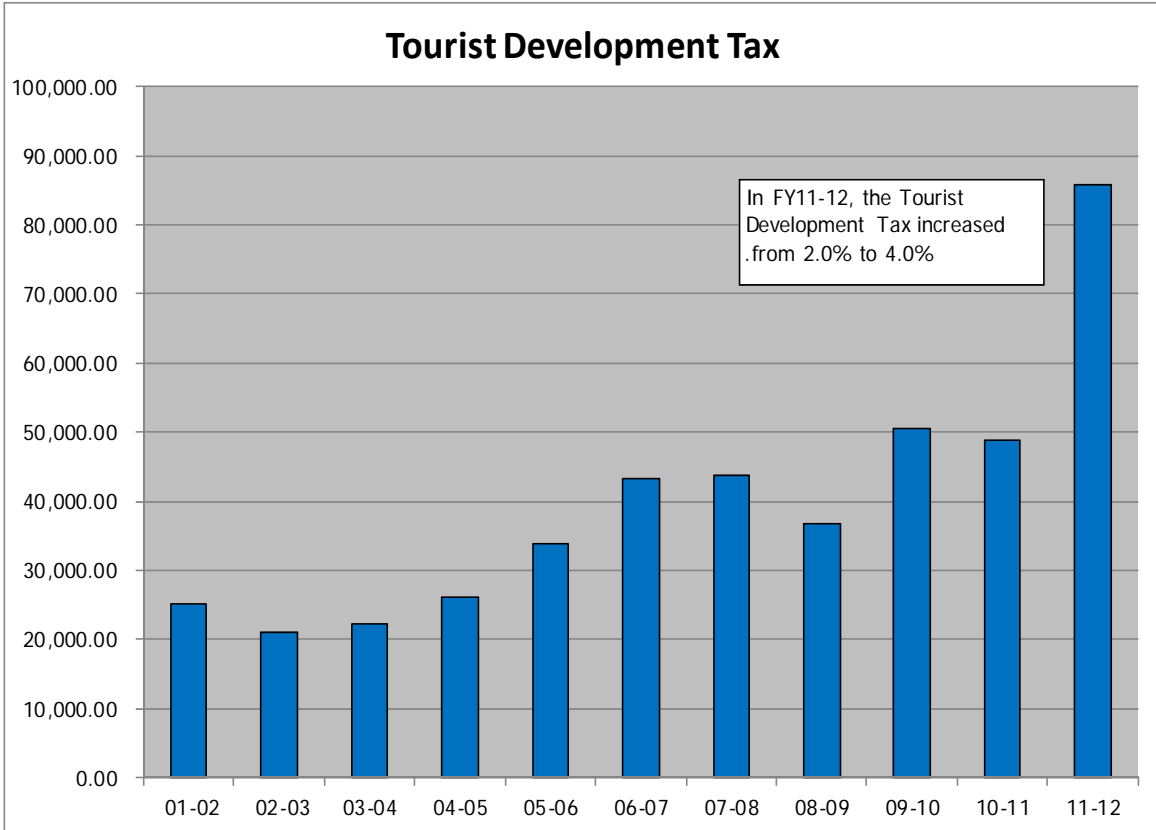
FIRE DEPARTMENT MSBU REVENUE:

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.

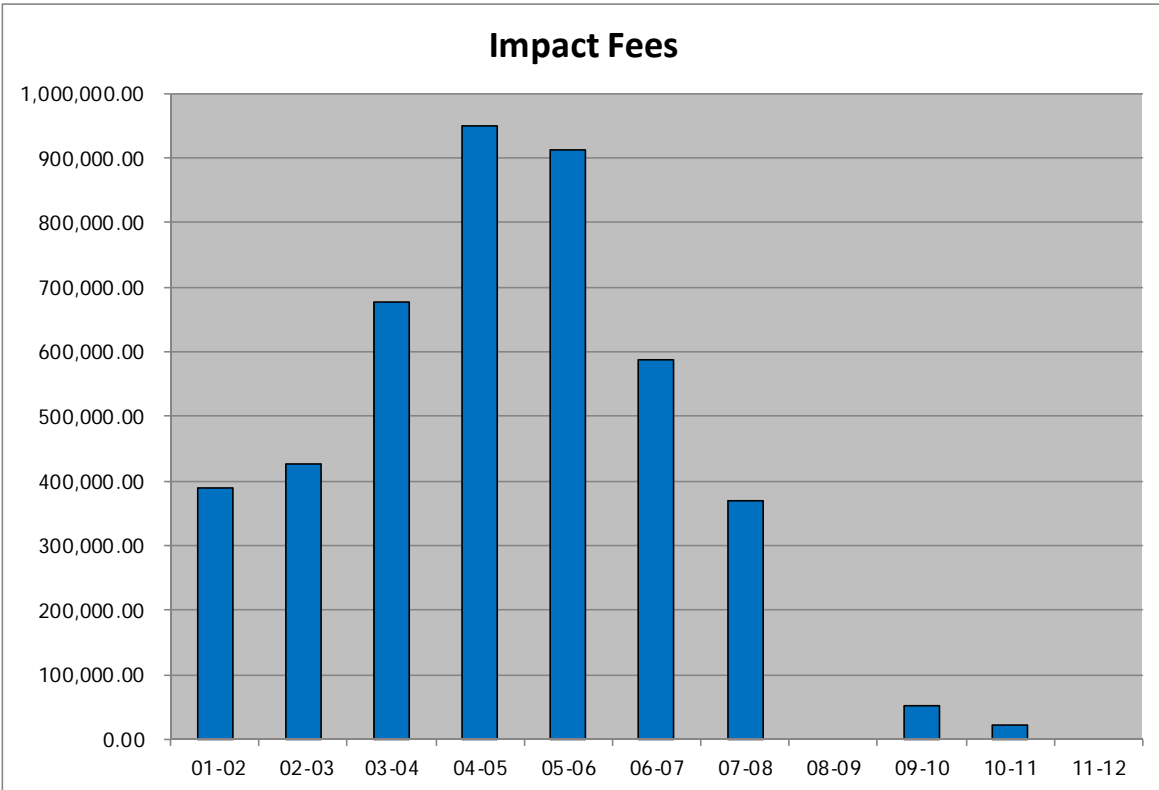


IMPACT FEES:

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.

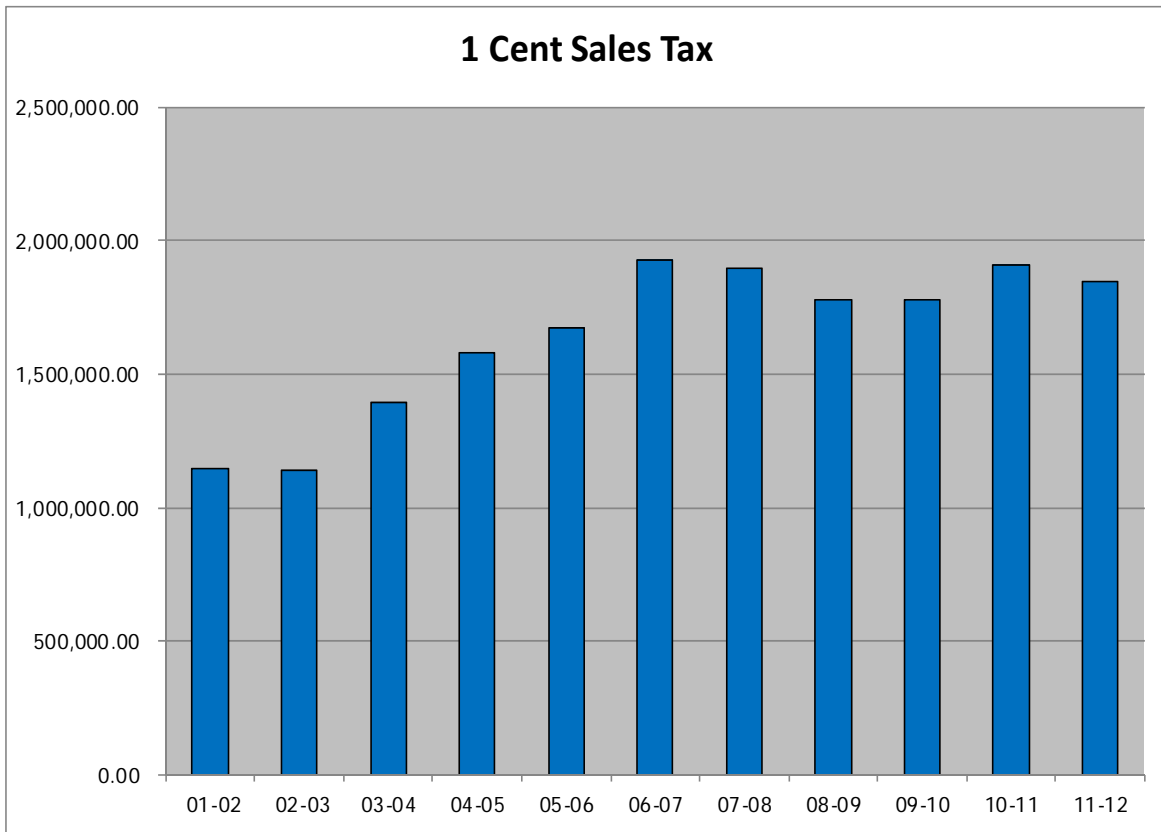
- Parks & Recreation Facilities - fees for three categories were set at 25% of the study's rates
- Emergency Medical Services - fees for two categories were set at 100% of the study's rates
- Fire Rescue - fees for four categories were set at 100% of the study's rates
- Correction Facilities - fees for 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.



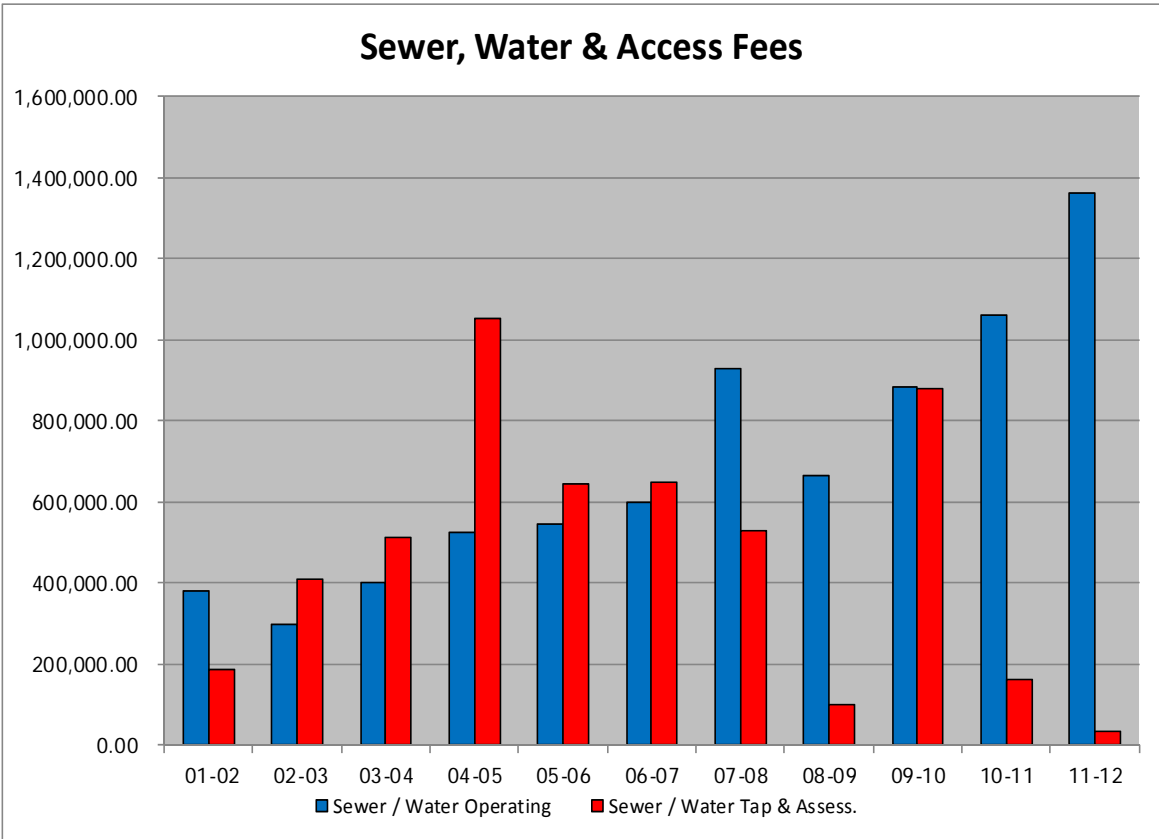
ONE CENT SALES TAX: F.S. Section 212.054-.055

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**.



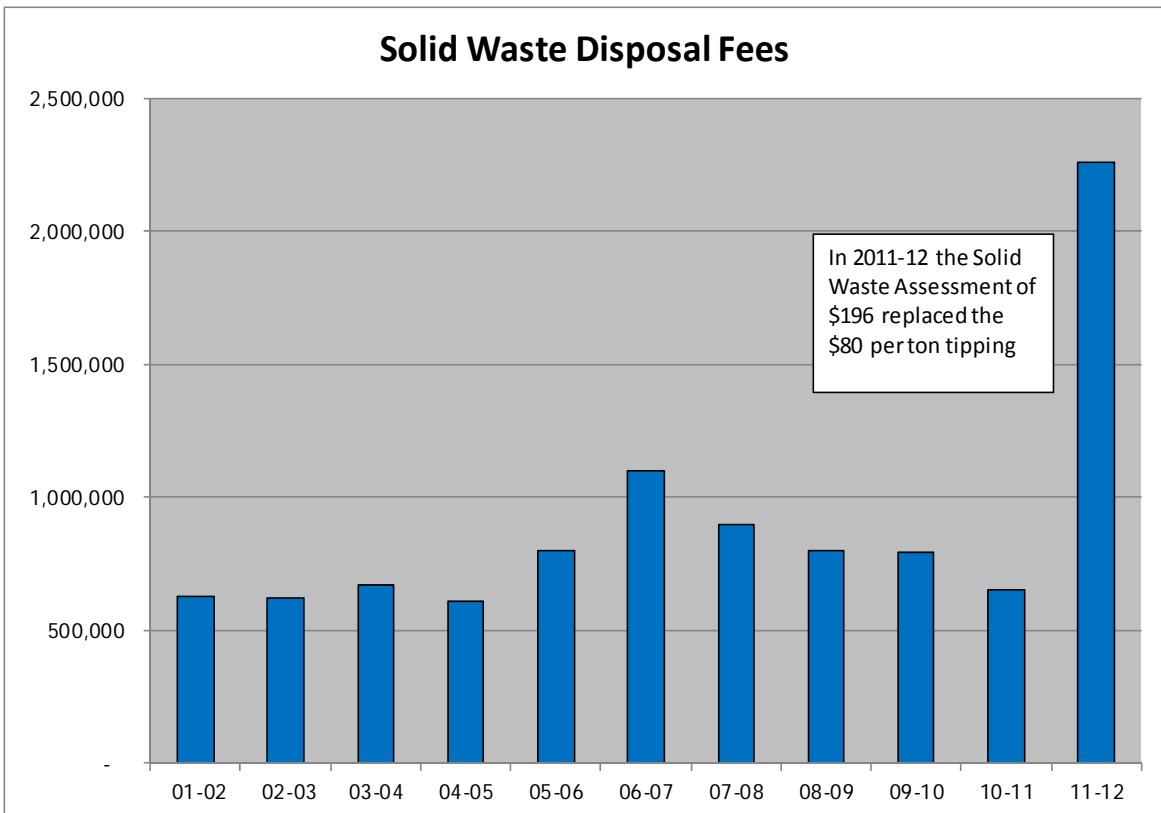
SEWER & WATER FEES:

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:

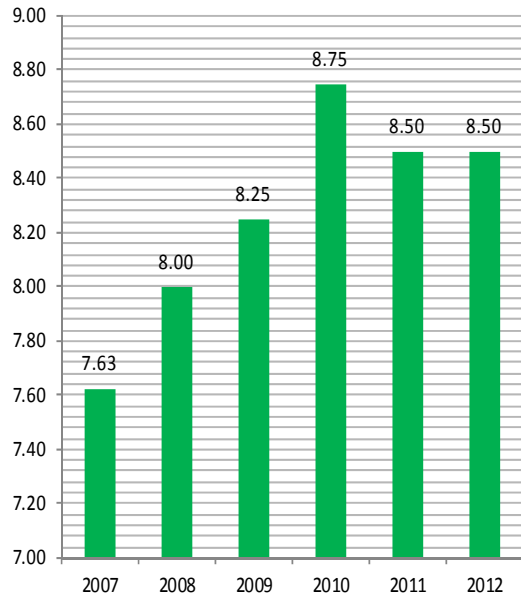
Wakulla County used to operate a Class 1 and Class 3 landfill and recycling center called Lower Bridge Landfill. The landfill is at capacity and the Dept of Environmental Protection has required the County to close the landfill. The County looked at several options for handling its solid waste disposal 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**.



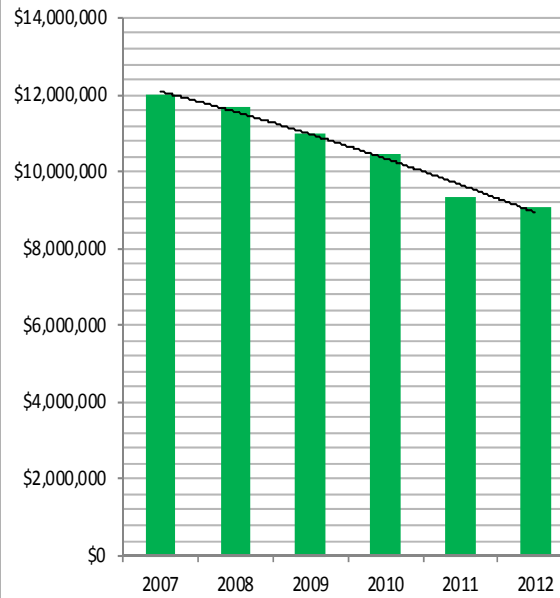
Ad Valorem Millage Rate & Taxable Value History

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

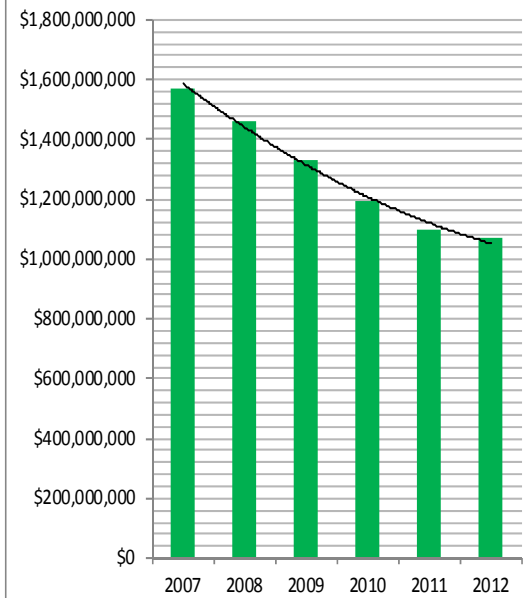
Millage Rate



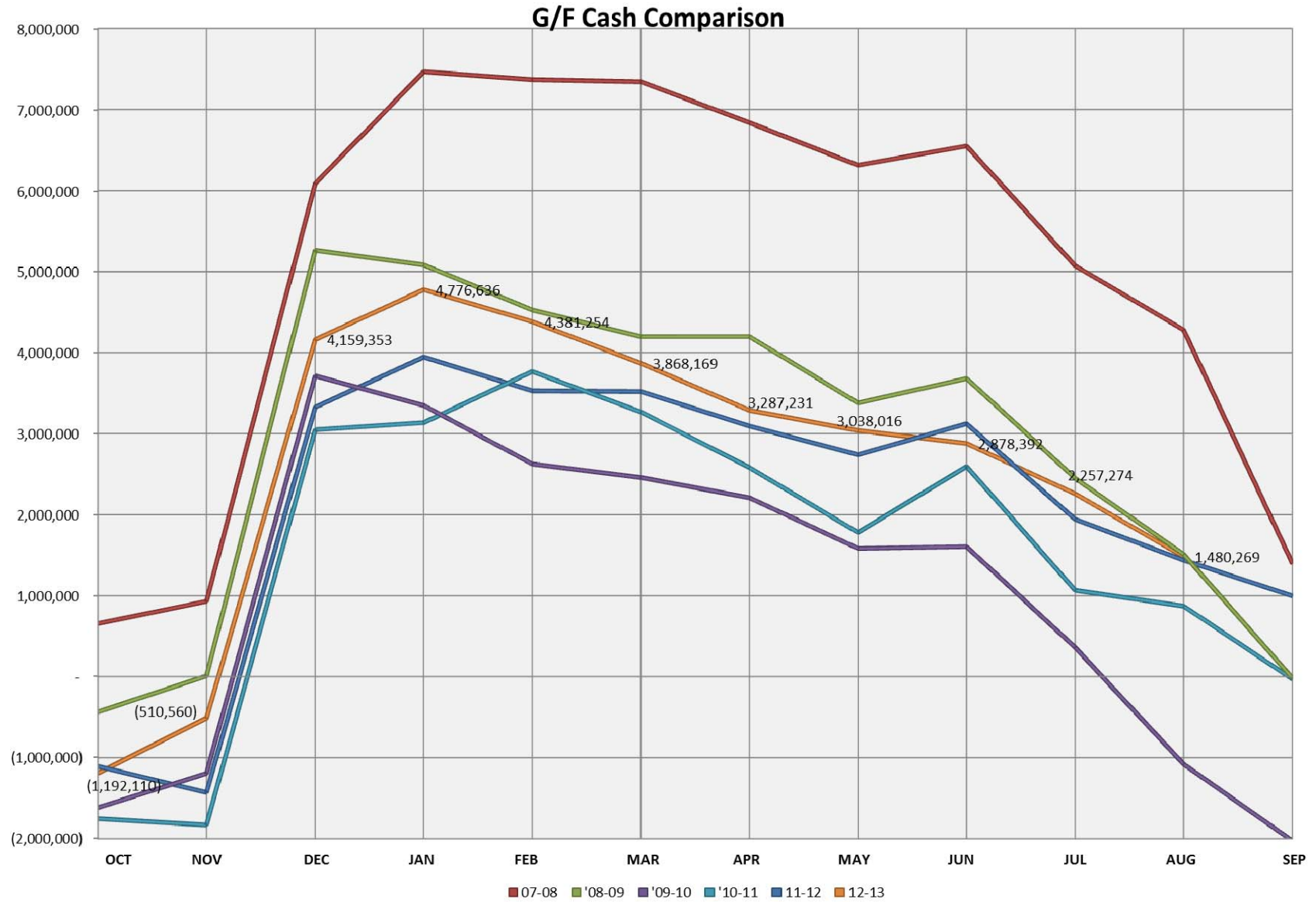
Total Taxes Levied



Final Gross Taxable Value



General Fund Cash History



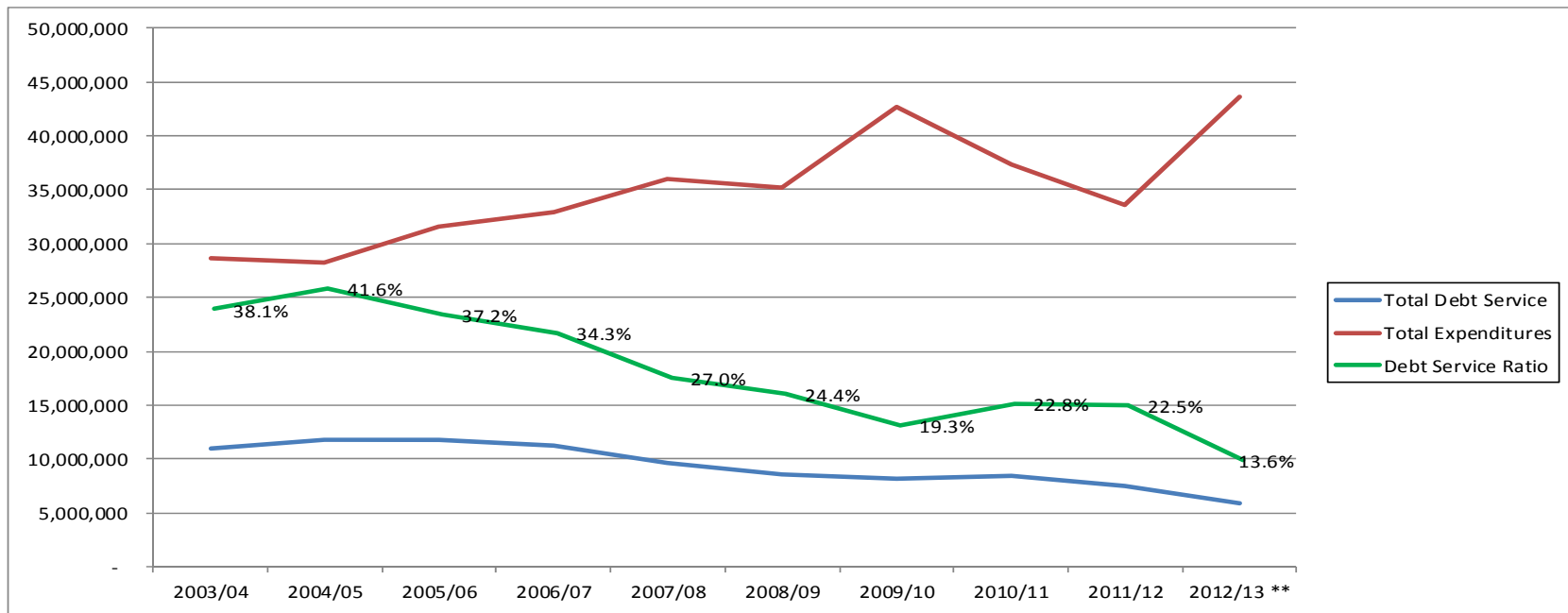
Long Term Debt Schedule

Long Term Debt - GASB Financial Indicators

Year	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13 **	Budgeted
Governemental Funds	6,542,343	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	
Enterprise Funds	4,377,093	4,133,602	4,129,318	4,489,292	4,350,845	3,996,414	3,616,964	2,831,571	3,017,842	2,712,617	
Total Debt Service	10,919,436	11,750,387	11,729,598	11,286,069	9,709,479	8,588,531	8,224,681	8,503,264	7,530,110	5,962,403	
Total Expenditures	28,648,124	28,257,497	31,514,410	32,886,322	35,997,923	35,203,390	42,705,222	37,347,550	33,528,105	43,864,720	
Debt Service Ratio	38.1%	41.6%	37.2%	34.3%	27.0%	24.4%	19.3%	22.8%	22.5%	13.6%	

Explanation:

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



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Section 5

FY 2014-15 to FY 2018-19

Five Year Plan

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FY 2014-15 to FY 2018-19 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 FY 14/15 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 starting in FY14/15.

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 go into the negative in FY15/16; 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 in 2017. Renewal of this sales tax is a major concern. Currently, plans are to have the One Cent Sales Tax renewal put on the 2014 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 73 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. 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 the Board's fund balance goals in FY2013/14. 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, 1.1 mills is assigned to this fund.
- Property values level in FY14/15 and tick up by 1% in FY15/16 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 each year at 2%.
- General expenses are forecast to increase 2% each year based on the consumer price index.
- In FY14/15 the recreation department is forecast to hire a director.
- Health insurance is forecast to increase 5% each year.
- The soil contamination cleanup project should be completed by FY15/16. \$600,000 of fund balance has been set aside for this project.
- Facilities Management department is forecast to increase its maintenance service level of all buildings beginning in FY14/15. Projects planned are carpet replacement in all buildings and interior and exterior painting.

General Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
General Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	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	255,000	260,100	265,302	270,608	276,020
General Administration Revenue	7,951,760	8,056,743	8,185,181	8,316,188	8,449,815
BOCC Department Revenue	-	-	-	-	-
County Administrator Department Revenue	-	-	-	-	-
Planning & Community Development Department	94,703	96,597	98,529	100,499	102,509
Code Enforcement Department Revenue	16,100	16,202	16,306	16,412	16,520
Animal Control Department Revenue	7,841	7,998	8,158	8,321	8,488
Airport Department Revenue	1,500	1,500	1,500	1,500	1,500
Library Department Revenue	13,637	13,700	13,765	13,831	13,899
Agriculture / Extension Department Revenue	4,080	4,162	4,245	4,330	4,416
Facility Management Department Revenue	-	-	-	-	-
Probation Department Revenue	114,750	117,045	119,386	121,774	124,209
Veteran's Services Department Revenue	-	-	-	-	-
EMS Department Revenue	816,000	832,320	848,966	865,946	883,265
Recreation Department Revenue	-	-	-	-	-
Parks Department Revenue	34,604	35,296	36,001	36,722	37,456
Service of Process Grant Revenue	2,000	2,000	2,000	2,000	2,000
State Library Grant Revenue	96,193	98,598	101,063	103,589	103,589
General Fund Revenue	9,408,168	9,542,261	9,700,403	9,861,720	10,023,687
Clerk of Court Expense	556,445	567,574	578,925	590,504	602,314
Property Appraiser Expense	983,975	1,003,654	1,023,728	1,044,202	1,065,086
Sheriff Expense	-	-	-	-	-
Supervisor of Elections Expense	365,872	373,190	380,654	388,267	396,032
Tax Collector Expense	685,436	699,145	713,128	727,390	741,938
BOCC Department Expense	282,823	288,333	294,014	299,873	305,920
County Administrator Department Expense	538,345	549,112	560,094	571,296	582,722
Attorney Related Expense	209,735	213,730	217,805	221,961	226,200
General Administration Expense	1,249,980	1,278,511	1,274,936	1,304,089	1,300,986
BOCC Memberships Expense	40,484	41,126	41,781	42,448	43,129
Constitutional Miscellaneous Expense	123,527	125,238	126,982	128,762	130,577
Health & Human Services Expense	561,700	588,195	614,829	642,374	671,882
Planning & Community Development Department	285,077	292,572	300,307	308,290	316,532
Code Enforcement Department Expense	117,344	120,213	123,177	126,240	129,406
Animal Control Department Expense	191,649	196,040	200,547	205,173	209,922
Airport Department Expense	6,069	6,190	6,314	6,440	6,569
Library Department Expense	219,669	225,229	230,958	236,863	242,950
Agriculture / Extension Department Expense	164,428	168,020	171,700	175,469	179,330
Facility Management Department Expense	328,619	332,341	241,172	220,115	224,479
Office of Management & Budget					
Probation Department Expense	163,674	167,768	171,985	176,329	180,806
Veteran's Services Department Expense	43,976	44,982	46,017	47,082	48,179
EMS Department Expense	1,716,569	1,754,437	1,796,398	1,836,420	1,880,668
Recreation Department Expense	300,590	307,781	315,174	322,778	330,598
Parks Department Expense	270,683	282,653	282,772	295,045	295,476
Service of Process Grant Expense	2,000	2,000	2,000	2,000	2,000
State Library Grant Expense	96,193	98,598	101,063	103,589	103,589
General Fund Expense	9,504,863	9,726,632	9,816,458	10,022,998	10,217,292
Net Profit (Loss)	(96,695)	(184,371)	(116,055)	(161,278)	(193,605)
Fund Balance Beginning	1,887,459	1,790,764	1,606,393	1,490,337	1,329,059
Fund Balance Ending	1,790,764	1,606,393	1,490,337	1,329,059	1,135,454
Fund Balance Policy	2,376,216	2,431,658	2,454,115	2,505,750	2,554,323
Surplus (Deficit) Fund Balance	(585,452)	(825,265)	(963,777)	(1,176,690)	(1,418,869)

Building Department Fund

Forecast:

The fund balance for this fund has grown to a considerable amount. In the current year, FY2012/13, 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 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 FY 15/16 and continuing each year with an increase till the fund stabilizes.

Revenue Assumptions

- Forecast 2% housing start growth each year.
- Forecast 3% increase in fees in FY 14/15.
- Forecast 5% increase each year after.

Expense Assumptions

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

Building Department Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
Building Department Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
341801-RADON 5%/10% COMMISSION	346	353	360	367	375
341802-BUILDING PERMITS	242,778	254,917	272,761	291,855	312,284
341803-APPLICATION FEES	4,080	4,162	4,245	4,330	4,416
341805-MISCELLANEOUS FEES	-	-	-	-	-
341806-RE-INSPECTION FEE	510	520	531	541	552
341807-PRE-INSPECTION FEE	1,632	1,665	1,698	1,732	1,767
341808-PLANS REVIEW	-	-	-	-	-
341830-CONTRACTOR LICENSE	612	624	637	649	662
354321-VIOLATION SEARCHES	3,876	3,954	4,033	4,113	4,196
369900-MISCELLANEOUS REVENUES - OTHER	102	105	107	109	111
369904-MISC REV - COPY FEES	-	-	-	-	-
389000-CASH FORWARD	-	-	-	-	-
Building Revenue Total	253,937	266,299	284,371	303,696	324,363

512000-REGULAR SALARIES	63,750	65,025	66,326	67,652	69,005
512100-ANNUAL/SICK LEAVE PAY OUT	-	-	-	-	-
513000-HOURLY WAGES	137,863	140,620	143,432	146,301	149,227
514000-OVERTIME	-	-	-	-	-
514500-HOLIDAY HOURS-WAGES	4,950	5,049	5,150	5,253	5,358
521000-FICA TAX	15,802	16,118	16,440	16,769	17,105
522000-RETIREMENT BENEFITS	21,679	22,113	22,555	23,006	23,466
523000-HEALTH INSURANCE	51,544	54,121	56,827	59,668	62,652
524000-WORKERS' COMPENSATION	-	-	-	-	-
531000-PROFESSIONAL SERVICES	-	-	-	-	-
534000-CONTRACTED SERVICES	5,100	5,202	5,306	5,412	5,520
540000-TRAVEL	2,040	2,081	2,122	2,165	2,208
541000-TELEPHONE	1,020	1,040	1,061	1,082	1,104
543000-UTILITIES - ELECTRIC	2,550	2,601	2,653	2,706	2,760
543300-UTILITIES-WATER/SEWER	510	520	531	541	552
544000-RENTALS/LEASES-MACH & EQUIP	1,224	1,248	1,273	1,299	1,325
546000-MAINTENANCE & REPAIR	2,550	2,601	2,653	2,706	2,760
547000-PRINTING & BINDING	204	208	212	216	221
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	204	208	212	216	221
549000-OTHER CURRENT CHARGES	-	-	-	-	-
551000-OFFICE SUPPLIES	2,550	2,601	2,653	2,706	2,760
552000-OPERATING SUPPLIES	1,020	1,040	1,061	1,082	1,104
552100-FUEL	10,455	10,664	10,877	11,095	11,317
554000-BOOKS AND SUBSCRIPTIONS	3,060	3,121	3,184	3,247	3,312
554400-MEMBERSHIPS	1,020	1,040	1,061	1,082	1,104
555000-TRAINING	1,530	1,561	1,592	1,624	1,656
564000-OPERATING EQUIPMENT	-	-	5,000	-	-
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	25,000	-	-	25,000	-
591000-INTERFUND TRANSFER	15,000	15,000	15,000	15,000	15,000
599000-RESERVE	-	-	-	-	-
Building Expense Total	370,625	353,784	367,183	395,832	379,738

Net Profit (Loss)	(116,688)	(87,485)	(82,813)	(92,136)	(55,376)
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Fund Balance Beginning	544,912	428,224	340,739	257,926	165,790
Fund Balance Ending	428,224	340,739	257,926	165,790	110,415
Fund Balance Policy	92,656	88,446	91,796	98,958	94,935
Surplus (Deficit) Fund Balance	335,567	252,293	166,130	66,833	15,480

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 FY 15/16 and beyond. Anticipated cuts of \$150,000 in FY 13/14 and FY 14/15 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 FY14/15 and tick up by 1% in FY15/16 and 2% thereafter.
- Forecast receiving \$2,550,000 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

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

Sheriff's Fine & Forfeiture Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
Sheriff Fine & Forfeiture Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
311010-AD VALOREM TAXES	7,236,199	7,308,561	7,454,732	7,603,827	7,755,903
342310-HOUSING FOR PRISONERS	2,550,000	2,550,000	2,550,000	2,550,000	2,550,000
381000-INTERFUND TRANSFERS	-	-	-	-	-
389000-CASH FORWARD	-	-	-	-	-
341520-FEES REMITTED FROM SHERIFF	37,572	37,948	38,327	38,710	39,098
381000-INTERFUND TRANSFERS	2,000	2,000	2,000	2,000	2,000
386400-SHERIFF - RETURN TO BOCC					
386400-SHERIFF - RETURN TO BOCC	-	-	-	-	-
Sheriff Revenue	9,825,771	9,898,509	10,045,059	10,194,537	10,347,001
591100-TRANSFER TO CONST. OFFICER	65,470	66,125	66,786	67,454	68,129
591100-TRANSFER TO CONST. OFFICER	79,074	79,865	80,663	81,470	82,285
591100-TRANSFER TO CONST. OFFICER	23,713	23,950	24,189	24,431	24,676
591100-TRANSFER TO CONST. OFFICER	4,822,715	4,870,942	4,919,651	4,968,848	5,018,536
599000-RESERVE	-	-	-	-	-
591100-TRANSFER TO CONST. OFFICER	5,018,500	4,868,500	4,917,185	4,966,357	5,016,020
599000-RESERVE	-	-	-	-	-
Sheriff Expense	10,009,472	9,909,381	10,008,475	10,108,560	10,209,645
Net Profit (Loss)	(183,701)	(10,873)	36,584	85,977	137,355
Fund Balance Beginning	321,913	138,212	127,340	163,924	249,901
Fund Balance Ending ***	138,212	127,340	163,924	249,901	387,256
Fund Balance Policy	5,902,368	5,877,345	5,902,119	5,927,140	5,952,411
Surplus (Deficit) Fund Balance	(5,764,156)	(5,750,006)	(5,738,195)	(5,677,239)	(5,565,155)

*** INCLUDES ESTIMATED RAINY DAY FUND BALANCE

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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 13/14 Approved Final Budget					
Road Department Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
312410-LOCAL OPTION FUEL TAX - 4 CENTS	430,088	438,689	447,463	456,412	465,541
312420-LOCAL OPTION FUEL TAX - 7TH CENT	312,915	319,173	325,556	332,067	338,709
331900-US FOREST SERVICE (TIMBER)	57,823	58,979	60,159	61,362	62,589
331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	117,300	119,646	122,039	124,480	126,969
335491-ST - 5TH & 6TH CENT GAS TAX (20%)	141,982	144,822	147,718	150,672	153,686
335492-ST - 5TH & 6TH CENT GAS TAX (80%)	567,928	579,286	590,872	602,690	614,743
335494-TRAFFIC SIGNAL MAINTENANCE	11,220	11,444	11,673	11,907	12,145
312300-9TH CENT GAS TAX	113,734	116,009	118,329	120,696	123,109
335493-ST - MOTOR FUEL USE TAX	5,228	5,332	5,439	5,547	5,658
Revenue Total	1,758,216	1,793,381	1,829,248	1,865,833	1,903,150
531000-PROFESSIONAL SERVICES	1,279,895	1,305,493	1,331,603	1,358,235	1,385,399
541000-TELEPHONE	1,020	1,040	1,061	1,082	1,104
543000-UTILITIES - ELECTRIC	20,910	21,328	21,755	22,190	22,634
543500-UTILITIES-WATER	1,632	1,665	1,698	1,732	1,767
546000-MAINTENANCE & REPAIR	11,220	11,444	11,673	11,907	12,145
564000-OPERATING EQUIPMENT	15,300	15,606	15,918	16,236	16,561
552100-FUEL	112,200	114,444	116,733	119,068	121,449
591000-INTERFUND TRANSFER	30,000	30,000	30,000	30,000	30,000
546000-MAINTENANCE & REPAIR	153,000	156,060	159,181	162,365	165,612
546000-MAINTENANCE & REPAIR	5,228	5,332	5,439	5,547	5,658
546000-MAINTENANCE & REPAIR	51,000	52,020	53,060	54,122	55,204
Expense Total	1,681,404	1,714,433	1,748,121	1,782,484	1,817,533
Net Profit (Loss)	76,812	78,948	81,127	83,350	85,617
Fund Balance Beginning	200,064	276,876	355,824	436,951	520,301
Fund Balance Ending	276,876	355,824	436,951	520,301	605,917
Fund Balance Policy	420,351	428,608	437,030	445,621	454,383
Surplus (Deficit) Fund Balance	(143,475)	(72,784)	(79)	74,680	151,534

Road 2 Cent Gas Tax Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
2 Cent Gas Tax Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
312411-LOCAL OPTION FUEL TAX - 2 CENTS	211,834	216,071	220,392	224,800	229,296
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	211,834	216,071	220,392	224,800	229,296
564500-CAPITAL OUTLAY - EQUIPMENT	110,180	111,384	112,611	113,863	115,141
571000-LOAN PAYMENT - PRINCIPAL	100,000	100,000	100,000	100,000	100,000
572000-LOAN PAYMENT - INTEREST	3,000	3,000	3,000	3,000	3,000
591000-INTERFUND TRANSFER	-	-	-	-	-
599000-RESERVE	-	-	-	-	-
Expense Total	213,180	214,384	215,611	216,863	218,141
Net Profit (Loss)	(1,346)	1,687	4,781	7,937	11,155
Fund Balance Beginning	202,634	201,288	202,975	207,757	215,694
Fund Balance Ending	201,288	202,975	207,757	215,694	226,849
Fund Balance Policy	103,000	103,000	103,000	103,000	103,000
Surplus (Deficit) Fund Balance	98,288	99,975	104,757	112,694	123,849

Road Title III Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
Title 3 Funds	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
331902-NAT'L FOREST SETTLEMENT-TITLE III-15%	20,000	20,000	20,000	20,000	20,000
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	20,000	20,000	20,000	20,000	20,000
534000-CONTRACTED SERVICES	-	-	-	-	-
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	127,901	127,901	127,901	127,901	127,901
Fund Balance Ending	127,901	127,901	127,901	127,901	127,901
Fund Balance Policy	-	-	-	-	-
Surplus (Deficit) Fund Balance	127,901	127,901	127,901	127,901	127,901

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. Once the projects are paid for then the fund balance will begin to grow again.

Revenue Assumptions

- Forecast 2% growth due to population growth each year.
- Forecast an increase in the MSBU Fee from \$75 to \$80 in FY16/17 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 5% each year.
- Forecast includes a new fire station being financed beginning in FY15/16.

Fire MSBU Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
Fire Department MSBU Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
325200-MSBU - FIRE	1,047,168	1,068,111	1,160,717	1,183,931	1,207,610
361101-INTEREST ON TAX	1,500	1,500	1,500	1,500	1,500
384000-LOAN PROCEEDS	600,000	-	-	-	-
381000-INTERFUND TRANSFER	20,000	20,000	20,000	20,000	20,000
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	1,668,668	1,089,611	1,182,217	1,205,431	1,229,110

512000-REGULAR SALARIES	35,496	36,206	36,930	37,669	38,422
513000-HOURLY WAGES	243,587	248,459	235,068	239,770	244,565
513500-FLEX WAGES	40,191	40,995	41,815	42,651	43,504
514000-OVERTIME	41,200	42,024	42,864	43,722	44,596
514500-HOLIDAY HOURS-WAGES	16,209	16,533	16,863	17,201	17,545
521000-FICA TAX	28,816	29,393	29,980	30,580	31,192
522000-RETIREMENT BENEFITS	61,018	62,238	63,483	64,753	66,048
523000-HEALTH INSURANCE	62,159	65,267	68,530	71,957	75,555
534000-CONTRACTED SERVICES	30,000	30,000	30,000	30,000	30,000
540000-TRAVEL	2,020	2,040	2,061	2,081	2,102
540100-STIPEND	25,000	25,000	25,000	25,000	25,000
541000-TELEPHONE	16,160	16,322	16,485	16,650	16,816
542000-POSTAGE & FREIGHT	253	255	258	260	263
543000-UTILITIES - ELECTRIC	22,220	22,442	22,667	22,893	23,122
543300-UTILITIES-WATER/SEWER	4,040	4,080	4,121	4,162	4,204
543500-UTILITIES-LP GAS	1,010	1,020	1,030	1,041	1,051
544000-RENTALS/LEASES-MACH & EQUIP	1,818	1,836	1,855	1,873	1,892
545000-PROPERTY INSURANCE	78,974	79,764	80,561	81,367	82,181
546000-MAINTENANCE & REPAIR	137,895	139,274	140,667	142,074	143,494
546000-MAINTENANCE & REPAIR - Bldgs	25,000	25,000	25,000	25,000	25,000
551000-OFFICE SUPPLIES	1,313	1,326	1,339	1,353	1,366
552000-OPERATING SUPPLIES	65,650	66,307	66,970	67,639	68,316
552100-FUEL	32,610	32,936	33,266	33,599	33,934
554000-BOOKS AND SUBSCRIPTIONS	505	510	515	520	526
554400-MEMBERSHIPS	505	510	515	520	526
555000-TRAINING	5,050	5,101	5,152	5,203	5,255
562000-CAPITAL OUTLAY - BUILDING	600,000	-	-	-	-
564500-CAPITAL EQUIPMENT	50,000	50,000	50,000	50,000	50,000
571000-LOAN PAYMENT - PRINCIPAL	-	44,400	44,400	44,400	77,500
572000-LOAN PAYMENT - INTEREST	58,000	58,000	58,000	116,000	58,000
591000-INTERFUND TRANSFER	40,000	40,000	40,000	40,000	40,000
599000-RESERVE	-	-	-	-	-
Expense Total	1,726,698	1,187,237	1,185,394	1,259,936	1,251,973

Net Profit (Loss)	(58,030)	(97,626)	(3,178)	(54,505)	(22,863)
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Fund Balance Beginning	276,346	218,315	120,690	117,512	63,007
Fund Balance Ending	218,315	120,690	117,512	63,007	40,144

Fund Balance Policy	302,675	351,109	350,649	412,784	312,993
Surplus (Deficit) Fund Balance	(84,359)	(230,419)	(233,137)	(349,777)	(272,849)

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 in 2017. The plan includes putting the renewal of the sales tax on the 2014 ballot prior to its expiration. If the sales tax is renewed in 2014, 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 13/14 Approved Final Budget					
1 Cent Sales Tax - 60% Road Paving Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
312601-1 CENT - ROAD PAVING	1,110,500	1,132,710	1,155,364	1,178,471	1,202,041
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	1,110,500	1,132,710	1,155,364	1,178,471	1,202,041
571000-LOAN PAYMENT - PRINCIPAL	338,028	338,028	84,508	-	-
572000-LOAN PAYMENT - INTEREST	23,135	10,217	544	-	-
599000-RESERVE	-	-	-	-	-
563000-CAPITAL OUTLAY REPAVING	300,000	345,000	500,000	550,000	550,000
563000-CAPITAL OUTLAY NEW PAVING	350,000	375,000	425,000	375,000	430,000
563000-ROAD STRIPING	200,000	150,000	150,000	150,000	150,000
Expense Total	1,211,163	1,218,245	1,160,052	1,075,000	1,130,000
Net Profit (Loss)	(100,663)	(85,535)	(4,688)	103,471	72,041
Fund Balance Beginning	16,171	(84,492)	(170,027)	(174,715)	(71,244)
Fund Balance Ending	(84,492)	(170,027)	(174,715)	(71,244)	797
Fund Balance Policy	361,163	348,245	85,052	-	-
Surplus (Deficit) Fund Balance	(445,655)	(518,272)	(259,767)	-	-

1 Cent Sales Tax Public Facility Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
1 Cent Sales Tax - 20% Public Facility Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
312602-PUBLIC FACILITY INFRASTRUCTURE	370,167	377,570	385,121	392,824	400,680
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	370,167	377,570	385,121	392,824	400,680
562000-CAPITAL OUTLAY - BUILDING	250,000	225,000	-	-	-
599000-RESERVE	-	-	-	-	-
591000-INTERFUND TRANSFERS	50,000	50,000	-	-	-
571000-LOAN PAYMENT - PRINCIPAL	212,658	219,867	227,320	235,027	235,027
572000-LOAN PAYMENT - INTEREST	30,336	23,127	15,674	7,967	7,967
562100-CAPITAL OUTLAY - BUILDING	25,000	-	-	-	-
562000-PUBLIC FACILITY INFRASTRUCTURE	25,000	-	70,000	150,000	150,000
Expense Total	592,994	517,994	312,994	392,994	392,994
Net Profit (Loss)	(222,827)	(140,424)	72,127	(170)	7,686
Fund Balance Beginning	283,275	60,447	(79,976)	(7,849)	(8,019)
Fund Balance Ending	60,447	(79,976)	(7,849)	(8,019)	(333)
Fund Balance Policy	242,994	242,994	242,994	242,994	242,994
Surplus (Deficit) Fund Balance	(182,546)	(322,970)	(250,843)	(251,013)	(243,327)

1 Cent Sales Tax Public Safety Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
1 Cent Sales Tax - 15% Public Safety Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
312603-1 CENT - PUBLIC SAFETY	277,625	283,177	288,841	294,618	300,510
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	277,625	283,177	288,841	294,618	300,510
591100-TRANSFER TO SHERIFF	210,000	210,000	210,000	210,000	210,000
564000-ANIMAL CONTROL	30,000	-	30,000	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	100,000	100,000	100,000	100,000	70,000
599000-RESERVE	-	-	-	-	-
Expense Total	340,000	310,000	340,000	310,000	280,000
Net Profit (Loss)	(62,375)	(26,823)	(51,159)	(15,382)	20,510
Fund Balance Beginning	147,466	85,091	58,268	7,109	(8,273)
Fund Balance Ending	85,091	58,268	7,109	(8,273)	12,237
Fund Balance Policy	-	-	-	-	-
Surplus (Deficit) Fund Balance	-	-	-	-	-

1 Cent Sales Tax Parks & Recreation Fund Five Year Plan

Wakulla County FY 13/14 Approved Final Budget					
1 Cent Sales Tax - 5% Parks & Recreation Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
312604-PARKS & RECREATION INFRASTRUCTURE	92,542	94,392	96,280	98,206	100,170
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	92,542	94,392	96,280	98,206	100,170
564000-OPERATING EQUIPMENT	-	-	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	100,000	100,000	100,000	100,000	100,000
599000-RESERVE	-	-	-	-	-
Expense Total	100,000	100,000	100,000	100,000	100,000
Net Profit (Loss)	(7,458)	(5,608)	(3,720)	(1,794)	170
Fund Balance Beginning	22,106	14,647	9,040	5,320	3,526
Fund Balance Ending	14,647	9,040	5,320	3,526	3,696
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 13/14 Approved Final Budget					
Road Paving Grant Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
334492 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	306,000	-	-	-	-
334492 - SPRINGHILL RD AT 267 TO LEON CTY	723,000	-	-	-	-
334492 - SR 363 WOODVILLE HWY SR 30 TO LEON CTY	-	3,048,000	-	-	-
334492 - WAKULLA ARRAN & HWY 319 INTERSECTION	-	632,000	-	-	-
334492 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	2,000,000	-	-	-
	-	-	-	-	-
Revenue Total	1,029,000	5,680,000	-	-	-
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563000 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	306,000	-	-	-	-
563000 - SPRINGHILL RD AT 267 TO LEON CTY	723,000	-	-	-	-
563000 - SR 363 OLD WOODVILLE HWY SR 30 TO LEON CTY	-	3,048,000	-	-	-
563000 - WAKULLA ARRAN & HWY 319 INTERSECTION	-	632,000	-	-	-
563000 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	2,000,000	-	-	-
	-	-	-	-	-
Expense Total	1,029,000	5,680,000	-	-	-
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Net Profit (Loss)	-	-	-	-	-
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Fund Balance Beginning	-	-	-	-	-
Fund Balance Ending	-	-	-	-	-
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Fund Balance Policy	-	-	-	-	-
Surplus (Deficit) Fund Balance	-	-	-	-	-

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 not been incorporated into this model as various financing options are still being reviewed. If the U.S.D.A. grant/loan proposal is 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 13/14 Approved Final Budget					
Sewer Operating Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
343510-SEWER FEES-SOPCHOPPY	522,156	532,599	543,251	554,116	565,198
343512-SEWER FEES - PAWS	415,060	423,361	431,828	440,465	449,274
343513-SEWER FEES - TALQUIN SEWER	435,465	444,174	453,057	462,119	471,361
343515-SEWER DUMPING FEES	94,095	95,977	97,896	99,854	101,851
369900-MISCELLANEOUS REVENUES	510	520	531	541	552
343516-SEWER ACCESS FEES	39,270	40,055	40,857	41,674	42,507
343517-SEWER ACCESS FEES - FLOWERS	9,410	9,598	9,790	9,985	10,185
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	1,515,965	1,546,284	1,577,210	1,608,754	1,640,929
531000-PROFESSIONAL SERVICES	107,100	109,242	111,427	113,655	115,928
534000-CONTRACTED SERVICES	293,832	299,709	305,703	311,817	318,054
534500-CONTRACTED SERVICES-IT	1,224	1,248	1,273	1,299	1,325
541000-TELEPHONE	11,220	11,444	11,673	11,907	12,145
543000-UTILITIES - ELECTRIC	122,400	124,848	127,345	129,892	132,490
543300-UTILITIES-WATER/SEWER	6,120	6,242	6,367	6,495	6,624
546000-MAINTENANCE & REPAIR	153,000	156,060	159,181	162,365	165,612
549000-OTHER CURRENT CHARGES	65,280	66,586	67,917	69,276	70,661
552000-OPERATING SUPPLIES	6,120	6,242	6,367	6,495	6,624
552100-FUEL	42,840	43,697	44,571	45,462	46,371
564500-CAPITAL OUTLAY - EQUIPMENT	32,552	33,203	33,867	34,545	35,236
595000-BAD DEBT EXPENSE	5,000	5,000	5,000	5,000	5,000
599000-RESERVE	-	-	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	110,000	110,000	110,000	110,000	110,000
571000-LOAN PAYMENT - PRINCIPAL	395,295	414,822	435,526	74,660	74,660
572000-LOAN PAYMENT - INTEREST	47,164	30,531	8,150	5,132	5,132
571000-LOAN PAYMENT - PRINCIPAL	44,411	45,587	46,793	48,032	48,032
572000-LOAN PAYMENT - INTEREST	25,288	24,112	22,905	21,667	21,667
Expense Total	1,468,846	1,488,574	1,504,067	1,157,697	1,175,561
Net Profit (Loss)	47,119	57,710	73,142	451,057	465,368
Unrestricted Fund Balance Beginning	486,159	593,278	710,988	844,130	1,355,187
Change in Invested / Restricted Capital Assets	60,000	60,000	60,000	60,000	60,000
Unrestricted Fund Balance Ending	593,278	710,988	844,130	1,355,187	1,880,554
Invested in Capital Assets Net of Related Debt	13,967,898	13,907,898	13,847,898	13,787,898	13,787,899
Restricted Assets	-	-	-	-	-
Total Fund Balance	14,561,176	14,618,886	14,692,028	15,143,085	15,668,453
Fund Balance Policy	654,131	661,234	663,849	304,343	308,809
Surplus (Deficit) Fund Balance	(60,853)	49,754	180,281	1,050,843	1,571,745

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 13/14 Approved Final Budget					
Riversink Water Operating Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
343300-RIVERSINK WATER	45,450	45,905	46,364	46,827	47,295
343511-TAP-IN FEES	-	-	-	-	-
389000-CASH FORWARD	-	-	-	-	-
Revenue Total	45,450	45,905	46,364	46,827	47,295
531000-PROFESSIONAL SERVICES	727	734	742	749	757
534000-CONTRACTED SERVICES	35,374	35,728	36,085	36,446	36,811
541000-TELEPHONE	505	510	515	520	526
543000-UTILITIES - ELECTRIC	3,434	3,468	3,503	3,538	3,573
543300-UTILITIES-WATER/SEWER	-	-	-	-	-
546000-MAINTENANCE & REPAIR	7,070	7,141	7,212	7,284	7,357
552000-OPERATING SUPPLIES	-	-	-	-	-
552100-FUEL	5,050	5,101	5,152	5,203	5,255
564000-OPERATING EQUIPMENT	-	-	-	-	-
592000-DEPRECIATION EXPENSE	-	-	-	-	-
599000-RESERVE	-	-	-	-	-
Expense Total	52,160	52,682	53,209	53,741	54,278
Net Profit (Loss)	(6,710)	(6,778)	(6,845)	(6,914)	(6,983)
Unrestricted Fund Balance Beginning	18,239	36,529	54,751	72,906	90,992
Change in Invested / Restricted Capital Assets	25,000	25,000	25,000	25,000	-
Unrestricted Fund Balance Ending	36,529	54,751	72,906	90,992	84,009
Invested in Capital Assets Net of Related Debt	650,000	625,000	600,000	575,000	575,000
Restricted Assets	-	-	-	-	-
Total Fund Balance	686,529	679,751	672,906	665,992	659,009
Fund Balance Policy	13,040	13,171	13,302	13,435	13,570
Surplus (Deficit) Fund Balance	23,489	41,581	59,604	77,557	70,440

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 13/14 Approved Final Budget					
Solid Waste Operating Fund	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Object #	Forecast	Forecast	Forecast	Forecast	Forecast
343401-SOLID WASTE - RESIDENTIAL	2,266,672	2,289,338	2,312,232	2,335,354	2,358,708
343402-SOLID WASTE - COMMERCIAL	41,410	41,824	42,242	42,665	43,091
361101-INTEREST ON TAX	3,000	3,000	3,000	3,000	3,000
369901-MISC REV - RECYCLING RECEIPTS	2,020	2,040	2,061	2,081	2,102
381000-INTERFUND TRANSFERS	50,000	50,000	50,000	50,000	50,000
389000-CASH FORWARD	-	-	-	-	-
334340-STATE GRANT - SOLID WASTE	70,588	70,588	70,588	70,588	70,588
Revenue Total	2,433,690	2,456,791	2,480,123	2,503,688	2,527,489
531000-PROFESSIONAL SERVICES	105,328	107,435	109,584	111,775	114,011
534000-CONTRACTED SERVICES	2,068,480	2,089,165	2,110,056	2,131,157	2,152,469
534800-LANDFILL MONITORING	75,000	75,000	75,000	75,000	75,000
552000-OPERATING SUPPLIES	10,000	10,000	10,000	10,000	10,000
571000-LOAN PAYMENT - PRINCIPAL	100,000	100,000	100,000	100,000	100,000
572000-LOAN PAYMENT - INTEREST	4,000	4,000	4,000	4,000	4,000
599000-RESERVE	-	-	-	-	-
534800-LANDFILL MONITORING	70,588	70,588	70,588	70,588	70,588
Expense Total	2,433,396	2,456,188	2,479,228	2,502,520	2,526,067
Net Profit (Loss)	293	603	895	1,168	1,422
Unrestricted Fund Balance Beginning	28,272	33,565	39,168	45,063	51,231
Change in Invested / Restricted Capital Assets	5,000	5,000	5,000	5,000	-
Unrestricted Fund Balance Ending	33,565	39,168	45,063	51,231	52,653
Invested in Capital Assets Net of Related Debt	65,000	60,000	55,000	50,000	50,000
Restricted Assets	-	-	-	-	-
Total Fund Balance	98,565	99,168	100,063	101,231	102,653
Fund Balance Policy	590,702	596,400	602,160	607,983	613,870
Surplus (Deficit) Fund Balance	(557,137)	(557,232)	(557,097)	(556,752)	(561,217)

Capital Projects 5 Year Plan

Wakulla County FY 13/14 Approved Final Budget								
Detail Capital Plan in Fund Order		FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	5 Yr Plan Total	Notes: Full Description
Fund #	Object #	Forecast	Forecast	Forecast	Forecast	Forecast		
001	564000-OPERATING EQUIPMENT	10,200	10,404	10,612	10,824	11,041	53,081	Computer Server / Computer Replacement
001	564500-CAPITAL OUTLAY-MACHINERY & EQUIPMENT	15,000	15,000	15,000	15,000	15,000	75,000	Computer Replacement / Generic Equipment
001	564000-OPERATING EQUIPMENT	3,876	3,954	4,033	4,113	4,196	20,171	Computer Replacement
001	564000-OPERATING EQUIPMENT	500	500	500	500	500	2,500	Equipment - Generic
001	566000-CAPITAL OUTLAY - LIBRARY BOOKS	2,040	2,081	2,122	2,165	2,208	10,616	Library Books
001	564000-OPERATING EQUIPMENT	35,000	35,000	35,000	35,000	35,000	175,000	Air Conditioner Replacement / Generic Equipment / Landscaping
001	564000-OPERATING EQUIPMENT	6,120	6,242	6,367	6,495	6,624	31,849	Equipment - Generic
001	564000-OPERATING EQUIPMENT	2,040	2,081	2,122	2,165	2,208	10,616	Utility Vehicle / Generic Equipment
001	564000-OPERATING EQUIPMENT	2,000	8,000	2,000	8,000	2,000	22,000	2 Mowers / Generic Equipment
001-DOS-01	566000-CAPITAL OUTLAY - LIBRARY BOOKS	26,584	5,519	5,655	5,798	5,798	49,354	Library Books
010	564000-OPERATING EQUIPMENT	-	-	5,000	-	-	5,000	Computer Replacement
010	564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	25,000	-	-	25,000	-	50,000	Truck Replacement
105-DOT-04	562000-CAPITAL INFRASTRUCTURE	313,000	1,000,000	1,000,000	-	-	2,313,000	Ochlockonee Bay Bike Trail
160	564000-OPERATING EQUIPMENT	15,300	15,606	15,918	16,236	16,561	79,622	Road Dept Generic Equipment Replacement
160	564500-CAPITAL OUTLAY-EQUIPMENT	-	-	-	-	-	-	Skidsteer - 5 pmts
160-2CT	564500-CAPITAL OUTLAY - EQUIPMENT	110,180	111,384	112,611	113,863	115,141	563,179	Dumptruck / Challenger Mower / Generic Equipment
165-DOT-02	563000-CAPITAL OUTLAY - INFRASTRUCTURE	182,000	175,000	175,000	-	-	532,000	Land Acquisition for Airport Construction
180	562000-CAPITAL OUTLAY - BUILDING	600,000	-	-	-	-	600,000	Fire Station
180	564500-CAPITAL EQUIPMENT	50,000	50,000	50,000	50,000	50,000	250,000	Pumper Truck / Radios / Vehicle Replacement
317-FACI	562000-CAPITAL OUTLAY - BUILDING	250,000	225,000	-	-	-	475,000	EMS Station
317-FACI	562000-PUBLIC FACILITY INFRASTRUCTURE	25,000	-	70,000	150,000	150,000	395,000	Soccer Complex
317-FACI	562100-CAPITAL OUTLAY - BUILDING	25,000	-	-	-	-	25,000	Community Center
317-PARK	564500-CAPITAL OUTLAY - EQUIPMENT	100,000	100,000	100,000	100,000	100,000	500,000	21 Items - See Detail List under 317 - All Park Related
317-ROAD	563000-CAPITAL OUTLAY NEW PAVING	350,000	375,000	425,000	375,000	430,000	1,955,000	Road Paving - Wakulla Gardens Unit 1 - 8 roads - 2.13 miles
317-ROAD	563000-CAPITAL OUTLAY REPAVING	300,000	345,000	500,000	550,000	550,000	2,245,000	Roads - Generic
317-ROAD	563000-ROAD STRIPING	200,000	150,000	150,000	150,000	150,000	800,000	Road Striping - Alexander & M.L.K.
317-SAFE	564000-ANIMAL CONTROL	30,000	-	30,000	-	-	60,000	Animal Control Bldg
317-SAFE	564500-CAPITAL OUTLAY - EQUIPMENT	100,000	100,000	100,000	100,000	70,000	470,000	Ambulance Replacement / Truck Replacement
362-DOT-17	563000 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	306,000	-	-	-	-	306,000	Sidewalk - Arran Rd
362-DOT-18	563000 - SPRINGHILL RD AT 267 TO LEON CTY	723,000	-	-	-	-	723,000	Roads - Springhill Rd
362-DOT-19	563000 - SR 363 OLD WOODVILLE HWY SR 30 TO LEON CTY	-	3,048,000	-	-	-	3,048,000	Roads - Woodville Hwy
362-DOT-20	563000 - WAKULLA ARRAN & HWY 319 INTERSECTION	-	632,000	-	-	-	632,000	Roads - Hwy 319 & Arran Rd Intersection
362-DOT-21	563000 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	2,000,000	-	-	-	2,000,000	Roads - Shadeville Hwy
435-ACC	564500-CAPITAL OUTLAY - EQUIPMENT	110,000	110,000	110,000	110,000	110,000	550,000	Lift Station Rehabilitation
Total Capital Plan		3,950,392	8,558,974	2,960,808	1,864,704	1,861,513	19,196,392	



Section 6

FY 2013-14 Constitutional Officers

Detailed Budgets

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Clerk of Court

Wakulla County FY 13/14 Approved Final Budget					
Clerk of Court Detail Finance	FY 12-13			FY 13-14	
Object #	Actual (thru 4-30)	Revised Budget	Projected	Requested	Adopted
511000-EXECUTIVE SALARIES	17,194	30,123	30,123	30,123	31,429
512000-REGULAR SALARIES	146,405	263,299	249,000	251,000	251,000
513000-OPS WAGES	174	-	298	-	-
514000-OVERTIME WAGES	1,731	4,200	2,967	2,200	2,200
521000-FICA TAX	12,374	22,768	21,213	21,674	21,774
522000-RETIREMENT BENEFITS	12,515	21,512	21,454	42,917	42,917
523000-HEALTH INSURANCE	47,905	82,044	82,123	86,146	86,146
534000-CONTRACTED SERVICES	10,005	25,000	25,000	18,000	18,000
540000-TRAVEL	883	6,000	1,514	5,000	5,000
541000-TELEPHONE	815	1,200	1,397	1,400	1,400
542000-POSTAGE & FREIGHT	1,523	1,600	2,611	2,700	2,700
544000-RENTALS & LEASES	341	750	585	600	600
545000-INSURANCE	3,147	4,000	5,395	5,500	5,500
546000-MAINT & REPAIR	17	-	29	-	-
548000-ADVERTISING & PROMOTION	132	500	226	250	250
549000-OTHER CURRENT CHARGES	3,065	6,000	5,254	5,500	5,500
551000-OFFICE SUPPLIES	1,561	3,500	2,676	3,000	3,000
552000-OPERATING SUPPLIES	1,495	3,000	2,563	2,500	2,500
552100-FUEL	-	-	-	250	250
554000-BOOKS & SUBSCRIPTIONS	-	500	-	250	250
554400-MEMBERSHIPS	213	1,000	500	500	500
555000-TRAINING	278	1,000	750	750	750
Internal Funding		(17,115)		(19,379)	(20,785)
Clerk of Court Finance Detail	261,773	460,881	455,678	460,881	460,881
Clerk of Court Detail Maintenance	FY 12-13			FY 13-14	
Object #	Actual (thru 4-30)	Revised Budget	Projected	Requested	Adopted
512000-REGULAR SALARIES	15,583	28,915	28,915	28,915	28,915
514000-OVERTIME WAGES	649	1,077	1,113	1,077	1,077
521000-FICA TAX	1,242	2,295	2,129	2,295	2,295
522000-RETIREMENT BENEFITS	828	1,669	1,419	2,984	2,984
523000-HEALTH INSURANCE	8,279	15,145	14,193	15,902	15,902
534000-CONTRACTED SERVICES	7,018	14,227	14,227	13,000	13,000
540000-TRAVEL	39	125	67	100	100
541000-TELEPHONE	78	150	134	150	150
542000-POSTAGE & FREIGHT	200	300	343	300	300
544000-RENTALS & LEASES	45	100	77	100	100
545000-INSURANCE	375	1,000	643	1,000	1,000
546000-MAINT & REPAIR	3,940	7,500	7,500	7,500	7,500
551000-OFFICE SUPPLIES	345	1,500	591	1,000	1,000
552000-OPERATING SUPPLIES	4,178	10,000	10,000	9,680	9,680
552100-FUEL	249	500	427	500	500
555000-TRAINING	-	150	-	150	150
Clerk of Court Maintenance Detail	43,048	84,653	81,778	84,653	84,653

Property Appraiser

Wakulla County FY 13/14 Approved Final Budget					
Property Appraiser Detail	FY 12-13			FY 13-14	
Object #	Actual (thru 3-31)	Revised Budget	Projected	Requested	Adopted
511000-EXECUTIVE SALARIES	49,453	98,933	98,906	98,933	100,503
512000-REGULAR SALARIES	216,661	470,722	455,000	486,922	465,110
514000-OVERTIME	-	2,000	-	2,000	2,000
SPECIAL PAY	8,999	18,000	17,998	18,000	18,000
521000-FICA TAX	20,556	45,109	41,112	46,009	44,799
522000-RETIREMENT BENEFITS	15,118	49,299	40,000	71,827	70,304
523000-HEALTH INSURANCE	52,316	101,930	104,632	107,027	107,027
531000-PROFESSIONAL SERVICES	4,100	12,600	8,200	12,600	31,054
532000-AUDITING & ACCOUNTING	881	2,400	1,762	2,400	
534000-CONTRACTED SERVICES	2,462	3,095	4,924	2,295	
540000-TRAVEL	5,672	8,265	11,344	10,615	
541000-TELEPHONE	1,599	4,000	3,198	3,500	
542000-POSTAGE & FREIGHT	2,598	7,925	5,196	7,270	7,270
543000-UTILITIES-ELECTRIC	4,615	9,000	9,230	9,000	9,000
544000-RENTALS & LEASES	817	-	1,634	-	
546000-MAINTANENCE & REPAIR	34,789	81,382	75,000	81,710	80,020
549000-OTHER CURRENT CHARGES	467	500	934	500	500
551000-OFFICE SUPPLIES	1,625	10,000	3,250	9,000	9,000
552000-OPERATING SUPPLIES	1,904	8,000	3,808	8,000	8,000
554000-BOOKS & SUBSCRIPTIONS	574	800	1,148	1,600	1,600
554400-MEMBERSHIPS	5,242	6,000	10,484	6,100	6,100
555000-TRAINING	1,715	5,100	3,430	3,850	3,850
SPECIAL CONTINGENCY	-	2,296	-	2,296	2,296
NORTH FLORIDA WATER CONTRIBUTION	(778)	(1,712)	(1,556)	(1,798)	(1,752)
Property Appraiser Expense Detail	431,385	945,644	899,634	989,656	964,681

Sheriff

Wakulla County FY 13/14 Approved Final Budget					
Law Enforcement Detail	FY 12-13			FY 13-14	
Object #	Actual (thru 3-31)	Revised Budget	Projected	Requested	Adopted
511000-EXECUTIVE SALARIES	26,225	53,912	52,450	53,912	55,710
512000-REGULAR SALARIES	1,422,355	2,928,000	2,844,710	2,986,560	2,854,000
513000-OTHER SALARIES	52,152	39,072	104,304	40,000	38,000
514000-OVERTIME WAGES	2,012	9,915	4,024	15,000	6,500
515000-INCENTIVE PAY	12,903	24,744	25,806	24,744	25,000
519000-HOLIDAY WAGES	23,520	47,039	47,040	47,039	47,039
521000-FICA TAX	113,192	222,055	226,384	233,299	222,512
522000-RETIREMENTS BENEFITS	159,759	367,669	319,518	469,004	460,675
523000-HEALTH INSURANCE	300,793	612,634	601,586	601,680	633,570
524000-WORKERS COMPENSATION	55,414	124,401	110,828	125,070	96,435
525000-UNEMPLOYMENT COMP	-	-	-	-	-
TOTAL PESONNEL SERVICES	2,168,325	4,429,441	4,336,650	4,596,308	4,439,441
531000-PROFESSIONAL SERVICES	9,047	10,575	18,094	15,000	15,000
534000-CONTRACTED SERVICES	10,972	17,450	21,944	12,000	12,000
535000-INVESTIGATIVE FUNDS	7,000	18,406	14,000	18,000	18,000
540000-TRAVEL AND TRAINING	5,487	11,510	10,974	10,000	10,000
541000-COMMUNICATIONS	25,827	53,000	51,654	50,000	50,000
542000-POSTAGE	2,822	3,652	5,644	3,500	3,500
543000-UTILITIES	16,656	45,300	33,312	45,000	45,000
544030-LEASE/MAINT COPIES	5,760	11,339	11,520	13,200	13,200
544040-EQUIPMENT LEASE	-	-	-	-	-
545010-INSURANCE AUTO	19,084	40,953	38,168	38,000	38,000
545020-INSURANCE LIABILITY	16,876	60,760	33,752	57,000	57,000
545040-INSURANCE OTHER	6,058	5,610	12,116	10,500	10,500
546000-REPAIRS/MAINT BLDG & EQUIP	1,643	8,000	3,286	6,000	6,000
546010-REPAIRS/MAINT AUTO	14,324	37,792	28,648	35,000	35,000
546030-REPAIRS/MAINT RADIO	223	5,518	446	5,518	5,518
546040-AUTO SHOP SUPPLIES	20	1,000	40	1,000	1,000
547000-PRINTING & BINDING	2,847	5,000	5,694	5,000	5,000
549000-OTHER CHARGES	2,572	6,104	5,144	2,500	2,500
549010-TAG & TITLE FEES	723	1,750	1,446	1,500	1,500
549050-CLEANING/MAINT UNIFORMS	914	3,250	1,828	2,500	2,500
551000-OFFICE SUPPLIES	9,216	23,696	18,432	23,000	23,000
551010-FURN & EQUIP > 1,000	2,965	42,849	5,930	42,000	42,000
551020-SOFTWARE SUPPORT & MAINT	12,199	28,500	24,398	28,500	28,500
552000-OPERATING SUPPLIES	8,117	25,634	16,234	25,000	25,000
552010-MOTOR FUEL	91,981	209,840	183,962	210,000	210,000
552020-AMMUNITION	2,516	15,000	5,032	30,000	30,000
552070-K-9 SUPPLIES	-	5,150	-	-	-
552080-TASERS & SUPPLIES	839	4,776	1,678	15,000	5,000
552090-UNIFORMS	3,568	23,245	7,136	20,341	20,341
552150-VEHICLE SUPPLIES	2,687	5,000	5,374	5,000	5,000
552200-CLEANING/MAINT SUPPLIES	1,130	5,000	2,260	3,000	3,000
554020-MEMBERSHIP DUES	6,366	3,400	12,732	6,000	6,000
TOTAL OPERATING	290,439	739,059	580,878	739,059	729,059
964010-MACHINERY & EQUIPM	25,158	-	50,316	-	-
TOTAL CAPITAL OUTLAY	25,158	-	50,316	-	-
CONTINGENCY	-	150,000	-	150,000	-
TOTAL PROGRAM BUDGET	2,483,922	5,318,500	4,967,844	5,485,367	5,168,500

Wakulla County FY 13/14 Approved Final Budget					
Corrections Detail	FY 12-13			FY 13-14	
Object #	Actual (thru 3-31)	Revised Budget	Projected	Requested	Adopted
511000-EXECUTIVE SALARIES	26,225	53,912	52,450	53,912	55,710
512000-REGULAR SALARIES	854,133	1,849,989	1,708,266	1,887,000	1,804,989
513000-OTHER SALARIES	2,012	25,126	4,024	25,000	25,000
514000-OVERTIME WAGES	2,498	40,033	4,996	25,700	23,200
515000-INCENTIVE PAY	7,254	5,186	14,508	14,000	14,000
519000-HOLIDAY WAGES	21,409	37,886	42,818	37,886	36,088
521000-FICA TAX	66,412	143,287	132,824	151,049	144,584
522000-RETIREMENTS BENEFITS	102,323	253,480	204,646	309,059	298,063
523000-HEALTH INSURANCE	210,413	422,000	420,826	422,000	441,000
524000-WORKERS COMPENSATION	39,592	93,784	79,184	93,549	79,549
525000-UNEMPLOYMENT COMP	3,300	-	6,600	2,500	2,500
TOTAL PESONNEL SERVICES	1,335,571	2,924,683	2,671,142	3,021,655	2,924,683
534000-CONTRACTED SERVICES	522,751	1,052,484	1,045,502	1,086,578	1,086,578
540000-TRAVEL AND TRAINING	1,751	2,864	3,502	3,000	2,500
541000-COMMUNICATIONS	3,922	8,400	7,844	8,400	8,400
542000-POSTAGE	13	2,300	26	2,300	2,300
543000-UTILITIES	114,443	175,000	228,886	200,000	200,000
544030-LEASE/MAINT COPIES	3,137	5,490	6,274	5,490	5,490
545010-INSURANCE AUTO	2,584	7,787	5,168	5,000	5,000
545020-INSURANCE LIABILITY	12,783	45,227	25,566	44,227	42,227
545040-INSURANCE OTHER	5,803	1,180	11,606	8,681	8,837
545030-INSURANCE INMATE MEDICAL	4,987	10,231	9,974	10,000	10,000
546000-REPAIRS/MAINT BLDG & EQUIP	17,213	34,607	34,426	34,000	30,000
546010-REPAIRS/MAINT AUTO	400	3,583	800	3,500	3,500
546030-REPAIRS/MAINT RADIO	-	2,060	-	2,500	1,500
546040-AUTO SHOP SUPPLIES	621	1,000	1,242	1,000	1,000
549000-OTHER CHARGES	208	1,545	416	1,500	750
549010-TAG & TITLE FEES	19	200	38	200	200
549050-CLEANING/MAINT UNIFORMS	651	3,000	1,302	3,000	3,000
551000-OFFICE SUPPLIES	4,408	12,428	8,816	12,000	8,000
551010-FURN & EQUIP > 1,000	1,853	10,650	3,706	10,000	10,000
551020-SOFTWARE SUPPORT & MAINT	5,500	11,400	11,000	11,000	11,000
552000-OPERATING SUPPLIES	2,325	15,100	4,650	5,000	5,000
552010-MOTOR FUEL	9,121	13,271	18,242	13,000	13,000
552080-TASERS & SUPPLIES	-	3,605	-	3,500	3,500
552090-UNIFORMS	2,068	11,742	4,136	8,000	5,000
552100-TRAINING SUPPLIES	-	2,500	-	2,500	2,500
552120-MEDICAL/NURSES SUPPLIES	-	-	-	-	-
552130-INMATE FOOD SUPPLIES	161,369	325,578	322,738	320,000	307,000
552140-INMATE SUPPLIES	22,009	64,050	44,018	45,000	42,000
552200-CLEANING/MAINT SUPPLIES	16,713	23,000	33,426	35,000	32,000
TOTAL OPERATING	916,652	1,850,282	1,833,304	1,884,376	1,850,282
963000-BUILDING IMPROVEMENTS	5,430	-	10,860	-	247,190
TOTAL CAPITAL OUTLAY	5,430	-	10,860	-	247,190
CONTINGENCY	-	100,000	-	100,000	-
TOTAL PROGRAM BUDGET	2,257,653	4,874,965	4,515,306	5,006,031	5,022,155

Wakulla County FY 13/14 Approved Final Budget					
Bailiff & Courthouse Security Detail	FY 12-13			FY 13-14	
Object #	Actual (thru 3-31)	Revised Budget	Projected	Requested	Adopted
512000-REGULAR SALARIES	40,810	91,812	81,620	93,648	91,812
513000-OTHER SALARIES	-	2,084	-	2,000	2,000
515000-INCENTIVE PAY	-	2,810	-	2,000	2,000
519000-HOLIDAY WAGES	338	-	676	500	500
521000-FICA TAX	3,144	6,671	6,288	7,508	6,671
522000-RETIREMENTS BENEFITS	3,856	11,928	7,712	14,758	14,407
523000-HEALTH INSURANCE	104	11,691	208	11,691	10,901
524000-WORKERS COMPENSATION	1,531	6,009	3,062	5,784	4,714
TOTAL PESONNEL SERVICES	49,783	133,005	99,566	137,889	133,005
541000-COMMUNICATIONS	-	-	-	-	-
545010-INSURANCE AUTO	234	634	468	634	634
545020-INSURANCE LIABILITY	1,563	3,850	3,126	3,850	3,850
546010-REPAIRS/MAINT AUTO	46	284	92	284	284
546030-REPAIRS/MAINT RADIO	-	350	-	350	350
549050-CLEANING/MAINT UNIFORMS	213	396	426	400	400
552000-OPERATING SUPPLIES	19	645	38	590	590
552010-MOTOR FUEL	1,384	1,415	2,768	1,500	1,500
552080-TASERS & SUPPLIES	-	474	-	500	500
552090-UNIFORMS	380	2,060	760	2,000	2,000
TOTAL OPERATING	3,839	10,108	7,678	10,108	10,108
964010-RADIO EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
CONTINGENCY	-	-	-	-	-
TOTAL PROGRAM BUDGET	53,622	143,113	107,244	147,997	143,113

Wakulla County FY 13/14 Approved Final Budget					
Emergency Management Detail	FY 12-13			FY 13-14	
Object #	Actual (thru 3-31)	Revised Budget	Projected	Requested	Adopted
512000-REGULAR SALARIES	8,488	16,976	16,976	20,000	20,000
513000-OPS SALARIES	-	-	-	-	-
521000-FICA TAX	650	1,299	1,300	1,530	1,530
522000-RETIREMENTS BENEFITS	770	905	1,540	1,400	1,400
523000-HEALTH INSURANCE	1,730	4,298	3,460	548	548
524000-WORKERS COMPENSATION	-	-	-	-	-
TOTAL PESONNEL SERVICES	11,638	23,478	23,276	23,478	23,478

Wakulla County FY 13/14 Approved Final Budget					
Total Sheriff Budget	FY 12-13			FY 13-14	
Object #	Actual (thru 3-31)	Revised Budget	Projected	Requested	Adopted
FUND 150 TOTAL PERSONNEL SERV	3,565,317	7,510,607	7,130,634	7,779,330	7,520,607
FUND 150 TOTAL OPERATING	1,210,930	2,599,449	2,421,860	2,633,543	2,589,449
FUND 150 TOTAL CAPITAL OUTLAY	30,588	-	61,176	-	247,190
FUND 150 TOTAL CONTINGENCY	-	250,000	-	250,000	-
TOTAL WCSO PROGRAM	4,806,835	10,360,056	9,613,670	10,662,873	10,357,246

Supervisor of Elections

Wakulla County FY 13/14 Approved Final Budget								
Supervisor of Elections Detail				FY 12-13			FY 13-14	
Fund #	Dept #	Exp Grp #	Object #	Actual (thru 7-31)	Revised Budget	Projected	Requested	Adopted
601	9500	519	511000-EXECUTIVE SALARIES	63,074	82,000	75,689	82,500	82,938
601	9500	519	512000-REGULAR SALARIES	62,959	91,500	75,551	92,000	92,000
601	9500	519	512100-ANNUAL/SICK LEAVE PAY OUT	-	3,500	-	-	-
601	9500	519	513000-HOURLY WAGES	7,632	12,000	9,158	10,000	10,000
601	9500	519	514000-OVERTIME	1,872	2,000	2,247	2,000	2,000
601	9500	519	514500-HOLIDAY HOURS-WAGES	900	-	1,080	-	-
601	9500	519	521000-FICA TAX	10,437	14,612	12,525	14,267	14,301
601	9500	519	522000-RETIREMENT BENEFITS	13,192	19,752	15,830	33,650	37,596
601	9500	519	523000-HEALTH INSURANCE	5,101	11,250	6,121	15,523	15,523
601	9500	519	531300-LEGAL FEES - OTHER	3,263	6,000	3,915	5,000	5,000
601	9500	519	534000-CONTRACTED SERVICES	34,721	35,500	41,665	36,500	36,500
601	9500	519	540000-TRAVEL	1,694	3,800	2,032	4,000	4,000
601	9500	519	541000-TELEPHONE	3,696	5,000	4,436	5,500	5,500
601	9500	519	544000-RENTALS/LEASES-MACH & EQUIP	5,607	10,000	6,728	10,000	10,000
601	9500	519	545000-PROPERTY INSURANCE	360	500	432	513	513
601	9500	519	546000-MAINTENANCE & REPAIR	615	1,500	738	1,000	1,000
601	9500	519	547000-PRINTING & BINDING	13,828	12,500	16,594	12,500	12,500
601	9500	519	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	927	2,000	1,112	2,000	2,000
601	9500	519	549000-OTHER CURRENT CHARGES	15,297	11,500	18,356	12,500	12,029
601	9500	519	549500-EVENTS & SERVICES	329	490	395	550	550
601	9500	519	551000-OFFICE SUPPLIES	1,973	2,500	2,368	2,500	2,500
601	9500	519	552000-OPERATING SUPPLIES	5,795	10,000	6,955	10,000	10,000
601	9500	519	552100-FUEL	21	100	25	150	150
601	9500	519	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	400	400
601	9500	519	554400-MEMBERSHIPS	1,600	1,700	1,920	1,700	1,700
Supervisor of Elections Expense Total				274,433	339,704	325,414	354,753	358,699

Wakulla County FY 13/14 Approved Final Budget								
Supervisor of Elections Grant Detail				FY 12-13			FY 13-14	
Fund #	Dept #	Exp Grp #	Object #	Actual (thru 7-31)	Revised Budget	Projected	Requested	Adopted
601-DOS-01	9500	000	334691-STATE GRANT - VOTING	5,214	4,693	5,214	5,000	3,100
601-DOS-01	9500	000	381000-INTERFUND TRANSFERS	704	704	704	-	465
601-DOS-01	9500	000	389000-CASH FORWARD	-	520	-	-	5,918
Revenue Total				5,918	5,917	5,918	5,000	9,484
601-DOS-01	9500	519	548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	-	-	-	2,917
601-DOS-01	9500	519	549500-EVENTS & SERVICES	-	3,550	3,550	3,000	3,567
601-DOS-01	9500	519	555000-TRAINING	-	2,367	2,367	2,000	3,000
Supervisor of Elections Grant Expense Total				-	5,917	5,918	5,000	9,484

Tax Collector

Wakulla County FY 13/14 Approved Final Budget					
Tax Collector Detail	FY 12-13			FY 13-14	
Object #	Actual (thru 3-31)	Revised Budget	Projected	Requested	Adopted
511000-EXECUTIVE SALARIES	49,467	99,228	98,933	98,933	100,503
512000-REGULAR SALARIES	148,515	305,983	297,030	303,054	303,054
OTHER WAGES & SPECIAL PAY	12,721	21,941	25,441	27,293	27,293
521000-FICA TAX	14,965	28,442	29,931	32,841	32,960
522000-RETIREMENT BENEFITS	9,098	28,980	18,196	15,597	15,597
523000-HEALTH INSURANCE	35,962	74,685	71,925	75,878	75,878
531000-PROFESSIONAL SERVICES	1,447	15,050	2,893	16,550	16,550
534000-CONTRACTUAL SERVICES	22,500	35,900	44,999	36,700	36,700
540000-TRAVEL	-	475	-	475	475
541000-TELEPHONE	3,247	7,120	6,494	7,120	7,120
542000-POSTAGE & FREIGHT	8,690	18,234	17,380	19,768	18,079
544000-RENTALS & LEASES	1,234	3,641	2,467	3,641	3,641
545000-PROPERTY INSURANCE	255	438	511	552	552
546000-MAINTANENCE & REPAIR	6,051	13,650	12,102	13,200	13,200
547000-PRINTING & BINDING	-	5,380	-	5,800	5,800
549000-OTHER CURRENT CHARGES	8,596	400	17,191	450	450
551000-OFFICE SUPPLIES	4,521	10,260	9,042	10,330	10,330
554000-BOOKS & SUBSCRIPTIONS	2,150	3,815	4,301	3,815	3,815
Tax Collector Expense Detail	329,418	673,622	658,836	671,996	671,996

Thank you for reading the Wakulla County FY 2013/14 Final 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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