



Wakulla County
Preliminary Budget & Five Year
Plan
2015/2016

Front Cover Photo: Wakulla River

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Fiscal Year 2015/2016

Preliminary Budget & Five Year Plan

As Submitted to Board of County Commissioners, July 15, 2015

J. David Edwards, County Administrator

Wakulla County Commission Complex
3093 Crawfordville Highway
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Section 1

Fiscal Year 2015/2016 Introduction

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Reader's Guide To The Budget

The Wakulla County FY2015/2016 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 2015/2016 budget, the current financial status of the County and the 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 2015/2016 County-wide Budget

This section summarizes the total County-wide budget with two schedules. It outlines the various types of revenue generated by the County and the expenditure categories those revenues are spent on. It also contain a schedule comparing the proposed budget to the current year budget as amended.

Section 3 – Fiscal Year 2015/2016 General Fund Budget

This section provides a summary of the General Fund revenues and expenditures followed by the detailed budgets of each General Fund department with a brief description of each department. Each budget provides a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual

data, FY2013/2014 actual data and FY2014/2015 budget and actual data through May 31, 2015, and the proposed FY2015/2016 budget.

Section 4 – Fiscal Year 2015/2016 Special Revenue Funds Budget

This section provides a summary of the Special Revenue Funds revenues and expenditures followed by the detailed budgets of each Special Revenue Fund with a brief description of the purpose of the fund. Each budget provides a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual data, FY2013/2014 actual data and FY2014/2015 budget and actual data through May 31, 2015, and the proposed FY2015/2016 budget.

Section 5 – Fiscal Year 2015/2016 Capital Project Funds Budget

This section provides a summary of the Capital Project Funds revenues and expenditures followed by the detailed budgets of each Capital Project Fund with a brief description of the purpose of the fund. Each budget provides a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual data, FY2013/2014 actual data and FY2014/2015 budget and actual data through May 31, 2015, and the proposed FY2015/2016 budget.

Section 6 – Fiscal Year 2015/2016 Enterprise Funds Budget

This section provides a summary of the Enterprise Funds revenues and expenditures followed by the detailed budgets of each Enterprise Fund with a brief description of the purpose of the fund. Each budget provides a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual data, FY2013/2014 actual data and FY2014/2015 budget and actual data through May 31, 2015, and the proposed FY2015/2016 budget.

Section 7 – 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 8 – FY 2016/2017 to FY 2020/2021 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 2016/2017 to 2020/2021 for the General Fund, and the major Special Revenue Funds, the major Capital Project Funds and the major 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 9 - FY 2015/2016 Constitutional Officers Detailed Budgets

This section provides a detailed line by line budget for each Constitutional Officer. For the current fiscal year, actual expenditure data through May 31, 2015 and the approved budget are provided. For FY2015/2016, the requested budget and proposed budget data is provided.

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 to you the Fiscal Year 2015/2016 Operating Budget and Five Year Plan. The total County-wide preliminary budget is \$43,635,464; an overall decrease of \$555,365, or -1.26%, from the current fiscal year budget as amended through May 31, 2015.

The intent of the FY2015/2016 budget process was to place a strong emphasis on continuing fiscal discipline. The overall fiscal health of the County has improved and for the first time in several years the County is recognizing positive growth in property values. At the close of the previous fiscal year (FY13/14), the County's General Fund net position had increased by \$911,878. In addition, the unassigned fund balance for the General Fund for the fiscal year ending 2014 and 2013, respectively, was \$2,596,817 and \$1,813,537, or thirteen percent (13%) and ten percent (10%) of total General Fund expenditures. This is an improvement over the prior fiscal year of \$783,280. For the second consecutive year, the County was able to report positive balances in all categories of net position for the government as a whole.

Funding adequate reserves, using multiple year projections to determine each individual fund's stability and eliminating or smoothing fluctuations in volatile revenues continues to be a high priority. It is essential that the County maintain adequate levels of fund balance to mitigate various risks and provide protection for revenue deficits. One additional focus this year, as discussed later, is the stabilization of certain volatile revenues. Staff has continued to trim costs in some areas and reposition dollars as needed in other areas.

1. Budget Process Overview

The formulation of the FY2015/2016 budget began with a developmental budget workshop on March 9, 2015, followed by a meeting with all Constitutional Offices and BOCC department directors on March 11th. The Board held its second budget development workshop on June 15th, 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 as calculated pursuant to section 200.065, F.S., adjusted for growth in personal income. That millage rate is 8.4253. At the first budget workshop, the Board directed staff to prepare the budget with a millage rate of 8.5000. Significantly, this millage rate reflects a 0.89% property tax increase over the county's roll back rate, as defined under state law.

The Board's direction to maintain the current year millage rate of 8.5000 mills has created an estimated increase of \$78,191 in property tax revenues generated as compared to FY2014/2015. To compensate for volatile revenues, specifically the Housing Prisoner revenues, the proposed FY2015/2016 budget has been prepared using the following principles:

1. Limited program growth across all departments and constitutionals
2. Consistent, fair allocation of general (non-departmental) revenues
3. Introduction of Revenue Stabilization Fund
4. Millage rate capped at 8.5000 mills
5. No Cost of Living Allocation (COLA) for County employees in FY2015/2016
6. Continued General Fund support of Fine & Forfeiture Fund Balance

The allocation of net new revenues to the Board and Constitutional Officers has traditionally been based on overall percentage of budget. This process is the basis for allocating revenues in FY2015/2016 as well.

The percentages for the last five years and the five year average are:

Net of Reserves and Returns	FY 10/11		FY 11/12		FY 12/13		FY 13/14		FY 14/15		5 Yr. Avg
	%	\$	%	\$	%	\$	%	\$	%	\$	
Clerk	2.22%	438,493	2.17%	401,599	2.62%	496,130	2.79%	545,534	2.85%	576,698	2.53%
Property Appraiser	4.88%	963,681	4.70%	870,620	4.67%	883,571	4.94%	964,681	4.91%	994,087	4.82%
Supervisor	1.51%	298,862	1.68%	311,095	1.74%	328,695	1.80%	351,160	1.83%	369,444	1.71%
Tax Collector	3.46%	683,434	3.51%	649,691	3.56%	673,622	3.44%	671,996	3.52%	712,161	3.50%
Sheriff	51.53%	10,181,807	51.62%	9,554,455	52.88%	9,994,045	50.19%	9,803,876	48.96%	9,906,311	51.04%
Board	36.40%	7,191,935	36.31%	6,721,014	34.52%	6,525,109	36.84%	7,196,163	37.93%	7,674,441	36.40%
Total		19,758,212		18,508,472		18,901,172		19,533,410		20,233,142	

As part of the newly introduced revenue stabilization fund, growth in expenditures is limited in an attempt to smooth out fluctuations in revenues. As revenues increase, only a portion of those revenues will be used to fund growth in expenditures allowing for the "excess" revenues to be set aside in the stabilization fund for future years when revenues may decline.

For FY2015/2016, \$262,187 in new revenues has been allocated between the Board and the Constitutional Officers providing for the proposed budgets shown below.

Net of Reserves and Returns	FY 14/15		5 Yr. Avg	FY 15/16 Request	Allocation Rev Sharing	FY 15/16 Preliminary	Adjusted \$50k Allocation	FY 15/16 Proposed	Total Increase
	%	\$							
Clerk	2.85%	576,698	2.53%	582,013	6,637.00	583,335	1,990.00	585,325.00	8,627.00
Property Appraiser	4.91%	994,087	4.82%	1,018,396	12,641.00	1,006,728	3,791.00	1,010,519.00	16,432.00
Supervisor	1.83%	369,444	1.71%	376,854	4,487.00	373,931	1,345.00	375,276.00	5,832.00
Tax Collector	3.52%	712,161	3.50%	764,051	9,173.00	721,334	2,751.00	724,085.00	11,924.00
Sheriff	48.96%	9,906,311	51.04%	10,866,982	133,810.00	10,040,121	40,123.00	10,080,244.00	173,933.00
Board	37.93%	7,674,441	36.40%		95,439.00		(50,000.00)		45,439.00
Total		20,233,142			262,187.00		-		

** Actual increase to Sheriff's budget as shown below under the Constitutional Officer section is \$191,622.

2. General Fund Revenues

Wakulla County continues a diversified approach to funding governmental operations, no longer relying solely on Ad Valorem taxes as was done in the past. Diversifying local tax dollars with the Public Service Tax (PST) and Communication Service Tax (CST) in 2011 has brought some stability to the volatile Ad Valorem tax dollars. Property values in the County are expected to slightly increase by 1.039%. Due to this diversification, the County is realizing a more stable funding source allowing for better cash flow management and better long term planning. The PST and CST also allow for more

expansive penetration of the tax base, as they are collected from all residents of the county rather than just land and homeowners. In total General fund revenues are \$11,847,923, an increase of \$1,030,890 or 9.53%. This total increase is outlined below.

Ad Valorem Taxes. The gross taxable value for the County is estimated to increase for the first time in several years. The estimated gross taxable value is expected to increase by \$10,674,430 or 1.039%. If approved during the budget process, the proposed millage rate utilized in this budget plan will generate \$8,897,256, of which 95% or, \$8,462,393, will be budgeted to support core government services within Wakulla County. This tax, as has been consistently done the last three fiscal years, is allocated between the General Fund and the Fine & Forfeiture Fund with 12.35% or \$1,054,039 going to the General Fund and 87.65% or \$7,408,354 going to the Fine & Forfeiture Fund. This budget plan, in accordance with the Board's direction from the first two workshops of the FY2015/2016 budget development process, has been prepared using the proposed millage rate of 8.5000 mills as described above.

PST and CST Taxes. The FY2015/2016 budget projects that the present rates levied will remain the same as the current year. The anticipated revenue increase of the PST is \$71,350 and is a result of additional population and an emphasis on collection efforts. The CST continues to be on the legislative radar for rate cuts and deductions during each session. Analysts from the Florida Association of Counties follow this issue closely and lobby to reduce the impact of CST legislation on County revenue sources. While the Legislature has held small counties "harmless" to these cuts in the coming year, we are expecting this revenue to decline in the future due to this legislative effort and the increasing popularity of "pay-as-you-go" cell/smart phones which are exempt from the CTS. Each tax is estimated to bring in the following:

- PST - \$1,300,000
- CST - \$840,000

Intergovernmental Revenues. These revenues come from various federal and state agencies and make up \$5,437,650 of the General Fund budget, an increase of \$559,059. These revenues are comprised of:

- Fiscally Constrained Counties appropriation - \$1,590,000 which is a decrease of \$18,000.
- Half Cent Sales Tax – \$1,885,000 which is an increase of \$165,610.
- State Revenue Sharing - \$680,000 which is an increase of \$30,000.
- Race Track Fund - \$446,500 which is the same as last year. This revenue is split with the Wakulla County School Board.
- Federal Payments in lieu of taxes (PILTS) - \$705,000 which is an increase of \$385,000.
- Grants and others - \$131,150 which is a decrease of \$3,551.

Local Revenues. These revenues are collected as fees charged for various county services, fines assessed and other miscellaneous revenues. The budget for these revenues is \$2,083,400, an increase of \$162,581. The highlights of these local revenues are:

- Planning & Community Development Fees - \$127,100 which is an increase of \$5,137
- Probation Fees - \$107,500 which is a decrease of \$13,500
- EMS Fees - \$980,000 which is an increase of \$105,000
- Building Fees - \$322,100 which is an increase of \$5,500

- Community Center - \$65,900 which is an increase of \$58,400
- Other various departments - \$480,800 which is an increase of \$2,044

Transfers In & Cash Forward. Inter-fund transfers in the amount of \$331,847, an increase of \$128,455 and cash forward of \$800,987, an increase of \$89,714 are planned for the FY2015/2016 budget.

- Inter-fund transfers in increased substantially due to the creation of the Revenue Stabilization Fund. Inter-fund transfers in are for reimbursement of costs or indirect administrative support by the General Fund. These transfers are:
 - \$13,392 from the E-911 Fund to support the GIS Mapping program
 - \$15,000 from the Building Department for building rent
 - \$50,000 from the Road Fund
 - \$65,500 from the Sewer Fund
 - \$15,000 from the Solid Waste Fund
 - \$40,000 from the Fire Department Fund
 - \$82,955 from the newly created Revenue Stabilization Fund at the beginning of the year
 - \$50,000 from the General Fund returned at year end to the Revenue Stabilization Fund
- The Cash Forward of \$800,987 comes from:
 - \$597,920 brought forward from the current year in the General Fund, of which \$500,000 is set aside in a reserve in case of an emergency or unanticipated event and \$97,920 is expected to be spent on recurring expenditures
 - \$92,311 brought forward from the Building Dept. Fund, of which all is expected to be spent on recurring expenditures in an attempt to spend down the high fund balance as previously decided by the Board
 - \$82,955 brought forward from the newly created Revenue Stabilization Fund, of which \$32,955 is expected to be sent to the General Fund in order to provide a 3% revenue increase allocation
 - \$8,000 brought forward from the newly created Clerk of Court fund, of which all \$8,000 will be set aside in a reserve in case of emergency or unanticipated event.
 - \$7,877 brought forward from the newly created Property Appraiser fund, of which all \$7,877 will be set aside in a reserve in case of emergency or unanticipated event.
 - \$11,924 brought forward from the newly created Tax Collector fund, of which all \$11,924 will be set aside in a reserve in case of emergency or unanticipated event.

3. General Fund Expenditures

The General Fund budget for all programs and services under the Board of County Commissioners is \$11,847,923. This is an overall increase of \$1,030,890, or 9.53% over the prior fiscal year. After eliminating inter-fund transfers out and reserves, this is an increase of \$350,591 or 4.65% over the previous year. This increase is summarized below:

- Wages & Benefits – increased \$341,203 or 7.84%. This increase is primarily attributed to:
 - \$125,000 for a new 12 hour shift for Rescue 4
 - \$54,136 due to the FY14/15 mid-year COLA
 - \$26,613 for a new employee in Animal Control

- \$29,349 for a new employee shared between Facility Mgmt. and Community Center
- \$39,193 for a new employee in the Collections Dept.
- \$15,674 for a part-time employee in County Administration
- \$36,390 for a new employee in Library Dept.
- Operating costs – increased \$66,518 or 2.23%
- Equipment costs – decreased \$57,130 or -29.07%
- Transfers to other funds and constitutional officers – increased \$606,601 or 21.9%
- Budgeted Reserves for Contingencies increased – \$73,698 or 14.62%

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

The **General Administration** departments encompass a wide variety of county-wide expenses totaling \$3,463,025. Overall, this department increased expenses by \$731,822 or 26.8%. After eliminating transfers and reserves, this increase is only \$129,661. The key components of Administration are:

- County Attorney related - \$220,700, an increase of \$2,465 due to anticipated 2% increase in the County Attorney contract
- County Auditor - \$83,000, an increase of \$1,950 due to a contractual CPI increase
- Property & Liability Insurance - \$386,000, an increase of \$29,319
- Worker's Compensation & Unemployment Compensation - \$125,000 – no increase
- Employee Flex Plan - \$115,000 – a decrease of \$10,000
- Aid to School Board - \$247,250 – no increase
- Budgeted Reserves - \$500,000, an increase of \$96,330
- Inter-fund Transfers - \$589,946, an increase of \$505,831
- Other various - \$590,100 – an increase of \$91,650

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 FY 2015/2016 budget includes \$606,029 of funding for these initiatives which is a \$14,277 increase, or 2.4%. Below is a list of these expenditures:

- **Memberships** – Florida Association of Counties, Small County Coalition, Apalachee Regional Planning Council, Municipal Code Corporation, and Wakulla Chamber of Commerce - \$33,428, a decrease of \$2,107.
- **Health and Human Services** - \$572,601, an increase of 16,384. A breakdown of these services are:
 - Medicaid cost share \$315,000, an increase of \$23,407
 - Health Department contribution \$55,000, no increase
 - Mosquito Control transfer of \$18,500 eliminated. The grant match will come from cash forward in the Mosquito Control grant fund.

- Senior Citizen's Center contribution \$69,101, no increase
- Medical Examiner \$65,000, an increase of \$8,477
- Sanity Inquisitions \$55,000, no increase
- Other miscellaneous services \$32,000, an increase of \$3,000

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

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

The **Board of County Commissioners** department's budget of \$303,950 decreased \$638. This overall decrease includes an estimated increase of \$6,544, or 2% associated with statutory salary requirements (F.S. 145) provided annually by the Office of Economic and Demographic Research. Benefit costs decreased \$9,182 and operating costs increased by \$2,000.

The **County Administrator** department's budget of \$513,600 increased \$21,214. Wages for this department are increasing \$28,839 due to the hiring of a part-time OPS position and the recurring cost of COLA's provided in the current fiscal year. FICA tax, retirement and health insurance costs are expected to decrease \$5,975. Operating expenses will decrease by \$1,650.

The **Collections** department's budget is \$154,430, an increase of \$49,207. Wages for this department are increasing by \$36,364 primarily due to the addition of one full time employee. Benefits are expected to increase by \$12,943 and operating costs are increasing by \$2,900 for additional training. Equipment costs are decreasing by \$3,000.

The **Planning and Community Development** department's budget of \$305,100 increased \$13,108. Corresponding revenues are expected to increase by \$4,997. Wages are expected to increase by \$11,138. Benefits are expected to increase by \$5,220 and operating costs are increasing by \$950. Equipment costs are decreasing by \$4,200.

The **Code Enforcement** department was eliminated during the FY2013/2014 fiscal year. The revenue, expenses and duties have been reallocated to the Planning and Community Development department using existing personnel.

The **Animal Control** department's budget of \$241,800 increased \$24,001. This increase is primarily due to the addition of one full time clerical assistant. Wages are increasing \$24,181. Benefits are decreasing by \$1,980 and operating costs are increasing by \$1,800.

The **Airport** department's budget of \$4,800 decreased \$1,376 due to various cuts in operating costs.

The **Library** department's budget of \$344,400 decreased \$83,563. The Library's budget is comprised of \$234,900 in General Fund revenue support, \$15,000 in Friends of the Library support and \$94,500 in

State Grant funding. The General Fund support increased \$23,400, the Friends of the Library support decreased by \$7,000 and the State Grant funding decreased \$99,963. The net decrease in funding is due to State Grant cash being budgeted in the current fiscal year so it will not be available for the coming year.

The **Agricultural Extension** department's budget of \$170,950 decreased \$9,843. Wages decreased \$3,058 despite the addition of a part-time employee. Benefits decreased \$12,185 and operating costs increased \$1,400. Equipment costs are expected to increase for one year in the amount of \$4,000 for new computers.

The **Facilities Management** department's budget of \$358,400 decreased \$60,439. Wages are increasing \$23,971 due to the hiring of a full time employee who will be shared between Facilities Mgmt. and the Community Center. Benefits are increasing \$15,635. Operating costs are decreasing \$65,500 due to a substantial one year increase in the current year. Equipment costs are decreasing \$25,000 and contamination costs are expected to decrease \$9,545. Additional costs are expected at the Old Jail/Historical Society and Historic Courthouse/Chamber of Commerce of \$1,000 each.

The **Probation** department's budget of \$127,950 decreased \$34,675. Wages are decreasing \$24,386 due to the elimination of a full time position when the pre-trial program was privatized in the current fiscal year. The related benefits are decreasing \$15,689 and operational costs increased \$5,400.

The **Veteran's Service** department's budget of \$45,700 increased \$23,239. This increase is primarily due to the Board's decision to reverse the cuts of the previous year and return to one full time employee to assist our County's veterans.

The **Emergency Medical Service** department's budget of \$1,937,944 increased \$162,035. This increase is primarily due to the addition of a 4 hour shift for Rescue 4 costing \$125,000. Wages increased \$98,421, of which \$96,384 is associated with the new shift. Benefits increased \$51,514, of which \$28,616 is associated with the new shift. Operating costs are expected to decrease by \$1,650 and equipment costs are expected to increase by \$13,750. Estimated revenue is expected to increase by \$105,000 offsetting much of the cost of the new shift.

The **Recreation** department's budget of \$226,500 decreased \$10,037. Wages are increasing \$4,310. Benefits are decreasing \$1,797 and operating costs are decreasing \$8,550. Equipment costs are decreasing \$4,000.

The **Community Center** budget of \$74,050 increase by \$49,950 but is expected to be offset by increased revenue of \$58,400. Wages are increasing by \$9,400. Benefits are expected to increase by \$5,150 and operating costs are expected to increase by \$35,000.

The **Parks** department's budget of \$298,352 increased \$21,555. Wages increased \$1,821 and benefits increased \$1,460. Operating costs are increasing \$12,274 and equipment costs increased \$6,000. Revenues are expected to increase by \$15,665 to help offset these costs.

The **Building** department's budget of \$ 419,019 decreased \$71,191 primarily due to the use of cash in the current fiscal year which will not be available in the coming year. Wages are expected to decrease \$18,712 and benefits are expected to decrease \$8,175. Operating costs are increasing \$900 and equipment costs are decreasing \$3,000. The reserves of the Building Dept. are decreasing by \$42,204. The fund

balance of this department continues to be spent down as determined by the Board in FY12/13. This will continue over the next five years until the fund balance is in line with acceptable standards.

The **Revenue Stabilization Fund**'s budget is \$132,955, an increase of \$132,955. Of this, \$82,955 is being transferred to the General Fund to provide a 3% allocation in expenditure growth and \$50,000 is being set aside in a reserve. The Stabilization fund was created in FY 2014/2015 with a transfer from the General Fund of \$300,000.

4. Infrastructure Needs

Neither the FY2015/2016 Budget nor the Five Year Plan fully addresses all the infrastructure and building maintenance needs of the County. The One Cent Sales Tax is a critical part of the County's funding sources for projects such as these. It is crucial that the public is informed and educated of what this funding source pays for well in advance of its expiration scheduled December 31, 2017. Below is a list of items not addressed in the FY2015/2016 budget:

- **Maritime Museum Site.** The funding for this project has not come to fruition as planned by Florida Foresight. A new plan for this property needs to be created.
- **Community Center Gymnasium Restrooms.** Currently, the only restroom facilities at the Community Center are inside the west building, making it necessary to have staff available to keep that building open every time there are events taking place in the gymnasium.
- **BOCC Administration Complex.** FDOT is moving up funding for the expansion of HWY 319 to four lanes from the Tallahassee Airport to HWY 98 and eventual relocation of the building will be needed.
- **Sewer Force Main** on HWY 319. This will need to be relocated to just outside the right of way due to future expansion of HWY 319 to four lanes.
- **Lift Station maintenance and replacement.** The county owns and operates 73 lift stations and the proposed budget for major maintenance and replacement is only \$200,000. A "major" overhaul of one lift station costs approximately \$300,000 while "minor" overhauls cost approximately \$100,000.
- **Animal Control Shelter and Office.** The facility is very old and in need of major renovations. The work environment for our employees and the living conditions for the animals are poor and the kennel area will still be used even as the condition continues to deteriorate.
- **Public Works Facility.** The roof needs to be replaced and storm drainage corrected around the building. The second floor office is not handicap accessible, limiting some citizen's access to that facility. Plans to relocate to the first floor area or an alternate facility are imperative.
- **BOCC Meeting Chamber** relocation.

5. Special Revenue Funds

The following are highlights of some of the major Special Revenue Funds FY2015/2016 budget.

The **Recreation User Fee** Fund budget is \$88,500. This fund's revenue is comprised of the various sports' user fees. These fees pay for the related operating costs associated with each sport such as the cost of the referees, the uniforms and related equipment, and utility costs associated with the facilities used.

The **Boating Improvement** Fund budget is \$98,700. This fund's revenue is comprised of collection of boat ramp fees, annual passes and boat registration fees. The expenditure of these proceeds occurs primarily on boat ramps and marine related maintenance and construction. Revenue monitoring reports demonstrate which ramps are used most frequently and that information is taken into consideration when planning construction and improvements.

The **Court-related Fund** budget is \$440,767. This fund pays for expenditures mandated by Florida Statutes associated with the Courthouse, court facilities, certain judicial programs and information technology related costs for Wakulla's portion of the 2nd Judicial Circuit, the Circuit and County judges, the State Attorney, the Public Defender and the Clerk of Court. The expenditures associated with this fund are paid for primarily from fees, service charges and court costs of users of the court system.

The **Road Department** Fund budget is \$2,341,086. Anticipated expenditures include \$1,311,892 contractual obligation to ESG, Inc., the company contracted to maintain the County's road and bridge systems; \$490,861 in maintenance and operating costs; \$230,500 for the purchase of the replacement equipment; \$73,194 in various other costs and \$234,689 in reserve. These expenditures are primarily funded by state and local gas taxes and federal forest dollars,

The **Fire Department** Fund budget is \$1,420,650. 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. This budget requests a much needed increase of \$5.00 in the MSBU residential rate of \$75.00 to \$80.00, a \$0.004 cent increase in the commercial per square footage rate of \$0.06 to \$0.064; and a \$0.0113 increase in the vacant land per acre cost from \$0.17 to \$0.1813. Despite this increase, the fund balance of the MSBU fund is expected to decline by \$88,000 in the coming year and this trend is expected to continue throughout the five year plan.

6. Capital Improvement Funds

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

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

The **One Cent Sales Tax** Fund budget is \$3,911,494. One Cent Sales Tax revenues are estimated to increase \$197,084 in the coming fiscal year. Of this total budget, \$1,791,494 is cash being carried forward to complete these scheduled projects. The major projects to be funded by the One Cent Sales Tax are:

- Roads & Bridges
 - \$200,000 new paving or resurfacing of existing roads
 - \$125,000 in bridge repairs
 - \$200,000 in new road striping
 - \$350,000 in principal and interest payments
 - 1,475,000 in reserve
- Public Facilities
 - \$60,000 for painting the interior of Riversink water tank
 - \$75,000 for designing a new Fire/EMS station

- \$292,994 in principal and interest payments
- \$400,000 in reserve
- Public Safety
 - \$98,500 for replacement of Sheriff's vehicles
 - \$390,000 for replacement of a fire truck
- Parks & Recreation
 - \$175,000 for various park equipment and facilities
 - \$70,000 in reserve

The **Road Paving** Fund budget is \$2,325,165. 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:

- \$2,000,165 for County Road 61 (Shadeville to Wakulla Springs)
- \$325,000 for Otter Lake Road

7. Enterprise Funds

The following are highlights of the Enterprise Funds FY2015/2016 budget.

The **Wastewater** Fund budget of \$5,338,138 increased \$307,118 over the prior year primarily due to the USDA project. The budget assumes the USDA Rural Development program will provide interim financing of \$3,000,000 (\$6,495,000 total project) 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 monthly sewer fees include a CPI rate adjustment of 1.0%.

The **Riversink Water** Fund budget of \$115,800 increased \$33,289 over the prior year primarily due to a transfer in from 1 Cent Sales Tax of \$60,000 for the interior painting of the water tank. The monthly water fees include a CPI rate adjustment of 2.0%.

The **Solid Waste** Fund budget of \$2,433,007 decreased \$1,354,362 over the prior year primarily due to the expenditures associated with the closure of the landfill being non-recurring. This budget is based on an increase to WastePro, Inc. of \$2.54 (CPI and Fuel adjustment) which will not be passed on to the citizens. The estimated contractual payment to WastePro, Inc. is \$2,057,413, an increase of \$47,562. The Solid Waste assessment will remain at \$196.00 per year.

8. 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 2015/2016 budget for all constitutional officers is \$12,795,669, a \$230,968 increase over the previous fiscal year. All of the constitutional offices are funded primarily through General Fund revenues.

The **Clerk of Court's** budget of \$585,325 increased \$8,627. The Board funds only a portion of the Clerk's total budget. The Board provides funding for finance, accounting and budgeting functions, Clerk

to Board official records functions and Courthouse maintenance functions. In addition to these funds, the finance office generates \$50,220 in fees, interest and service charges that help subsidize the finance functions.

The Clerk's office also receives funding for court-related services in the amount of \$673,550 from the State, county recording services in the amount of \$129,847 from fees and services charges, and information technology needs and child support enforcement in the amount of \$133,200 through a child support enforcement grant and the collection of court fines, fees and service charges.

The **Property Appraiser's** budget of \$1,018,396 increased \$24,309, of which \$16,432 is funded by the Board and \$7,877 is funded from the Property Appraiser's reserves. 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** budget of \$10,097,933 increased \$191,622, of which \$173,933 is funded by the Board and \$17,689 is funded from the Sheriff's reserves. The Sheriff's budget is accounted for in the **Fine and Forfeiture Fund**. This fund allows the Sheriff to utilize all of the Housing Prisoner Revenue along with all associated Housing Prisoner Revenue reserves as well as General Fund revenue funding in support of Law Enforcement, Corrections and other public safety functions. Funding for the COPS grant and staffing of two E911 operators for one year have been added as requested. The Sheriff's Office also receives several grants and various other sources of revenue to help defray the costs of providing its various law enforcement and corrections related duties which are accounted for in separate funds held by the Sheriff's Office.

The **Supervisor of Election's** budget of \$381,854 increased by \$6,410, of which, \$5,832 is funded by the Board and \$578 is funded by the Supervisor's reserves. 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, providing necessary election equipment and providing training and voter education programs.

The **Tax Collector's** budget of \$724,085 increased \$11,924, all of which is funded by the Board. 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, the County's financial condition continues to improve each year. The Board must keep the goal of continuing that trend in an effort to build a fiscally resilient financial state that will endure the economic changes and uncertainty of the coming years. I encourage any questions and discussion that will

benefit the budget process and the transparency of local government. By working together, the County can attain prosperity, cohesiveness and financial sustainability.

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

Overview of County

Geographic

Wakulla County was established on March 11, 1843 and became a Charter county in 2008. 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 2014 and 2013 population is 31,432 and 31,016 respectively, an estimated increase of 263 (0.9%). The estimated population for 2015 and 2020 is 31,737 and 34,113, respectively.

Of the County’s 2013 estimated population of 31,016, 6,513 (21.0%) were under the age of 18, 20,533 (66.2%) were between the ages of 19 and 64 and 3,970 (12.8%) were over the age of 65. Approximately 13,957 (45%) of the County’s population is female. The County’s ethnicity is estimated to be 81.7% white (25,680), 15.1% African American (4,746) and the remaining 3.2% (1,006) represent other races or origins. Approximately 11% or 3,447 are Veterans of the armed forces and 2.8% (880) were foreign born.

Housing – In 2014 and 2013 there were 12,818 and 12,689 housing units respectively. The homeownership rate (2009-2103) was 78.7% compared to the statewide average of 67.1%. The number of “multi-unit structures” (2009-2013) was 4.9% as compared to the statewide average of 30.1%. The number of households in 2014 and 2013 were 10,582 and 10,455 respectively. The average household size (2009-2013) was 2.61 persons per household. The median value of owner-occupied housing (2009-2013) was \$138,300 as compared to the statewide average of \$160,200. There were 95 building permits issued in 2013 as compared to the statewide average of 87.

Crime – The 2013 crime rate (index crimes per 100,000 population) for Wakulla County was 2063.6 compared to the statewide average of 3,627.3.

Economic

Employment/Industry – The largest employer by category was Government (State and Local) with 35.2% of the workforce (2013) followed by Trade, Transportation & Utilities (17.5%), Leisure & Hospitality (10.6%) and Professional & Business Services (9.4%) with the other 7 categories comprising the remaining 27.3%. In 2010, 64.5% of the County’s population was in the workforce with 8.3% unemployed. In 2013, 61.0% of the County’s population was in the workforce (a 3.5% reduction) with 5.9% unemployed (a 2.4% reduction). In comparison, the statewide average for 2013 is 61.2% of population in the workforce with 7.2% unemployment.

Income – The per capita personal income for 2013 and 2012 was \$30,699 and \$30,256, respectively. The statewide average for 2013 and 2012 was 41,497 and \$41,041, respectively. The median household

income was \$52,691 compared to the statewide average of \$46,956. The number of persons living below the poverty level was 14.1% while the statewide average was 16.3%.

Education – There are 12 public education institutions in Wakulla County. The County offers 1 Pre-Kindergarten program, 4 elementary schools, 2 middle schools, 1 high school, 1 Second Chance Alternative high school, 1 adult education center and 1 charter school. There is 1 higher education community college. The number of persons age 25 or older with a bachelor’s degree or higher education was 17.2%. In comparison, the State average is 86.1% and 26.4% respectively.

Business – In 2012 there were 405 private non-farm establishments in Wakulla County employing 2,959 employees. In 2011 there were 402 establishments in Wakulla County employing 3,100 employees.

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 and eight (8) local park facilities

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 eight (8) public access boat ramps and docking 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.

Sources

Office of Economic & Demographic Research – www.edr.state.fl.us

U.S. Census Bureau – www.census.gov and www.quickfacts.census.gov

Wakulla County – www.mywakulla.com , www.visitwakulla.com and www.wakullaschooldistrict.org

Wikipedia – https://en.wikipedia.org/wiki/Wakulla_County,_Florida

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, Chairman, District 1

3093 Crawfordville Highway
Crawfordville, Florida 32327

(850) 597-3858

rthomas@mywakulla.com

Term Expires: 2016

Randy Merritt, Vice-Chairman, District 2

3093 Crawfordville Highway
Crawfordville, Florida 32327

(850) 251-8860

rmerritt@mywakulla.com

Term Expires: 2014

Dr. Howard Kessler, District 3

3093 Crawfordville Highway
Crawfordville, Florida 32327

(850) 597-3856

hkessler@mywakulla.com

Term Expires: 2016

Jerry Moore, District 4

3093 Crawfordville Highway
Crawfordville, Florida 32327

(850) 363-5382

jmoore@mywakulla.com

Term Expires: 2014

Richard Harden, District 5

3093 Crawfordville Highway
Crawfordville, Florida 32327

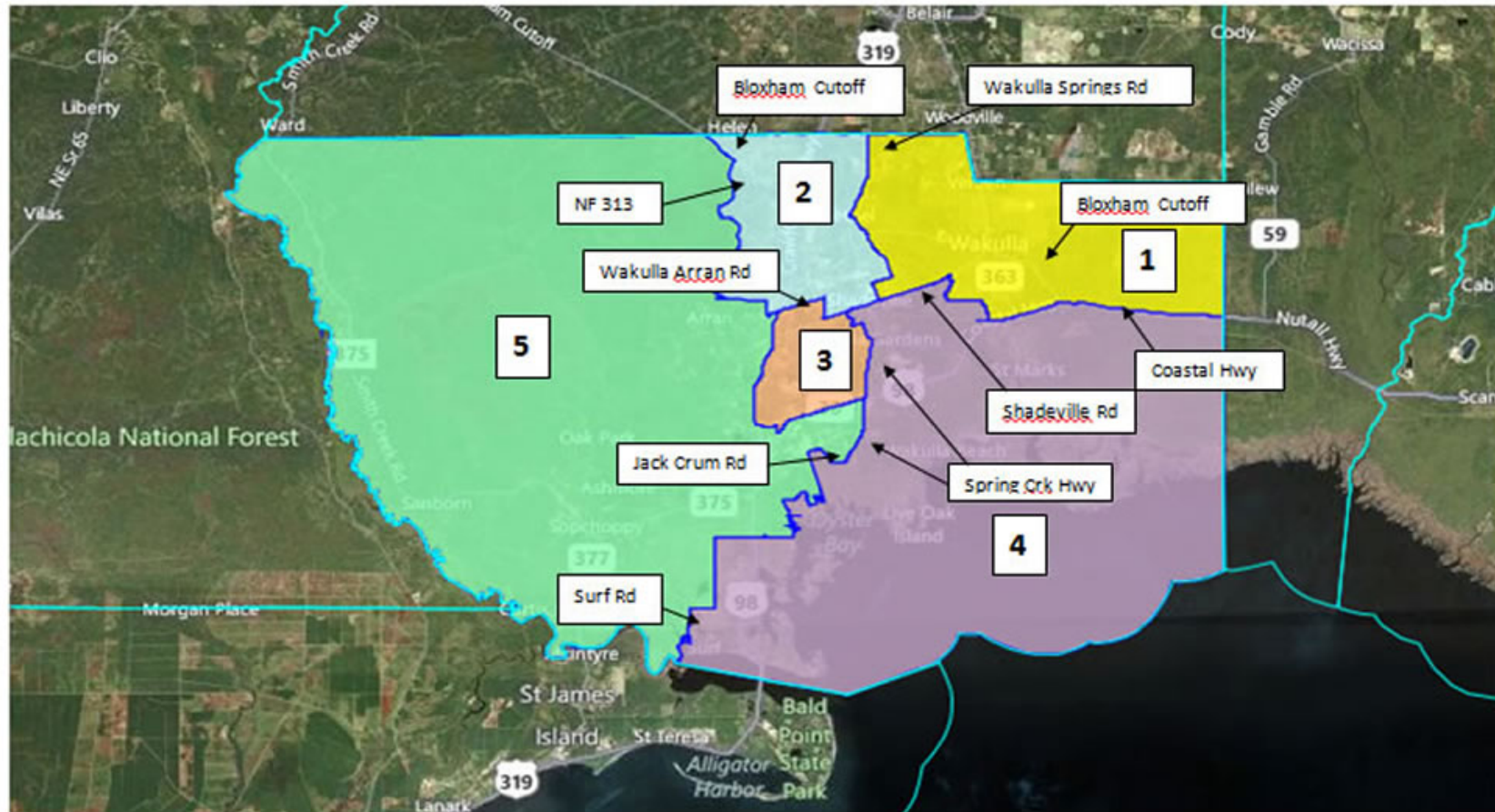
(850) 597-3857

rharden@mywakulla.com

Term Expires: 2016

WAKULLA COUNTY COMMISSIONER DISTRICTS

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



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



From Left to Right: Dr. Howard Kessler, District 3, Randy Merritt, Vice-Chairman, District 2, Ralph Thomas, Chairman, District 1, Jerry Moore, District 4, Richard Hardin, District 5

Source: www.mywakulla.com

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, CPA
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, CFA
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, MFCEP
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

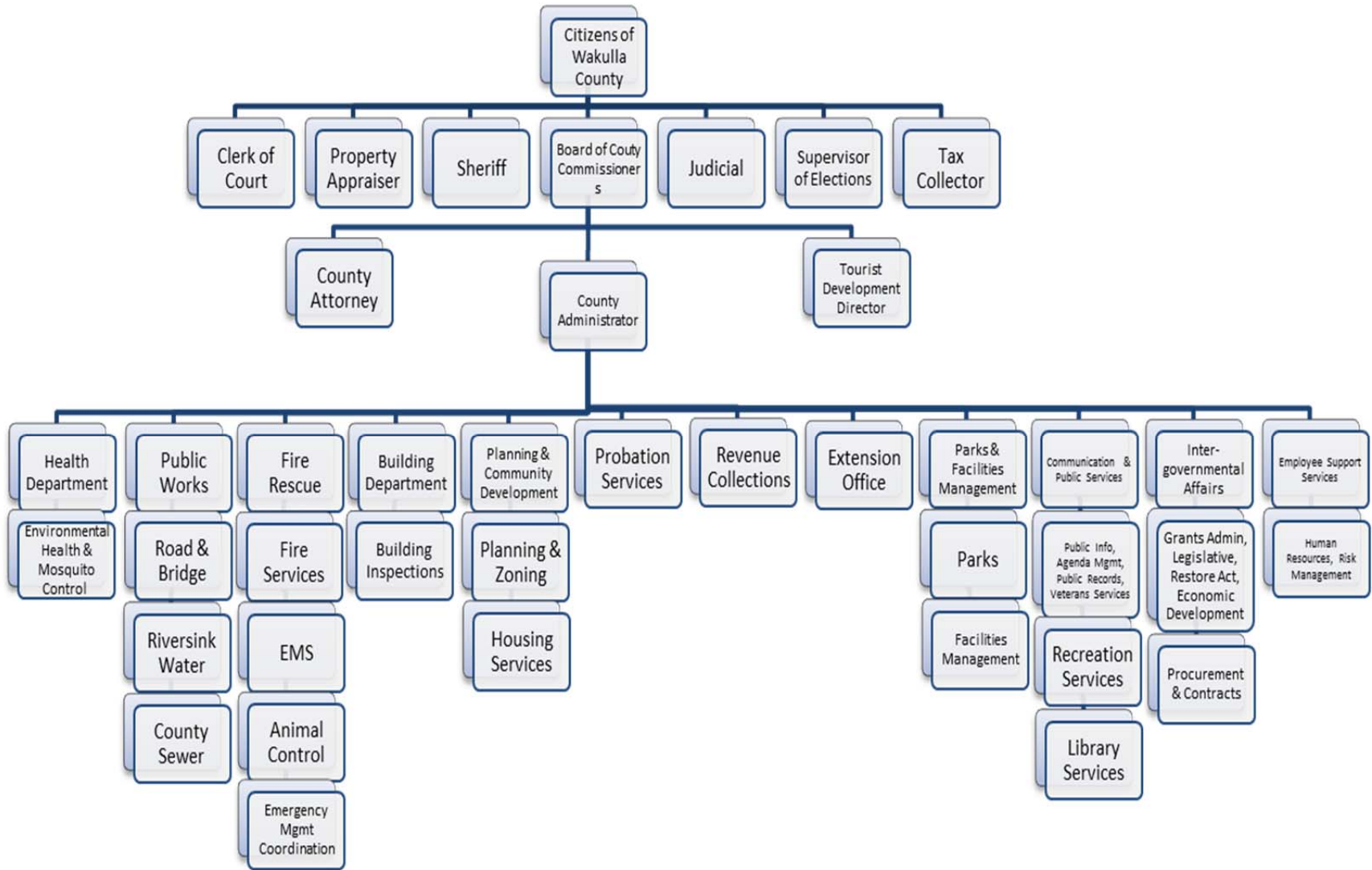
The BOCC appoints a County Administrator to serve as the chief administrative official of the County. Florida Statutes, Chapter 125 and the County's Charter, Article 3 establishes the powers and duties of the County Administrator.

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



Updated: August 26, 2014

Revised FY2015/2016 Budget Calendar

<u>DATES</u>	<u>ACTION</u>
January 5, 2015	BOCC Approval of the FY2015/2016 Budget Calendar
March 2, 2015	Notification of upcoming budget development meetings
March 9, 2015	1 st Budget Development Workshop (time to be determined)
March 11, 2015	Mandatory Budget Kick-Off Meeting with all Departments 10:00 a.m.
April 13, 2015	All BOCC Department Budget Requests are due to Finance to begin analysis.
April 14-30, 2015	Meetings with Departments to review requested budgets.
May 1, 2015	Final Day for Constitutional Officers to Submit Budget Requests to Board (F.S. 129.03 [2])
May 4-15, 2015	Meetings with Constitutional Officers to review requested budgets.
June 15, 2015	2 nd Budget Development Workshop (time to be determined)
June 16, 2015	Board submits number of hardship exemptions to Property Appraiser (2 weeks prior to July 1)
July 1, 2015	Submit agenda item for July 20 meeting setting two public hearings for the tentative and final budget
July 1, 2015	Certification of Taxable Property Values by the Property Appraiser to Board (193.023 F.S.) – DR-420 Form
July 15, 2015	Preliminary Balanced Budget is placed on the desks of the Board of County Commissioners. (F.S. 129.03 [3a])
July 20, 2015	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)
August 1, 2015	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 3, 2015	3 rd Budget Development Workshop (time to be determined)
August 14, 2015	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, 2015 Deadline for Department of Revenue to make Budget Amendments or changes to the Property Appraiser's Budget.
- August 19, 2015 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 27, 2015 Deadline to submit appropriate Preliminary TRIM notice to Wakulla News
- September 3, 2015 Preliminary TRIM Notice published in Wakulla News
- September 4, 2015 County posts preliminary budget on website 2 days prior to first public hearing (129.03[3c] F.S.)
- September 8, 2015 Board adopts the Preliminary Rate Resolutions for Road Paving Assessments
- September 8, 2015 1st Public Hearing to be held on Tentative Budget and Proposed Millage Rate (200.065[4bc] F.S.) (*within 80 days/no sooner than 65 days from Certification)
- September 10, 2015 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 8, 2015.

- September 17, 2015 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 21, 2015 2nd Public Hearing to be held 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 24, 2015 Board to forward Resolution or Ordinance adopting Final Millage to Property Appraiser, Tax Collector and Department of Revenue.
- October 24, 2015 Certified Compliance to the Department of Revenue.
- October 24, 2015 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 preliminary balanced budget is compiled and presented to the BOCC by July 15.

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

Amended and Final Budget

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

1. Budget Resolution

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

2. Budget Amendment

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

3. Supplemental Budget Hearing

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

Financial Policies

Budgetary Accounting Policy

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

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

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

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

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

Fund Accounting Policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Improvement Policy

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

Debt Policy

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

Fund Balance Policy

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

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

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

Fund balance reserves should be maintained at the following levels:

1. General Fund – Unassigned fund balance should be no less than three months or 25% of regular General Fund operating revenues or expenditures. The maximum unassigned fund balance should be no more than four months or 33% of regular General Fund operating revenues or expenditures.
2. Special Revenue Funds – Typically, since special revenue funds are inherently restricted to a particular purpose which may require the spending of all available funds, no minimum or maximum fund balance is required unless debt service payments exist. 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.

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 unless debt service payments exist.
4. Enterprise Funds – Each enterprise fund should maintain no less than three months or 25% of regular operating revenues or expenditures.
5. Debt Service – The County currently does not have a dedicated debt service fund. The County makes debt service payments directly from the funds which incurred the debt. 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.

The newly created “Revenue Stabilization Fund” has been created for the purpose of setting aside portions of increased revenue so that these cash balances may be used in years when revenues decline. These cash balances are, in fact, intended to be used for recurring expenses. This creates, in effect, a smoothing of revenues so that expenses can also be smoothed and drastic measures do not need to be taken when revenues decline.

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Source: http://www.waymarking.com/waymarks/WMBPZC_The_Natural_Place_To_Be_Wakulla_County

www.visitwakulla.com

Section 2

Fiscal Year 2015/2016 County-wide Budget

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County-wide Budget Review

The total budget for FY2015/2016 is \$43,635,464, a net decrease of \$555,365 or 1.26% as compared to FY 2014/2015 Budget as amended through May 31, 2015.

This increase is the result of:

- The General Fund budget of \$11,847,923 is an increase of \$1,030,890 or 9.5%.
- The Special Revenue Funds budget of \$16,623,263 is a decrease of \$1,218,370 or -6.8%.
- The Capital Project Funds budget of \$7,257,552 is an increase of \$646,070 or 9.8%.
- The Enterprise Funds budget of \$7,906,726 is a decrease of \$1,013,955 or -11.4%.

The changes in each particular fund category will be discussed on the following pages. Following are three charts summarizing the County-wide budget for FY2015/2016. The first summarizes the FY2015/2016 Budget by revenue and expenditure type. The second summarizes the FY2015/2016 Budget by revenue and expenditure type and compares those revenues and expenditures to the FY2014/2015 Amended Budget. The third summarizes the FY2015/2016 Budget by fund and provides historical data for FY2010/2011, FY2011/2012, FY2012/2013, FY 2013/2014 and FY 2014/2015.

**Preliminary Budget Summary
Wakulla County, Florida
Fiscal Year 2015/2016**

Proposed Millage Levy

General Fund **8.5000**

Estimated Revenues:	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Total All Funds
Taxes:	<u>Millage Per \$1,000</u>				
95% Ad Valorem Taxes	8.5000	1,054,039	7,408,354	-	8,462,393
Sales, Use, Utility & Fuel Taxes		2,140,000	1,936,000	2,095,000	6,171,000
Licenses and Special Assessments		40,100	1,286,287	-	1,326,387
Intergovernmental Revenues		5,437,650	1,940,279	3,060,165	10,932,128
Charges for Services		1,936,400	2,300,525	-	4,236,925
Fines and Forfeitures		46,300	56,416	-	102,716
Miscellaneous Revenues		60,600	9,000	-	69,600
Total Revenues - Sources		10,715,089	14,936,861	5,155,165	7,906,726
Transfers In		331,847	593,002	25,000	223,383
Fund Balances Carried Forward		800,987	1,093,400	2,077,387	45,438
Total Revenues, Transfers & Fund Balances		11,847,923	16,623,263	7,257,552	7,906,726
Estimated Expenditures:					
General Government		3,386,358	16,500	-	3,402,859
Public Safety		2,575,705	1,228,565	564,327	4,368,597
Physical Environment		170,950	20,000	-	7,431,622
Transportation		4,800	1,983,253	2,981,534	4,969,587
Economic Environment		45,700	1,489,352	-	1,535,052
Human Services		703,201	50,040	-	753,241
Culture and Recreation		943,302	242,508	965,197	2,151,007
Court Services		55,000	216,945	-	271,945
Debt Service		-	155,969	591,239	220,975
Total Expenditures - Uses		7,885,016	5,403,132	5,102,297	7,652,597
Transfers Out		3,385,106	10,566,943	208,500	214,875
Fund Balances - Reserves		577,801	653,188	1,946,755	39,254
Total Expenditures, Transfers & Fund Balances		11,847,923	16,623,263	7,257,552	7,906,726

Comparative Budget Summary Wakulla County, Florida Preliminary Fiscal Year 2015/2016 to Amended Fiscal Year 2014/2015

Revenues by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg
Ad Valorem Taxes	1,034,308	1,054,039	1.9%	7,268,345	7,408,354	1.9%	-	-	0.0%	-	-	#DIV/0!	8,302,653	8,462,393	1.9%
Sales, Use, Utility & Fuel Taxes	2,068,650	2,140,000	3.4%	1,890,352	1,936,000	2.4%	1,897,916	2,095,000	10.4%	-	-	#DIV/0!	5,856,918	6,171,000	5.4%
Licenses and Special Assessments	40,000	40,100	0.3%	1,112,152	1,286,287	15.7%	-	-	0.0%	-	-	#DIV/0!	1,152,152	1,326,387	15.1%
Intergovernmental Revenues	4,878,591	5,437,650	11.5%	2,738,666	1,940,279	-29.2%	3,268,186	3,060,165	-6.4%	160,909	494,034	207.0%	11,046,352	10,932,128	-1.0%
Charges for Services	1,750,998	1,936,400	10.6%	2,838,639	2,300,525	-19.0%	-	-	0.0%	3,930,522	4,132,871	5.1%	8,520,159	8,369,796	-1.8%
Fines and Forfeitures	58,750	46,300	-21.2%	42,445	56,416	32.9%	-	-	0.0%	-	-	#DIV/0!	101,195	102,716	1.5%
Miscellaneous Revenues	71,071	60,600	-14.7%	4,690	9,000	91.9%	-	-	0.0%	3,595,690	3,011,000	-16.3%	3,671,451	3,080,600	-16.1%
Total Revenues - Sources	9,902,368	10,715,089	8.2%	15,895,289	14,936,861	-6.0%	5,166,102	5,155,165	-0.2%	7,687,121	7,637,905	-0.6%	38,650,880	38,445,020	-0.5%
Transfers In	203,392	331,847	63.2%	297,441	593,002	99.4%	281,326	25,000	-91.1%	410,908	223,383	-45.6%	1,193,067	1,173,232	-1.7%
Fund Balances Carried Forward	711,273	800,987	12.6%	1,648,903	1,093,400	-33.7%	1,164,054	2,077,387	78.5%	822,652	45,438	-94.5%	4,346,882	4,017,212	-7.6%
Total Revenues, Transfers & Fund Balances	10,817,033	11,847,923	9.5%	17,841,633	16,623,263	-6.8%	6,611,482	7,257,552	9.8%	8,920,681	7,906,726	-11.4%	44,190,829	43,635,464	-1.3%

Expenditures by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg	FY 14/15	FY 15/16	% Chg
General Government	3,249,829	3,386,358	4.2%	10,070	16,500	63.9%	35,000	-	-100.0%	-	-	#DIV/0!	3,294,899	3,402,858	3.3%
Public Safety	2,467,655	2,575,705	4.4%	1,315,574	1,228,565	-6.6%	428,327	564,327	31.8%	-	-	#DIV/0!	4,211,556	4,368,597	3.7%
Physical Environment	180,793	170,950	-5.4%	40,000	20,000	-50.0%	-	-	#DIV/0!	7,929,401	7,431,622	-6.3%	8,150,194	7,622,572	-6.5%
Transportation	6,176	4,800	-22.3%	2,472,930	1,983,253	-19.8%	3,011,389	2,981,534	-1.0%	-	-	#DIV/0!	5,490,495	4,969,587	-9.5%
Economic Environment	21,111	45,700	116.5%	1,858,762	1,489,352	-19.9%	-	-	#DIV/0!	-	-	#DIV/0!	1,879,873	1,535,052	-18.3%
Human Services	652,793	703,201	7.7%	50,000	50,040	0.1%	15,000	-	-100.0%	-	-	#DIV/0!	717,793	753,241	4.9%
Culture and Recreation	901,068	943,302	4.7%	1,181,129	242,508	-79.5%	1,383,084	965,197	-30.2%	-	-	#DIV/0!	3,465,281	2,151,007	-37.9%
Court Services	55,000	55,000	0.0%	194,742	216,945	11.4%	-	-	#DIV/0!	-	-	#DIV/0!	249,742	271,945	8.9%
Debt Service	-	-	#DIV/0!	155,968	155,969	0.0%	604,157	591,239	-2.1%	412,638	220,975	-46.4%	1,172,763	968,183	-17.4%
Total Expenditures - Uses	7,534,425	7,885,016	4.7%	7,279,175	5,403,132	-25.8%	5,476,957	5,102,297	-6.8%	8,342,039	7,652,597	-8.3%	28,632,596	26,043,042	-9.0%
Transfers Out	2,778,505	3,385,106	21.8%	10,364,937	10,566,943	1.9%	519,766	208,500	-59.9%	500,708	214,875	-57.1%	14,163,916	14,375,424	1.5%
Fund Balances - Reserves	504,103	577,801	14.6%	197,521	653,188	230.7%	614,759	1,946,755	216.7%	77,934	39,254	-49.6%	1,394,317	3,216,998	130.7%
Total Expenditures, Transfers & Fund Balances	10,817,033	11,847,923	9.5%	17,841,633	16,623,263	-6.8%	6,611,482	7,257,552	9.8%	8,920,681	7,906,726	-11.4%	44,190,829	43,635,464	-1.26%

WAKULLA COUNTY

FISCAL YEAR 2015/2016 FINAL BUDGET BY FUND

Total Fund Expenditures

Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
	Actual	Actual	Actual	Actual	Actual (thru May 31)	Revised Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	9,589,852	9,003,378	9,029,613	11,997,303	8,161,451	10,326,831	11,295,957	969,126	9.38%
Building Department Fund	381,490	251,278	306,296	353,037	222,254	490,202	419,011	(71,191)	-14.52%
Revenue Stabilization Fund	-	-	-	-	-	-	132,955	132,955	#DIV/0!
Justice Assistance Grant Fund	39,828	66,475	32,000	41,026	25,030	39,252	33,000	(6,252)	-15.93%
Ochlocknee Bay Trail Fund	269,482	642,703	968,654	497,883	555,586	858,154	-	(858,154)	-100.00%
Recreation Activities Fund	111,592	76,607	81,037	68,685	33,302	90,800	88,500	(2,300)	-2.53%
Ambulance Grant Fund	140,083	27,611	8,602	4,745	-	6,427	4,200	(2,227)	-34.65%
Mosquito Control Fund	40,078	40,653	37,428	34,582	12,624	100,000	63,080	(36,920)	-36.92%
Housing Assistance	1,089,116	921,491	1,090,925	1,104,902	633,578	1,117,013	1,139,352	22,339	2.00%
Boating Improvement Fund	27,800	46,851	41,256	25,532	12,390	95,135	98,700	3,565	3.75%
S.H.I.P. Funds	305,698	182,585	448,250	1,095,462	59,312	741,749	350,000	(391,749)	-52.81%
Disaster Relief Fund	225,369	512,609	24,734	36,621	-	-	-	-	#DIV/0!
BP Restore Act Fund	-	10,216	15,258	2,411	2,000	10,000	-	(10,000)	-100.00%
Sheriff Fine & Forfeiture Fund	10,392,156	9,650,734	10,110,056	10,355,056	6,549,541	9,906,311	10,097,933	191,622	1.93%
Court Related	725,158	408,242	327,035	270,176	214,389	382,801	440,767	57,966	15.14%
Law Enforcement Education	67,527	42,598	26,308	51,791	4,501	95,445	88,000	(7,445)	-7.80%
Road & Bridge Fund	1,746,104	1,781,024	1,891,971	1,970,249	1,386,017	2,468,581	2,341,086	(127,495)	-5.16%
Airport Grant Fund	-	-	61,288	13,712	-	182,000	-	(182,000)	-100.00%
MSBU - Fire Fund	885,299	954,067	1,397,714	996,096	803,810	1,345,429	1,420,650	75,221	5.59%
Tourist Development Fund	98,761	123,672	156,111	539,192	45,879	144,040	198,449	54,409	37.77%
E-911 Fund	210,768	408,502	252,743	200,690	133,213	258,496	259,546	1,050	0.41%
Capital Projects Fund	2,439,916	184,790	353,695	1,365,234	281,508	1,204,492	735,000	(469,492)	-38.98%
Impact Fees Fund	272,063	6,077	14,802	144,654	2,510	299,054	285,893	(13,161)	-4.40%
One Cent Sales Tax Fund	2,024,376	1,470,087	1,793,795	2,681,121	1,444,882	2,832,916	3,911,494	1,078,578	38.07%
Road Paving Fund	2,954,037	1,664,433	743,902	1,784,965	1,770,623	2,275,020	2,325,165	50,145	2.20%
Wastewater Fund	3,174,595	2,133,114	2,197,609	2,195,205	1,571,125	5,031,020	5,338,138	307,118	6.10%
Water Fund	99,129	133,060	128,470	91,077	55,011	82,511	115,800	33,289	40.34%
Solid Waste Fund	1,084,758	2,323,665	2,886,569	2,344,443	2,270,409	3,807,150	2,452,788	(1,354,362)	-35.57%
Total	38,395,035	33,066,521	34,426,121	40,265,849	26,250,947	44,190,829	43,635,464	(555,365)	-1.26%



<https://www.floridastateparks.org/park/Wakulla-Springs>

Section 3

Fiscal Year 2015/2016 General Fund Budget

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General Fund Budget 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 budget for the General Fund is \$11,847,923, an increase of \$1,030,890 or 9.5% as compared to FY2014/2015 Budget as amended May, 31 2015. For accounting purposes, the General Fund includes:

- 17 General Fund Departments – a list is provided on page 52
- 8 Subcomponent Funds
 - The Service of Process Grant Fund
 - The Library State Aid Grant Fund
 - The Clerk of Court Fund
 - The Property Appraiser Fund
 - The Supervisor of Elections Fund
 - The Tax Collector Fund
 - The Building Department Fund
 - The Revenue Stabilization Fund

Some of the charts and tables in this document combine all of these “subcomponent funds” into the General Fund in order to be consistent with the annual financial report and some do not so that the separate fund balances may be shown. When these “subcomponent funds” are not included the reader will be alerted by an asterisk and note under the chart.

On the revenue side, the \$1,030,890 increase is the result of:

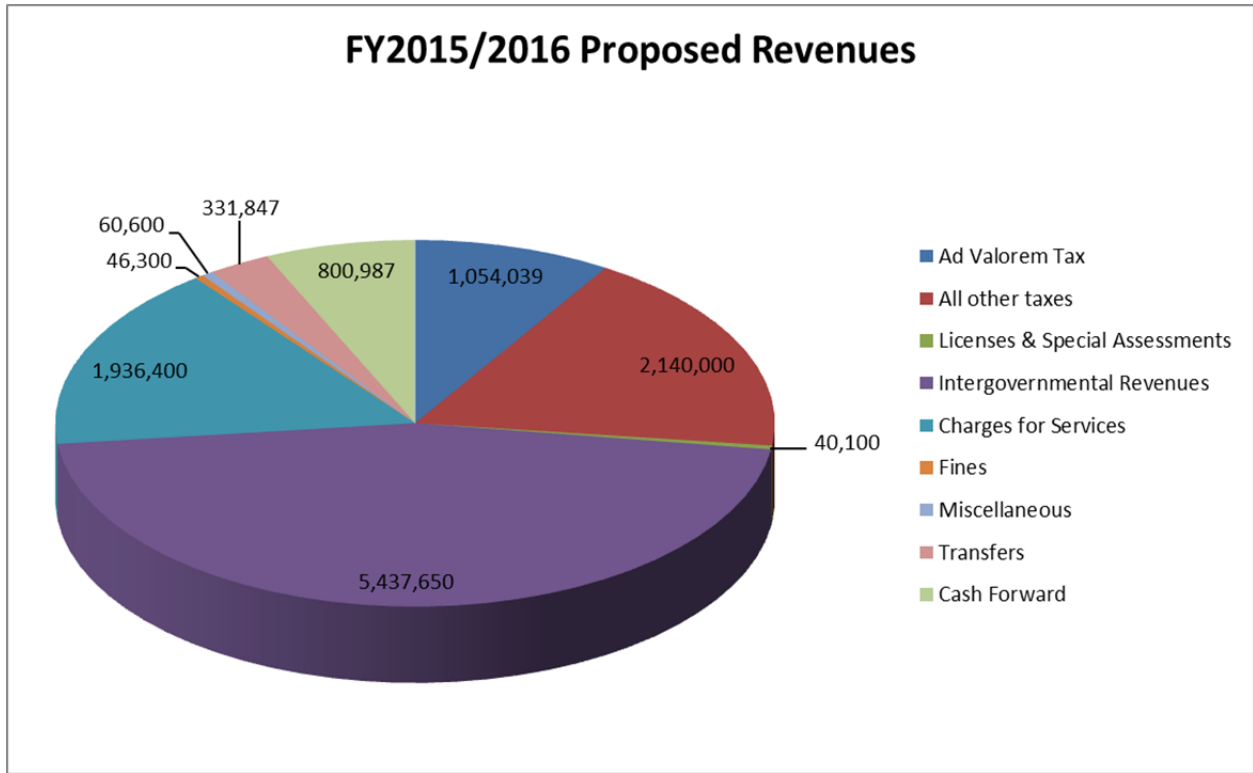
- An increase of \$19,731 in ad valorem taxes and an increase of \$71,350 in the public service and communication service taxes.
- Intergovernmental State shared revenues increased overall by \$559,059.
- Local charges for program services increased by \$185,402.
- Licenses, special assessments, fines and miscellaneous revenue decreased \$22,821.
- Inter-fund transfers in increased \$128,455.
- Budgeted cash forward increased \$89,714.

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

- Salary & Wages increased \$237,338, a net increase of four (4) positions, a new 12 hour shift for Rescue 4 and the recurring cost of the COLA provided mid-year in FY14/15.
- Benefits increased \$103,865. The preliminary budget is based on an estimated 5% increase in health insurance costs. The retirement rates increased but not significantly.
- Operating costs increased \$66,518.
- Equipment and capital outlay decreased \$57,130.
- Inter-fund transfers out and transfers to Constitutional Officers increased \$606,601.
- Budgeted reserves increased \$73,698

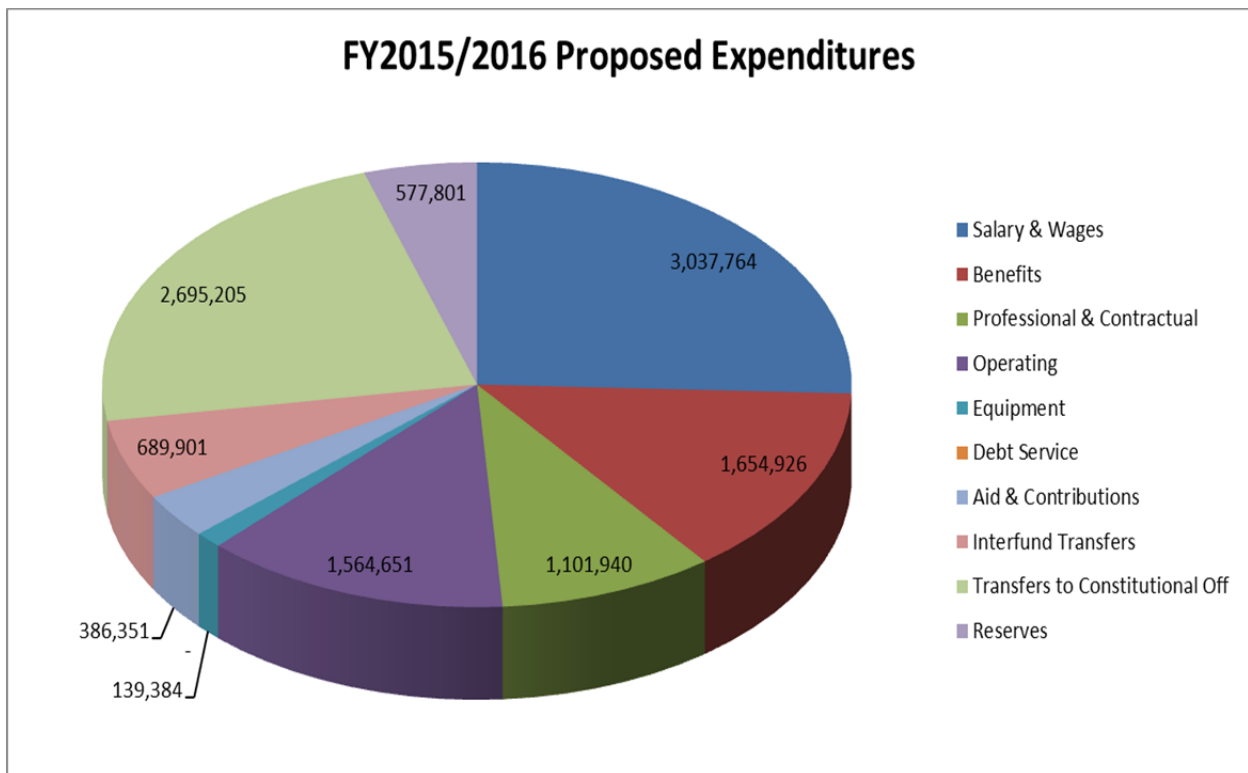
General Fund Revenue Summary

Wakulla County FY2015/2016 Proposed Budget											
General Fund			FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 14/15 to FY 15/16	
Fund #	Dept #	Exp Grp #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	Increase / (Decrease)	% Increase / (Decrease)
			10,029,340	8,948,300	1,126,188	1,126,042	592,273	1,034,308	1,054,039	19,731	1.9%
			295,612	1,480,039	1,958,499	2,056,390	1,141,874	2,068,650	2,140,000	71,350	3.4%
			41,456	36,859	36,664	36,912	13,027	40,000	40,100	100	0.3%
			4,656,394	4,694,637	4,737,641	5,304,104	3,870,347	4,878,591	5,437,650	559,059	11.5%
			4,814,192	3,813,657	1,755,656	2,242,439	1,130,428	1,750,998	1,936,400	185,402	10.6%
			20,381	23,167	31,656	61,555	22,671	58,750	46,300	(12,450)	-21.2%
			260,059	277,219	184,314	47,948	13,678	71,071	60,600	(10,471)	-14.7%
			1,199,363	101,265	68,392	2,367,575	1,906,127	203,392	331,847	128,455	63.2%
			-	-	-	-	-	711,273	800,987	89,714	12.6%
			21,316,798	19,375,141	9,899,010	13,242,965	8,690,424	10,817,033	11,847,923	1,030,890	9.53%



General Fund Expenditure Summary

Wakulla County FY2015/2016 Proposed Budget									
General Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 14/15 to FY 15/16	
Fund #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	Increase / (Decrease)	% Increase / (Decrease)
Salary & Wages	2,762,393	2,580,889	2,657,554	2,725,326	1,736,707	2,800,426	3,037,764	237,338	8.48%
Benefits	1,401,912	1,093,794	1,032,942	1,310,544	945,970	1,551,061	1,654,926	103,865	6.70%
Professional & Contractual	1,136,239	1,066,138	1,009,626	1,008,846	570,536	1,067,751	1,101,940	34,189	3.20%
Operating	1,356,505	1,260,032	1,337,850	1,336,072	956,558	1,535,772	1,564,651	28,879	1.88%
Equipment	19,806	65,287	134,646	96,344	66,728	196,514	139,384	(57,130)	-29.07%
Debt Service	-	-	-	-	-	-	-	-	#DIV/0!
Aid & Contributions	393,081	381,480	381,680	381,680	348,076	382,901	386,351	3,450	0.90%
Interfund Transfers	1,151,147	1,131,908	950,728	736,041	137,775	126,115	689,901	563,786	447.04%
Transfers to Constitutional Off	12,142,415	11,325,863	1,830,882	4,755,488	3,621,355	2,652,390	2,695,205	42,815	1.61%
Reserves	-	-	-	-	-	504,103	577,801	73,698	14.62%
Total Expenses	20,363,498	18,905,390	9,335,908	12,350,340	8,383,705	10,817,033	11,847,923	1,030,890	9.53%



General Fund Departmental Summary

Wakulla County FY2015/2016 Proposed Budget									
Operating Revenue	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Clerk of Court Return to Board	-	790	49,404	-	-	-	-	-	#DIV/0!
Property Appraiser Return to Board	-	32,842	62,073	-	-	-	-	-	#DIV/0!
Sheriff Revenue/Return to Board	4,107,051	2,372,147	-	-	-	-	-	-	#DIV/0!
Supervisor of Elections Return to Board	13,447	15,727	11,009	-	-	-	-	-	#DIV/0!
Tax Collector Revenue / Return to Board	294,824	243,694	295,024	252,488	107,247	290,000	290,000	-	0.00%
General Administration Revenue	15,596,580	15,319,130	7,920,427	8,577,414	5,660,925	8,614,842	9,491,306	876,464	10.17%
BOCC Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
County Administrator Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Collections Department Revenue	-	-	-	-	804	-	1,200	1,200	#DIV/0!
Planning & Community Development Revenue	74,843	85,057	109,244	84,759	71,372	123,203	128,200	4,997	4.06%
Code Enforcement Department Revenue	5,475	7,850	14,838	40,197	-	-	-	-	#DIV/0!
Animal Services Department Revenue	10,536	7,871	7,861	13,423	8,280	24,000	25,000	1,000	4.17%
Airport Department Revenue	1,200	1,320	1,320	204	4,800	4,800	4,800	-	0.00%
Library Department Revenue	31,503	28,121	9,263	12,547	1,921	29,888	22,950	(6,938)	-23.21%
Agriculture / Extension Department Revenue	5,602	1,482	2,524	1,509	825	2,500	1,500	(1,000)	-40.00%
Facility Management Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
Probation Department Revenue	111,558	106,867	110,889	123,373	72,496	121,000	107,500	(13,500)	-11.16%
Veteran's Services Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
EMS Department Revenue	690,221	801,763	912,439	1,351,252	617,096	875,000	980,000	105,000	12.00%
Recreation Department Revenue	1,195	(44)	-	1,630	-	-	-	-	#DIV/0!
Community Center Revenue	-	-	-	-	3,530	7,500	65,900	58,400	778.67%
Parks Department Revenue	32,797	33,152	29,863	37,482	34,825	37,635	53,300	15,665	41.62%
Clerk of Court Revenue	-	-	-	570,433	421,624	-	8,000	8,000	#DIV/0!
Property Appraiser Revenue	-	-	-	1,035,537	746,990	-	7,877	7,877	#DIV/0!
Tax Collector Revenue	-	-	-	671,996	534,121	-	11,924	11,924	#DIV/0!
Service of Process Grant Revenue	4,325	1,899	2,178	1,980	660	2,000	2,000	-	0.00%
State Library Grant Revenue	85,393	70,419	68,367	75,764	171,062	194,463	94,500	(99,963)	-51.40%
General Fund Revenue	21,066,552	19,130,087	9,606,722	12,851,987	8,458,578	10,326,831	11,295,957	969,126	9.38%
Clerk of Court Interfund Transfer	438,493	402,389	545,534	570,037	415,724	576,698	585,325	8,627	1.50%
Property Appraiser Interfund Transfer	963,681	903,462	945,644	1,010,333	741,290	994,087	1,010,519	16,432	1.65%
Sheriff Interfund Transfer	10,392,156	9,650,734	-	-	-	-	-	-	#DIV/0!
Supervisor of Elections Expense	312,309	326,822	339,704	366,563	276,033	369,444	375,276	5,832	1.58%
Tax Collector Interfund Transfer	683,434	649,691	673,622	671,996	534,121	712,161	724,085	11,924	1.67%
BOCC Department Expense	216,963	206,602	225,972	264,020	175,009	304,588	303,950	(638)	-0.21%
County Administrator Department Expense	324,677	382,311	435,265	453,822	302,012	492,386	513,600	21,214	4.31%
Collections Department Expense	-	-	-	-	51,565	105,223	154,430	49,207	46.76%
Attorney Related Expense	276,187	234,510	328,677	224,906	118,793	218,235	220,700	2,465	1.13%
General Administration Expense	1,821,013	1,702,392	1,372,383	1,831,781	1,063,307	1,799,116	2,517,496	718,380	39.93%
BOCC Memberships Expense	18,675	18,452	21,102	27,374	25,225	35,535	33,428	(2,107)	-5.93%
Constitutional Miscellaneous Expense	152,564	115,918	116,034	103,265	29,603	122,100	118,800	(3,300)	-2.70%
Health & Human Services Expense	736,844	717,529	558,776	543,412	394,132	556,217	572,601	16,384	2.95%
Planning & Community Development Expense	328,068	303,005	270,250	262,433	172,697	291,992	305,100	13,108	4.49%
Code Enforcement Department Expense	-	-	79,427	61,689	-	-	-	-	#DIV/0!
Animal Services Department Expense	170,498	170,546	193,383	198,494	124,069	217,799	241,800	24,001	11.02%
Airport Department Expense	18,155	4,282	3,995	3,776	2,694	6,176	4,800	(1,376)	-22.28%
Library Department Expense	258,860	221,800	212,635	211,137	147,848	233,500	249,900	16,400	7.02%
Agriculture / Extension Department Expense	158,164	158,154	157,767	176,146	93,244	180,793	170,950	(9,843)	-5.44%
Facility Management Department Expense	105,883	111,176	143,831	319,175	195,499	416,839	358,400	(58,439)	-14.02%
Office of Management & Budget	149,319	104,795	-	-	-	-	-	-	#DIV/0!
Probation Department Expense	153,514	142,658	141,428	148,644	90,630	162,625	127,950	(34,675)	-21.32%
Veteran's Services Department Expense	36,093	33,668	35,786	23,798	9,355	21,111	45,700	24,589	116.47%
EMS Department Expense	1,720,534	1,585,831	1,726,429	1,809,490	1,181,476	1,775,909	1,937,944	162,035	9.12%
Recreation Department Expense	218,044	172,257	190,032	207,023	148,262	236,537	226,500	(10,037)	-4.24%
Community Center Expense	-	-	-	-	5,321	24,500	74,050	49,550	202.24%
Parks Department Expense	237,687	262,810	238,803	248,035	153,227	276,797	298,352	21,555	7.79%
Clerk of Court Expense	-	-	-	545,534	438,124	-	8,000	8,000	#DIV/0!
Property Appraiser Expense	-	-	-	964,681	741,290	-	7,877	7,877	#DIV/0!
Tax Collector Expense	-	-	-	671,996	474,774	-	11,924	11,924	#DIV/0!
Service of Process Grant Expense	4,800	1,899	2,178	1,980	660	2,000	2,000	-	0.00%
State Library Grant Expense	85,393	70,419	70,953	75,764	55,466	194,463	94,500	(99,963)	-51.40%
General Fund Expense	19,982,008	18,654,112	9,029,613	11,997,303	8,161,450.79	10,326,831	11,295,957	969,126	9.38%
Net Profit (Loss)	1,084,544	543,182	577,109	854,684	297,128	-	-	-	-
Fund Balance Beginning	283,195	1,367,739	1,910,921	2,488,030	3,342,714	3,639,842	3,639,842	-	-
Fund Balance Ending	1,367,739	1,910,921	2,488,030	3,342,714	3,639,842	3,639,842	3,639,842	-	-
Fund Balance Policy	-	-	-	2,999,326	2,040,363	2,581,708	2,823,989	-	-
Surplus (Deficit) Fund Balance	1,367,739	1,910,921	2,488,030	343,388	1,599,479	1,058,134	815,852	-	-

* The above chart does not include the Building Department Fund and the Revenue Stabilization Fund

General Fund Departmental Detailed Budgets

The total budget for the General Fund is \$11,847,923, an increase of \$1,030,890 or 9.5% as compared to FY2014/2015 Budget as amended May 31, 2015. The General Fund operations are accounted for in seventeen (17) different departments and eight (8) “subcomponent funds”:

- General Fund Departments
 - Board of County Commissioners
 - County Administrator
 - Revenue Collections
 - Constitutional Officers
 - General Administration
 - Planning & Community Development
 - Animal Control
 - Airport
 - Library
 - Agriculture Extension
 - Facilities Management
 - Probation
 - Veteran’s Services
 - Emergency Medical Services
 - Recreation
 - Community Center
 - Parks

- General Fund subcomponent funds
 - Service of Process Grant Fund
 - Library State Aid Grant Fund (discuss under the Library Department)
 - Clerk of Court Fund
 - Property Appraiser Fund
 - Supervisor of Elections Fund
 - Tax Collector Fund
 - Building Department Fund
 - Revenue Stabilization Fund

The following pages contain a brief summary of each department, a staffing schedule, and performance measures (service outputs) followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY2012/2013, FY2013/2014, and current fiscal year actual and budget data through May 31, 2015 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 departmental 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 11 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, Chairman, District 1	rthomas@mywakulla.com
Randy Merritt	County Commissioner, Vice-Chairman, District 2	rmerritt@mywakulla.com
Dr. Howard Kessler	County Commissioner, District 3	hkessler@mywakulla.com
Jerry Moore	County Commissioner, District 4	jmoore@mywakulla.com
Richard Harden	County Commissioner, District 5	rharden@mywakulla.com

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of Board Meetings/Workshops	37	40	15
# of Ordinances Adopted	37	26	10
# of Resolutions Adopted	73	60	39
# of Pages of Minutes Recorded	4,051	4,637	1,699

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Board of County Commissioners	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOCC Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
511000-EXECUTIVE SALARIES	153,302	155,518	156,494	161,167	101,928	163,406	169,950	6,544	4.00%
513000-HOURLY WAGES	-	-	-	830	-	-	-	-	#DIV/0!
521000-FICA TAX	11,822	11,897	11,965	12,279	7,723	12,500	13,000	500	4.00%
522000-RETIREMENT BENEFITS	22,740	16,073	21,216	46,135	34,920	70,657	71,500	843	1.19%
523000-HEALTH INSURANCE	16,473	16,380	29,140	40,317	29,230	54,025	43,500	(10,525)	-19.48%
525000-UNEMPLOYMENT COMPENSATION	-	-	275	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	13	-	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	229	279	-	-	500	4,000	3,500	700.00%
541000-TELEPHONE	11,449	5,283	4,356	2,756	1,142	3,000	1,500	(1,500)	-50.00%
545200-LIABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	912	-	-	-	-	-	-	-	#DIV/0!
547000-PRINTING & BINDING	80	-	-	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	-	150	-	-	200	200	-	0.00%
551000-OFFICE SUPPLIES	-	101	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	50	314	293	66	300	300	-	0.00%
552100-FUEL	172	1,071	1,748	243	-	-	-	-	#DIV/0!
554000-BOOKS & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	35	-	-	-	-	-	#DIV/0!
BOCC Department Expense	216,963	206,602	225,972	264,020	175,009	304,588	303,950	(638)	-0.21%
Net Profit (Loss)	(216,963)	(206,602)	(225,972)	(264,020)	(175,009)	(304,588)	(303,950)		

County Administrator

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

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

Staffing

David Edwards	County Administrator	dedwards@mywakulla.com
Virginia Dekle	Administrative Assistant	vdekle@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
Patty Taylor	Administrative Coordinator	ptaylor@mywakulla.com
Katie Taff	Procurement Coordinator	ktaff@mywakulla.com

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of RFP/RFP/ITB's Issued	29	13	-
# of Agenda Items Prepared	491	525	260
# of Grants applied for	14	11	8
# of Public Record Requests	112	186	90

County Administrator continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
County Administrator	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
County Administrator Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	215,130	223,417	233,628	249,291	149,788	253,817	223,000	(30,817)	-12.14%
512100-ANNUAL/SICK LEAVE PAY OUT	109	109	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	464	40,452	69,555	54,859	45,320	57,566	115,000	57,434	99.77%
514000-OVERTIME WAGES	-	-	-	96	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	221	2,946	2,482	2,668	2,878	5,100	2,222	77.21%
521000-FICA TAX	16,862	20,649	24,251	23,462	15,091	24,041	27,000	2,959	12.31%
522000-RETIREMENT BENEFITS	29,785	16,966	25,533	47,642	33,657	53,167	56,500	3,333	6.27%
523000-HEALTH INSURANCE	27,700	27,321	36,721	40,382	36,397	69,267	57,000	(12,267)	-17.71%
525000-UNEMPLOYMENT COMPENSATION	-	-	885	1,650	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	24	20	-	-	-	-	#DIV/0!
534500-CONTRACTED SERVICES - INFO TECHNOLOGY	-	3,150	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	3,075	5,424	5,694	3,752	2,563	4,000	5,000	1,000	25.00%
541000-TELEPHONE	2,374	1,569	2,881	3,130	1,238	3,750	3,000	(750)	-20.00%
542000-POSTAGE & FREIGHT	107	-	32	77	112	100	200	100	100.00%
544000-RENTALS/LEASES-MACH & EQUIP	9,246	5,609	5,374	2,400	480	3,000	3,000	-	0.00%
545000-PROPERTY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	2,030	1,101	565	82	1,092	1,200	200	(1,000)	-83.33%
547000-PRINTING & BINDING	745	-	41	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	878	-	172	-	-	500	500	-	0.00%
549000-OTHER CURRENT CHARGES	3,794	230	166	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	30	44	166	-	100	100	-	0.00%
551000-OFFICE SUPPLIES	3,550	6,422	4,066	3,214	2,152	3,000	3,000	-	0.00%
552000-OPERATING SUPPLIES	6,519	8,733	8,290	6,987	5,503	7,600	6,500	(1,100)	-14.47%
552100-FUEL	-	1,639	913	1,741	831	1,900	2,000	100	5.26%
554000-BOOKS AND SUBSCRIPTIONS	1,884	554	5,517	3,544	3,704	4,000	4,000	-	0.00%
554400-MEMBERSHIPS	-	70	350	506	100	1,000	1,000	-	0.00%
555000-TRAINING	425	150	1,265	1,383	1,318	1,500	1,500	-	0.00%
564000-OPERATING EQUIPMENT	-	-	6,352	6,957	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	18,494	-	-	-	-	-	-	#DIV/0!
County Administrator Department Expense	324,677	382,311	435,265	453,822	302,012	492,386	513,600	21,214	4.31%
Net Profit (Loss)	(324,677)	(382,311)	(435,265)	(453,822)	(302,012)	(492,386)	(513,600)		

Revenue Collections

This is a new department that was established in Fiscal Year 2014/2015. The primary function of this department is responsibility and oversight of billing and collecting local County revenues. The revenues currently collected include emergency medical services, Talquin sewer, Riversink water, County fuel, PST and other miscellaneous revenues. Two other County sewer revenues are currently billed and collected by outside agencies: the City of Sopchoppy Water System and Panacea Area Water System bill and collect the County sewer revenues for sewer customers on those water systems. These agencies are compensated monthly for this billing on behalf of the County. The Collections department will eventually handle these billings as well eliminating the need to continue that compensation and will allow the County to take a more proactive approach to collections of County revenue and enforcement of penalties for non-payment. An additional full time employee is being added and will be primarily responsible for invoicing of past due EMS services.

Staffing

Nannette Watts	Collections Coordinator	nwatts@mywakulla.com
Shirley Hanifin	Administrative Assistant	shanifin@mywakulla.com
Angie Meisenheimer	Administrative Assistant	ameisenheimer@mywakulla.com

Service Outputs

N/A – No outputs are measured by this department. The revenues collected by this department are shown in various other departments and funds.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Collections Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
344200-10/5 CENT LOCAL FEE	-	-	-	-	804	-	1,200	1,200	#DIV/0!
361100-INTEREST EARNED	-	-	-	-	0	-	-	-	#DIV/0!
Collections Department Revenue	-	-	-	-	804	-	1,200	1,200	#DIV/0!
512000-REGULAR SALARIES	-	-	-	-	21,637	44,000	45,000	1,000	2.27%
513000-HOURLY WAGES	-	-	-	-	10,833	20,680	56,692	36,012	174.14%
514500-HOLIDAY HOURS-WAGES	-	-	-	-	790	3,584	2,936	(648)	-18.08%
521000-FICA TAX	-	-	-	-	2,544	5,448	8,209	2,761	50.68%
522000-RETIREMENT BENEFITS	-	-	-	-	5,427	7,749	14,494	6,745	87.04%
523000-HEALTH INSURANCE	-	-	-	-	5,859	16,812	20,249	3,437	20.44%
534000-CONTRACTED SERVICES	-	-	-	-	40	50	-	(50)	-100.00%
540000-TRAVEL	-	-	-	-	-	-	1,000	1,000	#DIV/0!
541000-TELEPHONE	-	-	-	-	242	1,000	700	(300)	-30.00%
542000-POSTAGE & FREIGHT	-	-	-	-	-	100	100	-	0.00%
544000-RENTALS & LEASES - MACH & EQUIP	-	-	-	-	-	-	1,350	1,350	#DIV/0!
551000-OFFICE SUPPLIES	-	-	-	-	320	1,400	700	(700)	-50.00%
552000-OPERATING SUPPLIES	-	-	-	-	870	1,400	1,500	100	7.14%
554400-MEMBERSHIPS	-	-	-	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	-	-	565	-	1,500	1,500	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	-	-	2,439	3,000	-	(3,000)	-100.00%
Collections Department Expense	-	-	-	-	51,565	105,223	154,430	49,207	46.76%
Net Profit (Loss)	-	-	-	-	(50,761)	(105,223)	(153,230)		

Constitutional Officers

This department only accounts for the transfer of General Fund dollars to these Constitutional Officers and some revenue generated by the Tax Collector. Each Constitutional Officer may have a higher budget than is represented by these transfers due to funding from grants, internal fees and services charges, etc... Please note the Sheriff's Office budget is found in the Special Revenue Fine & Forfeiture Fund. The detailed budget of each Constitutional Officer can be found in Section 9.

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	gjames@wakullaclerk.com
Suzanne Hawkins	Assistant Finance Director	shawkins@wakullaclerk.com
Tiffany Conn	Revenue & Trust Clerk	tconn@wakullaclerk.com
Lea Dias	Accounts Payable & Purchasing Clerk	ldias@wakullaclerk.com
Sheryl Smythe	Payroll	ssmythe@wakullaclerk.com
Brandy King	Budgeting Clerk & Clerk to Board	bking@wakullaclerk.com
Gordy Robinson	Account Reconciliation	grobinson@wakullaclerk.com
Maintenance		
Joe Finch	Maintenance	jfinch@wakullaclerk.com
<i>For information on the non-Board funded staffing please call 850-926-0349</i>		

Clerk of Court continued...

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of Board A/P Checks Processed	6,547	6,911	4,320
# of Board Payroll Processed	2,684	2,848	1,870
# of Board Obligations Processed	14,400	14,069	8,780
# of Budget Amendments Processed	79	27	46
# of Budget Resolutions Processed	5	7	9
# of Grants Administered	46	34	29

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Clerk of Court	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
386100-CLERK OF COURTS-REFUND BOCC	-	790	49,404	-	-	-	-	-	#DIV/0!
Clerk of Court Return to Board	-	790	49,404	-	-	-	-	-	#DIV/0!
591100-TRANSFER - FINANCE & ACCOUNTING	348,493	318,166	460,881	485,384	351,450	491,000	498,345	7,345	1.50%
591100-TRANSFER - MAINTENANCE	90,000	84,223	84,653	84,653	64,274	85,698	86,980	1,282	1.50%
Clerk of Court Interfund Transfer	438,493	402,389	545,534	570,037	415,724	576,698	585,325	8,627	1.50%
Net Profit (Loss)	(438,493)	(401,599)	(496,130)	(570,037)	(415,724)	(576,698)	(585,325)		

A detailed budget for the Clerk of Court can be found in Section 9.

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.

The Property Appraiser also receives a small portion of funding from the Northwest Florida Water Management District (NFWMD).

Staffing

Donnie Sparkman	Property Appraiser	dsparkman@mywakullapa.com
Brad Harvey	Chief Deputy Property Appraiser	bharvey@mywakullapa.com
Real Property		
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
Tangible Personal Property		
Debra Russell	Director of Taxpayer Services & Exemptions	drussell@mywakullapa.com
GIS Services		
Michael Atchison	GIS Specialist II	matchison@mywakullapa.com
Sybil Taylor	GIS Specialist I	staylor@mywakullapa.com
Field Services		
Stacey Roddenberry	Director of Field Services	sroddenberry@mywakullapa.com
Mike Musachio	Field Appraiser II	mmusachio@mywakullapa.com
Vacant position	Field Appraiser II	
Flynn Ridley	Field Appraiser II	Fridley@mywakullapa.com

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of deeds processed	2,218	2,123	970
# of address changes processed	2,368	2,217	1,025
# of mapping edits processed	2,286	2,210	1,020
# of real property assessments	24,860	24,894	24,905
# of new real property parcels	13	34	11
# of tangible personal property assessments	660	676	925
# of new tangible personal property accounts	(52)	16	249
# of fire special assessments processed	23,135	23,140	23,140
# of solid waste special assessments processed	12,091	11,899	11,899
# of road paving special assessments processed	28	26	25
# of field appraisals performed	7,710	7,523	4,123
# of website visits	1,907,495	979,735	903,802

Property Appraiser continued...

Budget Detail

Wakulla County FY2015/2016 Proposed Budget									
Property Appraiser	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
386600-PROPERTY APPRAISER REFUND BOCC	-	32,842	62,073	-	-	-	-	-	#DIV/0!
Property Appraiser Return to Board	-	32,842	62,073	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	45,652	-	-	-	-	0.00%
591100-TRANSFER TO CONST. OFFICER	963,681	903,462	945,644	964,681	741,290	994,087	1,010,519	16,432	1.65%
Property Appraiser Interfund Transfer	963,681	903,462	945,644	1,010,333	741,290	994,087	1,010,519	16,432	1.65%
Net Profit (Loss)	(963,681)	(870,620)	(883,571)	(1,010,333)	(741,290)	(994,087)	(1,010,519)		

A detailed budget for the Property Appraiser can be found in Section 9.

Supervisor of Elections

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

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

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

Staffing

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

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of Voter Registrations	507	430	853
# of County Elections	3	3	2
# of School Elections	3	4	5

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Supervisor of Elections	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
386500-SUPERVISOR OF ELECTIONS REFUND	13,447	15,727	11,009	-	-	-	-	-	#DIV/0!
Supervisor of Elections Return to Board	13,447	15,727	11,009	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	474	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST. OFFICER	312,309	326,348	339,704	366,563	276,033	369,444	375,276	5,832	1.58%
Supervisor of Elections Interfund Transfer	312,309	326,822	339,704	366,563	276,033	369,444	375,276	5,832	1.58%
Net Profit (Loss)	(298,862)	(311,095)	(328,695)	(366,563)	(276,033)	(369,444)	(375,276)		

A detailed budget for the Supervisor of Elections can be found in Section 9.

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	
Candice Good	Senior Revenue Clerk	candicewakullatc@yahoo.com
Debbie Olah	Revenue Clerk	
Erika Gwaltney	Revenue Clerk	
April Anderson	Revenue Clerk	
Kathy Sumner	Revenue Clerk	kathysumnerwakullatc@yahoo.com
Meghan Smith	Revenue Clerk (part-time)	
Kristin Craze	Posting Clerk	

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 <i>*projected</i>
# of tax bills processed	22,632	24,008	25,082
# of address corrections	1,256	1,213	1,192
# of occupational licenses issued	1,565	1,462	1,234
# of Fish & Game licenses sold	2,050	1,778	1,668
# of tax roll corrections	304	300	203
# of escrow bills	6,798	4,605	4,588
# of delinquent tax refunds mailed	654	596	488
# of driver's licenses issued	4,690	4,426	4,421
# of ID cards issued	544	576	558
# of temporary permits issued	418	263	175
# of non-citizen permits issued	24	16	7
# of driver's license exams performed	909	1,111	1,572
# of driver's license tests performed	809	842	954
# of voids on license	82	96	95
# of customer calls	1,3605	14,120	16,486
# of lockbox drop offs	57	104	224
# of certified mail deliveries	624	612	824

Tax Collector continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Tax Collector	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341510-TAX COLLECTOR FEES	223,199	180,971	218,062	212,152	107,247	215,000	215,000	-	0.00%
341511-TAX COLLECTOR ADVERTISING FEES	54,539	62,723	76,962	40,336	-	75,000	75,000	-	0.00%
386700-TAX COLLECTOR RETURN TO BOCC	17,086	-	-	-	-	-	-	-	#DIV/0!
Tax Collector Revenue / Return to Board	294,824	243,694	295,024	252,488	107,247	290,000	290,000	-	0.00%
591000-INTERFUND TRANSFER	647,658	606,761	673,622	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST. OFFICER	35,776	42,930	-	671,996	534,121	712,161	724,085	11,924	1.67%
Tax Collector Interfund Transfer	683,434	649,691	673,622	671,996	534,121	712,161	724,085	11,924	1.67%
Net Profit (Loss)	(388,610)	(405,997)	(378,598)	(419,508)	(426,874)	(422,161)	(434,085)		

A detailed budget for the Tax Collector can be found in Section 9.

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.

Detailed Budget - Revenue

Wakulla County FY2015/2016 Proposed Budget									
General Fund Operating Revenue	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
311010-AD VALOREM TAXES	10,015,764	8,940,839	1,126,188	1,126,042	592,273	1,024,308	1,044,039	19,731	1.93%
311011-DELINQUENT TAXES	13,576	7,461	-	-	-	10,000	10,000	-	0.00%
314100-PUBLIC SERVICES TAX	-	794,506	1,087,614	1,204,650	666,653	1,228,650	1,300,000	71,350	5.81%
315100-LOCAL COMMUNICATIONS SERVICE	295,612	685,532	870,885	851,740	475,220	840,000	840,000	-	0.00%
321010-OCCUPATIONAL LICENSE	41,456	36,859	36,664	36,912	12,967	40,000	40,000	-	0.00%
331505-FEDERAL GRANT - FEMA	-	-	6,061	-	-	-	-	-	#DIV/0!
333010-NATIONAL FOREST IN LIEU OF TAX	224,954	241,528	204,518	293,462	-	230,000	290,000	60,000	26.09%
333011-WILDLIFE PILT - ST MARKS REFUGE REV SHARING	84,300	92,501	87,955	417,254	390,536	90,000	415,000	325,000	361.11%
335120-STATE REVENUE SHARING	556,966	560,291	590,070	622,594	397,805	650,000	680,000	30,000	4.62%
335130-INSURANCE AGENTS LICENSE	19,651	16,477	22,196	19,814	8,664	20,000	20,000	-	0.00%
335140-MOBILE HOME LICENSE	6,531	6,628	6,830	6,345	4,994	6,600	6,000	(600)	-9.09%
335150-ALCOHOLIC BEVERAGE LICENSE	7,280	996	4,059	4,422	4,963	7,000	4,000	(3,000)	-42.86%
335160-RACE TRACK FUNDS	446,500	446,500	446,500	446,500	446,500	446,500	446,500	-	0.00%
335180-HALF CENT SALES TAX - ORDINARY	855,430	838,019	844,766	917,471	534,862	885,118	950,000	64,882	7.33%
335181-HALF CENT SALES TAX-CO. KICKER	707,148	697,939	765,469	851,640	545,684	800,000	900,000	100,000	12.50%
335182-HALF CENT SUPP-INMATE	30,814	33,409	34,523	34,906	21,884	34,272	35,000	728	2.12%
335183-FISCALLY CONSTRAINED COUNTIES	546,613	603,579	603,406	598,296	358,911	588,000	615,000	27,000	4.59%
335184-FISCALLY CONSTRAINED COUNTIES LEGISLATIVE OFFSET	1,081,210	1,082,583	1,050,603	1,013,519	983,721	1,020,000	975,000	(45,000)	-4.41%
341200-PLANNING AND ZONING FEES	-	-	-	-	-	-	-	-	#DIV/0!
351200-RESTITUTION - CRIMINAL	-	1,212	1,899	-	-	-	-	-	#DIV/0!
361100-INTEREST ON INVESTMENTS	1,054	2,544	11,210	159	19	3,839	3,000	(839)	-21.85%
361101-INTEREST ON TAX	36,027	31,974	30,285	22,863	6,164	36,592	25,000	(11,592)	-31.68%
361110-INVESTMENTS - GAIN/(LOSS)	-	-	-	(5,616)	1	-	-	-	#DIV/0!
365010-SALE OF SURPLUS PROPERTY	-	3,278	1,425	3,781	-	2,050	2,000	(50)	-2.44%
366010-LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	#DIV/0!
369301-TAX DEED SALES	-	5,243	329	-	-	5,000	-	(5,000)	-100.00%
369304-REFUND - PRIOR YEAR EXPENSE	-	3,664	-	-	-	-	-	-	#DIV/0!
369305-INSURANCE CLAIM PROCEEDS	6,184	5,110	-	-	650	5,125	1,000	(4,125)	-80.49%
369900-MISCELLANEOUS REVENUE - OTHER	(30,295)	3,181	10,826	12,270	5,061	5,125	10,000	4,875	95.12%
381000-INTERFUND TRANSFER IN - Stabilization	350,971	32,873	-	-	-	-	82,955	82,955	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	433,271	597,920	164,649	38.00%
369400-SHERIFF - RETURN TO BOCC	-	-	7,958	-	-	-	-	-	#DIV/0!
369300-MISCELLANEOUS REVENUE - SETTLEMENTS	442	490	(505)	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUE	-	-	(1)	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUE	-	75,522	-	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUE	-	-	300	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER FROM FUND 190 - E911	13,392	13,392	13,392	13,392	13,392	13,392	13,392	-	0.00%
381000-INTERFUND TRANSFER FROM FUND 010 - BLDG.	25,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
381000-INTERFUND TRANSFER IN - ROADS	80,000	-	-	30,000	50,000	50,000	50,000	-	0.00%
381000-INTERFUND TRANSFER IN - WW / SEWER	80,000	-	-	-	70,000	70,000	65,500	(4,500)	-6.43%
381000-INTERFUND TRANSFER IN - SOLID WASTE	60,000	-	-	-	15,000	15,000	15,000	-	0.00%
381000-INTERFUND TRANSFER FROM FUND 180 - FIRE	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	0.00%
General Administration Revenue	15,596,580	15,319,130	7,920,427	8,577,414	5,660,925	8,614,842	9,491,306	876,464	10.17%

General Administration continued...

Detailed Budget - Expenditures

Wakulla County FY2015/2016 Proposed Budget									
General Fund General Administration Expenses	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
531100-COUNTY ATTORNEY - CONTRACT	105,417	115,000	118,450	120,819	82,157	123,235	125,700	2,465	2.00%
531200-COUNTY ATTORNEY - LITIGATION	113,527	41,414	79,244	74,991	29,572	80,000	80,000	-	0.00%
531300-LEGAL FEES - OTHER	57,243	4,933	123,697	20,941	4,680	10,000	10,000	-	0.00%
531400-COUNTY ATTORNEY-SPECIAL PROJECTS	-	73,163	7,286	8,155	2,384	5,000	5,000	-	0.00%
Attorney Related Expense	276,187	234,510	328,677	224,906	118,793	218,235	220,700	2,465	1.13%
512100-ANNUAL/SICK LEAVE PAY OUT	25,317	11,336	21,486	12,243	5,293	10,000	10,000	-	0.00%
523000-HEALTH INSURANCE	124,032	114,170	4,612	3,602	2,619	3,000	70,000	67,000	2233.33%
523100-FLEX PLAN	192,360	112,122	78,264	86,930	50,060	125,000	115,000	(10,000)	-8.00%
524000-WORKERS' COMPENSATION	76,274	53,836	72,954	94,031	99,212	110,000	110,000	-	0.00%
525000-UNEMPLOYMENT COMPENSATION	18,535	29,684	-	1,925	275	15,000	15,000	-	0.00%
531000-PROFESSIONAL SERVICES	14,050	539	8,000	6,750	8,672	32,055	35,000	2,945	9.19%
532000-AUDITING AND ACCOUNTING	71,275	76,525	77,903	71,211	-	81,050	83,000	1,950	2.41%
533000-RECORDING/TRANSCRIPTION SERVICES	2,662	3,400	4,873	2,525	1,705	4,000	5,000	1,000	25.00%
534000-CONTRACTED SERVICES	38,870	22,938	36,070	35,303	23,183	48,000	49,000	1,000	2.08%
534500-CONTRACTED SVS-INFO TECHNOLOGY	61,305	63,569	50,400	46,200	29,400	51,500	55,000	3,500	6.80%
541000-TELEPHONE	16,198	24,572	23,986	24,170	17,457	25,575	26,500	925	3.62%
542000-POSTAGE & FREIGHT	8,063	14,875	2,975	9,398	5,000	8,500	9,000	500	5.88%
543000-UTILITIES - ELECTRIC	121,881	98,070	74,756	82,407	45,208	66,000	80,000	14,000	21.21%
543300-UTILITIES-WATER/SEWER	7,410	7,006	5,781	6,148	3,959	5,500	7,000	1,500	27.27%
543500-UTILITIES - LP GAS	11,632	19,650	18,559	32,793	16,556	42,000	30,000	(12,000)	-28.57%
544000-RENTALS/LEASES-MACH & EQUIP	14,521	12,710	13,794	8,782	8,360	9,000	9,000	-	0.00%
544300-COMMUNICATION RENT	3,483	253	-	-	-	-	-	-	#DIV/0!
545000-PROPERTY INSURANCE	260,213	183,172	187,558	199,356	215,019	215,021	233,000	17,979	8.36%
545200-LIABILITY INSURANCE	4,781	80,239	124,548	130,532	141,593	141,660	153,000	11,340	8.01%
546000-MAINTENANCE & REPAIR	200	1,951	70	-	-	-	-	-	#DIV/0!
546100-REPAIR - INSURANCE CLAIM	-	-	-	-	-	-	-	-	#DIV/0!
547000-PRINTING & BINDING	8,290	2,017	932	-	-	1,500	-	(1,500)	-100.00%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	28,653	9,114	26,471	19,473	4,410	18,000	18,000	-	0.00%
549000-OTHER CURRENT CHARGES	9,736	17,416	19,162	18,977	5,891	6,000	15,000	9,000	150.00%
549500-EVENTS & SERVICES	-	216	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	22	1,659	978	734	204	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	2,249	175	4,748	17,637	22,074	26,850	30,000	3,150	11.73%
554000-BOOKS AND SUBSCRIPTIONS	9,332	8,570	-	-	-	-	-	-	#DIV/0!
555100-TUITION REIMBURSEMENT PROGRAM	808	320	860	-	3,000	3,000	4,000	1,000	33.33%
564000-OPERATING EQUIPMENT	2,152	-	3,125	11,692	994	7,070	10,000	2,930	41.44%
564500-CAPITAL OUTLAY-MACHINERY & EQUIPMENT	-	-	14,050	-	-	-	-	-	#DIV/0!
568100-CAP OUT - SOFTWARE - BOCC/CLERK	-	4,995	-	-	-	-	-	-	#DIV/0!
581000-AID TO GOV'T AGENCIES	247,250	247,250	247,250	247,948	247,250	247,250	247,250	-	0.00%
594000-SOIL AND WATER BOARD	495	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	403,670	500,000	96,330	23.86%
599100-DISASTER CONTINGENCY RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	-	#DIV/0!
582000-AID TO PRIVATE ORGANIZATIONS	1,350	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	8,800	8,800	8,850	8,800	8,800	8,800	-	0.00%
591000-INTERFUND TRANSFER	435,629	471,243	239,416	652,165	97,115	84,115	539,946	455,831	541.91%
591000-TRANSFER TO Rev Stabilization Fund	1,985	-	-	-	-	-	50,000	50,000	#DIV/0!
General Administration Expense	1,821,013	1,702,392	1,372,383	1,831,781	1,063,307	1,799,116	2,517,496	718,380	39.93%
554400-MEMB-ASSOCIATION OF COUNTIES/COALITION	-	-	-	-	-	3,000	-	(3,000)	-100.00%
554400-MEMB-APALACHEE REG PLANNING COUNCIL	4,650	8,400	8,400	8,400	9,418	9,418	9,450	32	0.34%
554400-MEMB-MUNICIPAL CODE CORP	5,356	-	4,746	10,403	4,103	8,800	12,000	3,200	36.36%
554400-MEMB-SMALL COUNTY COALITION	4,350	4,350	4,350	4,850	4,850	4,850	4,900	50	1.03%
554400-MEMBERSHIP-CRTPA	1,617	-	-	-	-	-	-	-	#DIV/0!
554400-MEMBERSHIP-ECONOMIC DEV COUNCIL	-	-	-	-	-	-	-	-	#DIV/0!
554400-FLORIDA ASSN. OF COUNTIES	2,702	5,202	2,702	2,756	2,811	5,367	3,000	(2,367)	-44.10%
554400-CHAMBER OF COMMERCE	-	500	500	500	500	500	500	-	0.00%
554400-NATIONAL ASSOCIATION OF COUNTIES	-	-	404	465	465	500	500	-	0.00%
554400-MEMB-OPPORTUNITY FLORIDA	-	-	-	-	3,078	3,100	3,078	(22)	-0.71%
BOCC Memberships Expense	18,675	18,452	21,102	27,374	25,225	35,535	33,428	(2,107)	-5.93%

General Administration continued...

Detailed Budget – Expenditures continued

Wakulla County FY2015/2016 Proposed Budget									
General Fund General Administration Expenses	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
544100-RENTALS/LEASES-SHERIFF - OAK STREET BLDG	49,680	-	-	-	-	-	-	-	#DIV/0!
544200-SHERIFF-TOWER RENT	32,330	36,270	37,358	38,479	29,603	39,600	40,800	1,200	3.03%
542000-POSTAGE & FREIGHT	7,000	7,200	7,800	8,000	-	8,000	8,000	-	0.00%
547000-PRINTING & BINDING	-	6,360	14,350	6,810	-	14,500	12,000	(2,500)	-17.24%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	63,554	66,088	56,526	49,976	-	60,000	58,000	(2,000)	-3.33%
Constitutional Miscellaneous Expense	152,564	115,918	116,034	103,265	29,603	122,100	118,800	(3,300)	-2.70%
591000-MOSQUITO CONTROL	36,075	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	18,038	18,038	18,500	18,500	18,500	-	(18,500)	-100.00%
534000-MEDICAID - NURSING HOME	137,727	28,773	34,061	279,751	202,608	291,593	315,000	23,407	8.03%
534000-HRS - HOSPITAL	62,831	146,899	223,602	-	-	-	-	-	#DIV/0!
534000-H.C.R.A.	34,045	12,795	35,274	-	-	-	-	-	#DIV/0!
534000-LOCAL PRISONER MEDICAL CHARGES	191,318	253,155	-	-	-	-	-	-	#DIV/0!
583000-HEALTH DEPARTMENT CONTRIBUTION	62,085	54,479	54,479	54,479	41,250	55,000	55,000	-	0.00%
583000-WE CARE NETWORK	3,000	3,000	3,000	5,000	6,000	6,000	6,000	-	0.00%
583000-MEDICAL EXAMS	6,750	6,750	5,250	4,750	1,750	3,000	6,000	3,000	100.00%
534000-SUBSTANCE ABUSE	-	-	-	-	-	-	-	-	#DIV/0!
582000-SENIOR CITIZEN CONTRIBUTION	31,384	31,384	31,384	31,384	23,538	31,384	31,384	-	0.00%
582000-SENIOR CITIZEN TRANSPORTATION	37,717	37,717	37,717	37,717	28,288	37,717	37,717	-	0.00%
582000-ANIMAL ABUSE CASES	-	-	-	401	-	-	-	-	#DIV/0!
534000-INDIGENT BURIALS	-	500	2,000	-	-	1,500	1,500	-	0.00%
581000-JUVENILE PRE-DISPOSTION	-	-	-	-	-	-	-	-	#DIV/0!
531000-MEDICAL EXAMINER	78,912	69,040	58,970	56,428	40,115	56,523	65,000	8,477	15.00%
531000-SANITY INQUISITIONS	55,000	55,000	55,000	55,000	32,083	55,000	55,000	-	0.00%
Health & Human Services Expense	736,844	717,529	558,776	543,412	394,132	556,217	572,601	16,384	2.95%
Net Profit (Loss)	12,591,297	12,530,329	5,523,455	5,846,676	4,029,865	5,883,639	6,028,281		

Planning & Community Development

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

In Fiscal Year 2014/2015, this department also took on the responsibilities of Code Enforcement activities. These activities include receiving all incoming code violation complaints, dispatch of an inspector to validate complaints, issuing notifications of violation, scheduling corrective action re-inspection and processing code lien and violation fine payments. For more information please go to www.mywakulla.com.

Staffing

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

Service Outputs

Fiscal Year	2012/13	2013/14	2014/1 thru May 31
# of Re-Zoning Applications	6	3	2
# of Comp Plan Amendments	7	4	3
# of Land Development Code Applications	6	8	4
# of Site Plan Applications	15	17	20
# of Conditional Use Applications	4	0	5
# of Preliminary Plat Applications	0	2	1
# of Final Plat Applications	5	5	2
# of Subdivision Determination Applications	13	12	14
# of Simulated Gambling Applications	2	0	0
# of Temporary Use Applications	12	17	7
# of Variance Applications	7	7	8
# of Mobile Vending Applications	14	8	9
# of Occupational License Applications	129	122	89
# of filed code complaints	326	102	66
# of code inspections	344	146	110
# of code board cases presented	24	31	10
# of code case with paid fines or fees	9	30	10
# of code search requests completed	-	97	171

Planning & Community Development continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Planning & Community Development	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
321010-OCCUPATIONAL LICENSE	-	-	-	-	60	-	100	100	#DIV/0!
341200-PLANNING AND ZONING FEES	36,211	61,177	51,112	45,589	34,096	43,960	50,000	6,040	13.74%
341201-PLAT APPROVAL	6,295	7,525	4,875	7,825	3,725	7,098	7,000	(98)	-1.38%
341202-CONDITIONAL/TEMPORARY USE	6,350	1,520	3,550	1,260	3,300	1,512	4,000	2,488	164.55%
341203-COMPREHENSIVE PLAN	15,465	5,155	11,285	7,810	-	9,372	9,000	(372)	-3.97%
341204-RE-ADVERTISEMENT FEES	-	-	210	840	-	1,008	1,000	(8)	-0.79%
341205-SITE PLAN REVIEW	4,439	2,954	12,177	16,585	16,343	19,637	26,000	6,363	32.40%
341206-TRANSPORTATION CONCURRENCY FEES	1,440	3,070	800	1,600	2,510	1,536	3,000	1,464	95.31%
341207-STORM WATER REVIEW FEES	4,575	3,550	-	-	-	-	-	-	#DIV/0!
341208-WETLANDS DETERMINATION FEE	38	85	-	20	-	100	100	-	0.00%
341209-MOBILE FOOD VENDING PERMIT	-	-	500	400	550	240	1,000	760	316.67%
341210-SIMULATED GAMBLING FACILITY	-	-	24,735	-	-	-	-	-	#DIV/0!
341831-ADMINISTRATIVE FINE	-	-	-	-	400	-	1,000	1,000	#DIV/0!
350001-CODE LEIN REPAYMENTS	-	-	-	-	-	-	2,000	2,000	#DIV/0!
354320-CODE ENFORCEMENT FINES	-	-	-	-	5,688	30,000	13,000	(17,000)	-56.67%
354321-VIOLATION SEARCHES	-	-	-	-	4,700	7,500	10,000	2,500	33.33%
369900-MISCELLANEOUS REVENUE - OTHER	30	21	-	2,830	-	1,240	1,000	(240)	-19.35%
Planning & Community Development Revenue	74,843	85,057	109,244	84,759	71,372	123,203	128,200	4,997	4.06%
512000-REGULAR SALARIES	94,956	116,299	101,347	101,381	64,796	101,347	105,500	4,153	4.10%
512100-ANNUAL/SICK LEAVE PAY OUT	879	78	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	95,840	80,978	64,979	60,625	37,313	68,348	75,000	6,652	9.73%
514000-OVERTIME	71	-	-	-	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	318	3,945	3,148	2,633	3,417	3,750	333	9.75%
521000-FICA TAX	14,668	15,122	13,026	12,634	8,013	13,243	14,100	857	6.47%
522000-RETIREMENT BENEFITS	19,790	10,916	11,793	18,349	12,487	20,361	22,000	1,639	8.05%
523000-HEALTH INSURANCE	49,609	53,852	47,235	47,388	34,546	48,776	51,500	2,724	5.58%
531000-PROFESSIONAL SERVICES	37,158	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	7,081	5,045	-	-	8,300	12,000	3,700	44.58%
540000-TRAVEL	-	100	148	678	401	1,000	1,000	-	0.00%
541000-TELEPHONE	1,151	871	1,129	1,084	244	1,250	700	(550)	-44.00%
542000-POSTAGE & FREIGHT	-	-	3,981	6	12	50	50	-	0.00%
544000-RENTALS/LEASES-MACH & EQUIP	1,729	2,282	2,342	2,546	1,680	2,550	2,550	-	0.00%
546000-MAINTENANCE & REPAIR	625	2,077	26	393	618	500	500	-	0.00%
547000-PRINTING & BINDING	-	-	-	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	521	703	7,804	5,044	3,504	5,500	5,000	(500)	-9.09%
549000-OTHER CURRENT CHARGES	6,053	7,778	110	-	-	500	500	-	0.00%
551000-OFFICE SUPPLIES	1,809	2,680	3,487	1,484	1,202	1,500	1,500	-	0.00%
552000-OPERATING SUPPLIES	1,551	415	2,277	1,669	982	1,500	1,500	-	0.00%
552100-FUEL	1,011	1,435	781	342	363	2,000	2,000	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	61	20	54	34	34	1,900	200	(1,700)	-89.47%
554400-MEMBERSHIPS	486	-	455	780	634	750	750	-	0.00%
555000-TRAINING	100	-	285	516	754	1,000	1,000	-	0.00%
564000-OPERATING EQUIPMENT	-	-	-	4,333	2,482	8,200	4,000	(4,200)	-51.22%
Planning & Community Development Expense	328,068	303,005	270,250	262,433	172,697	291,992	305,100	13,108	4.49%
Net Profit (Loss)	(253,225)	(217,948)	(161,006)	(177,674)	(101,325)	(168,789)	(176,900)		

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 has moved to the building that used to house the CHAT (Citizens for Humane Animal Treatment) organization and is completing renovations on the facility. Once renovations are complete, they will be assuming the responsibility of animal adoption services on a trial basis. An additional full time employee will be added who will be responsible for clerical and administrative functions for the department. 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
Dale Twist	Animal Control Officer	dtwist@mywakulla.com
Full Time Employee	Administrative Assistant	

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of surrendered animals	125	471	361
# of seized animals	120	428	206
# of stray animals	401	1026	445
# of reclaimed animals	92	309	164
# of rescued animals	397	1323	706
# of euthanized animals	169	337	94
# of service calls	1,321	*1,205	-
# of animal bites to humans	64	*64	-
Euthanasia Rate	25.7%	16.9%	9.2%
Return to Owner Rate	17.7%	15.5%	16.0%

* This information is through May 31, 2014

Animal Control continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Animal Services Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
351200-RESTITUTION - CRIMINAL	-	23		-	-	-	-	-	#DIV/0!
354010-ANIMAL CONTROL FINES	10,536	7,848	7,861	12,141	6,887	12,000	12,000	-	0.00%
366010-LOCAL CONTRIBUTIONS				1,281	1,393	2,000	3,000	1,000	50.00%
369905-MISC REV - ADOPTION FEES	-	-		-		10,000	10,000	-	0.00%
Animal Services Department Revenue	10,536	7,871	7,861	13,423	8,280	24,000	25,000	1,000	4.17%
512000-REGULAR SALARIES	45,659	46,897	47,077	47,077	29,620	47,077	49,000	1,923	4.08%
512100-ANNUAL/SICK LEAVE PAY OUT	-	63	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	42,367	36,659	39,926	41,508	24,001	41,802	67,000	25,198	60.28%
513500-FLEX WAGES	-	12,432	14,809	10,619	10,514	16,258	14,000	(2,258)	-13.89%
514000-OVERTIME	18,912	13,363	17,720	16,651	7,295	14,516	12,500	(2,016)	-13.89%
514500-HOLIDAY HOURS-WAGES	-	280	2,282	2,082	1,682	2,916	4,250	1,334	45.75%
521000-FICA TAX	8,181	8,494	9,319	9,022	5,593	8,918	10,500	1,582	17.74%
522000-RETIREMENT BENEFITS	9,684	5,258	6,010	7,594	4,612	8,591	9,700	1,109	12.91%
523000-HEALTH INSURANCE	5,311	4,859	8,353	12,423	9,199	18,171	13,500	(4,671)	-25.71%
534000-CONTRACTED SERVICES	-	-	788	92	128	300	300	-	0.00%
540000-TRAVEL	266	-	955	287	-	350	350	-	0.00%
541000-TELEPHONE	1,514	2,467	4,787	5,266	3,511	6,000	5,500	(500)	-8.33%
542000-POSTAGE & FREIGHT	60	-	30	10	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	12,973	10,448	13,426	14,713	8,170	13,000	14,000	1,000	7.69%
543300-UTILITIES-WATER/SEWER	1,324	4,517	6,269	5,623	2,937	5,000	5,500	500	10.00%
546000-MAINTENANCE & REPAIR	5,443	8,186	2,759	3,990	5,376	6,000	5,000	(1,000)	-16.67%
546100-REPAIR - INSURANCE CLAIM	143	-	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	208	-	-	1,427	822	1,000	1,000	-	0.00%
549100-DONATION SUPPLIES					-	2,000	2,000	-	0.00%
549200-ADOPTION SUPPLIES					-	10,000	10,000	-	0.00%
551000-OFFICE SUPPLIES	1,806	432	956	511	42	750	500	(250)	-33.33%
552000-OPERATING SUPPLIES	8,106	5,382	6,890	6,148	5,094	6,000	6,000	-	0.00%
552100-FUEL	8,471	10,323	9,991	11,235	5,403	9,000	11,000	2,000	22.22%
554400-MEMBERSHIPS	70	70	-	70	-	-	-	-	#DIV/0!
555000-TRAINING	-	415	1,035	150	70	150	200	50	33.33%
564000-OPERATING EQUIPMENT	-	-	-	1,995	-	-	-	-	#DIV/0!
Animal Services Department Expense	170,498	170,546	193,383	198,494	124,069	217,799	241,800	24,001	11.02%
Net Profit (Loss)	(159,962)	(162,675)	(185,522)	(185,071)	(115,788)	(193,799)	(216,800)		

Airport

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

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

Staffing

N/A – The airport currently has no staffing.

Service Outputs

Fiscal Year	**2014/15 (thru May 31)
# of Aircraft operations	2,392
# of Multi-engine aircraft based at airport	1
# of Single-engine aircraft based at airport	14
# of Ultra-light aircraft based at airport	4
% of General Aviation Use / Transient Use	84% / 16%

**Data per AirNav.com

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Wakulla Airport	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
344110-AIRPORT FEES	1,200	1,320	1,320	204	4,800	4,800	4,800	-	0.00%
Airport Department Revenue	1,200	1,320	1,320	204	4,800	4,800	4,800	-	0.00%
513000-HOURLY WAGES	190	-	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	15	-	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	10	44	474	520	219	600	-	(600)	-100.00%
543000-UTILITIES - ELECTRIC	199	321	318	328	370	775	700	(75)	-9.68%
543300-UTILITIES - WATER/SEWER	-	-	-	141	70	200	-	(200)	-100.00%
545000-PROPERTY INSURANCE	-	2,530	2,530	1,787	1,787	2,601	1,900	(701)	-26.95%
546000-MAINTENANCE & REPAIR	-	1,238	633	885	211	1,490	2,000	510	34.23%
552000-OPERATING SUPPLIES	17,554	-	-	-	-	-	-	-	#DIV/0!
552100-FUEL	187	148	41	115	36	510	200	(310)	-60.78%
554400-MEMBERSHIPS	-	-	-	-	-	-	-	-	#DIV/0!
Airport Department Expense	18,155	4,282	3,995	3,776	2,694	6,176	4,800	(1,376)	-22.28%
Net Profit (Loss)	(16,955)	(2,962)	(2,675)	(3,572)	2,106	(1,376)	-		

Library

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

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

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

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

The Library serves as the home for the Friends of the Library, Wakulla County Historical Society and the Iris Garden Club. The Friends support many library services and contribute to the library budget. The historical society contributes to the library's local history resources and sponsors monthly local history programs for the public. The Iris Garden Club has landscaped and cared for the library grounds for at least 25 years and also offers monthly gardening programs for the public. We maintain a flexible meeting room policy with the only requirement that all meetings are free and open to the public. The library also serves as an IRS tax site for forms and income tax help from January 1st to April 15th of each year. We offer a wide range of summer programs for children and their families all summer long, and we provide free computer classes to the public in a 12 person computer learning lab throughout the year. For more information please go to www.mywakulla.com.

Staffing

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

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of Registered borrowers	11,877	13,687	6,767
Circulation	83,620	75,307	34,097
Collection	48,953	38,073	39,361
# of Adult Programs	400	430	-
# of Children Programs	300	405	-
Total Program Attendance (estimated)	15,500	16,765	-
Public Computer Users	15,860	12,581	-

Local Library Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Library Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
331700-LIBRARY E RATE PROCEEDS	4,364	-	-	-	-	4,500	4,500	-	0.00%
335192-FL ARTS LICENSE PLATES	35	1,868	138	138	100	138	150	12	8.70%
352010-LIBRARY FINES	3,420	3,009	3,459	3,192	1,821	3,250	3,300	50	1.54%
369900-MISCELLANEOUS REVENUE - OTHER	-	-	-	296	-	-	-	-	#DIV/0!
347100-FRIENDS OF THE LIBRARY	23,684	23,244	5,666	8,921	-	22,000	15,000	(7,000)	-31.82%
366010- LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	#DIV/0!
Library Department Revenue	31,503	28,121	9,263	12,547	1,921	29,888	22,950	(6,938)	-23.21%
512000-REGULAR SALARIES	58,124	39,834	41,116	38,716	26,046	41,115	42,800	1,685	4.10%
512100-ANNUAL/SICK LEAVE PAYOUT	15,206	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	92,540	100,176	91,942	93,691	58,379	88,737	105,000	16,263	18.33%
514000-OVERTIME WAGES	-	-	-	147	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	667	4,685	4,252	3,873	4,687	5,300	613	13.08%
521000-FICA TAX	12,689	10,706	11,257	10,623	6,755	10,675	11,800	1,125	10.54%
522000-RETIREMENT BENEFITS	13,259	7,427	7,972	15,355	6,423	10,284	11,000	716	6.96%
523000-HEALTH INSURANCE	40,255	35,203	32,022	35,056	33,292	43,002	48,000	4,998	11.62%
534000-CONTRACTED SERVICES	-	-	3,500	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	150	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	-	3,982	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	2,122	1,512	8,790	2,936	8,748	12,000	10,000	(2,000)	-16.67%
543300-UTILITIES-WATER/SEWER	981	-	1,238	1,227	582	1,000	1,000	-	0.00%
544000-RENTALS/LEASES-MACH & EQUIP	-	-	-	72	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	952	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	-	-	4	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	-	-	-	54	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	-	-	82	-	-	-	-	#DIV/0!
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	316	-	-	-	-	-	#DIV/0!
566000-CAPITAL OUTLAY - LIBRARY BOOKS	-	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	4,761	894	-	196	-	-	-	-	#DIV/0!
534500-CONTRACTED SVS-INFO TECHNOLOGY	-	1,811	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	197	-	-	-	-	-	-	-	#DIV/0!
542000-POSTAGE & FREIGHT	-	-	115	-	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	-	-	70	-	74	75	-	(75)	-100.00%
546000-MAINTENANCE & REPAIR	35	-	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	5,336	3,459	6,898	1,027	4,000	4,000	-	0.00%
551000-OFFICE SUPPLIES	11,030	2,237	439	294	74	1,000	-	(1,000)	-100.00%
552000-OPERATING SUPPLIES	135	610	61	-	1,631	2,000	1,500	(500)	-25.00%
554400-MEMBERSHIPS	-	-	100	100	100	200	-	(200)	-100.00%
564000-OPERATING EQUIPMENT	-	12,262	-	-	-	12,725	-	(12,725)	-100.00%
566000-CAPITAL OUTLAY - LIBRARY BOOKS	7,526	2,173	1,422	1,434	844	2,000	9,500	7,500	375.00%
Library Department Expense	258,860	221,800	212,635	211,137	147,848	233,500	249,900	16,400	7.02%
Net Profit (Loss)	(227,357)	(193,680)	(203,373)	(198,590)	(145,927)	(203,612)	(226,950)		

Library continued...

Library Grant Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Library State Aid Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
334701-LIBRARY STATE AID	80,643	70,419	68,367	75,764	171,062	94,463	94,500	37	0.0%
369900-MISCELLANEOUS REVENUES	4,750	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	100,000	-	(100,000)	-100.0%
State Library Grant Revenue	85,393	70,419	68,367	75,764	171,062	194,463	94,500	(99,963)	-51.4%
512000-REGULAR SALARIES	34,761	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	4,584	2,517	7,175	-	129	8,308	8,474	166	2.0%
521000-FICA TAX	3,010	248	127	-	10	635	649	14	2.2%
522000-RETIREMENT BENEFITS	3,145	-	-	-	102	612	624	12	2.0%
524000-WORKERS' COMPENSATION	2	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	4,954	8,100	-	4,796	8,646	10,000	10,200	200	2.0%
540000-TRAVEL	30	-	100	1,469	462	3,000	3,060	60	2.0%
541000-TELEPHONE	6,878	7,114	3,352	7,466	5,289	7,000	7,140	140	2.0%
542000-POSTAGE & FREIGHT	-	-	9	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	13,572	13,772	5,509	13,139	-	7,650	7,803	153	2.0%
543300-UTILITIES-WATER/SEWER	-	1,037	-	75	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	-	-	212	216	224	250	-	(250)	-100.0%
546000-MAINTENANCE & REPAIR	780	-	606	4,484	3,871	5,000	5,100	100	2.0%
548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	280	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	-	246	166	-	2,000	2,040	40	2.0%
551000-OFFICE SUPPLIES	3,161	3,360	4,558	3,202	372	8,010	5,276	(2,734)	-34.1%
552000-OPERATING SUPPLIES	2,115	9,268	8,730	8,368	7,682	15,000	10,200	(4,800)	-32.0%
554400-MEMBERSHIPS	-	-	150	347	40	500	510	10	2.0%
555000-TRAINING	-	-	-	-	350	2,000	2,040	40	2.0%
564000-OPERATING EQUIPMENT	-	3,318	4,784	280	3,704	20,000	-	(20,000)	-100.0%
566000-CAPITAL OUTLAY - LIBRARY BOOKS	8,401	21,405	35,394	31,756	24,584	50,769	31,384	(19,385)	-38.2%
568000-CAPITAL OUTLAY - INTANGIBLE ASSETS	-	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	53,729	-	(53,729)	-100.0%
State Library Grant Expense	85,393	70,419	70,953	75,764	55,466	194,463	94,500	(99,963)	-51.4%
Net Profit (Loss)	-	-	(2,586)	-	115,596	-	-		
Fund Balance Beginning	-	2,586	2,586	-	-	115,596	115,596		
Fund Balance Ending	-	2,586	-	-	115,596	115,596	115,596		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	2,586	-	-	115,596	115,596	115,596		

Agriculture Extension

Extension education is a nationwide service established by the Smith-Lever Act of 1914. It was established as a partnership between land grant universities, county governments and the United States Department of Agriculture (USDA). Each of these organizations share in the planning, financing, and operations of Florida's Extension programs. In Florida, Extension is administered by the University of Florida through the Institute of Food and Agricultural Sciences (IFAS) with the Wakulla County Board of County Commissioners providing support with local faculty, staff and facilities. The UF/IFAS Wakulla County Extension office conducts research based educational programs in agriculture, horticulture, natural resources, family and consumer sciences, marine topics, and 4-H youth development. Local advisory committees assure programs are designed to meet community needs. Volunteer training is strongly emphasized to enable the best reach to the citizens of the county. For more information please go to www.wakulla.ifas.ufl.edu.

Staffing

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

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
<i>Agriculture & Natural Resource</i>			
Educational materials prepared	189	148	177
Field consultations	47	39	42
Office consultations	429	501	691
Telephone consultations	2,203	1,991	2,468
E-mail consultations	1,627	1,386	1,501
Group learning participants	228	901	866
Web page visits	1,019,328	926,878	1,247,826
# of volunteer hours	2,387	458	2,468
<i>Family & Consumer Sciences</i>			
Educational materials prepared	131	62	92
Field consultations	168	36	35
Office consultations	68	21	34
Telephone consultations	130	42	38
E-mail consultations	97	32	71
Group learning participants	3,547	2,982	1,753
Web page visits	11,919	14,209	1,555
# of volunteer hours	2,387	458	1,423
<i>4-H & Youth Programs</i>			
Educational materials prepared	2	19	68
Field consultations	2	14	101
Office consultations	6	17	32
Telephone consultations	4	35	108
E-mail consultations	8	42	377
Group learning participants	-	401	2,468
Web page visits (estimated)	-	6,261	131,982
# of volunteer hours	16	360	3,429

Agriculture Extension continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Agriculture / Extension Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
347500-AGRICULTURE FEES	1,002	-	-	-	825	2,500	1,500	(1,000)	-40.00%
347500-AGRICULTURE FEES	4,357	1,482	2,524	1,509	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	-	-	#DIV/0!
347500-4-H FEES	243	-	-	-	-	-	-	-	#DIV/0!
Agriculture / Extension Department Revenue	5,602	1,482	2,524	1,509	825	2,500	1,500	(1,000)	-40.00%
512000-REGULAR SALARIES	63,705	49,860	51,739	44,816	31,602	50,307	62,000	11,693	37.00%
513000-HOURLY WAGES	27,647	48,868	47,989	55,182	26,005	56,756	43,000	(13,756)	-52.90%
514000-OVERTIME	-	-	-	125	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	116	1,619	1,586	1,214	2,595	1,600	(995)	-81.97%
521000-FICA TAX	6,811	7,565	7,753	7,781	4,653	8,389	8,200	(189)	-4.06%
522000-RETIREMENT BENEFITS	6,889	4,131	3,565	16,976	4,811	7,275	7,500	225	4.68%
523000-HEALTH INSURANCE	8,870	8,870	9,427	10,144	7,391	23,221	11,000	(12,221)	-165.36%
534000-CONTRACTED SERVICES	-	-	80	80	31	100	-	(100)	-322.58%
540000-TRAVEL	4,561	3,601	3,697	1,707	121	500	1,000	500	412.10%
541000-TELEPHONE	4,613	3,248	3,375	3,828	2,436	3,500	3,700	200	8.21%
542000-POSTAGE & FREIGHT	-	-	19	22	6	50	50	-	0.00%
543000-UTILITIES - ELECTRIC	12,537	9,474	11,928	12,554	6,126	12,400	11,000	(1,400)	-22.85%
543300-UTILITIES-WATER/SEWER	1,568	878	586	539	261	600	600	-	0.00%
543500-UTILITIES - LP GAS	-	-	473	-	383	500	-	(500)	-130.63%
544000-RENTALS/LEASES-MACH & EQUIP	6,433	4,810	5,618	3,787	2,456	3,700	3,700	-	0.00%
546000-MAINTENANCE & REPAIR	476	9,751	548	2,442	89	3,000	6,000	3,000	3386.39%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	121	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	2,543	892	1,272	459	749	1,000	1,200	200	26.69%
552000-OPERATING SUPPLIES	4,776	2,087	3,539	6,645	4,371	6,000	5,000	(1,000)	-22.88%
552100-FUEL	70	57	45	230	278	500	1,000	500	179.85%
554000-BOOKS AND SUBSCRIPTIONS	100	100	-	-	33	100	100	-	0.00%
554400-MEMBERSHIPS	-	-	225	280	230	300	300	-	0.00%
564000-OPERATING EQUIPMENT	1,727	-	1,730	6,964	-	-	4,000	4,000	#DIV/0!
546000-MAINTENANCE & REPAIR	3,227	2,284	825	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	492	-	755	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	998	1,562	961	-	-	-	-	-	#DIV/0!
Agriculture / Extension Department Expense	158,164	158,154	157,767	176,146	93,244	180,793	170,950	(9,843)	-10.56%
Net Profit (Loss)	(152,562)	(156,672)	(155,242)	(174,636)	(92,419)	(178,293)	(169,450)		

Facilities Management

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

Staffing

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

Service Outputs

Fiscal Year	2014/15
# of Buildings maintained	44
# of square footage maintained	193,500
# of acres associated with buildings	22.0 +/-
# of air conditioner units	91

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Facilities Management	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Facility Management Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	4,262	-	12,842	20,531	14,732	22,592	24,000	1,408	6.23%
512100-ANNUAL/SICK LEAVE PAY OUT	-	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	41,172	37,259	38,283	47,670	31,412	53,244	75,000	21,756	40.86%
514000-OVERTIME	3,874	5,315	3,046	3,573	1,555	7,268	7,300	32	0.44%
514500-HOLIDAY HOURS-WAGES	-	148	2,066	2,404	2,142	3,025	3,800	775	25.62%
521000-FICA TAX	3,771	3,268	4,302	5,931	3,799	6,589	8,500	1,911	29.00%
522000-RETIREMENT BENEFITS	4,536	2,294	4,215	7,469	5,610	9,459	11,500	2,041	21.58%
523000-HEALTH INSURANCE	15,512	14,170	14,995	19,000	19,531	25,817	37,500	11,683	45.25%
534000-CONTRACTED SERVICES	-	-	1,527	2,053	1,373	6,000	3,000	(3,000)	-50.00%
541000-TELEPHONE	2,306	2,704	797	1,047	797	1,800	1,500	(300)	-16.67%
542000-POSTAGE & FREIGHT	35	-	-	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	-	431	958	-	-	-	-	-	#DIV/0!
543300-UTILITIES-WATER/SEWER	-	-	428	-	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES	-	-	275	629	329	1,000	800	(200)	-20.00%
546000-MAINTENANCE & REPAIR	18,172	14,797	14,799	55,074	34,353	92,000	42,000	(50,000)	-54.35%
549000-OTHER CURRENT CHARGES	-	-	-	-	-	10,000	-	(10,000)	-100.00%
551000-OFFICE SUPPLIES	152	-	-	-	63	500	500	-	0.00%
552000-OPERATING SUPPLIES	6,271	8,284	4,531	7,221	3,764	8,000	6,000	(2,000)	-25.00%
552100-FUEL	5,820	5,871	6,742	7,702	3,731	10,000	10,000	-	0.00%
564000-OPERATING EQUIPMENT	-	-	34,024	-	14,800	50,000	25,000	(25,000)	-50.00%
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	16,635	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	138,871	57,505	109,545	100,000	(9,545)	-8.71%
546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	1,000	1,000	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	1,000	1,000	#DIV/0!
Facility Management Department Expense	105,883	111,176	143,831	319,175	195,499	416,839	358,400	(60,439)	-14.50%
Net Profit (Loss)	(105,883)	(111,176)	(143,831)	(319,175)	(195,499)	(416,839)	(358,400)		

Probation

The Wakulla County Probation Division serves the community by providing supervision for county probation, diversions, deferred prosecution agreements, GPS tracking, (electronic monitoring) and house arrest to all defendants who are ordered either by the County Court or the State Attorney/Circuit Court. The Probation program is responsible for directing the offenders toward successful completions of the court-imposed mandates in lieu of incarceration.

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. Standard Court Ordered Probation Offenders report once a month. Each month they have certain ordered conditions which they must provide proof of completing. If an offender fails to comply with the Court Order, a violation may be issued and the offender remains in jail until they answer the violation before a judge. Deferred Prosecution cases are referred by the State Attorney. Offenders report once a month to provide proof that the agreement made with the State is in compliance. Upon those met conditions, the case is then dismissed. Diversions cases are referred by the State Attorney. Offenders typically provide proof of completing 1 day work- camp; pay a one-time fee to probation and the State Attorney's Office.

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

Staffing

Nakeisha Oliver	Probation Director	noliver@mywakulla.com
Priscilla Roberts	Administrative Assistant	proberts@mywakulla.com

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of active probation cases *	2,448	2,352	1,528
# of reporting bond under supervision cases	528	792	512
# of total active cases	2,976	3,144	2,040
# of incarcerated pre-trial release	180	144	104
# of total diversion (90 day sentence)	348	180	168
# of pending violation of probation	2,520	2,592	1,688
# of pending violation of bond	492	600	400
# of total clients	6,156	6,384	4,192
# of total cases	6,516	6,660	4,400
# of violation of probation	192	216	120
# of violation of bond order supervision	36	36	40
# new clients	816	828	392
# of clients terminated	816	756	472
# of clients paying misdemeanor 1 fee	552	552	408

# of clients paying misdemeanor 2 fee	564	576	440
# of clients paying bond order fee	396	288	296
# of clients paying diversion program fee	60	36	16
# total clients paying fees	1,572	1,452	1,160
# of new traffic clients	264	312	184
# of new county clients	252	204	64
# of new diversion clients	84	60	32
# of new bond clients	216	252	112
# of new clients total	816	828	392

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Probation Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
348880-PROBATION FEES	104,374	97,757	107,988	121,758	69,403	120,000	107,000	(13,000)	-10.83%
348881-HOUSE ARREST-ELECTRONIC MONITORING	7,184	9,110	2,901	1,615	3,094	1,000	500	(500)	-50.00%
Probation Department Revenue	111,558	106,867	110,889	123,373	72,496	121,000	107,500	(13,500)	-11.16%
512000-REGULAR SALARIES	40,010	40,958	41,116	41,116	25,808	41,116	43,000	1,884	4.58%
513000-HOURLY WAGES	55,164	56,440	53,825	54,043	27,649	53,876	29,000	(24,876)	-46.17%
514500-HOLIDAY HOURS-WAGES	-	218	3,051	2,833	2,175	2,844	1,450	(1,394)	-49.02%
521000-FICA TAX	7,277	7,467	7,496	7,496	4,315	7,714	5,600	(2,114)	-27.40%
522000-RETIREMENT BENEFITS	8,664	5,258	7,135	11,895	7,650	13,093	11,500	(1,593)	-12.17%
523000-HEALTH INSURANCE	25,265	16,380	17,385	21,175	14,035	28,182	16,200	(11,982)	-42.52%
531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	208	161	2,265	885	1,603	1,860	10,000	8,140	437.63%
541000-TELEPHONE	1,918	1,017	1,159	1,089	690	1,000	1,200	200	20.00%
542000-POSTAGE & FREIGHT	-	-	37	54	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	3,732	2,128	2,080	2,088	1,159	2,140	2,200	60	2.80%
544300-COMMUNICATION RENT	6,313	8,960	2,295	1,722	3,295	6,000	3,000	(3,000)	-50.00%
546000-MAINTENANCE & REPAIR	362	-	-	237	-	400	400	-	0.00%
547000-PRINTING & BINDING	490	-	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	1,427	1,723	1,686	1,633	894	1,500	1,500	-	0.00%
552000-OPERATING SUPPLIES	2,344	1,311	1,520	1,793	1,322	2,000	2,000	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	340	536	188	-	34	400	400	-	0.00%
554400-MEMBERSHIPS	-	100	-	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	190	190	-	500	500	-	0.00%
564000-OPERATING EQUIPMENT	-	-	-	395	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!
Probation Department Expense	153,514	142,658	141,428	148,644	90,630	162,625	127,950	(34,675)	-21.32%
Net Profit (Loss)	(41,956)	(35,791)	(30,539)	(25,271)	(18,134)	(41,625)	(20,450)		

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. The VA Officer maintains files in order to assist veterans and family members with information or documents that are filed with the Veteran's Department. The Veteran's Office also oversees special functions such as planning and coordinating the Memorial Day Ceremony, Veteran's Day Ceremony and Parade, and Welcome Home Rallies for local veterans returning from service, as well as other veteran-related activities in the community. For more information please go to www.mywakulla.com.

Staffing

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

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of signed in customers	691	651	611

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Veteran's Services	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Veteran's Services Department Revenue	-	-	-	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	25,881	26,582	26,684	13,700	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	-	-	-	4,355	7,728	13,572	32,000	18,428	135.78%
514500-HOLIDAY HOURS - WAGES	-	-	-	-	52	250	1,600	-	0.00%
521000-FICA TAX	1,980	2,033	2,041	1,641	595	1,038	2,600	1,562	150.48%
522000-RETIREMENT BENEFITS	2,377	1,432	1,520	1,617	573	1,001	2,500	1,499	149.75%
523000-HEALTH INSURANCE	3	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	30	-	-	-	-	#DIV/0!
540000-TRAVEL	1,745	1,003	1,809	1,947	-	1,000	1,500	500	50.00%
541000-TELEPHONE	279	-	69	80	-	-	-	-	#DIV/0!
542000-POSTAGE & FREIGHT	-	-	-	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	160	-	-	-	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	347	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	97	-	-	-	-	-	-	#DIV/0!
547000-PRINTING & BINDING	-	-	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	261	780	301	269	173	500	500	-	0.00%
551000-OFFICE SUPPLIES	-	-	41	-	128	200	-	(200)	-100.00%
552000-OPERATING SUPPLIES	10	-	436	159	107	500	1,500	1,000	200.00%
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	#DIV/0!
554400-MEMBERSHIPS	-	-	35	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	840	250	-	-	500	500	-	0.00%
583000-OTHER GRANTS & AIDS	3,050	900	2,600	-	-	2,550	3,000	450	17.65%
Veteran's Services Department Expense	36,093	33,668	35,786	23,798	9,355	21,111	45,700	23,239	110.08%
Net profit (Loss)	(36,093)	(33,668)	(35,786)	(23,798)	(9,355)	(21,111)	(45,700)		

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 located in the county: 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. An additional 12 hour shift is being added to address the increase in call volume and reduce the instances of not having an ambulance available to respond to emergency calls. 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. The county also has a large pool of “flex” employees who can be called in on short notice to fill in for employees absent from a regularly scheduled shift. EMS also coordinates with the Sheriff’s Emergency Management Director for disaster and emergency preparation and response. For more information please go to www.mywakulla.com.

Staffing

Michael Morgan	Fire Chief / EMS Director	mmorgan@mywakulla.com
Michael Lusko	Medical Director	
Colleen Skipper-Mitchell	Admin– EMS & Fire Services	cskipper-mitchell@mywakulla.com
James Ervin	EMT / Fire Fighter	
Karolyn Griffin	Paramedic	dgriffin@mywakulla.com
Zachary Lejeune	EMT / Fire Fighter	
Stephen Pigott	Emergency Medical Technician	
James Posey	Emergency Medical Technician	
Randy Williams	Emergency Medical Technician	
Claude Bowman	Paramedic / Fire Fighter	abowman@mywakulla.com
Robert Lee	EMT / Fire Fighter	
Richard Lewis	EMT / Fire Fighter	
Chris Chatham	Paramedic / Fire Fighter	
David Crum	EMT / Fire Fighter	dcrum@mywakulla.com
Thomas Johnson	EMT / Fire Fighter	
Charles Adair	EMT / Fire Fighter	
Dylan Jones	Paramedic	
James Osteen	Paramedic	josteen@mywakulla.com
Michael Register	Paramedic	mregister@mywakulla.com
Phillip Rutten	Paramedic	
Randall Waltman	Paramedic / Fire Fighter	rwaltman@mywakulla.com
Corey Chatfield	Paramedic / Fire Fighter	cchatfield@mywakulla.com
Scott McDermid	Paramedic Supervisor	smcdermid@mywakulla.com
Marvin Walters	Paramedic Supervisor	mwalters@mywakulla.com
Joey Tillman	Paramedic Supervisor	jtillman@mywakulla.com
Derrick Burrus	EMT / Fire Fighter	
Terry Thompson	EMT / Fire Fighter	
William Taylor	EMT / Fire Fighter	

Service Outputs

Fiscal Year	2013	2014	2015 thru May 31
# of call outs (runs)	3,356	3,543	2,406

Emergency Medical Services continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Emergency Medical Services	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
342400-EMS FEES/CHARGES (INSURANCE)	-	-	-	-	-	-	-	-	#DIV/0!
342600-AMBULANCE RECEIPTS	690,221	801,763	912,439	848,535	617,096	875,000	980,000	105,000	12.00%
342601-AMBULANCE A/R REVENUE ACCT	-	-	-	502,717	-	-	-	-	#DIV/0!
EMS Department Revenue	690,221	801,763	912,439	1,351,252	617,096	875,000	980,000	105,000	12.00%
512000-REGULAR SALARIES	147,673	78,943	28,731	56,186	35,755	54,141	55,224	1,083	2.00%
512100-ANNUAL/SICK LEAVE PAY OUT	667	190	-	724	-	-	96,384	96,384	#DIV/0!
513000-HOURLY WAGES	627,980	522,800	618,563	683,551	440,166	661,402	665,000	3,598	0.54%
513500-FLEX WAGES	-	87,371	68,761	77,964	33,043	50,316	50,000	(316)	-0.63%
514000-OVERTIME	287,519	317,595	296,342	250,096	163,887	241,211	235,000	(6,211)	-2.57%
514500-HOLIDAY HOURS-WAGES	-	13,534	47,889	47,216	40,187	46,117	50,000	3,883	8.42%
521000-FICA TAX	81,553	78,063	81,690	85,384	54,708	83,258	88,373	5,115	6.14%
522000-RETIREMENT BENEFITS	193,020	131,182	150,677	193,595	130,157	200,762	221,243	20,481	10.20%
523000-HEALTH INSURANCE	163,515	140,123	143,535	180,965	138,772	194,082	220,000	25,918	13.35%
534000-CONTRACTED SERVICES	-	3,906	11,130	11,805	9,465	13,000	9,000	(4,000)	-30.77%
540000-TRAVEL	428	-	1,478	3,310	1,041	2,500	2,500	-	0.00%
541000-TELEPHONE	9,330	12,599	11,770	12,580	8,614	14,000	14,000	-	0.00%
542000-POSTAGE & FREIGHT	1,159	-	303	32	328	450	400	(50)	-11.11%
543000-UTILITIES - ELECTRIC	9,424	10,466	7,975	7,806	3,680	7,000	6,000	(1,000)	-14.29%
543300-UTILITIES-WATER/SEWER	1,035	207	1,019	654	1,059	2,000	1,500	(500)	-25.00%
543500-UTILITIES - LP GAS	-	746	745	1,038	2,600	4,000	2,500	(1,500)	-37.50%
544000-RENTALS/LEASES-MACH & EQUIP	53	467	202	597	557	720	720	-	0.00%
546000-MAINTENANCE & REPAIR	44,814	38,412	36,244	42,937	30,579	40,000	40,000	-	0.00%
549000-OTHER CURRENT CHARGES	-	-	547	-	-	500	500	-	0.00%
551000-OFFICE SUPPLIES	1,869	2,763	1,069	437	838	1,000	1,000	-	0.00%
552000-OPERATING SUPPLIES	94,102	80,612	84,412	94,567	54,727	90,000	90,000	-	0.00%
552100-FUEL	54,771	65,217	60,704	54,907	23,280	61,000	65,000	4,000	6.56%
554000-BOOKS AND SUBSCRIPTIONS	-	53	-	-	-	100	100	-	0.00%
554400-MEMBERSHIPS	750	-	75	75	75	100	-	(100)	-100.00%
555000-TRAINING	872	583	329	754	760	1,000	2,500	1,500	150.00%
564000-OPERATING EQUIPMENT	-	-	3,242	2,311	7,202	7,250	5,000	(2,250)	-31.03%
564500-CAPITAL OUTLAY - MACH & EQUIP	-	-	-	-	-	-	16,000	16,000	#DIV/0!
595000-BAD DEBT EXPENSE	-	-	66,523	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	2,474	-	-	-	-	-	#DIV/0!
EMS Department Expense	1,720,534	1,585,831	1,726,429	1,809,490	1,181,476	1,775,909	1,937,944	162,035	9.12%
Net Profit (Loss)	(1,030,313)	(784,068)	(813,990)	(458,238)	(564,380)	(900,909)	(957,944)		

Recreation

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

The Recreation Department has also hosted various baseball tournaments affiliated with the National Cal Ripken 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 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 McLaughlin	Administrative Assistant	pmclaughlin@mywakulla.com
Noreen Britt	Park Attendant – Recreation	nbritt@mywakulla.com
Jerome Frisco	Maintenance	jfrisco@mywakulla.com
Mike Hamilton	Maintenance	mhamilton@mywakulla.com

Recreation continued...

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of Youth Basketball participants	49	46	association
# of Youth Basketball events	51	56	association
# of Winter Soccer participants	449	341	405
# of Winter Soccer events	605	150	154
# of T-Ball participants	240	162	130
# of T-Ball events	150	39	56
# of Pitching Machine participants	79	90	32
# of Pitching Machine events	80	32	24
# of Player Pitch participants	38	39	32
# of Player Pitch events	52	16	12
# of Cal Ripken League participants	134	112	110
# of Cal Ripken League events	150	98	57
# of Babe Ruth League participants	54	60	-
# of Babe Ruth League events	83	-	19
# of Girl Softball participants	67	67	199
# of Girl Softball events	60	40	55
# of Spring Soccer participants	314	306	294
# of Spring Soccer events	177	112	108
# of Adult Softball participants	187	166	-
# of Adult Softball events	70	35	-
# of Flag Football participants	50	48	48
# of Flag Football events	38	16	16
# of Tackle Football participants	201	201	302
# of Tackle Football events	238	57	58
# of Cheerleading participants	95	73	78
# of Cheerleading events	144	57	58

Recreation continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Recreation Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
347200-PARKS AND RECREATION	-	(44)	-	-	-	-	-	-	#DIV/0!
347200-CRAWFORDVILLE COMMUNITY CENTER	1,195	-	-	490	-	-	-	-	#DIV/0!
365010-SALE OF SURPLUS PROPERTY	-	-	-	1,140	-	-	-	-	#DIV/0!
Recreation Department Revenue	1,195	(44)	-	1,630	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	46,606	25,449	30,611	41,289	26,072	41,289	46,500	5,211	12.62%
512500-STUDENT WAGES (SEASONAL)	-	138	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	43,768	45,697	58,748	56,911	37,208	64,382	63,500	(882)	-1.37%
513500-FLEX WAGES	-	258	-	-	-	-	-	-	#DIV/0!
514000-OVERTIME	-	-	235	-	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	175	3,642	3,456	1,930	3,219	3,200	(19)	-0.59%
521000-FICA TAX	7,059	5,467	7,133	7,827	4,989	8,330	8,500	170	2.04%
522000-RETIREMENT BENEFITS	11,980	7,144	9,158	10,593	5,827	12,309	13,200	891	7.24%
523000-HEALTH INSURANCE	13,720	14,038	11,807	15,363	16,032	24,858	22,000	(2,858)	-11.50%
534000-CONTRACTED SERVICES	-	-	488	184	132	200	200	-	0.00%
541000-TELEPHONE	10,212	8,148	4,170	3,861	2,518	4,300	4,300	-	0.00%
543000-UTILITIES - ELECTRIC	32,275	23,518	17,099	15,666	15,338	20,500	17,500	(3,000)	-14.63%
543300-UTILITIES-WATER/SEWER	151	406	1,430	1,659	1,318	6,500	2,000	(4,500)	-69.23%
543500-UTILITIES - LP GAS	-	-	120	80	80	200	200	-	0.00%
544000-RENTALS/LEASES-MACH & EQUIP	-	-	320	802	329	700	800	100	14.29%
546000-MAINTENANCE & REPAIR	34,143	27,293	29,644	29,745	21,228	30,000	30,000	-	0.00%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	143	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	4,494	956	1,181	510	393	750	600	(150)	-20.00%
552000-OPERATING SUPPLIES	6,021	4,777	4,525	3,515	5,158	7,000	6,000	(1,000)	-14.29%
552100-FUEL	7,615	5,571	6,506	5,798	4,072	6,000	6,000	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	-	-	31	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	3,079	3,185	1,294	1,638	1,500	1,500	-	0.00%
546000-MAINTENANCE & REPAIR	-	-	-	134	-	500	500	-	0.00%
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	4,000	4,000	-	(4,000)	-100.00%
534000-CONTRACTED SERVICES	-	-	-	1,525	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	-	-	1,917	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	-	-	-	3,259	-	-	-	-	#DIV/0!
543300-UTILITIES-WATER/SEWER	-	-	-	631	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	260	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	-	-	746	-	-	-	-	#DIV/0!
Recreation Department Expense	218,044	172,257	190,032	207,023	148,262	236,537	226,500	(10,037)	-4.24%
Net Profit (Loss)	(216,849)	(172,301)	(190,032)	(205,393)	(148,262)	(236,537)	(226,500)		

Community Center

The Community Center is now under the operation of the county. The county will lease space at the Center for programs and activities for citizens. The county will be responsible for all maintenance, repair and management of the facility but will not be directly participating in programming. The county has entered into a lease agreement with Wakulla County Coalition for Youth (WCCY) for youth and adult programming as pursuant to the WCCY contractual commitments to the Ounce of Prevention program. The county has also entered into a lease agreement with Tallahassee Community College (TCC) for youth programs in accordance with contractual commitments to the 21st Century program. The county Recreation Department will be using the gymnasium for volleyball and basketball activities. Community based organizations and residents will also have the opportunity to rent the facility or spaces in the facility for events such as weddings, parties and meetings.

Staffing

Full Time Employee	Maintenance Worker	
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Service Outputs

N/A – No service outputs are measured by this department.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Community Center	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-INTERFUND TRANSFER - GF & SEWER	-	-	-	-	-	-	-	-	#DIV/0!
347200-PARKS & RECREATION	-	-	-	-	-	-	2,000	2,000	#DIV/0!
347205-COMMUNITY CENTER RENTAL FEES	-	-	-	-	3,530	3,000	5,000	2,000	66.67%
347206-PROGRAM RELATED RENTALS	-	-	-	-	-	-	57,900	57,900	#DIV/0!
366010-LOCAL CONTRIBUTIONS	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER - OUNCE GRANT	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER - 21st Century	-	-	-	-	-	-	-	-	#DIV/0!
389900-CASH FORWARD	-	-	-	-	-	4,500	-	(4,500)	-100.00%
369900-MISCELLANEOUS REVENUES - OTHER	-	-	-	-	-	-	1,000	1,000	#DIV/0!
Community Center Revenue	-	-	-	-	3,530	7,500	65,900	58,400	778.67%
512000-REGULAR SALARIES	-	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	-	-	-	-	-	-	8,800	8,800	#DIV/0!
514500-HOLIDAY WAGES	-	-	-	-	-	-	600	600	#DIV/0!
521000-FICA TAX	-	-	-	-	-	-	850	850	#DIV/0!
522000-RETIREMENT BENEFITS	-	-	-	-	-	-	800	800	#DIV/0!
523000-HEALTH INSURANCE	-	-	-	-	-	-	3,500	3,500	#DIV/0!
513000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	2,853	5,000	6,000	1,000	20.00%
540000-TRAVEL	-	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	-	-	-	-	2,500	-	(2,500)	-100.00%
542000-POSTAGE & FREIGHT	-	-	-	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	-	-	-	-	1,174	9,000	24,000	15,000	166.67%
543300-UTILITIES-WATER/SEWER	-	-	-	-	(343)	1,500	4,000	2,500	166.67%
544000-RENTALS & LEASES	-	-	-	-	-	-	500	500	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	1,638	2,000	15,000	13,000	650.00%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	-	-	-	-	-	10,000	10,000	#DIV/0!
555000-TRAINING	-	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	4,500	-	(4,500)	-100.00%
Community Center Expense	-	-	-	-	5,321	24,500	74,050	49,550	202.24%
Net Profit (Loss)	-	-	-	-	(1,791)	(17,000)	(8,150)		

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
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
Mash Island Park	489.76 ¹	Boat ramp, fishing pier, beach access, trailhead with trail access
Newport Park	7.8	Campsites (36), bathhouse, boat ramp, picnic tables, observation deck
Ochlockonee Bay	12 ²	12 mile multi-purpose bicycle/pedestrian trail
Panacea Women's	2.1	Building with kitchen facilities, restrooms, meeting room,
Shell Point Beach	5.8	Beach access, fishing, non-motorized boat launch, pavilion, shelters, playground,
Rock Landing	.33	Boat Ramp; 10 leased boat slips
Wooley Park	3.25	Stage area, restrooms, playground, walking trail

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

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

Staffing

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

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of yard sale rentals	9	104	75
# of beach entries	-	4,315	1,805
# of campground reservations	269	1,520	1,586
# of park annual passes	33	204	217
# of recreational acres maintained	356	356	356
# of county sites maintained	13	9	9
# of boat ramps maintained	8	8	8
# of boat ramp launches	804	3,882	2,589

Parks continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Parks Department	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
347200-PARKS AND RECREATION	-	237	578	-	-	-	-	-	#DIV/0!
347201-PARK ANNUAL PASS	-	1,639	-	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS FEES	-	178	-	-	-	-	-	-	#DIV/0!
347200-AZALEA PARK FEES	-	19	-	-	-	-	-	-	#DIV/0!
347400-PARK SPECIAL EVENT FEES	-	-	37	-	182	-	250	250	#DIV/0!
347200-HUDSON PARK FEES	3,006	1,082	-	-	-	-	-	-	#DIV/0!
347400-HUDSON SPECIAL EVENT FEES	-	897	2,692	2,952	1,945	2,800	3,500	700	25.00%
347200-MASH ISLAND PARK FEE	1,029	1,694	-	-	-	2,000	-	(2,000)	-100.00%
347450-MASH ISLAND BOAT RAMP FEES	-	-	-	3,053	1,732	-	2,000	2,000	#DIV/0!
347950-MASH ISLAND KIOSK ADVERTISING	-	472	45	58	-	200	-	(200)	-100.00%
347200-PANACEA WOMEN'S CLUB FEE	1,605	337	-	-	-	-	-	-	#DIV/0!
347400-PANACEA WOMENS CLUB	-	-	-	187	557	-	700	700	#DIV/0!
347200-SHELL POINT BEACH FEES	3,482	2,754	3,079	2,995	1,169	2,550	3,000	450	17.65%
347950-SHELL POINT KIOSK ADVERTISING	-	-	-	188	-	300	200	(100)	-33.33%
347400-WOOLEY SPECIAL EVENT FEES	-	-	364	799	402	500	600	100	20.00%
347200-NEWPORT PARK FEES	22,949	15,031	-	-	-	-	-	-	#DIV/0!
347225-PARK CAMPING FEES	-	7,299	21,884	26,508	28,145	28,285	42,000	13,715	48.49%
369900-MISCELLANEOUS REVENUE	-	270	-	-	-	-	-	-	#DIV/0!
347200-COMMUNITY CENTER FEES	-	-	467	-	-	-	-	-	#DIV/0!
347200-MEDART PARK	375	751	-	-	-	-	-	-	#DIV/0!
347400-MEDART SPECIAL EVENT FEES	-	24	221	486	458	700	650	(50)	-7.14%
347950-MEDART KIOSK ADVERTISING	-	47	70	-	-	-	-	-	#DIV/0!
347200-HICKORY PARK	351	421	-	-	-	-	-	-	#DIV/0!
347400-PARK SPECIAL EVENT FEES	-	-	117	257	234	300	400	100	33.33%
347950-PARK KIOSK-WEBSITE ADVERTISING	-	-	308	-	-	-	-	-	#DIV/0!
Parks Department Revenue	32,797	33,152	29,863	37,482	34,825	37,635	53,300	15,665	41.62%
512000-REGULAR SALARIES	28,321	15,681	23,520	20,316	14,496	22,592	23,044	452	2.00%
512500-STUDENT WAGES (SEASONAL)	-	20,150	21,613	11,607	1,260	19,825	20,221	396	2.00%
513000-HOURLY WAGES	48,745	46,622	30,345	40,772	31,192	45,289	46,194	905	2.00%
514000-OVERTIME	-	61	162	223	524	1,148	1,170	22	1.92%
514500-HOLIDAY HOURS-WAGES	-	186	1,690	2,509	1,816	2,322	2,368	46	1.98%
521000-FICA TAX	5,993	6,346	5,916	6,013	3,771	6,975	7,114	139	1.99%
522000-RETIREMENT BENEFITS	6,078	3,222	3,164	7,320	5,490	8,369	8,536	167	2.00%
523000-HEALTH INSURANCE	4,445	5,433	9,951	18,182	15,150	23,077	24,231	1,154	5.00%
534000-CONTRACTED SERVICES	60,805	60,266	54,388	56,197	23,495	62,000	63,240	1,240	2.00%
541000-TELEPHONE	6,162	6,368	5,531	6,958	4,103	6,500	6,630	130	2.00%
542000-POSTAGE & FREIGHT	-	18	-	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	21,826	26,144	12,687	13,064	8,154	12,750	10,965	(1,785)	-14.00%
543300-UTILITIES-WATER/SEWER	1,018	-	7,355	11,890	5,218	8,500	6,630	(1,870)	-22.00%
543500-UTILITIES - LP GAS	-	-	282	405	203	500	510	10	2.00%
544000-RENTALS/LEASES-MACH & EQUIP	-	-	710	622	454	700	714	14	2.00%
546000-MAINTENANCE & REPAIR	32,731	32,239	31,482	21,219	18,533	28,000	32,640	4,640	16.57%
549000-OTHER CURRENT CHARGES	-	-	1	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	1,062	280	567	462	442	750	765	15	2.00%
552000-OPERATING SUPPLIES	7,689	10,403	8,299	6,206	6,738	7,000	7,140	140	2.00%
552100-FUEL	12,422	14,558	11,676	11,610	4,629	12,000	12,240	240	2.00%
564000-OPERATING EQUIPMENT	-	1,420	929	2,527	1,058	2,000	8,000	6,000	300.00%
564500-CAPITAL OUTLAY - MACH & EQUIP	-	-	-	7,188	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	6,500	6,500	-	(6,500)	-100.00%
591000-INTERFUND TRANSFER	-	-	-	2,743	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	429	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	71	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	5	-	-	-	-	1,000	1,000	#DIV/0!
546000-MAINTENANCE & REPAIR	-	152	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	331	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	604	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	62	-	-	-	-	10,000	10,000	#DIV/0!
552000-OPERATING SUPPLIES	-	649	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	2,937	216	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	212	2,331	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	-	7,963	5,080	-	-	-	-	-	#DIV/0!
543300-UTILITIES-WATER/SEWER	-	-	873	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	390	-	35	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	5,000	5,000	#DIV/0!
Parks Department Expense	237,687	262,810	238,803	248,035	153,227	276,797	298,352	21,555	7.79%
Net Profit (Loss)	(204,890)	(229,658)	(208,940)	(210,553)	(118,402)	(239,162)	(245,052)		

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	2012/13	2013/14	2014/15 thru May 31
# of Writs / Services of Process	126	147	103

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Sheriff Service of Process Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
334690-SERVICE-IN-PROCESS	3,955	1,899	2,178	1,980	660	2,000	2,000	-	0.0%
369900-MISCELLANEOUS REVENUES	370	-	-	-	-	-	-	-	#DIV/0!
Service of Process Grant Revenue	4,325	1,899	2,178	1,980	660	2,000	2,000	-	0.0%
591000-INTERFUND TRANSFER	4,800	-	2,178	-	660	2,000	2,000	-	0.0%
591000-INTERFUND TRANSFER	-	1,899	-	1,980	-	-	-	-	#DIV/0!
Service of Process Grant Expense	4,800	1,899	2,178	1,980	660	2,000	2,000	-	0.0%
Net Profit (Loss)	(475)	-	-	-	-	-	-		
Fund Balance Beginning	475	-	-	-	-	-	-		
Fund Balance Ending	-	-	-	-	-	-	-		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	-	-	-	-	-	-		

Library State Aid Grant Fund

See Library Department (page 72-74)

Constitutional Officer Funds

In FY 2013/2014 the Board approved creating a separate fund for each Constitutional Officer to account for the return of funds at year end. The Board amended the Fund Balance Policy to allow these returns to be segregated and to be used by each Officer as needed and approved by the Board through the budget process.

The Sheriff's Office was already accounted for separately in the Fine & Forfeiture Fund and the fund balance of that fund is shown in Section 4. The following represents the fund balances of the other four Constitutional Officers.

Clerk of Court Fund

Wakulla County FY2015/2016 Proposed Budget									
Clerk of Court Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-INTERFUND TRANSFERS	-	-	-	485,780	357,350	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	-	84,653	64,274	-	-	-	#DIV/0!
386100-CLERK OF COURTS-REFUND BOCC	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	8,000	8,000	#DIV/0!
Clerk of Court Revenue	-	-	-	570,433	421,624	-	8,000	8,000	#DIV/0!
591100-TRANSFER - FINANCE & ACCOUNTING	-	-	-	460,881	373,850	-	-	-	#DIV/0!
591100-TRANSFER - MAINTENANCE	-	-	-	84,653	64,274	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	8,000	8,000	#DIV/0!
Clerk of Court Expense	-	-	-	545,534	438,124	-	8,000	8,000	#DIV/0!
Net Profit (Loss)	-	-	-	24,899	(16,500)	-	-	-	-
Fund Balance Beginning	-	-	-	-	24,899	8,399	8,399	-	-
Fund Balance Ending	-	-	-	24,899	8,399	8,399	8,399	-	-

Property Appraiser Fund

Wakulla County FY2015/2016 Proposed Budget									
Property Appraiser Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
386600-PROPERTY APPRAISER REFUND BOCC	-	-	-	8,782	-	-	-	-	#DIV/0!
381000-Interfund Transfer In	-	-	-	1,026,754	746,990	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	7,877	7,877	#DIV/0!
Property Appraiser Revenue	-	-	-	1,035,537	746,990	-	7,877	7,877	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST. OFFICER	-	-	-	964,681	741,290	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	7,877	7,877	#DIV/0!
Property Appraiser Expense	-	-	-	964,681	741,290	-	7,877	7,877	#DIV/0!
Net Profit (Loss)	-	-	-	70,856	5,700	-	-	-	-
Fund Balance Beginning	-	-	-	-	70,856	76,556	76,556	-	-
Fund Balance Ending	-	-	-	70,856	76,556	76,556	76,556	-	-

Constitutional Officer Funds continued...

Supervisor of Elections Fund

Wakulla County FY2015/2016 Proposed Budget									
Supervisor of Elections Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
369900-MISCELLANEOUS REVENUES - OTHER	251	6,128	4,868	3,737	1,963	-	-	-	#DIV/0!
347401-SPECIAL ELECTIONS PROCEEDS	-	-	36,950	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	312,309	326,348	347,568	366,563	277,433	369,444	375,276	5,832	1.6%
386500-RETURN FROM SUPERVISOR OF ELECTIONS	-	-	-	11,009	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	6,000	6,578	578	9.6%
Supervisor of Elections Revenue	312,560	332,476	389,386	381,309	279,396	375,444	381,854	6,410	1.7%
Supervisor of Elections Expense	312,560	332,476	370,513	351,160	222,267	375,444	381,854	6,410	1.7%
Net Profit (Loss)	-	-	18,873	30,149	57,129	-	-		
Fund Balance Beginning	-	-	-	18,873	49,022	106,150	106,150		
Fund Balance Ending	-	-	18,873	49,022	106,150	106,150	106,150		

Tax Collector Fund

Wakulla County FY2015/2016 Proposed Budget									
Tax Collector Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-Interfund Transfer In				671,996	534,121	-	-	-	#DIV/0!
386700-TAX COLLECTOR RETURN TO BOCC					-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	11,924	11,924	#DIV/0!
Tax Collector Revenue	-	-	-	671,996	534,121	-	11,924	11,924	#DIV/0!
591100-TRANSFER TO CONST. OFFICER				56,000	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST. OFFICER				615,996	474,774	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	11,924	11,924	#DIV/0!
Tax Collector Expense	-	-	-	671,996	474,774	-	11,924	11,924	#DIV/0!
Net Profit (Loss)	-	-	-	-	59,347	-	-		
Fund Balance Beginning	-	-	-	-	-	59,347	59,347		
Fund Balance Ending	-	-	-	-	59,347	59,347	59,347		

Building Department Fund

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

Staffing

James Melvin	Chief Building Official	jmelvin@mywakulla.com
Charles Ingle	Building Inspector	cingle@mywakulla.com
Albert Smythe	Building Inspector	asmध्ये@mywakulla.com
Lawana Matthews	Building Technician	lmattthews@mywakulla.com
Tracey Chance	Fire Safety Inspector	tchance@mywakulla.com

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of SFD permits	51	115	122
# of Commercial permits	1	2	0
# of permits issued	645	1,244	875
# of inspections	2,365	3,737	2,625
# of plan reviews	135	218	196

Building Department Fund continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Building Department Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341801-RADON 5%/10% COMMISSION	3,823	1,141	304	2,533	372	500	500	-	0.0%
341802-BUILDING PERMITS	237,263	237,290	279,103	368,288	216,084	300,000	300,000	-	0.0%
341803-APPLICATION FEES	3,765	1,035	6,985	9,220	7,935	6,000	11,000	5,000	83.3%
341805-MISCELLANEOUS FEES	-	-	-	-	-	-	-	-	#DIV/0!
341806-RE-INSPECTION FEE	165	332	-	1,490	300	1,500	1,000	(500)	-33.3%
341807-PRE-INSPECTION FEE	1,590	1,235	2,060	1,530	1,365	1,600	2,400	800	50.0%
341808-PLANS REVIEW	40	-	40	-	-	-	-	-	#DIV/0!
341830-CONTRACTOR LICENSE	2,035	690	195	1,730	675	1,000	1,200	200	20.0%
341831-ADMINISTRATIVE FINE	-	-	-	-	1,150	-	-	-	#DIV/0!
354321-VIOLATION SEARCHES	950	3,225	3,600	6,025	3,575	6,000	6,000	-	0.0%
365010-SALE OF SURPLUS PROPERTY	-	-	-	-	-	-	4,000	4,000	#DIV/0!
369900-MISCELLANEOUS REVENUES - OTHER	585	45	-	162	390	100	600	500	500.0%
369904-MISC REV - COPY FEES	30	60	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	173,502	92,311	(81,191)	-46.8%
Building Revenue Total	250,246	245,053	292,287	390,978	231,846	490,202	419,011	(71,191)	-14.5%
512000-REGULAR SALARIES	99,666	54,288	60,197	62,811	39,532	62,740	63,995	1,255	2.0%
512100-ANNUAL/SICK LEAVE PAY OUT	3,616	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	145,631	113,666	108,647	132,377	84,850	169,989	149,773	(20,216)	-11.9%
514000-OVERTIME	70	-	-	512	2,197	4,598	4,689	91	2.0%
514500-HOLIDAY HOURS-WAGES	-	353	4,954	6,767	5,983	7,942	8,100	158	2.0%
521000-FICA TAX	19,052	12,867	13,297	15,485	10,144	18,763	16,173	(2,590)	-13.8%
522000-RETIREMENT BENEFITS	23,650	8,581	11,235	21,382	14,807	25,555	23,209	(2,346)	-9.2%
523000-HEALTH INSURANCE	38,223	25,711	30,739	49,634	29,111	63,011	59,772	(3,239)	-5.1%
524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	1,884	1,550	-	-	-	-	-	-	#DIV/0!
531200-COUNTY ATTORNEY - LITIGATION	-	-	-	1,071	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	2,482	-	6,159	3,774	1,510	5,000	5,000	-	0.0%
540000-TRAVEL	556	-	916	674	654	3,000	3,000	-	0.0%
541000-TELEPHONE	2,760	813	1,141	1,808	1,175	2,000	2,400	400	20.0%
543000-UTILITIES - ELECTRIC	-	2,458	2,248	2,726	1,692	3,000	3,500	500	16.7%
543300-UTILITIES-WATER/SEWER	-	75	433	432	265	1,000	1,000	-	0.0%
544000-RENTALS/LEASES-MACH & EQUIP	1,185	-	1,755	2,022	2,188	3,000	4,000	1,000	33.3%
546000-MAINTENANCE & REPAIR	3,686	2,266	8,314	1,392	750	5,000	5,000	-	0.0%
547000-PRINTING & BINDING	-	-	-	-	-	200	200	-	0.0%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	224	-	520	-	-	200	200	-	0.0%
549000-OTHER CURRENT CHARGES	524	-	53	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	2,484	1,001	1,741	2,803	1,327	2,500	2,500	-	0.0%
552000-OPERATING SUPPLIES	248	355	2,791	2,342	1,603	2,500	2,500	-	0.0%
552100-FUEL	8,779	8,781	8,306	10,185	3,869	13,800	12,000	(1,800)	-13.0%
554000-BOOKS AND SUBSCRIPTIONS	960	3,457	1,181	650	953	8,200	9,000	800	9.8%
554400-MEMBERSHIPS	120	55	740	840	750	1,000	1,000	-	0.0%
555000-TRAINING	690	-	1,192	1,130	912	2,000	2,000	-	0.0%
564000-OPERATING EQUIPMENT	-	-	-	7,619	2,982	3,000	-	(3,000)	-100.0%
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	24,735	-	-	25,000	25,000	-	0.0%
568100-CAPITAL OUTLAY - SOFTWARE	-	-	-	9,600	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	25,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
599000-RESERVE	-	-	-	-	-	42,204	-	(42,204)	-100.0%
Building Expense Total	381,490	251,278	306,296	353,037	222,254.46	490,202	419,011	(71,191)	-14.5%
Net Profit (Loss)	(131,244)	(6,225)	(14,008)	37,941	9,591	-	-	-	-
Fund Balance Beginning	766,440	635,196	628,971	614,963	652,904	662,496	662,496	-	-
Fund Balance Ending	635,196	628,971	614,963	652,904	662,496	662,496	662,496	-	-
Fund Balance Policy	100,000	72,104	81,317	88,259	55,564	122,551	104,753	-	-
Surplus (Deficit) Fund Balance	535,196	556,867	533,647	564,645	606,932	539,945	557,743	-	-

Revenue Stabilization Fund

The Revenue Stabilization Fund was created during the Fiscal Year 2014/2015 by the Board and is expected to be funded initially by a portion of fund balance in the FY 2014/2015 year. This fund was created to help “smooth out” fluctuations in revenues over time. In good years, excess revenues will be set aside so they can be used in years when revenues decline. The fund balance built up in this fund, unlike the fund balance reserves of the General Fund, are intended to be used for recurring expenditures. A stabilization fund is intended to eliminate volatility or risk in uncertain revenues such as the Housing Prisoner revenues accounted for in the Fine & Forfeiture Fund.

Staffing

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

Service Outputs

N/A – No service outputs will be measured by this fund.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Revenue Stabilization Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-INTERFUND TRANSFER - GF	-	-	-	-	-	-	50,000	50,000	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	82,955	82,955	#DIV/0!
Revenue Stabilization Revenues	-	-	-	-	-	-	132,955	132,955	#DIV/0!
591000-INTERFUND TRANSFER - GF	-	-	-	-	-	-	82,955	82,955	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	50,000	50,000	#DIV/0!
Revenue Stabilization Expense	-	-	-	-	-	-	132,955	132,955	#DIV/0!
Net Profit (Loss)	-	-	-	-	-	-	-	-	-
Fund Balance Beginning	-	-	-	-	-	-	-	-	-
Fund Balance Ending	-	-	-	-	-	-	-	-	-
Fund Balance Policy	-	-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance	-	-	-	-	-	-	-	-	-

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Source: www.kwcb.org

Section 4

Fiscal Year 2015/2016 Special Revenue Funds Budget

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Special Revenue Funds Budget Summary

The total budget for the Special Revenue Funds is \$16,623,263 a decrease of \$1,218,370 or -6.8% as compared to FY2014/2015 Budget as amended May 31, 2015. There are fifteen (15) different special revenue funds.

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

- Ad valorem taxes increased \$140,009.
- Other taxes increased by \$45,648.
- Licenses and special assessments increased by \$174,135.
- Intergovernmental shared revenues decreased by \$798,387.
- Local charges for program services decreased by \$538,114.
- Fine and miscellaneous revenue increased \$18,281.
- Inter-fund transfers increased \$295,561.
- Budgeted cash forward decreased \$555,503.

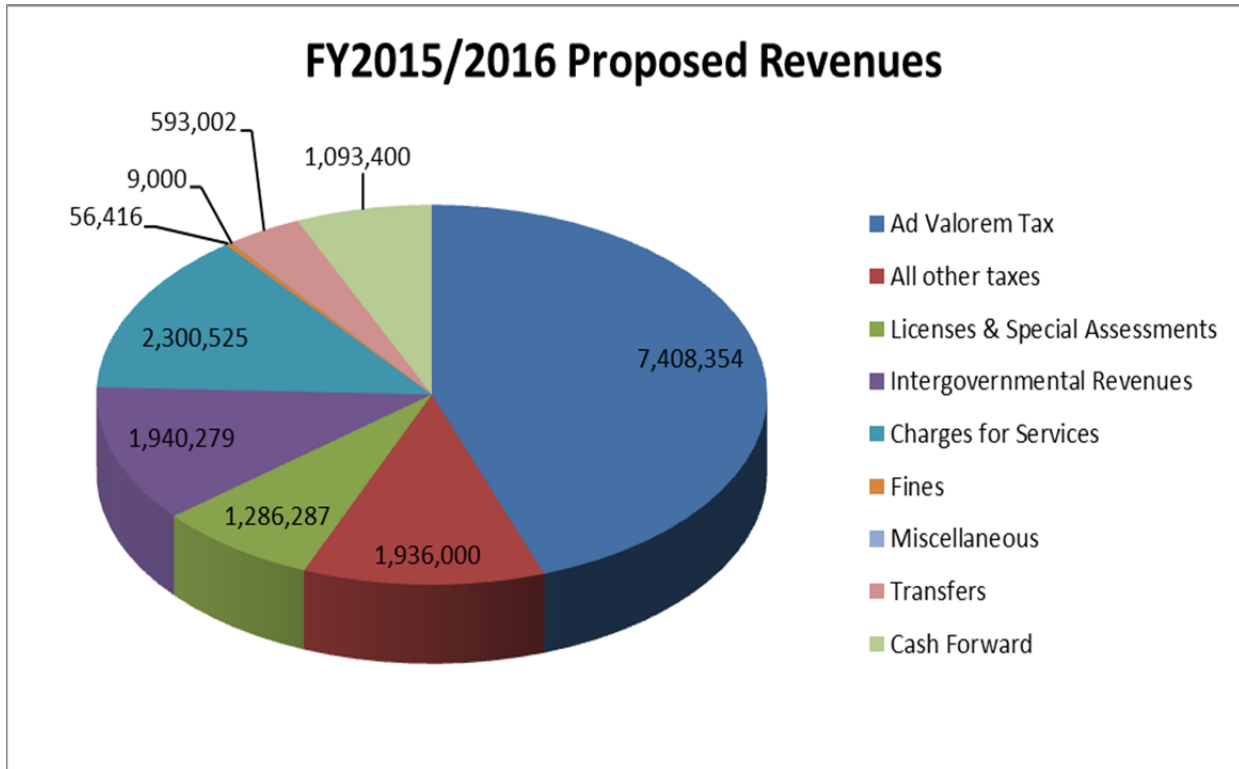
On the expenditure side, this decrease is the result of:

- Salary & Wages increased \$8,935.
- Benefits decreased \$2,866.
- Operating costs decreased \$1,336,301.
- Equipment and capital outlay costs decreased \$545,812.
- Debt service costs increased \$1.
- Inter-fund transfers and transfers to Constitutional Officers increased \$202,006.
- Budgeted reserves increased \$455,667.

The following page contains summary schedules of the Special Revenue Fund revenues and expenditures.

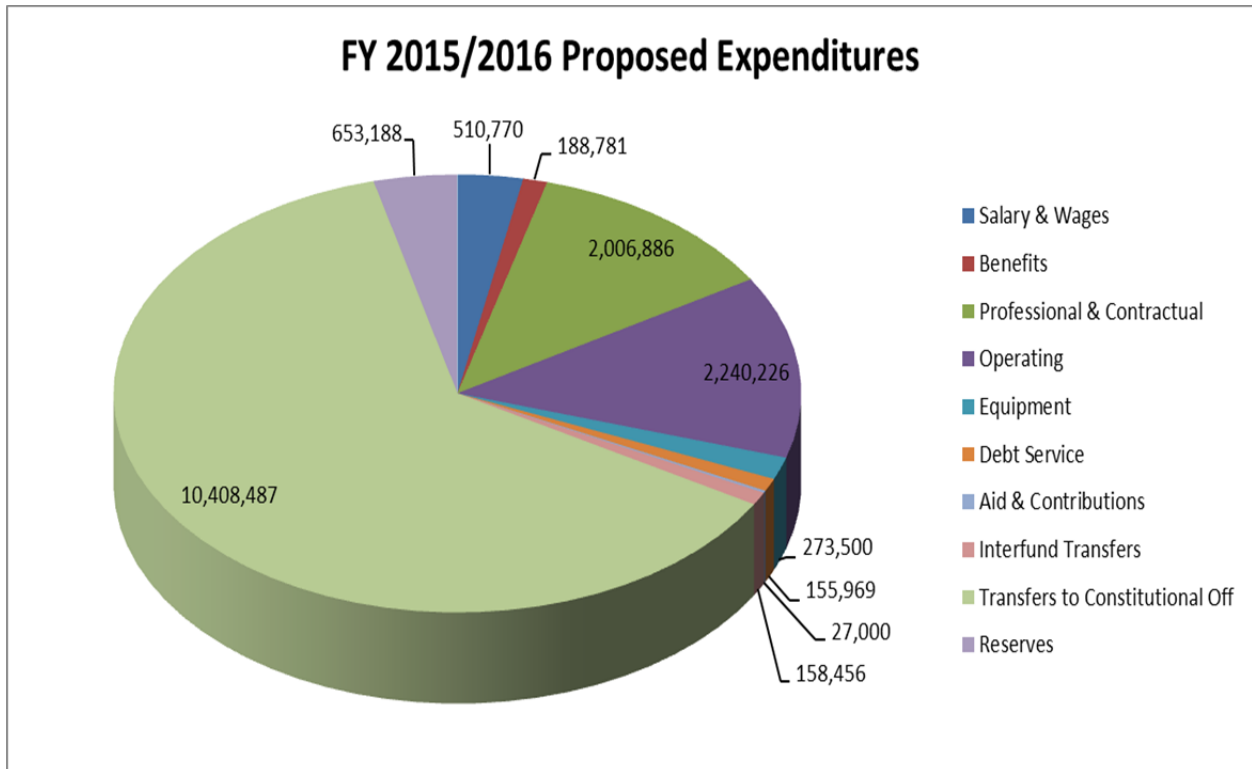
Special Revenue Fund Revenue Summary

Wakulla County FY2015/2016 Proposed Budget											
Special Revenue Funds			FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
Fund #	Dept #	Exp Grp #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Ad Valorem Tax			6,285,105	7,362,616	7,630,067	7,236,199	7,236,199	7,268,345	7,408,354	140,009	1.93%
All other taxes			1,734,217	1,813,068	1,844,365	1,900,139	1,131,742	1,890,352	1,936,000	45,648	2.41%
Licenses & Special Assessments			941,001	1,093,866	1,081,466	1,051,933	994,978	1,112,152	1,286,287	174,135	15.66%
Intergovernmental Revenues			2,138,716	2,865,694	2,910,104	3,370,314	1,641,793	2,738,666	1,940,279	(798,387)	-29.15%
Charges for Services			3,747,553	2,680,229	2,281,888	2,894,710	1,251,605	2,838,639	2,300,525	(538,114)	-18.96%
Fines			38,064	40,273	45,953	57,263	26,185	42,445	56,416	13,971	32.92%
Miscellaneous			877,004	186,591	193,283	324,748	214,385	4,690	9,000	4,310	91.90%
Transfers			1,262,299	151,994	1,244,164	972,037	322,935	297,441	593,002	295,561	99.37%
Cash Forward			-	-	-	-	-	1,648,903	1,093,400	(555,503)	-33.69%
Total Revenues			17,023,959	16,194,331	17,231,291	17,807,344	12,819,821	17,841,633	16,623,263	(1,218,370)	-6.83%



Special Revenue Fund Expenditures Summary

Wakulla County FY2015/2016 Proposed Budget									
Special Revenue Funds	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
Fund #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salary & Wages	475,865	411,876	465,465	454,848	294,318	501,835	510,770	8,935	1.78%
Benefits	165,241	132,544	164,471	156,453	102,605	191,647	188,781	(2,866)	-1.50%
Professional & Contractual	1,919,240	2,293,051	2,682,957	2,275,512	1,599,075	3,289,879	2,006,886	(1,282,993)	-39.00%
Operating	1,803,969	2,277,737	2,185,139	3,278,385	1,310,706	2,273,534	2,240,226	(33,308)	-1.47%
Equipment	183,741	155,963	421,006	24,947	206,383	819,312	273,500	(545,812)	-66.62%
Debt Service	190,125	353,284	447,352	155,950	155,968	155,968	155,969	1	0.00%
Aid & Contributions	44,797	4,515	3,471	24,500	13,111	47,000	27,000	(20,000)	-42.55%
Interfund Transfers	926,089	80,491	191,086	299,278	117,182	122,494	158,456	35,962	29.36%
Transfers to Constitutional Off	10,665,752	10,157,697	10,410,424	10,638,938	6,671,826	10,242,443	10,408,487	166,044	1.62%
Reserves	-	29,480	-	-	-	197,521	653,188	455,667	230.69%
Total Expenses	16,374,819	15,896,638	16,971,370	17,308,811	10,471,173	17,841,633	16,623,263	(1,218,370)	-6.83%



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Special Revenue Funds Detailed Budgets

The total budget for the Special Revenue Funds is \$16,623,263 a decrease of \$1,218,370 or -6.8% as compared to FY2014/2015 Budget as amended May 31, 2015. There are a total of fifteen (15) different special revenue funds. They are:

- Justice Assistance Grant (JAG) Fund
- Recreation User Fee Fund
- Emergency Medical Services Grant Fund
- Mosquito Control Grant Fund
- Housing Assistance Grant (HUD) Fund
- Boating User Fee Fund
- State Housing Initiatives Program Grant (SHIP) Fund
- BP Restore Act Fund
- Fine & Forfeiture Fund
- Court User Fee Fund
- Criminal Justice User Fee Fund
- Road Operating Fund
- Fire Department (MSBU) Fund
- Tourist Development Fund
- E-911 Fund

On the following pages is a brief summary of each fund followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY 2012/2013, FY 2013/2014 and current fiscal year data through May 31, 2015 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 Grant Fund

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. Staffing is provided by the Sheriff’s Office. Contact Jan Sanders at jsanders@wcco.org for more detailed information.

Service Outputs

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Sheriff - Justice Assistance Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed	\$ Increase (Decrease)	% Increase (Decrease)
335200-JAG GRANT	39,828	66,475	32,000	41,026	25,030	35,000	29,000	(6,000)	-17.1%
335201-JAG DIRECT FUNDS	-	-	-	-	-	4,252	4,000	(252)	-5.9%
Revenue Total	39,828	66,475	32,000	41,026	25,030	39,252	33,000	(6,252)	-15.9%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	39,828	66,475	32,000	41,026	25,030	39,252	33,000	(6,252)	-15.9%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	39,828	66,475	32,000	41,026	25,030	39,252	33,000	(6,252)	-15.9%
Net Profit (Loss)	-	-	-	-	-	-	-		
Fund Balance Beginning	-	-	-	-	-	-	-		
Fund Balance Ending	-	-	-	-	-	-	-		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	-	-	-	-	-	-		

Fund 107 – Recreation User Fee Fund

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

Staffing

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

Service Outputs

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Recreation User Fee Fund		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
389000-CASH FORWARD	-	-	-	-	-	-	20,000	20,000	#DIV/0!
347200-ADULT SOFTBALL	1,500	2,100	2,700	2,150	-	2,600	2,400	(200)	-7.7%
347200-FLAG FOOTBALL	3,470	2,805	1,980	1,870	40	2,600	2,000	(600)	-23.1%
347200-TACKLE FOOTBALL	31,603	25,483	19,028	1,564	-	30,000	-	(30,000)	-100.0%
347200-TACKLE CHEERLEADING	4,995	4,933	3,303	-	-	3,500	-	(3,500)	-100.0%
347200-WINTER SOCCER	18,655	14,901	19,025	14,300	16,455	15,000	17,000	2,000	13.3%
347200-YOUTH BASKETBALL	3,053	3,530	2,150	1,950	-	2,000	2,000	-	0.0%
347200-T-BALL	8,040	8,722	9,620	6,760	5,230	7,500	6,700	(800)	-10.7%
347200-PITCHING MACHINE	4,120	3,378	3,631	4,218	3,003	4,500	4,300	(200)	-4.4%
347200-MEDART PARK RENTALS/SPECIAL EVENTS	1,088	809	419	445	1,151	1,000	2,000	1,000	100.0%
347200-ASSOCIATION USER FEE	6,400	5,425	5,643	5,925	10,300	5,000	15,500	2	0.0%
347200-SUMMER CAMP	-	-	-	2,070	-	2,000	2,000	-	0.0%
347200-LITTLE LEAGUE	-	-	23	-	-	-	-	-	#DIV/0!
347200-SPRING SOCCER	10,460	12,330	12,070	12,000	12,180	12,500	12,500	-	0.0%
347200-PLAYER PITCH	1,450	1,600	2,560	1,575	1,360	1,800	1,600	(200)	-11.1%
347200-EQUESTRIAN CENTER	-	-	-	-	-	800	-	(800)	-100.0%
347400-EQUESTRIAN PARK SPECIAL EVENT FEES	-	-	-	390	322	-	500	500	#DIV/0!
Revenue Total	94,834	86,015	82,151	55,217	50,041	90,800	88,500	(2,300)	-2.5%

See next page for expenditures.

Fund 107 – Recreation User Fee Fund continued...

Wakulla County FY2015/2016 Proposed Budget										
Recreation User Fee Fund		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #		Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
	599000-RESERVE	-	-	-	-	-	-	20,000	#DIV/0!	#DIV/0!
ADULT SOFTBALL	534000-CONTRACTED SERVICES	1,250	1,786	2,397	1,544	-	1,084	1,500	416	38.4%
	543000-UTILITIES - ELECTRIC	-	-	-	167	-	209	200	(9)	-4.3%
	546000-MAINTENANCE & REPAIR	-	-	63	427	387	330	500	170	51.5%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	60	101	200	263	-	105	-	(105)	-100.0%
	551000-OFFICE SUPPLIES	-	-	-	-	-	105	-	(105)	-100.0%
	552000-OPERATING SUPPLIES	-	153	215	260	31	40	200	160	400.0%
FLAG FOOTBALL	531000-PROFESSIONAL SERVICES	2,909	-	784	722	-	732	750	18	2.5%
	534000-CONTRACTED SERVICES	-	931	68	301	-	418	-	(418)	-100.0%
	543000-UTILITIES - ELECTRIC	-	-	-	98	-	209	100	(109)	-52.2%
	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	437	394	-	105	-	(105)	-100.0%
	546000-MAINTENANCE & REPAIR	174	-	33	211	143	125	200	75	60.0%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	257	92	140	-	105	-	(105)	-100.0%
	549000-OTHER CURRENT CHARGES	-	40	-	-	-	-	-	-	#DIV/0!
	549900-REFUNDS	560	390	80	120	-	-	-	-	#DIV/0!
	551000-OFFICE SUPPLIES	14	-	-	-	-	-	-	-	#DIV/0!
	552000-OPERATING SUPPLIES	3,006	699	967	867	-	875	950	75	8.6%
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	105	-	(105)	-100.0%	
TACKLE FOOTBALL	531000-PROFESSIONAL SERVICES	9,843	9,816	4,571	1,652	-	5,000	-	(5,000)	-100.0%
	534000-CONTRACTED SERVICES	594	-	215	235	-	500	-	(500)	-100.0%
	543000-UTILITIES - ELECTRIC	-	-	-	423	-	10,000	-	(10,000)	-100.0%
	545000-PROPERTY INSURANCE	100	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	1,851	-	-	500	-	(500)	-100.0%
	546000-MAINTENANCE & REPAIR	12,054	40	530	753	-	-	-	-	#DIV/0!
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	977	102	-	-	5,000	-	(5,000)	-100.0%
	549900-REFUNDS	1,025	3,082	775	-	-	1,000	-	(1,000)	-100.0%
	552000-OPERATING SUPPLIES	22,405	7,756	14,461	1,053	-	4,875	-	(4,875)	-100.0%
TACKLE CHEERLEADING	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	-	-	200	-	(200)	-100.0%
	546000-MAINTENANCE & REPAIR	437	-	-	-	-	-	-	-	#DIV/0!
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	235	92	-	-	100	-	(100)	-100.0%
	549900-REFUNDS	90	113	-	-	-	200	-	(200)	-100.0%
	552000-OPERATING SUPPLIES	2,778	4,214	2,362	70	-	1,000	-	(1,000)	-100.0%
WINTER SOCCER	531000-PROFESSIONAL SERVICES	338	-	5,157	4,588	5,425	5,800	5,000	(800)	-13.8%
	534000-CONTRACTED SERVICES	4,733	5,339	540	-	-	-	-	-	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	-	3,703	3,740	-	600	4,000	3,400	566.7%
	545000-PROPERTY INSURANCE	300	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	3,869	708	3,650	4,000	350	9.6%
	546000-MAINTENANCE & REPAIR	-	800	278	1,679	1,617	1,300	2,000	700	53.8%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	278	180	543	185	263	400	-	(400)	-100.0%
	549900-REFUNDS	325	260	210	240	250	258	-	(258)	-100.0%
	552000-OPERATING SUPPLIES	10,388	5,689	6,067	7,831	4,897	4,900	2,000	(2,900)	-59.2%
	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	105	-	(105)	-100.0%
YOUTH BASKETBALL	531000-PROFESSIONAL SERVICES	-	-	-	764	-	-	800	800	#DIV/0!
	534000-CONTRACTED SERVICES	2,653	2,778	1,842	1,024	-	1,300	-	(1,300)	-100.0%
	545000-PROPERTY INSURANCE	30	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	616	-	500	600	100	20.0%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	385	36	-	100	-	(100)	-100.0%
	549900-REFUNDS	440	200	35	40	-	100	-	(100)	-100.0%
	552000-OPERATING SUPPLIES	553	560	545	425	41	500	600	100	20.0%
	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	#DIV/0!
	531000-PROFESSIONAL SERVICES	-	-	-	60	-	-	500	500	#DIV/0!
T-BALL	534000-CONTRACTED SERVICES	-	2,932	1,287	405	771	1,000	-	(1,000)	-100.0%
	543000-UTILITIES - ELECTRIC	-	-	334	355	-	-	500	500	#DIV/0!
	545000-PROPERTY INSURANCE	120	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	-	-	4,600	-	(4,600)	-100.0%
	546000-MAINTENANCE & REPAIR	338	258	137	367	532	300	700	400	133.3%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	206	142	171	67	105	-	(105)	-100.0%
	549900-REFUNDS	35	-	100	-	90	100	-	(100)	-100.0%
	552000-OPERATING SUPPLIES	5,406	4,158	5,147	2,929	2,428	3,000	5,000	2,000	66.7%
	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	#DIV/0!
	564000-OPERATING EQUIPMENT	-	1,650	1,650	718	-	-	-	-	#DIV/0!

Fund 107 – Recreation User Fee Fund continued...

Wakulla County FY2015/2016 Proposed Budget										
Recreation User Fee Fund		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #		Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
PITCHING MACHINE	531000-PROFESSIONAL SERVICES	-	-	544	878	337	490	900	410	83.7%
	534000-CONTRACTED SERVICES	1,290	1,084	-	-	147	-	-	-	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	-	471	526	-	-	600	600	#DIV/0!
	545000-PROPERTY INSURANCE	80	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	-	-	100	-	(100)	-100.0%
	546000-MAINTENANCE & REPAIR	-	-	173	211	345	125	800	675	540.0%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	161	229	171	67	100	-	(100)	-100.0%
	549900-REFUNDS	-	-	50	45	55	100	-	(100)	-100.0%
	552000-OPERATING SUPPLIES	1,170	1,948	3,271	1,609	1,953	1,870	2,000	130	7.0%
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	#DIV/0!
MEDART RENTALS	534000-CONTRACTED SERVICES	-	-	-	-	-	30	-	(30)	-100.0%
	546000-MAINTENANCE & REPAIR	889	-	-	-	-	-	-	-	#DIV/0!
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	179	-	234	-	100	200	100	100.0%
	552000-OPERATING SUPPLIES	1,298	632	453	17	1,363	2,270	1,800	(470)	-20.7%
ASSOC. USER FEES	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	-	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	-	2,531	2,370	-	-	2,500	2,500	#DIV/0!
	546000-MAINTENANCE & REPAIR	2,137	564	3,108	3,242	4,107	7,000	6,500	(500)	-7.1%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	92	280	53	60	-	(60)	-100.0%
	552000-OPERATING SUPPLIES	3,814	3,697	728	2,715	1,139	4,865	6,500	1,635	33.6%
SUMMER CAMP	513000-HOURLY WAGES	8,063	-	-	-	-	-	-	-	#DIV/0!
	521000-FICA TAX	617	-	-	-	-	-	-	-	#DIV/0!
	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	-	#DIV/0!
	531000-PROFESSIONAL SERVICES	-	-	-	583	-	-	-	-	#DIV/0!
	534000-CONTRACTED SERVICES	-	-	-	2,237	-	-	-	-	#DIV/0!
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	252	-	-	-	-	#DIV/0!
	549900-REFUNDS	-	-	-	30	-	-	-	-	#DIV/0!
	552000-OPERATING SUPPLIES	2,592	-	-	943	-	2,000	2,000	-	0.0%
	531000-PROFESSIONAL SERVICES	-	-	3,041	-	184	2,000	3,000	1,000	50.0%
534000-CONTRACTED SERVICES	880	4,428	531	2,476	-	-	-	-	#DIV/0!	
543000-UTILITIES - ELECTRIC	-	40	542	645	-	500	700	200	40.0%	
545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	-	#DIV/0!	
545200-LIABILITY INSURANCE	-	-	-	-	-	-	-	-	#DIV/0!	
546000-MAINTENANCE & REPAIR	-	800	192	449	765	400	1,000	600	150.0%	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	95	363	131	53	100	-	(100)	-100.0%	
549900-REFUNDS	710	195	320	240	200	100	-	(100)	-100.0%	
551000-OFFICE SUPPLIES	30	-	-	-	-	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	2,352	2,649	4,151	3,974	2,520	3,700	7,800	4,100	110.8%	
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	3,850	-	718	-	-	-	-	-	#DIV/0!
PLAYER PITCH	531000-PROFESSIONAL SERVICES	-	-	401	168	-	400	400	-	0.0%
	534000-CONTRACTED SERVICES	1,658	135	-	-	-	-	-	-	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	-	99	99	-	200	-	(200)	-100.0%
	545200-LIABILITY INSURANCE	50	-	-	-	-	100	-	(100)	-100.0%
	546000-MAINTENANCE & REPAIR	-	-	15	100	187	125	400	275	220.0%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	87	-	79	131	53	100	-	(100)	-100.0%
	549900-REFUNDS	-	40	-	-	-	-	-	-	#DIV/0!
	552000-OPERATING SUPPLIES	489	510	1,259	665	520	275	-	(275)	-100.0%
	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	800	800	#DIV/0!
EQUESTRIAN CENTER	543000-UTILITIES - ELECTRIC	-	-	-	1,111	812	1,200	400	(800)	-66.7%
	543300-UTILITIES-WATER/SEWER	-	-	-	239	147	250	100	(150)	-60.0%
	546000-MAINTENANCE & REPAIR	-	-	-	1,458	648	700	-	(700)	-100.0%
	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	-	#DIV/0!
	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total		111,592	76,607	81,037	68,685	33,302	90,800	88,500	(2,300)	-2.5%
Net Profit (Loss)		(16,758)	9,408	1,114	(13,468)	16,739	-	-	-	-
Fund Balance Beginning		50,176	33,418	42,826	43,940	30,472	47,212	47,212	-	-
Fund Balance Ending		33,418	42,826	43,940	30,472	47,212	47,212	47,212	-	-
Fund Balance Policy		27,898	19,152	20,259	17,171	8,325	22,700	22,125	-	-
Surplus (Deficit) Fund Balance		5,520	23,674	23,681	13,301	38,886	24,512	25,087	-	-

Fund 115 – Emergency Medical Service Grant Fund

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Emergency Medical Services Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
334200-COUNTY AWARDS GRANT	2,614	-	1,197	4,745	6,427	4,174	4,200	26	0.6%
361100-INTEREST EARNED	-	-	3	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	824	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	2,253	-	(2,253)	-100.0%
334200-MONITOR - DEFIBRILLATOR GRANT	77,252	-	-	-	-	-	-	-	#DIV/0!
361100-INTEREST EARNED	226	-	-	-	-	-	-	-	#DIV/0!
365010-SALE OF SURPLUS PROPERTY	27,500	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	28,190	-	-	-	-	-	-	-	#DIV/0!
334200-STATE GRANT - COLD STORAGE UNITS	-	7,153	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	2,384	-	-	-	-	-	-	#DIV/0!
334200-LONG BOARD GRANT	4,290	-	-	-	-	-	-	-	#DIV/0!
361100-INTEREST EARNED	11	-	-	-	-	-	-	-	#DIV/0!
334200-STATE GRANT - VENTILATORS	-	3,434	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	382	-	-	-	-	-	-	#DIV/0!
334200-STATE GRANT - GENERATORS	-	14,258	-	-	-	-	-	-	#DIV/0!
334200-STATE GRANT - PUBLIC SAFETY	-	-	4,928	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	1,650	-	-	-	-	-	#DIV/0!
Revenue Total	140,083	27,611	8,602	4,745	6,427	6,427	4,200	(2,227)	-34.7%
552000-OPERATING SUPPLIES	2,614	-	-	-	-	6,427	4,200	(2,227)	-34.7%
564000-OPERATING EQUIPMENT	-	-	2,024	4,745	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	3,588	-	-	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	129,580	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	9,366	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	171	-	-	-	-	-	-	#DIV/0!
593000-INTEREST / OTHER REIMBURSEMENT TO STATE	4,301	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	3,815	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	-	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	14,258	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	7	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	6,571	-	-	-	-	-	#DIV/0!
Expense Total	140,083	27,611	8,602	4,745	-	6,427	4,200	(2,227)	-34.7%
Net Profit (Loss)	-	-	-	-	6,427	-	-		
Fund Balance Beginning	-	-	-	-	-	6,427	6,427		
Fund Balance Ending	-	-	-	-	6,427	6,427	6,427		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	-	-	-	6,427	6,427	6,427		

Fund 118 – Mosquito Control Grant Fund

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

Staffing

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

Service Outputs –

Fiscal Year	2013	2014	2015 (thru May 31)
# of requests for service	814	341	129

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Mosquito Control Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
334610-STATE GRANT - HEALTH	19,877	18,334	18,500	29,456	15,770	31,500	31,540	40	0.1%
381000-INTERFUND TRANSFERS	63,601	18,038	18,038	18,500	18,500	18,500	-	(18,500)	-100.0%
389000-CASH FORWARD	-	-	-	-	-	50,000	31,540	(18,460)	-36.9%
Revenue Total	83,478	36,372	36,538	47,956	34,270	100,000	63,080	(36,920)	-36.9%
534000-CONTRACTED SERVICES	407	36,372	36,538	33,228	12,333	32,000	35,040	3,040	9.5%
540000-TRAVEL	376	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	216	890	1,354	291	5,000	10,000	5,000	100.0%
552000-OPERATING SUPPLIES	-	4,065	-	-	-	13,000	5,000	(8,000)	-61.5%
555000-TRAINING	295	-	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	-	#DIV/0!
591200-TRANSFER TO DOH	39,000	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	50,000	13,040	(36,960)	-73.9%
Expense Total	40,078	40,653	37,428	34,582	12,624	100,000	63,080	(36,920)	-36.9%
Net Profit (Loss)	43,400	(4,281)	(890)	13,375	21,646	-	-		
Fund Balance Beginning	-	43,400	39,119	38,229	51,604	73,250	73,250		
Fund Balance Ending	43,400	39,119	38,229	51,604	73,250	73,250	73,250		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	43,400	39,119	38,229	51,604	73,250	73,250	73,250		

Fund 120 – Housing Assistance Grant Fund

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

Staffing

N/A – No staffing is required for the Housing grant. The BOCC contracted Government Services Group, Inc. (GSG) during FY 2014/2015 and is transitioning the program to North Central Florida Regional Housing Authority (NCFRHA).

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of tenants	145	137	-

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Housing Assistance Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
331501-FEDERAL GRANT - HOUSING DEPT	1,020,508	863,219	864,604	1,035,422	605,630	1,048,742	1,069,716	20,974	2.0%
331502-FEDERAL GRANT - HOUSING ADMIN FEE	70,739	65,398	67,049	75,631	47,417	68,271	69,636	1,365	2.0%
331503-HOUSING - HAP - PORTABILITY	22,415	28,463	11,436	17,164	18,590	-	-	-	#DIV/0!
331504-HOUSING - PORT - ADMIN FEES	1,490	1,486	280	221		-	-	-	#DIV/0!
361100-INTEREST EARNED	-	107	26	-		-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	32,408	22,425		-		-	-	-	#DIV/0!
Revenue Total	1,147,560	981,099	943,395	1,128,437	671,637	1,117,013	1,139,352	22,339	2.0%

See next page for expenditures.

Fund 120 – Housing Assistance Grant Fund continued...

Wakulla County FY2015/2016 Proposed Budget									
Housing Assistance Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	27,626	-	-	-	-	-	-	-	#DIV/0!
512100-ANNUAL/SICK LEAVE PAY OUT	4,959	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	22,357	-	-	-	-	-	-	-	#DIV/0!
514000-OVERTIME	714	-	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	4,258	-	-	-	-	-	-	-	#DIV/0!
522000-RETIREMENT BENEFITS	4,119	-	-	-	-	-	-	-	#DIV/0!
523000-HEALTH INSURANCE	12,216	-	-	-	-	-	-	-	#DIV/0!
524000-WORKERS' COMPENSATION	11	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	32,820	1,879	3,338	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	306,839	57,142	65,212	77,851	36,294	68,271	69,636	1,365	2.0%
534600-RENT ASSISTANCE	600,559	818,980	987,842	981,353	576,731	944,192	963,075	18,883	2.0%
534700-UTILITY ASSISTANCE	-	32,287	34,353	45,698	18,451	92,004	93,844	1,840	2.0%
540000-TRAVEL	520	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	7,165	-	-	-	-	-	-	-	#DIV/0!
542000-POSTAGE & FREIGHT	(15)	-	-	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	1,355	293	-	-	-	12,546	12,797	251	2.0%
543300-UTILITIES-WATER/SEWER	219	-	-	-	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	16,719	7,000	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	102	-	-	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	217	-	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	180	-	-	-	-	-	#DIV/0!
549900-REFUNDS	-	-	-	-	2,102	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	1,637	(22)	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	2,563	-	-	-	-	-	-	-	#DIV/0!
552100-FUEL	2,310	-	-	-	-	-	-	-	#DIV/0!
554000-BOOKS AND SUBSCRIPTIONS	553	-	-	-	-	-	-	-	#DIV/0!
554400-MEMBERSHIPS	793	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	38,500	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	3,931	-	-	-	-	-	-	#DIV/0!
Expense Total	1,089,116	921,491	1,090,925	1,104,902	633,578	1,117,013	1,139,352	22,339	2.0%
Net Profit (Loss)	58,444	59,608	(147,530)	23,535	38,059	-	-		
Fund Balance Beginning	47,392	105,836	165,444	17,914	41,449	79,508	79,508		
Fund Balance Ending	105,836	165,444	17,914	41,449	79,508	79,508	79,508		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	105,836	165,444	17,914	41,449	79,508	79,508	79,508		

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, annual passes to county parks and various grants received from the Florida Fish & Wildlife Commission. This funding is used to maintain the various boat ramp and boating facilities throughout the County. The following is a list of the County-owned boat ramps in which fees are being collected:

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

Staffing

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

Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 thru May 31
# of boat ramp launches	804	3882	2589

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Boating User Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
329000-BOATING VESSEL REGISTRATION FEE	20,583	20,640	20,956	21,677	13,428	20,910	23,000	2,090	10.0%
347201-PARK-ANNUAL PASS	-	2,441	6,376	8,416	4,388	5,000	6,000	1,000	20.0%
347450-BOAT RAMP FEES	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	50,000	50,000	-	0.0%
347450-MASH ISLAND BOAT RAMP FEES	-	5,009	8,480	5,117	2,567	6,725	6,000	(725)	-10.8%
347450-SHELL POINT BEACH BOAT RAMP FEES	-	1,048	42	35	66	-	100	100	#DIV/0!
347450-NEWPORT PARK BOAT RAMP FEES	-	549	4,050	4,477	2,190	4,000	4,000	-	0.0%
347450-LEVY BAY BOAT RAMP FEES	-	33	86	141	83	-	100	100	#DIV/0!
347950-LEVY BAY KIOSK FEES	-	9	-	-	-	-	-	-	#DIV/0!
347450-LOWER BRIDGE BOAT RAMP FEES	-	1,711	6,290	6,235	3,092	5,500	5,600	100	1.8%
347950-LOWER BRIDGE KIOSK ADVERTISING	-	-	-	83	-	-	-	-	#DIV/0!
347450-BLUE DOLPHIN BOAT RAMP FEES	-	161	40	-	-	-	-	-	#DIV/0!
347450-BOTTOMS ROAD BOAT RAMP FEES	-	114	207	1,157	967	1,000	1,500	500	50.0%
347950-BOTTOMS ROAD KIOSK FEES	-	-	9	-	-	-	-	-	#DIV/0!
347450-ROCK LANDING BOAT RAMP FEES	-	653	2,042	2,224	1,497	2,000	2,400	400	20.0%
347475-BOAT SLIP FEES	-	-	33	1,668	(250)	-	-	-	#DIV/0!
334396-STATE GRANT - ROCK LANDING	(2,416)	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	-	#DIV/0!
Revenue Total	31,573	32,369	48,611	51,230	28,027	95,135	98,700	3,565	3.7%
534000-CONTRACTED SERVICES	3,404	38,196	-	-	9,838	40,000	-	(40,000)	-100.0%
544000-RENTALS/LEASES - MACH & EQUIP	-	3,498	6,896	6,242	1,444	5,448	2,800	(2,648)	-48.6%
546000-MAINTENANCE & REPAIR	-	5,157	34,361	19,290	1,108	42,687	45,900	3,213	7.5%
564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	7,000	50,000	43,000	614.3%
591000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	10,990	-	-	-	-	-	-	-	#DIV/0!
Expense Total	27,800	46,851	41,256	25,532	12,390	95,135	98,700	3,565	3.7%
Net Profit (Loss)	3,773	(14,483)	7,355	25,698	15,637	-	-		
Fund Balance Beginning	44,654	48,427	33,944	41,299	66,997	82,634	82,634		
Fund Balance Ending	48,427	33,944	41,299	66,997	82,634	82,634	82,634		
Fund Balance Policy	6,950	11,713	10,314	6,383	3,097	23,784	24,675		
Surplus (Deficit) Fund Balance	41,477	22,232	30,985	60,614	79,537	58,850	57,959		

Fund 125 – State Housing Initiative Program (SHIP) Grant Fund

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	2012/13	2013/14	2014/15 thru May 31
# of down payments / rehabilitation assistance	11	11	2

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
State Housing Initiative Program Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
331501-FEDERAL GRANT - HOUSING DEPT	54,993	66,985	231,166	-	-	-	-	-	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	35,000	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	29,480	-	-	-	-	-	-	#DIV/0!
331501-FEDERAL GRANT - HOUSING DEPT	215,705	-	-	-	-	-	-	-	#DIV/0!
331501-FEDERAL GRANT - HOUSING DEPT	-	21,640	118,805	136,410	-	-	-	-	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	35,000	-	-	-	-	-	-	#DIV/0!
331581-RECAPTURE FUNDS	-	-	46,111	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	-	70,672	-	-	-	-	#DIV/0!
331501-FEDERAL GRANT - HOUSING DEPT	-	-	8,750	13,750	-	-	-	-	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	2,500	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	391,749	-	(391,749)	-100.0%
331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	7,464	-	-	-	-	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	35,000	-	-	-	-	#DIV/0!
331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	-	315,000	315,000	-	(315,000)	-100.0%
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	-	35,000	35,000	-	(35,000)	-100.0%
331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	-	-	-	315,000	315,000	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	-	-	-	35,000	35,000	#DIV/0!
331350-CDBG Grant	-	-	40,917	704,583	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	125,000	-	-	-	-	-	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	(6,186)	-	2,583	3,316	-	-	-	#DIV/0!
Revenue Total	305,698	146,919	573,250	970,462	353,316	741,749	350,000	(391,749)	-52.8%

See next page for expenditures.

Fund 125 – State Housing Initiative Program (SHIP) Grant Fund continued...

Wakulla County FY2015/2016 Proposed Budget									
State Housing Initiative Program Grant	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
531000-PROFESSIONAL SERVICES	37,956	10,820	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	17,500	-	-	-	-	-	-	#DIV/0!
534200-DOWN PAYMENT ASSISTANCE	-	30,000	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	52,037	-	-	-	-	-	-	-	#DIV/0!
552200-MATERIALS & LABOR (REHAB)	-	38,145	231,166	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	19,348	-	-	-	-	-	-	-	#DIV/0!
512100-ANNUAL/SICK LEAVE PAYOUT	611	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	2,532	-	-	-	-	-	-	-	#DIV/0!
514000-OVERTIME	171	-	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	1,733	-	-	-	-	-	-	-	#DIV/0!
522000-RETIREMENT BENEFITS	2,109	-	-	-	-	-	-	-	#DIV/0!
523000-HEALTH INSURANCE	1,998	-	-	-	-	-	-	-	#DIV/0!
524000-WORKERS' COMPENSATION	3	-	-	-	-	-	-	-	#DIV/0!
534200-DOWN PAYMENT ASSISTANCE	10,000	-	-	-	-	-	-	-	#DIV/0!
534300-DISASTER ASSISTANCE	11,870	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	493	-	-	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	316	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	167	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	30,725	-	-	-	-	-	-	-	#DIV/0!
552200-MATERIALS & LABOR (REHAB)	133,629	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	21,640	-	5,000	-	-	-	-	#DIV/0!
533000-RECORDING/TRANSCRIPTION SERVICES	-	-	1,563	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	35,000	11,928	130,510	-	-	-	-	#DIV/0!
534200-DOWN PAYMENT ASSISTANCE	-	-	21,188	69,726	-	-	-	-	#DIV/0!
552200-MATERIALS & LABOR (REHAB)	-	-	5,239	1,846	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	-	-	125,000	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	13,750	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	11,250	-	-	391,749	-	(391,749)	-100.0%
534000-CONTRACTED SERVICES	-	-	-	42,464	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	-	23,333	35,000	-	(35,000)	-100.0%
534000-CONTRACTED SERVICES	-	-	-	-	20,979	315,000	-	(315,000)	-100.0%
534200-DOWN PAYMENT ASSISTANCE	-	-	-	-	15,000	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	35,000	35,000	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	-	-	315,000	315,000	#DIV/0!
534000-CONTRACTED SERVICES	-	-	38,333	71,167	-	-	-	-	#DIV/0!
534900-RELOCATION ASSISTANCE	-	-	-	1,500	-	-	-	-	#DIV/0!
552200-MATERIALS & LABOR (REHAB)	-	-	2,584	631,916	-	-	-	-	#DIV/0!
552300-MATERIALS & LABOR (REHAB) MATCH	-	-	-	54,328	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	-	-	-	70,672	-	-	-	-	#DIV/0!
552200-MATERIALS & LABOR (REHAB)	-	-	-	2,583	-	-	-	-	#DIV/0!
599000-RESERVE	-	29,480	-	-	-	-	-	-	#DIV/0!
Expense Total	305,698	182,585	448,250	1,095,462	59,312	741,749	350,000	(391,749)	-52.8%
Net Profit (Loss)	-	(35,666)	125,000	(125,000)	294,003	-	-		
Fund Balance Beginning	35,666	35,666	-	125,000	-	294,003	294,003		
Fund Balance Ending	35,666	-	125,000	-	294,003	294,003	294,003		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	35,666	-	125,000	-	294,003	294,003	294,003		

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. Also, lawsuits have been filed, both by the County and the State for economic damages as a result of this oil spill.

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
BP RESTORE Act Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
331506-BP-RESTORE ACT FUNDS	-	-	25,474	2,411	(27,885)	10,000	-	(10,000)	-100.0%
Revenue Total	-	-	25,474	2,411	(27,885)	10,000	-	(10,000)	-100.0%
534000-CONTRACTED SERVICES	-	10,216	15,258	2,000	2,000	10,000	-	(10,000)	-100.0%
540000-TRAVEL	-	-	-	411	-	-	-	-	#DIV/0!
Expense Total	-	10,216	15,258	2,411	2,000	10,000	-	(10,000)	-100.0%
Net Profit (Loss)	-	(10,216)	10,216	-	(29,885)	-	-		
Fund Balance Beginning	-	-	(10,216)	-	-	(29,885)	(29,885)		
Fund Balance Ending	-	(10,216)	-	-	(29,885)	(29,885)	(29,885)		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	(10,216)	-	-	(29,885)	(29,885)	(29,885)		

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

Law Enforcement - Road Patrol			
Position	Full Time	Part Time	Funding Source
Captain	1		General Fund
Lieutenant	5		General Fund
Sergeant	7		General Fund
Deputy	16		General Fund
Deputy		1	Partial Range use Funded
Total	29	1	

Law Enforcement - School Resource			
Position	Full Time	Part Time	Funding Source
Deputy	4		Partial School Funded
Total	4	0	

Law Enforcement - COPS / Community and Youth Relations			
Position	Full Time	Part Time	Funding Source
Sergeant	1		General Fund
Deputy	1		General Fund – One Year
Criminal Analyst	1		General Fund
Total	3	0	

Law Enforcement - Communications			
Position	Full Time	Part Time	Funding Source
Lieutenant	1		Partial Grant Funded
Communications Officer	12		General Fund
Total	13	0	

Law Enforcement - Criminal Investigations			
Position	Full Time	Part Time	Funding Source
Captain	1		General Fund
Lieutenant	2		General Fund
Sergeant	1		General Fund
Detective	6		General Fund
Detective – Persons Crime	1		Partial JAG Grant Funded
Crime Scene	1		General Fund
Property Evidence Custodian	1		General Fund
Total	13	0	

Fund 150 – Sheriff’s Fine & Forfeiture Fund continued...

Law Enforcement - Records and Civil			
Position	Full Time	Part Time	Funding Source
Lieutenant	1		General Fund
Civil Warrants Officer	1		General Fund
Records Officer	3		General Fund
Total	5	0	

Administrative Support for Law Enforcement and All Other Departments			
Position	Full Time	Part Time	Funding Source
Sheriff	1		General Fund
Major	1		General Fund
Executive Assistant	1		General Fund
Accreditation Officer	1		General Fund
Public Information Officer	1		General Fund
Finance Director	1		General Fund
Accounting Officer	3		General Fund
Human Resource Director	1		General Fund
HR Specialist	2		General Fund
Chief Technology Officer	1		General Fund
Technology Officer	1		General Fund
Total	14	0	

Law Enforcement - Victim Advocates			
Position	Full Time	Part Time	Funding Source
Victim Advocates	2		Grant Funded
Total	2	0	

Grand Total – Law Enforcement	83	1	
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Corrections			
Position	Full Time	Part Time	Funding Source
Major	1		General Fund
Captain	1		General Fund
Lieutenant	3		General Fund
Sergeant	4		General Fund
Detention Deputy	29		General Fund
Detention Assistant	6		General Fund
Transportation Officer	4		Partial Contract Funded
Commissary Officer	1		General Fund
Total	49	0	

Fund 150 – Sheriff’s Fine & Forfeiture Fund continued...

Corrections - Other			
Position	Full Time	Part Time	Funding Source
Maintenance Director	1		General Fund
Maintenance Officers	2		General Fund
Litter Control Officers	3		General Fund
Parks Maintenance Officer	1		General Fund
Total	7	0	

Grand Total - Corrections	56	0	
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Court Security			
Position	Full Time	Part Time	Funding Source
Bailiff	2	2	General Fund
Total	2	2	

E-911 – *funding has been added for two additional E911 operators			
Position	Full Time	Part Time	Funding Source
Coordinator	1		Special Revenue Fund
Database Clerk	1		Special Revenue Fund
Totals	2	0	

Emergency Management			
Position	Full Time	Part Time	Funding Source
Director	1		Federal / State Grant
Total	1	0	

Grand Total - Other	5	2	
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Grand Total - All	144	3	
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Service Outputs

Fiscal Year	2012/13	2013/14	2014/15 *projected
Law Enforcement			
# of uniform patrol calls for service	59,250	61,673	55,000
Total UCR crimes reported	637	697	-
# of E911 calls	8,520	8,533	9,200
# of EMS service calls dispatched	3,295	3,438	3,500
# of Fire service calls dispatched	3,362	3,383	3,350
# of Communications center calls	92,059	93,891	93,090
# of cases assigned to Criminal Investigations	698	920	945
Corrections			
Avg. local inmate population	119	112	107
Avg. ICE inmate population	80	83	56
Avg. U.S. Marshall’s inmate population	3	3	4
Avg. inmate population	202	198	167

Fund 150 – Sheriff’s Fine & Forfeiture Fund continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Sheriff Fine & Forfeiture Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
311010-AD VALOREM TAXES	6,285,105	7,362,616	7,630,067	7,236,199	7,236,199	7,268,345	7,408,354	140,009	1.9%
369900-MISCELLANEOUS REVENUS	-	-	5	9,536	-	-	-	-	#DIV/0!
381000-GENERAL FUND REVENUE SHARING	-	-	-	150,000	175,000	142,854	176,778	33,924	23.7%
386400-SHERIFF - RETURN TO BOCC	-	-	-	303,990	-	-	-	-	#DIV/0!
342310-HOUSING FOR PRISONERS	3,302,140	2,240,292	1,805,847	2,432,671	969,435	2,353,112	1,800,000	(553,112)	-23.5%
361100-INTEREST EARNED	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	550,000	-	944,153	397,190	-	-	250,000	250,000	#DIV/0!
381100-TRANSFER TO CONST. OFFICER	-	-	-	107,719	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	100,000	422,301	322,301	322.3%
341520-FEES REMITTED FROM SHERIFF	44,562	35,576	38,820	35,166	18,317	40,000	38,500	(1,500)	-3.8%
342310-HOUSING FOR PRISONERS	-	-	-	-	-	-	-	-	#DIV/0!
361100-INTEREST EARNED	-	-	-	1,725	2,673	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUES	-	-	644	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	2,178	1,980	660	2,000	2,000	-	0.0%
386400-SHERIFF - RETURN TO BOCC	210,349	12,250	-	-	-	-	-	-	#DIV/0!
386400-SHERIFF - RETURN TO BOCC	-	84,029	116,011	-	-	-	-	-	#DIV/0!
Sheriff Revenue	10,392,156	9,734,763	10,537,724	10,676,177	8,402,284	9,906,311	10,097,933	191,622	1.9%
591100-COURTS/BAILIFF	172,465	139,185	64,822	64,822	40,298	60,803	60,803	-	0.0%
591100-COURTS/BAILIFF	97,010	78,291	78,291	78,291	49,252	74,315	74,315	-	0.0%
591100-EMERGENCY MANAGEMENT	23,273	23,273	23,478	23,478	15,849	24,463	24,463	-	0.0%
591100-CORRECTIONS	4,444,462	4,209,394	4,774,965	5,019,965	3,087,936	4,647,442	4,647,442	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
591100-LAW ENFORCEMENT, COPS GRANT, COMMUNICATIONS	5,654,946	5,200,591	5,168,500	5,168,500	3,356,206	5,099,288	5,290,910	191,622	3.8%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Sheriff Expense	10,392,156	9,650,734	10,110,056	10,355,056	6,549,541	9,906,311	10,097,933	191,622	1.9%
Net Profit (Loss)	-	84,029	427,668	321,121	1,852,744	-	-		
Fund Balance Beginning	-	-	1,000,585	1,003,521	1,324,641	3,177,385	3,177,385		
Fund Balance Ending	-	1,000,585	1,003,521	1,324,641	3,177,385	3,177,385	3,177,385		
Fund Balance Policy	2,598,039	2,412,684	2,527,514	2,588,764	1,637,385	2,476,578	2,524,483		
Surplus (Deficit) Fund Balance	(2,598,039)	(1,412,098)	(1,523,993)	(1,264,123)	1,540,000	700,807	652,902		

A line item detailed budget for the Sheriff’s Office can be found in Section 9.

Fund 154 – Court Fees Fund

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

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

Staffing

John “Cole” White	User Support Analyst	whitec@leoncountyfl.gov
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Service Outputs

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

Fund 154 – Court Fees Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Court Innovation Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341543-25% COURT INNOVATION FEES	7,291	6,228	7,831	10,170	5,945	10,624	11,000	376	3.5%
381000-INTERFUND TRANSFERS	-	8,739	5,056	6,626	3,978	9,290	11,500	2,210	23.8%
389802-CASH FORWARD	-	-	-	-	-	-	-	-	#DIV/0!
338900-COUNTY CONTRIB-ICSID	-	-	59,209	-	-	-	-	-	#DIV/0!
Revenue Total	7,291	14,967	72,097	16,796	9,923	19,914	22,500	2,586	13.0%
591000-INTERFUND TRANSFERS	14,785	-	6,955	15,863	14,232	14,232	16,647	2,415	17.0%
531000-PROFESSIONAL SERVICES	-	22,217	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	-	133	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	2,734	-	-	-	-	-	-	#DIV/0!
554000-BOOKS & SUBSCRIPTIONS	476	-	-	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	4,009	8,546	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	1,000	1,000	#DIV/0!
531000-PROFESSIONAL SERVICES	2,445	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	2,458	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	6,152	-	-	-	2,114	2,114	1,842	(272)	-12.9%
531000-PROFESSIONAL SERVICES	-	6,058	2,268	1,695	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	-	-	27,523	-	-	-	-	-	#DIV/0!
521000-FICA TAX	-	-	2,106	-	-	-	-	-	#DIV/0!
522000-RETIREMENT BENEFITS	-	-	1,425	-	-	-	-	-	#DIV/0!
523000-HEALTH INSURANCE	-	-	6,893	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	2,971	3,547	3,528	3,011	(517)	-14.7%
534000-CONTRACTED SERVICES	-	-	22,523	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	-	137	44	-	40	-	(40)	-100.0%
Expense Total	27,867	42,146	69,830	20,573	19,893	19,914	22,500	2,586	13.0%
Net Profit (Loss)	(20,576)	(27,179)	2,267	(3,777)	(9,970)	-	-		
Fund Balance Beginning	94,068	73,492	46,313	48,580	44,803	34,833	34,833		
Fund Balance Ending	73,492	46,313	48,580	44,803	34,833	34,833	34,833		
Fund Balance Policy	6,967	10,536	17,457	5,143	4,973	4,979	5,625		
Surplus (Deficit) Fund Balance	66,526	35,777	31,123	39,660	29,860	29,854	29,208		

Fund 154 – Court Fees Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
\$30 State Court Facility Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341545-\$30 STATE COURT FACILITY FEE	72,435	72,842	82,908	94,862	45,496	77,437	95,000	17,563	22.7%
361100-INTEREST EARNED	-	-	-	528	471	-	500	500	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	50,000	50,000	50,000	50,000	-	0.0%
389803-CASH FORWARD	-	-	-	-	-	-	-	-	#DIV/0!
Revenue Total	72,435	72,842	82,908	145,390	95,967	127,437	145,500	18,063	14.2%
591000-INTERFUND TRANSFERS	297,606	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	13,771	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	5,460	-	-	-	-	-	-	-	#DIV/0!
571000-LOAN PAYMENT - PRINCIPAL	-	84,574	87,678	90,896	94,231	94,231	97,690	3,459	3.7%
572000-LOAN PAYMENT - INTEREST	6,044	36,700	33,596	30,378	27,043	27,043	23,585	(3,458)	-12.8%
599000-RESERVE	-	-	-	-	-	6,163	24,225	18,062	293.1%
Expense Total	309,110	135,045	121,274	121,274	121,274	127,437	145,500	18,063	14.2%
Net Profit (Loss)	(236,675)	(62,203)	(38,366)	24,116	(25,307)	-	-		
Fund Balance Beginning	356,690	120,015	57,812	19,447	43,563	18,256	18,256		
Fund Balance Ending	120,015	57,812	19,447	43,563	18,256	18,256	18,256		
Fund Balance Policy	6,044	121,274	121,274	121,274	121,274	121,274	121,275		
Surplus (Deficit) Fund Balance	113,971	(63,462)	(101,827)	(77,711)	(103,018)	(103,018)	(103,019)		

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Crime Prevention Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341546-\$50/20 CRIME PREVENTION FEES	11,129	10,722	12,713	16,388	9,812	12,500	16,000	3,500	28.0%
389804-CASH FORWARD	-	-	-	-	-	17,500	-	(17,500)	-100.0%
Revenue Total	11,129	10,722	12,713	16,388	9,812	30,000	16,000	(14,000)	-46.7%
564000-OPERATING EQUIPMENT	-	-	-	3,074	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	3,510	13,570	8,145	9,191	-	30,000	15,000	(15,000)	-50.0%
599000-RESERVE	-	-	-	-	-	-	1,000	1,000	#DIV/0!
Expense Total	3,510	13,570	8,145	12,266	-	30,000	16,000	(14,000)	-46.7%
Net Profit (Loss)	7,619	(2,848)	4,568	4,122	9,812	-	-		
Fund Balance Beginning	29,215	36,834	33,986	38,554	42,676	52,488	52,488		
Fund Balance Ending	36,834	33,986	38,554	42,676	52,488	52,488	52,488		
Fund Balance Policy	878	3,392	2,036	3,066	-	7,500	4,000		
Surplus (Deficit) Fund Balance	35,956	30,593	36,518	39,610	52,488	44,988	48,488		

Fund 154 – Court Fees Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Alternative Juvenile Court Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341542-25% ALT JUV/TEEN COURT FEES	7,215	6,425	7,578	9,715	5,941	10,624	11,500	876	8.2%
381000-INTERFUND TRANSFERS	3,699	-	1,068	2,080	-	-	-	-	#DIV/0!
Revenue Total	10,914	6,425	8,646	11,795	5,941	10,624	11,500	876	8.2%
591000-INTERFUND TRANSFER	-	5,338	-	-	3,978	3,978	5,500	1,522	38.3%
531000-PROFESSIONAL SERVICES	11,958	2,661	8,646	11,795	3,300	6,646	6,000	(646)	-9.7%
Expense Total	11,958	7,999	8,646	11,795	7,278	10,624	11,500	876	8.2%
Net Profit (Loss)	(1,044)	(1,574)	-	-	(1,337)	-	-		
Fund Balance Beginning	2,618	1,574	-	-	-	(1,337)	(1,337)		
Fund Balance Ending	1,574	-	-	-	(1,337)	(1,337)	(1,337)		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	1,574	-	-	-	(1,337)	(1,337)	(1,337)		

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Law Library Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341541-25 % ART V LAW LIBRARY FEES	7,258	6,437	7,749	9,949	5,973	10,624	11,500	876	8.2%
381000-INTERFUND TRANSFERS	11,085	-	-	-	-	-	-	-	#DIV/0!
389805-CASH FORWARD	-	-	-	-	-	-	-	-	#DIV/0!
Revenue Total	18,343	6,437	7,749	9,949	5,973	10,624	11,500	876	8.2%
591000-INTERFUND TRANSFER	-	3,401	5,056	6,626	-	5,312	6,000	688	13.0%
554000-BOOKS AND SUBSCRIPTIONS	13,342	4,030	2,693	3,323	-	5,312	5,500	188	3.5%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	13,342	7,430	7,749	9,949	-	10,624	11,500	876	8.2%
Net Profit (Loss)	5,001	(993)	-	-	5,973	-	-		
Fund Balance Beginning	(4,008)	993	-	-	-	5,973	5,973		
Fund Balance Ending	993	-	-	-	5,973	5,973	5,973		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	993	-	-	-	5,973	5,973	5,973		

Fund 154 – Court Fees Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Legal Aid Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341544-25% LEGAL AID FEES	7,200	6,359	7,801	9,950	5,983	10,624	11,500	876	8.2%
Revenue Total	7,200	6,359	7,801	9,950	5,983	10,624	11,500	876	8.2%
531000-PROFESSIONAL SERVICES	7,200	7,640	7,801	9,950	3,993	10,624	11,500	876	8.2%
Expense Total	7,200	7,640	7,801	9,950	3,993	10,624	11,500	876	8.2%
Net Profit (Loss)	-	(1,282)	-	-	1,990	-	-		
Fund Balance Beginning	1,282	1,282	-	-	-	1,990	1,990		
Fund Balance Ending	1,282	-	-	-	1,990	1,990	1,990		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	1,282	-	-	-	1,990	1,990	1,990		

Fund 154 – Court Fees Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Court Maintenance Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
359001-WCSO-UNCLAIMED MONIES	642	184	-	-	-	-	-	-	#DIV/0!
369300-MISCELLANEOUS REVENUE - SETTLEMENTS	-	7	16	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	13,925	50,000	36,075	259.1%
381000-INTERFUND TRANSFERS	1,690	21,100	21,100	21,100	21,100	21,100	41,100	20,000	94.8%
Revenue Total	2,332	21,291	21,116	21,100	21,100	35,025	91,100	56,075	160.1%
591000-INTERFUND TRANSFERS	30,351	-	-	1,775	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	4,400	4,400	4,400	-	0.0%
546000-MAINTENANCE & REPAIR	-	-	2,011	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	24	-	-	-	10,000	10,000	#DIV/0!
552000-OPERATING SUPPLIES	-	150	-	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	1,294	-	-	-	20,000	20,000	#DIV/0!
599000-RESERVE	-	-	-	-	-	7,100	33,175	26,075	367.3%
513000-HOURLY WAGES	-	-	2,008	1,705	1,272	2,000	2,000	-	0.0%
521000-FICA TAX	-	-	154	130	97	175	175	-	0.0%
552000-OPERATING SUPPLIES	-	-	-	184	-	250	250	-	0.0%
534000-CONTRACTED SERVICES	-	21,100	-	-	-	21,100	21,100	-	0.0%
Expense Total	30,351	21,250	5,490	3,794	5,769	35,025	91,100	56,075	160.1%
Net Profit (Loss)	(28,019)	41	15,626	17,306	15,331	-	-		
Fund Balance Beginning	37,854	9,835	9,877	25,502	42,808	58,138	58,138		
Fund Balance Ending	9,835	9,877	25,502	42,808	58,138	58,138	58,138		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	9,835	9,877	25,502	42,808	58,138	58,138	58,138		

Fund 154 – Court Fees Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
\$2 Court Information Technology Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341547-\$2.00 RECORDING - COURT IT	38,646	39,608	47,049	40,041	23,243	38,888	41,000	2,112	5.4%
381000-INTERFUND TRANSFER	-	-	5,887	15,558	35,847	35,847	47,867	12,020	33.5%
389801-CASH FORWARD	-	-	-	-	-	16,000	-	(16,000)	-100.0%
338900-COUNTY CONTRIB-ICSID	58,538	57,135	-	-	-	-	-	-	#DIV/0!
338901-COUNTY CONTRIB-USA	49,203	48,388	45,249	30,905	51,722	47,818	42,300	(5,518)	-11.5%
Revenue Total	146,387	145,131	98,186	86,504	110,812	138,553	131,167	(7,386)	-5.3%

See next page for expenditures.

Fund 154 – Court Fees Fund continued...

Wakulla County FY2015/2016 Proposed Budget									
\$2 Court Information Technology Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
540000-TRAVEL	562	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	3,324	2,493	2,348	2,532	1,693	2,616	1,650	(966)	-36.9%
551000-OFFICE SUPPLIES	-	-	851	119	318	325	-	(325)	-100.0%
552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	1,080	-	-	24,108	16,000	(8,108)	-33.6%
534000-CONTRACTED SERVICES	4,010	5,753	518	6,094	-	-	-	-	#DIV/0!
541000-TELEPHONE	3,704	5,401	2,683	2,359	1,458	14,500	13,500	(1,000)	-6.9%
546000-MAINTENANCE & REPAIR	-	-	250	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	886	445	-	285	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	5,909	-	6,500	419	2,823	4,600	5,500	900	19.6%
555000-TRAINING	115	-	-	-	-	900	-	(900)	-100.0%
564000-OPERATING EQUIPMENT	4,968	-	-	2,220	-	3,000	7,500	4,500	150.0%
531000-PROFESSIONAL SERVICES	7,892	955	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	460	3,507	3,000	-	550	1,500	1,500	-	0.0%
534500-CONTRACTED SERVICES - INFO TECH	383	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	3,282	4,026	3,906	4,031	2,623	3,938	3,938	-	0.0%
544000-RENTALS/LEASES-MACH & EQUIP	936	1,035	-	518	-	1,954	1,954	-	0.0%
546000-MAINTENANCE & REPAIR	-	-	-	-	65	1,400	2,500	1,100	78.6%
551000-OFFICE SUPPLIES	473	501	4,120	1,335	50	100	-	(100)	-100.0%
552000-OPERATING SUPPLIES	6,279	7,855	2,269	3,193	4,219	5,108	5,108	-	0.0%
564000-OPERATING EQUIPMENT	7,167	1,346	1,117	-	958	1,000	-	(1,000)	-100.0%
541000-TELEPHONE	8,891	4,018	4,211	4,281	2,753	4,100	4,100	-	0.0%
564000-OPERATING EQUIPMENT	1,056	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	6,192	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	110,000	-	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	466	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	1,709	1,076	1,560	2,510	1,499	2,184	2,184	-	0.0%
551000-OFFICE SUPPLIES	-	-	645	394	353	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	881	630	97	67	27	330	700	370	112.1%
564000-OPERATING EQUIPMENT	-	-	581	-	367	370	-	(370)	-100.0%
541000-TELEPHONE	2,564	2,215	2,385	2,363	1,593	2,260	2,260	-	0.0%
551000-OFFICE SUPPLIES	-	-	427	784	227	250	-	(250)	-100.0%
552000-OPERATING SUPPLIES	681	183	-	-	-	650	700	50	7.7%
513000-HOURLY WAGES	1,770	690	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	135	53	-	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	49,003	48,602	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	3,749	3,718	-	-	-	-	-	-	#DIV/0!
522000-RETIREMENT BENEFITS	4,410	2,618	-	-	-	-	-	-	#DIV/0!
523000-HEALTH INSURANCE	11,510	11,080	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	299	108	-	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	37,925	41,498	41,676	29,054	26,121	42,743	42,536	(207)	-0.5%
512100-ANNUAL/SICK LEAVE PAYOUT	3,738	-	-	3,362	-	-	-	-	#DIV/0!
521000-FICA TAX	3,187	3,175	3,188	2,480	1,998	3,270	3,254	(16)	-0.5%
522000-RETIREMENT BENEFITS	3,344	2,235	2,374	2,199	1,925	3,137	3,135	(2)	-0.1%
523000-HEALTH INSURANCE	5,906	10,895	11,816	9,304	4,448	13,235	6,951	(6,284)	-47.5%
540000-TRAVEL	2,160	5,982	-	-	-	-	5,012	5,012	#DIV/0!
541000-TELEPHONE	502	603	497	676	113	975	170	(805)	-82.6%
551000-OFFICE SUPPLIES	-	-	-	-	-	-	115	115	#DIV/0!
555000-TRAINING	-	-	-	-	-	-	900	900	#DIV/0!
540000-TRAVEL	11,858	-	-	-	-	-	-	-	#DIV/0!
Expense Total	321,820	173,162	98,100	80,575	56,182	138,553	131,167	(7,386)	-5.3%
Net Profit (Loss)	(175,433)	(28,031)	85	5,928	54,630	-	-		
Fund Balance Beginning	197,878	22,445	(5,586)	(5,501)	427	55,058	55,058		
Fund Balance Ending	22,445	(5,586)	(5,501)	427	55,058	55,058	55,058		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	22,445	(5,586)	(5,501)	427	55,058	55,058	55,058		

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 this fund.

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Criminal Justice Education Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
351500-\$2.50 ART V CRIM JUST EDUCATION	6,053	5,956	6,797	7,746	3,649	5,951	7,500	1,549	26.0%
389000-CASH FORWARD		-	-	-	-	3,000	2,500	(500)	-16.7%
Revenue Total	6,053	5,956	6,797	7,746	3,649	8,951	10,000	1,049	11.7%
540000-TRAVEL	-	-		-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	3,052		-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-		-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	10,366	9,226	9,983	-	8,951	10,000	1,049	11.7%
Expense Total	-	13,419	9,226	9,983	-	8,951	10,000	1,049	11.7%
Net Profit (Loss)	6,053	(7,463)	(2,429)	(2,237)	3,649	-	-		
Fund Balance Beginning	12,790	18,843	11,380	8,951	6,714	10,363	10,363		
Fund Balance Ending	18,843	11,380	8,951	6,714	10,363	10,363	10,363		
Fund Balance Policy	-	3,355	2,307	2,496	-	2,238	2,500		
Surplus (Deficit) Fund Balance	18,843	8,025	6,645	4,218	10,363	8,125	7,863		

Fund 157 – Criminal Justice Fine Fund continued...

Fund 157-DOM – Domestic Violence Fund. This fund is supported by an \$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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Domestic Violence Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
351011-DOMESTIC VIOLENCE FEES	1,688	473	1,713	3,602	1,586	3,000	4,000	1,000	33.3%
389000-CASH FORWARD		-		-	-	20,000	20,000	-	0.0%
Revenue Total	1,688	473	1,713	3,602	1,586	23,000	24,000	1,000	4.3%
541000-TELEPHONE	392	424	391	391	230	1,500	500	(1,000)	-66.7%
555000-TRAINING	-	-	-	-	-	1,500	2,000	500	33.3%
591100-TRANSFER TO CONST OFFICER	-	-	-	-	-	-	20,000	20,000	#DIV/0!
599000-RESERVE		-	-	-	-	20,000	1,500	(18,500)	-92.5%
Expense Total	392	424	391	391	230	23,000	24,000	1,000	4.3%
Net Profit (Loss)	1,296	49	1,321	3,210	1,356	-	-		
Fund Balance Beginning	61,747	63,043	63,093	64,414	67,624	68,980	68,980		
Fund Balance Ending	63,043	63,093	64,414	67,624	68,980	68,980	68,980		
Fund Balance Policy	98	106	98	98	57	5,750	6,000		
Surplus (Deficit) Fund Balance	62,945	62,987	64,316	67,526	68,923	63,230	62,980		

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Driver's Education Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
351510-DRIVER EDUCATION FEES	4,474	7,314	8,169	9,304	4,373	7,070	9,000	1,930	27.3%
389000-CASH FORWARD		-	-	-	-	-	5,000	5,000	#DIV/0!
Revenue Total	4,474	7,314	8,169	9,304	4,373	7,070	14,000	6,930	98.0%
534000-CONTRACTED SERVICES	4,474	7,314	5,044	5,033	4,271	7,070	14,000	6,930	98.0%
Expense Total	4,474	7,314	5,044	5,033	4,271	7,070	14,000	6,930	98.0%
Net Profit (Loss)	-	-	3,125	4,271	102	-	-		
Fund Balance Beginning	-	-	-	3,125	7,396	7,498	7,498		
Fund Balance Ending	-	-	3,125	7,396	7,498	7,498	7,498		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	-	3,125	7,396	7,498	7,498	7,498		

Fund 157 – Criminal Justice Fine Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Law Education Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
351010-LAW EDUCATION FEES	6,169	5,933	6,549	7,585	3,629	5,858	5,916	58	1.0%
389000-CASH FORWARD		-	-	-	-	10,000	4,084	(5,916)	-59.2%
Revenue Total	6,169	5,933	6,549	7,585	3,629	15,858	10,000	(5,858)	-36.9%
540000-TRAVEL	-	-	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	7,273	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	8,920	-	15,858	10,000	(5,858)	-36.9%
Expense Total	7,273	-	-	8,920	-	15,858	10,000	(5,858)	-36.9%
Net Profit (Loss)	(1,104)	5,933	6,549	(1,335)	3,629	-	-		
Fund Balance Beginning	15,081	13,977	19,910	26,460	25,125	28,755	28,755		
Fund Balance Ending	13,977	19,910	26,460	25,125	28,755	28,755	28,755		
Fund Balance Policy	1,818	-	-	2,230	-	3,965	2,500		
Surplus (Deficit) Fund Balance	12,159	19,910	26,460	22,895	28,755	24,790	26,255		

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 support local law enforcement with radio communication needs.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Moving Violations Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
351012-MOVING VIOLATION FEES	19,038	20,413	22,724	29,026	12,948	20,566	30,000	9,434	45.9%
389000-CASH FORWARD		-	-	-	-	20,000	-	(20,000)	-100.0%
Revenue Total	19,038	20,413	22,724	29,026	12,948	40,566	30,000	(10,566)	-26.0%
599000-RESERVE		-	-	-	-	-	10,000	10,000	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	55,388	21,441	11,646	27,464	-	40,566	20,000	(20,566)	-50.7%
Expense Total	55,388	21,441	11,646	27,464	-	40,566	30,000	(10,566)	-26.0%
Net Profit (Loss)	(36,350)	(1,028)	11,078	1,562	12,948	-	-		
Fund Balance Beginning	67,755	31,405	30,377	41,455	43,017	55,965	55,965		
Fund Balance Ending	31,405	30,377	41,455	43,017	55,965	55,965	55,965		
Fund Balance Policy	13,847	5,360	2,911	6,866	-	10,142	7,500		
Surplus (Deficit) Fund Balance	17,558	25,017	38,544	36,151	55,965	45,824	48,465		

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 its 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	2012/13	2013/14	2014/15 thru May 31
# of Call outs	117	109	64
Feet of culverts installed	1,932	744	458
# of culverts cleared	605	321	149
Pot Holes Filled – Tons	25.5	24	-
Feet of ditches cleaned	50,268	28,466	14,730
Feet of shoulders clipped	95,317	173,166	107,124
Miles of roads graded	2,632	2,804	2,247
Miles of roads mowed	2,469	3,173	959
Loads of dirt hauled	2,102	3,682	2,211
Signs installed	947	880	643
Feet of roads trimmed	901,274	413,010	625,148
# of work orders completed	2,147	1,747	1,208
# of driveways built up	480	599	496
Hours of right-of-way clean up	1,867	1,910	1,598

Fund 160 – Road Operating Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan									
Road Department Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
312410-LOCAL OPTION FUEL TAX - 4 CENTS	407,503	413,066	421,243	420,875	238,540	399,318	430,000	30,682	7.7%
312420-LOCAL OPTION FUEL TAX - 7TH CENT	276,025	299,591	303,516	311,071	212,254	353,148	315,000	(38,148)	-10.8%
312491-ST - 5TH & 6TH CENT GAS TAX (20%)	137,565	139,270	137,986	144,248	84,724	143,585	150,000	6,415	4.5%
312492-ST - 5TH & 6TH CENT GAS TAX (80%)	550,260	557,079	551,944	576,994	338,895	574,383	585,000	10,617	1.8%
331900-US FOREST SERVICE (TIMBER)	-	-	55,306	-	-	55,306	56,412	1,106	2.0%
331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	145,324	129,362	116,210	125,031	25,576	125,000	112,841	(12,159)	-9.7%
335494-TRAFFIC SIGNAL MAINTENANCE	11,145	10,804	11,129	11,462	-	11,000	11,500	500	4.5%
361100-INTEREST	-	-	1,507	0	-	-	-	-	#DIV/0!
361110-INVESTMENTS-GAIN(LOSS)	-	-	-	(635)	-	-	-	-	#DIV/0!
365010-SALE OF SURPLUS PROPERTY	281,200	23,085	18,834	2,138	-	2,000	2,000	-	0.0%
369305-INSURANCE SETTLEMENT	-	12,850	14,239	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUES - OTHER	34,036	1,088	169	3	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	443,932	4,335	-	95,037	-	-	-	-	#DIV/0!
312300-9TH CENT GAS TAX	110,222	111,801	113,969	113,880	64,513	113,734	120,000	6,266	5.5%
364000-MISC REV - SALE OF EQUIPMENT	62,500	-	-	-	-	-	-	-	#DIV/0!
369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	43	-	-	-	-	#DIV/0!
335493-ST - MOTOR FUEL USE TAX	1,746	11,542	24,144	49,055	18,703	38,849	40,000	1,151	3.0%
344200-10/5 CENT LOCAL FEE	-	-	-	-	4,018	-	-	-	#DIV/0!
Revenue Total	2,461,458	1,713,874	1,770,196	1,849,201	987,224	1,816,323	1,822,753	6,430	0.4%
582000-Aid to Private Organizations	-	-	-	-	10,311	20,000	20,000	-	0.0%
531000-PROFESSIONAL SERVICES	1,063,850	1,224,583	1,239,023	1,254,799	844,890	1,279,895	1,311,892	31,997	2.5%
534000-CONTRACTED SERVICES	-	-	19,048	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	876	806	995	1,034	705	1,200	1,300	100	8.3%
543000-UTILITIES - ELECTRIC	23,733	20,318	17,291	18,270	10,680	20,000	20,000	-	0.0%
543300-UTILITIES-WATER	-	-	-	524	386	700	600	(100)	-14.3%
543500-UTILITIES-LP GAS	-	-	2,102	-	356	801	800	(1)	-0.1%
545100-VEHICLE INSURANCE	-	-	19,000	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	3,770	-	2,251	5,912	2,903	26,000	20,000	(6,000)	-23.1%
549000-OTHER CURRENT CHARGES	-	771	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	6,600	7,508	(9,954)	28,475	-	-	-	-	#DIV/0!
552100-FUEL	123,554	206,787	132,245	262,703	84,424	152,800	173,161	20,361	13.3%
564000-OPERATING EQUIPMENT	-	-	11,964	558	2,422	2,500	-	(2,500)	-100.0%
564500-CAPITAL OUTLAY-EQUIPMENT	-	-	64,107	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	181,169	-	-	45,506	50,000	50,000	50,000	-	0.0%
546000-MAINTENANCE & REPAIR - ROAD	173,226	149,630	151,723	182,535	146,030	199,200	200,000	800	0.4%
564000-OPERATING EQUIPMENT	-	-	-	744	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	4,547	2,799	3,670	4,462	1,673	6,000	5,000	(1,000)	-16.7%
599000-RESERVE	-	-	-	-	-	32,227	-	(32,227)	-100.0%
546000-MAINTENANCE & REPAIR	-	7,181	-	19,431	-	25,000	20,000	(5,000)	-20.0%
534000-CONTRACTED SERVICES	4,138	-	-	-	-	-	-	-	#DIV/0!
Expense Total	1,585,463	1,620,383	1,653,466	1,824,951	1,154,779	1,816,323	1,822,753	6,430	0.4%
Net Profit (Loss)	875,995	93,491	116,730	24,249	(167,555)	-	-	-	-
Fund Balance Beginning	(1,031,763)	(155,768)	(62,277)	54,452	78,702	(88,853)	(88,853)	-	-
Fund Balance Ending	(155,768)	(62,277)	54,452	78,702	(88,853)	(88,853)	(88,853)	-	-
Fund Balance Policy	400,000	405,096	413,367	456,238	288,695	454,081	455,688	-	-
Surplus (Deficit) Fund Balance	(555,768)	(467,373)	(358,914)	(377,536)	(377,548)	(542,934)	(544,541)	-	-

Fund 160 – Road Operating Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
2 Cent Gas Tax Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
312411-LOCAL OPTION FUEL TAX - 2 CENTS	203,752	206,533	210,622	210,437	119,270	211,834	216,000	4,166	2.0%
364000-MISC REV - SALE OF EQUIPMENT	-	-	-	-	210,000	-	5,000		
389000-CASH FORWARD	-	-	-	-	-	345,000	14,500	(330,500)	-95.8%
Revenue Total	203,752	206,533	210,622	210,437	329,270	556,834	235,500	(321,334)	-57.7%
544000-RENTALS/LEASES - MACH & EQUIPMENT	-	-	-	-	30,480	30,500	30,500	-	0.0%
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	81,890	-	166,064	526,334	200,000	(326,334)	-62.0%
571000-LOAN PAYMENT - PRINCIPAL	115,064	120,016	98,962	-	-	-	-	-	#DIV/0!
572000-LOAN PAYMENT - INTEREST	10,883	5,931	2,959	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	58,416	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	5,000	5,000	#DIV/0!
Expense Total	125,947	125,947	183,811	58,416	196,544	556,834	235,500	(321,334)	-57.7%
Net Profit (Loss)	77,805	80,586	26,810	152,021	132,726	-	-		
Fund Balance Beginning	29,028	106,833	187,419	214,230	366,251	498,977	498,977		
Fund Balance Ending	106,833	187,419	214,230	366,251	498,977	498,977	498,977		
Fund Balance Policy	125,947	125,947	101,921	-	-	-	-		
Surplus (Deficit) Fund Balance	(19,114)	61,472	112,309	366,251	498,977	498,977	498,977		

Fund 160 – Road Operating Fund continued...

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 carry out activities under the Firewise Communities Program. The program provides homeowners in fire sensitive ecosystems education and assistance with implementing techniques in home construction and landscaping that can increase protection of people and property from wildfires. The Extension Department is in the process of developing a community assessment and creating an educational campaign for homeowners located in fire sensitive areas.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Title 3 Funds	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
331902-NAT'L FOREST SETTLEMENT-TITLE III-15%	25,645	22,829	20,000	22,064	4,513	20,000	19,913	(87)	-0.4%
389000-CASH FORWARD	-	-	-	-	-	20,000	118,000	98,000	490.0%
Revenue Total	25,645	22,829	20,000	22,064	4,513	40,000	137,913	97,913	244.8%
582000-AID TO PRIVATE ORGANIZATIONS	-	-	-	20,000	-	20,000	-	(20,000)	-100.0%
534000-CONTRACTED SERVICES	-	-	20,000	7,977	-	20,000	-	(20,000)	-100.0%
599000-RESERVE	-	-	-	-	-	-	137,913	137,913	#DIV/0!
Expense Total	-	-	20,000	27,977	-	40,000	137,913	97,913	244.8%
Net Profit (Loss)	25,645	22,829	-	(5,912)	4,513	-	-		
Fund Balance Beginning	79,427	105,072	127,901	127,901	121,988	126,502	126,502		
Fund Balance Ending	105,072	127,901	127,901	121,988	126,502	126,502	126,502		
Fund Balance Policy	-	-	5,000	6,994	-	10,000	34,478		
Surplus (Deficit) Fund Balance	105,072	127,901	122,901	114,994	126,502	116,502	92,023		

Fund 160 – Road Operating Fund continued...

Fund 160-SUB is used to account for the payments received from homeowners in Brook Forest, 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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Special Assessment Road Paving Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
325101-SP ASSESS - BROOK FOREST	536	-	2,059	-	-	3,150	3,120	(30)	-1.0%
369906-PENALTY REVENUE	-	-	-	31	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	14,017	-	-	-	-	-	-	-	#DIV/0!
325102-SP ASSESS - TUPELO RIDGE	1,086	-	3,748	-	4,982	17,500	15,250	(2,250)	-12.9%
381000-INTERFUND TRANSFERS	6,797	-	-	-	-	-	-	-	#DIV/0!
325103-SP ASSESS - NORTHWOODS	13,346	51,734	21,469	-	19,076	34,774	126,550	91,776	263.9%
Revenue Total	35,782	51,734	27,276	31	24,059	55,424	144,920	89,496	161.5%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	10	10	-	0.0%
595500-DISCOUNT/ALLOWANCES	-	-	-	21	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	3,140	3,110	(30)	-1.0%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	25	25	-	0.0%
595500-DISCOUNT/ALLOWANCES	-	-	-	206	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	17,475	15,225	(2,250)	-12.9%
571000-LOAN PAYMENT - PRINCIPAL	22,514	23,989	25,530	27,184	28,973	28,974	27,202	(1,772)	-6.1%
572000-LOAN PAYMENT - INTEREST	12,180	10,705	9,164	7,492	5,720	5,720	7,492	1,772	31.0%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	80	80	-	0.0%
595500-DISCOUNT/ALLOWANCES	-	-	-	24,002	-	-	-	-	#DIV/0!
599000-Reserve	-	-	-	-	-	-	91,776	91,776	#DIV/0!
Expense Total	34,694	34,694	34,694	58,905	34,694	55,424	144,920	89,496	161.5%
Net Profit (Loss)	1,088	17,040	(7,418)	(58,874)	(10,635)	-	-		
Fund Balance Beginning	165,480	166,568	183,608	176,191	117,317	106,682	106,682		
Fund Balance Ending	166,568	183,608	176,191	117,317	106,682	106,682	106,682		
Fund Balance Policy	34,694	34,694	34,694	34,676	34,694	34,694	34,694		
Surplus (Deficit) Fund Balance	131,874	148,915	141,497	82,641	71,989	71,988	71,988		

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 Director	mmorgan@mywakulla.com
Colleen Skipper-Mitchell	Administrative Assistant	cskipper@mywakulla.com
Nathan Roberts	Fire Fighter / Paramedic	nroberts@mywakulla.com
Louis Lamarche	Fire Captain / EMT	llamarche@mywakulla.com
James Ervin	Fire Fighter / EMT	jervin@mywakulla.com
Brandon Alyea	Fire Captain / EMT	balyea@mywakulla.com
Jerry Johnson	Fire Captain / EMT	jjohnson@mywakulla.com
Erin Hindle	Fire Fighter / EMT	cchatham@mywakulla.com

Service Outputs

Fiscal Year	2013	2014	2015 thru May 31
# of Call outs	1,720	3,453	2,249

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Fire Department MSBU Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
325200-MSBU - FIRE	902,432	1,021,492	1,032,428	1,030,256	957,491	1,035,818	1,118,367	82,549	8.0%
325201-DELINQUENT MSBU - FIRE	3,018	-	805	-	-	-	-	-	#DIV/0!
361100-INTEREST EARNED	1,868	-	-	-	-	-	-	-	#DIV/0!
361101-INTEREST ON TAX	2,892	4,869	4,474	4,255	1,237	1,500	1,500	-	0.0%
365010-SALE OF SURPLUS PROPERTY	-	1,330	-	-	-	-	-	-	#DIV/0!
369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	2,211	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUES	2,457	1,284	106	923	5	-	-	-	#DIV/0!
384000-LOAN PROCEEDS	200,000	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	14,025	11,350	11,350	11,840	490	4.3%
389000-CASH FORWARD	-	-	-	-	-	296,761	288,943	(7,818)	-2.6%
Revenue Total	1,112,667	1,028,975	1,037,814	1,051,670	970,083	1,345,429	1,420,650	75,221	5.6%
512000-REGULAR SALARIES	10,051	47,563	56,109	38,728	23,853	36,777	37,512	735	2.0%
512100-ANNUAL/SICK LEAVE PAYOUT	1,144	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	246,596	183,933	214,221	227,342	154,138	264,031	269,312	5,281	2.0%
513500-FLEX WAGES	-	49,578	64,050	88,958	42,914	83,462	85,131	1,669	2.0%
514000-OVERTIME	39,257	36,758	45,201	50,840	33,662	53,789	54,865	1,076	2.0%
514500-HOLIDAY HOURS-WAGES	-	3,254	14,678	14,860	12,357	19,033	19,414	381	2.0%
521000-FICA TAX	22,687	24,816	30,161	32,094	20,542	34,725	35,419	694	2.0%
522000-RETIREMENT BENEFITS	48,234	32,471	57,478	62,503	44,524	71,889	73,327	1,438	2.0%
523000-HEALTH INSURANCE	26,145	24,482	48,876	47,743	29,070	65,216	66,520	1,304	2.0%
524000-WORKERS' COMPENSATION	-	17,000	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	122	40	8,747	25,000	25,000	-	0.0%
534000-CONTRACTED SERVICES	10,053	11,202	26,468	9,434	13,064	26,000	26,000	-	0.0%
540000-TRAVEL	8,254	-	967	881	2,466	2,000	2,000	-	0.0%
540100-STIPEND	26,730	22,510	20,700	18,110	12,990	50,000	50,000	-	0.0%
541000-TELEPHONE	20,289	17,389	16,449	19,025	11,411	16,160	16,483	323	2.0%
542000-POSTAGE & FREIGHT	301	18	156	572	139	253	258	5	2.0%
543000-UTILITIES - ELECTRIC	32,899	23,784	19,018	22,425	15,453	25,220	22,664	(2,556)	-10.1%
543300-UTILITIES-WATER/SEWER	50	43	4,581	5,616	2,706	4,040	4,121	81	2.0%
543500-UTILITIES-LP GAS	-	-	36	2,514	624	1,410	1,030	(380)	-27.0%
544000-RENTALS/LEASES-MACH & EQUIP	53	489	202	597	557	820	734	(86)	-10.5%
545000-PROPERTY INSURANCE	70,116	68,424	73,818	72,847	30,581	32,680	31,000	(1,680)	-5.1%
545100-VEHICLE INSURANCE	-	-	-	-	31,418	31,500	32,000	500	1.6%
545200-LIABILITY INSURANCE	-	-	-	-	10,245	10,300	11,000	700	6.8%
546000-MAINTENANCE & REPAIR	166,792	131,644	129,189	156,816	177,601	212,895	175,000	(37,895)	-17.8%
546100-REPAIR - INSURANCE CLAIM	383	-	-	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTION	-	-	-	89	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	211	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	3,880	515	846	214	283	1,313	1,340	27	2.1%
552000-OPERATING SUPPLIES	52,935	30,077	69,176	40,683	30,169	65,000	66,300	1,300	2.0%
552100-FUEL	28,992	25,114	26,823	32,412	17,508	31,500	35,700	4,200	13.3%
554000-BOOKS AND SUBSCRIPTIONS	462	650	-	-	-	500	510	10	2.0%
554400-MEMBERSHIPS	95	95	355	310	215	500	510	10	2.0%
555000-TRAINING	931	2,601	336	450	-	5,000	7,500	2,500	50.0%
564000-OPERATING EQUIPMENT	-	-	61,187	9,993	3,060	30,000	30,000	-	0.0%
564500-CAPITAL EQUIPMENT	-	88,287	186,835	-	33,513	50,000	-	(50,000)	-100.0%
565000-CONSTRUCTION IN PROGRESS	4,530	-	-	-	-	-	-	-	#DIV/0!
571000-LOAN PAYMENT - PRINCIPAL	19,440	61,308	182,350	-	-	-	-	-	#DIV/0!
572000-LOAN PAYMENT - INTEREST	4,000	10,062	7,114	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	40,000	40,000	40,000	40,000	40,000	40,000	40,000	-	0.0%
599000-RESERVE	-	-	-	-	-	54,416	200,000	145,584	267.5%
Expense Total	885,299	954,067	1,397,714	996,096	803,810	1,345,429	1,420,650	75,221	5.6%
Net Profit (Loss)	227,368	74,907	(359,900)	55,574	166,273	-	-		
Fund Balance Beginning	485,981	713,349	788,256	428,356	483,930	650,204	650,204		
Fund Balance Ending	713,349	788,256	428,356	483,930	650,204	650,204	650,204		
Fund Balance Policy	225,000	238,517	349,429	249,024	200,953	336,357	355,163		
Surplus (Deficit) Fund Balance	488,349	549,740	78,928	234,906	449,251	313,846	295,041		

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 two contract employees funded by the bed tax, a Tourist Development Council Director 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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Tourism Development Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
312100-LOCAL TOURIST DEVELOPMENT TAX	48,890	85,728	105,086	122,635	73,545	94,350	120,000	25,650	27.2%
369900-MISCELLANEOUS REVENUES	1,197	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	-	-	1,917	1,917	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	40,000	40,000	0.0%
Revenue Total	50,087	85,728	105,086	122,635	73,545	134,350	161,917	27,567	20.5%
523000-HEALTH INSURANCE	8,870	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	1,243	-	-	-	-	-	#DIV/0!
531200-COUNTY ATTORNEY - LITIGATION	-	-	-	875	-	1,000	1,000	-	0.0%
534000-CONTRACTED SERVICES	31,857	27,463	38,474	40,552	24,334	66,320	66,320	-	0.0%
540000-TRAVEL	1,900	2,256	558	1,105	213	4,000	4,000	-	0.0%
541000-TELEPHONE	1,804	1,369	1,301	1,345	959	3,000	3,000	-	0.0%
542000-POSTAGE & FREIGHT	-	-	35	192	72	500	510	10	2.0%
543000-UTILITIES-ELECTRIC	-	-	-	2,517	1,935	4,080	4,162	82	2.0%
543300-UTILITIES-WATER	-	-	-	875	528	800	816	16	2.0%
547000-PRINTING & BINDING	1,940	437	115	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	10,772	13,108	6,191	14,168	8,072	40,150	21,000	(19,150)	-47.7%
549000-OTHER CURRENT CHARGES	508	571	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	17	116	1,425	1,420	511	1,200	1,200	-	0.0%
552000-OPERATING SUPPLIES	931	796	72	951	30	800	800	-	0.0%
554000-BOOKS AND SUBSCRIPTIONS	280	395	395	-	-	-	-	-	#DIV/0!
554400-MEMBERSHIPS	2,570	2,466	2,677	2,784	2,967	5,500	5,500	-	0.0%
555000-TRAINING	-	-	-	45	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	1,502	-	-	-	-	-	-	#DIV/0!
582000-AID TO PRIVATE ORGANIZATIONS	5,797	4,515	3,471	4,500	2,800	7,000	7,000	-	0.0%
599000-RESERVE	-	-	-	-	-	-	46,224	46,224	#DIV/0!
591000-INTERFUND TRANSFER	-	-	684	10,407	-	-	385	385	#DIV/0!
Expense Total	67,246	54,994	56,640	81,736	42,422	134,350	161,917	27,567	20.5%
Net Profit (Loss)	(17,159)	30,734	48,447	40,899	31,123	-	-		
Fund Balance Beginning	52,021	34,862	65,596	114,042	154,941	186,064	186,064		
Fund Balance Ending	34,862	65,596	114,042	154,941	186,064	186,064	186,064		
Fund Balance Policy	16,812	13,749	14,160	20,434	10,606	33,588	40,479		
Surplus (Deficit) Fund Balance	18,050	51,847	99,882	134,507	175,458	152,476	145,584		

Fund 188 – Tourist Development Tax & Grant Fund continued...

Fund 188-BBMC is used to account for the contributions, donations and festival proceeds of the Wakulla Seafood Festival. The fund does not collect enough revenue to offset the maintenance and operating costs of the Big Bend Maritime Center. Currently, the General Fund provides assistance through an annual transfer of funds.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Big Bend Maritime Center	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
347200-PARKS AND RECREATION	69	1,282	-	1,699	-	2,000	10,000	8,000	400.0%
366010-LOCAL CONTRIBUTIONS	-	1,507	-	-	-	1,190	-	(1,190)	-100.0%
381000-INTERFUND TRANSFER	-	-	7,316	2,743	6,500	6,500	-	(6,500)	-100.0%
389000-CASH FORWARD	-	-	-	-	-	-	-	-	#DIV/0!
Revenue Total	69	2,790	7,316	4,442	6,500	9,690	10,000	310	3.20%
534000-CONTRACTED SERVICES	-	-	1,562	702	493	2,040	2,080	40	2.0%
541000-TELEPHONE	-	-	1,553	1,541	1,060	1,630	1,561	(69)	-4.2%
543000-UTILITIES - ELECTRIC	-	-	2,291	1,531	1,017	1,940	2,081	141	7.3%
543300-UTILITIES-WATER/SEWER	-	-	1,278	668	386	1,020	1,041	21	2.1%
545200-LIABILITY INSURANCE	-	-	1,097	-	-	408	416	8	2.0%
546000-MAINTENANCE & REPAIR	-	-	1,120	-	500	1,632	1,780	148	9.1%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	722	554	-	-	1,020	1,041	21	2.1%
Expense Total	-	722	9,454	4,442	3,457	9,690	10,000	310	3.2%
Net Profit (Loss)	69	2,068	(2,137)	-	3,043	-	-		
Fund Balance Beginning	-	69	2,137	-	-	3,043	3,043		
Fund Balance Ending	69	2,137	-	-	3,043	3,043	3,043		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	69	2,137	-	-	3,043	3,043	3,043		

Fund 188 – Tourist Development Tax & Grant Fund continued...

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Tourism Development Grants	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
334708-STATE GRANT-CULTURAL SERVICES	31,515	10,872			-	-	-	-	#DIV/0!
334710-PUBLIC EDUCATION GRANT	-	-	15,000	(3,757)	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	-	3,757	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	684	-	-	-	-	-	#DIV/0!
334710-PUBLIC EDUCATION GRANT	-	-	45,069	453,014	(98,083)	-	-	-	#DIV/0!
334709-STATE GRANT-BIG BEND SCENIC BYWAY PH 1	-	43,785	14,315	(8,400)	24,615	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	8,300	8,300	8,400	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	26,532	26,532	#DIV/0!
334710-PUBLIC EDUCATION GRANT	-	4,999	-	-	-	-	-	-	#DIV/0!
334710-PUBLIC EDUCATION GRANT	-	-	5,000	(5,000)	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	-	5,000	-	-	-	-	#DIV/0!
334710-PUBLIC EDUCATION GRANT	-	-	1,650	(1,650)	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	-	1,650	-	-	-	-	#DIV/0!
Revenue Total	31,515	67,956	90,018	453,014	(73,468)	-	26,532	26,532	#DIV/0!
534000-CONTRACTED SERVICES	31,088	10,872		-	-	-	-	-	#DIV/0!
540000-TRAVEL	125	-		-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	302	-		-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	13,581	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	243	-	-	-	-	-	#DIV/0!
548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	-	383	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	1,477	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	8,177	19,899	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	-	838	-	-	-	-	#DIV/0!
548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	-	35,002	429,319	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	1,890	680	-	-	-	-	#DIV/0!
554400-MEMBERSHIPS	-	-	-	100	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	-	2,178	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	52,045	22,615	-	-	-	-	-	#DIV/0!
548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	40	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	-	-	26,532	26,532	#DIV/0!
534000-CONTRACTED SERVICES	-	4,999	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	5,000	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	1,650	-	-	-	-	-	#DIV/0!
Expense Total	31,515	67,956	90,018	453,014	-	-	26,532	26,532	#DIV/0!
Net Profit (Loss)	-	-	-	-	(73,468)	-	-		
Fund Balance Beginning	-	-	-	-	-	(73,468)	(73,468)		
Fund Balance Ending	-	-	-	-	(73,468)	(73,468)	(73,468)		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	-	-	-	(73,468)	(73,468)	(73,468)		

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. Please contact Rachel Love at rlove@wco.org for more detailed information.

Service Outputs

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

Fund 190 accounts for the collection and expenditure of the E-911 local and state fees.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
E-911 Surcharge Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
341521-E-911 DRIVEWAY PERMITS	5,900	5,800	7,200	9,400	7,400	9,000	9,180	180	2.0%
341522-E-911 SURCHARGE - WIRELINE	57,874	56,915	52,586	55,929	27,449	53,590	54,662	1,072	2.0%
341525-E-911 SURCHARGE - CELL PHONES	91,000	94,000	94,000	84,000	57,952	94,591	96,483	1,892	2.0%
361100-INTEREST EARNED	781	693	-	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUES - OTHER	-	11	-	-	-	-	-	-	#DIV/0!
386400-SHERIFF - RETURN TO BOCC	-	35,502	36,392	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	2,095	-	(2,095)	-100.0%
Revenue Total	155,555	192,922	190,178	149,329	92,801	159,276	160,325	1,049	0.7%
545000-PROPERTY INSURANCE	-	-	-	-	8,840	4,420	-	(4,420)	-100.0%
552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	13,403	13,392	13,392	13,392	8,972	8,972	13,392	4,420	49.3%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	167,597	165,314	166,157	143,789	97,256	145,884	146,933	1,049	0.7%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	181,000	178,706	179,549	157,181	115,068	159,276	160,325	1,049	0.7%
Net Profit (Loss)	(25,445)	14,216	10,629	(7,852)	(22,267)	-	-		
Fund Balance Beginning	98,695	73,250	87,466	98,095	90,243	67,976	67,976		
Fund Balance Ending	73,250	87,466	98,095	90,243	67,976	67,976	67,976		
Fund Balance Policy	45,250	44,677	44,887	39,295	28,767	39,819	40,081		
Surplus (Deficit) Fund Balance	28,000	42,789	53,208	50,948	39,209	28,157	27,895		

Fund 190 – E911 Surcharge & Grant Fund

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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
E-911 Grants Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
334200-STATE GRANT - PUBLIC SAFETY	29,757	24,864	73,194	43,509	18,145	43,714	43,715	1	0.0%
381000-INTERFUND TRANSFERS	11	-	-	-	-	-	-	-	#DIV/0!
334200-PRIMARY E-911 SYSTEM UPGRADE	-	177,583	-	-	-	-	-	-	#DIV/0!
334200-LOGGING RECORDER REPLACEMENT	-	21,016	-	-	-	-	-	-	#DIV/0!
334200-NETCLOCK REPLACEMENT	-	6,333	-	-	-	-	-	-	#DIV/0!
334200-STATE GRANT - PUBLIC SAFETY	-	-	-	-	-	55,506	55,506	-	0.0%
Revenue Total	29,768	229,796	73,194	43,509	18,145	99,220	99,221	1	0.0%
534000-CONTRACTED SERVICES	29,768	-	-	-	18,145	43,714	43,715	1	0.0%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	24,864	73,194	43,509	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	177,583	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	21,016	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	6,333	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	55,506	55,506	-	0.0%
Expense Total	29,768	229,796	73,194	43,509	18,145	99,220	99,221	1	0.0%
Net Profit (Loss)	-	-	-	-	-	-	-		
Fund Balance Beginning	-	-	-	-	-	-	-		
Fund Balance Ending	-	-	-	-	-	-	-		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	-	-	-	-	-	-		



http://www.mywakulla.com/departments/communications_and_public_services/departments/recreation_services.php

Section 5

Fiscal Year 2015/2016 Capital Project Funds Budget

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Capital Project Funds Budget Summary

The total budget for the Capital Project Funds is \$7,257,552, an increase of \$646,070 or 9.8% as compared to FY2014/2015 Budget as amended May 31, 2015. There are four (4) different capital project funds.

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

- Tax revenue increased by \$197,084.
- Licenses and special assessments decreased \$208,021.
- Inter-fund Transfers In decreased \$256,326.
- Budgeted cash forward increased by \$913,333.

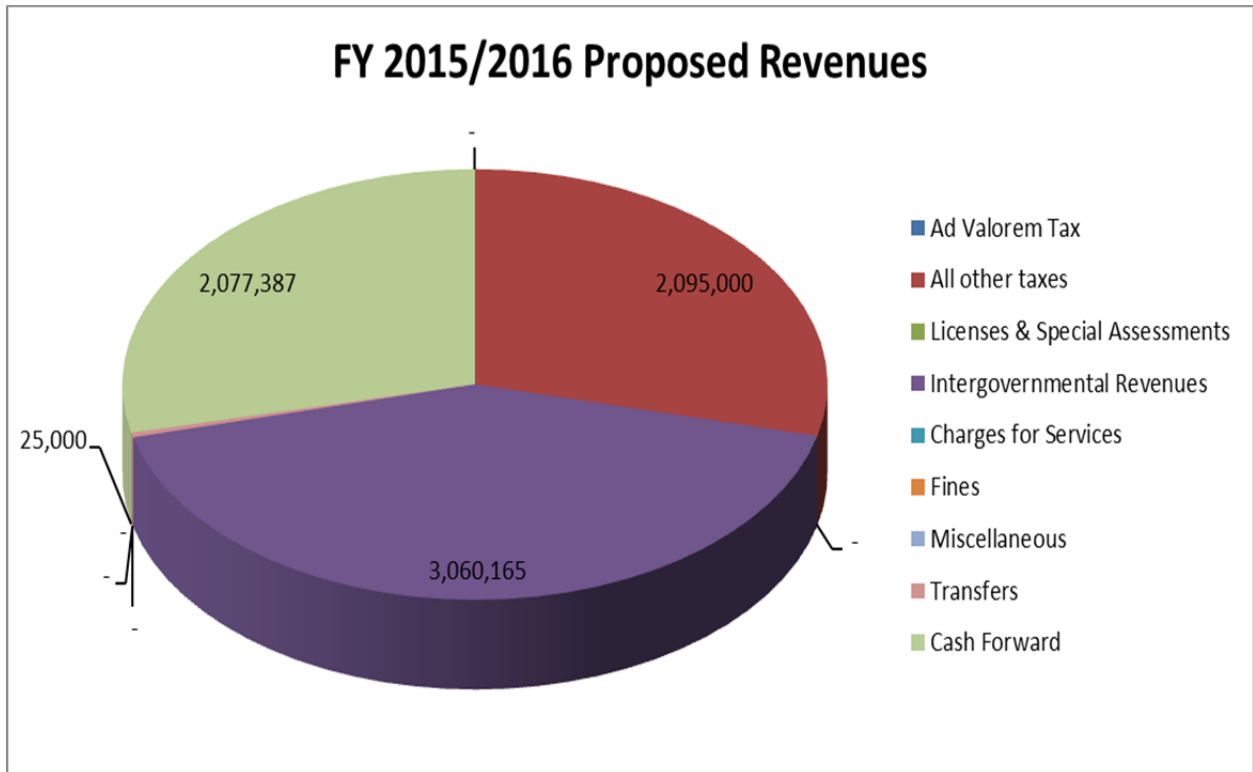
On the expenditure side, this increase is the result of:

- Operating costs decreased \$108,960.
- Equipment purchases decreased \$252,782.
- Debt service payments decreased \$12,918.
- Inter-fund transfers decreased by \$209,766.
- Transfers to Constitutional Officers decreased \$101,500.
- Budgeted reserves increased by \$1,331,966.

The following page contains summary schedules of the various Capital Project Fund revenues and expenditures.

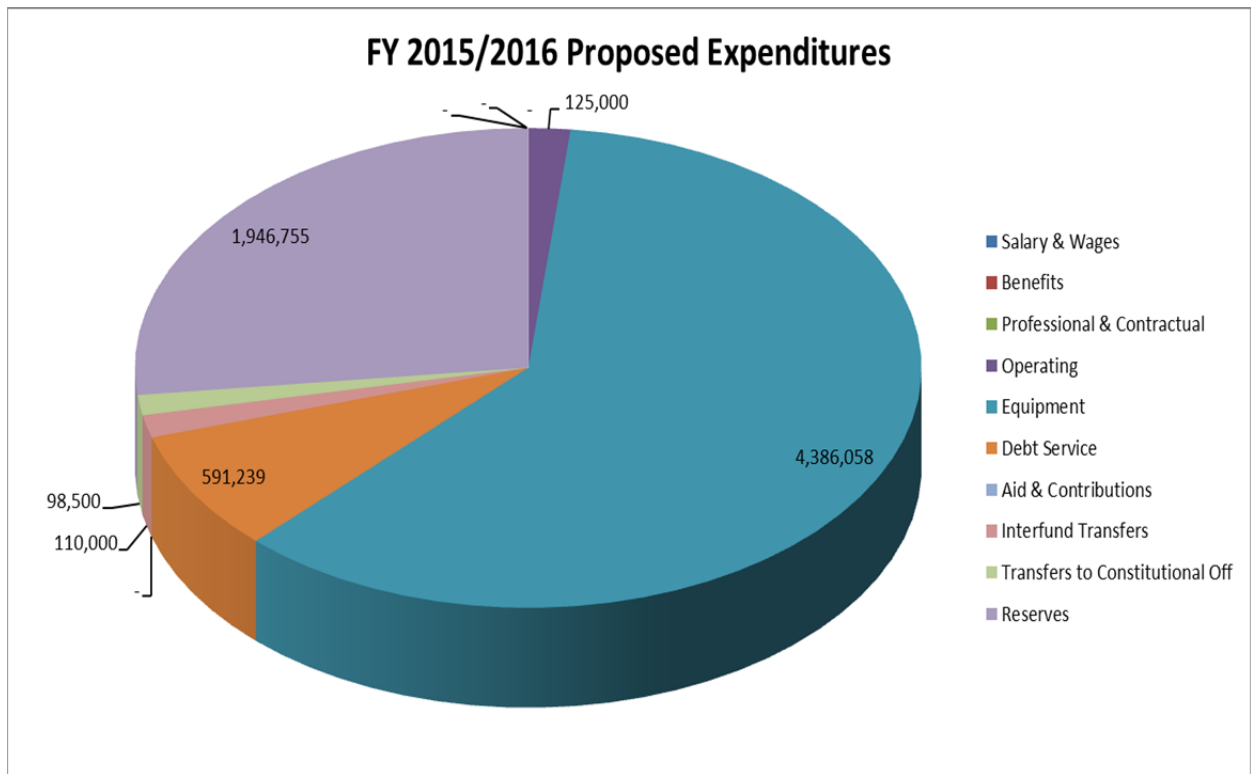
Capital Project Fund Revenue Summary

Wakulla County FY2015/2016 Proposed Budget											
Capital Project Funds			FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
Fund #	Dept #	Exp Grp #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Ad Valorem Tax			-	-	-	-	-	-	-	-	#DIV/0!
All other taxes			1,911,925	1,846,053	1,939,815	2,024,759	1,208,726	1,897,916	2,095,000	197,084	10.38%
Licenses & Special Assessments			22,024	-	-	-	-	-	-	-	#DIV/0!
Intergovernmental Revenues			2,997,978	1,819,223	1,086,070	2,852,699	1,740,542	3,268,186	3,060,165	(208,021)	-6.37%
Charges for Services			-	-	-	-	-	-	-	-	#DIV/0!
Fines			-	-	-	-	-	-	-	-	#DIV/0!
Miscellaneous			1,724,497	-	38	15,835	956	-	-	-	#DIV/0!
Transfers			687,176	44,258	11,527	297,500	199,766	281,326	25,000	(256,326)	-91.11%
Cash Forward			-	-	-	-	-	1,164,054	2,077,387	913,333	78.46%
Total Revenues			7,343,600	3,709,534	3,037,450	5,190,793	3,149,990	6,611,482	7,257,552	646,070	9.77%



Capital Project Fund Expenditures Summary

Wakulla County FY2015/2016 Proposed Budget									
Capital Project Funds	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
Fund #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salary & Wages	-	-	-	-	-	-	-	-	#DIV/0!
Benefits	-	-	-	-	-	-	-	-	#DIV/0!
Professional & Contractual	25,378	104,590	-	143,202	-	69,960	-	(69,960)	-100.00%
Operating	-	14,760	376,228	394,518	35,480	164,000	125,000	(39,000)	-23.78%
Equipment	6,183,214	2,169,960	1,343,162	4,045,890	2,261,147	4,638,840	4,386,058	(252,782)	-5.45%
Debt Service	799,238	997,777	972,321	725,546	485,354	604,157	591,239	(12,918)	-2.14%
Aid & Contributions	-	-	378	-	-	-	-	-	#DIV/0!
Interfund Transfers	517,235	38,300	19,827	355,900	249,766	319,766	110,000	(209,766)	-65.60%
Transfers to Constitutional Off	165,327	-	194,278	310,918	172,372	200,000	98,500	(101,500)	-50.75%
Reserves	-	-	-	-	-	614,759	1,946,755	1,331,996	216.67%
Total Expenses	7,690,392	3,325,387	2,906,194	5,975,974	3,204,119	6,611,482	7,257,552	646,070	9.77%



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Capital Project Fund Detailed Budgets

The total budget for the Capital Project Funds is \$7,257,552, an increase of \$646,070 or 9.8% as compared to FY2014/2015 Budget as amended May 31, 2015. There are a four (4) separate Capital Project Funds. Those funds are:

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

On the following pages is a brief summary of each fund followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY2012/2013, FY2013/2014 and budgetary and actual data for the current fiscal year through May 31, 2015 are also provided for comparative purposes.

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

Fund 300 – Capital Projects Fund

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

Staffing

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

Service Outputs

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Capital Projects Funds	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-INTERFUND TRANSFER	37,766	30,000	-	-	-	-	-	-	#DIV/0!
334390-RE-FORESTRATION GRANT	19,254	-	-	-	-	-	-	-	#DIV/0!
366010-LOCAL CONTRIBUTIONS	775	-	-	-	-	-	-	-	#DIV/0!
331701-FEDERAL-PUBLIC FACILITY ENERGY EFFICIENCY GRANT	-	-	-	-	-	58,400	-	(58,400)	-100.0%
381000-INTERFUND TRANSFER	-	-	-	-	-	11,560	-	(11,560)	-100.0%
334350-STATE GRANT - COMPREHENSIVE PLANNING	-	-	-	35,000	-	-	-	-	#DIV/0!
369900-MASHES/SHELL PT FEASIBILITY GRANT	14,310	-	-	-	-	-	-	-	#DIV/0!
334706-EQUESTRIAN CENTER GRANT	131,549	-	-	-	-	-	-	-	#DIV/0!
381000-EQUESTRIAN CENTER GRANT	8,951	-	-	-	-	-	-	-	#DIV/0!
334706-MEDART PARK IMPRV PH II GRANT	45,429	-	-	-	-	-	-	-	#DIV/0!
369900-MEDART PARK IMPRV PH II GRANT	24,412	-	-	-	-	-	-	-	#DIV/0!
334706-STATE GRANT - PARKS	-	-	-	-	-	199,766	-	(199,766)	-100.0%
381000-INTERFUND TRANSFER	-	-	-	-	199,766	199,766	-	(199,766)	-100.0%
334705-STATE GRANT - BIKE PED GRANT	15,410	104,590	-	-	-	-	-	-	#DIV/0!
334490-STATE GRANT - OTHER TRANSPORTATION	-	-	-	97,500	-	-	-	-	#DIV/0!
334395-SPRING CREEK/SHELL PT CHANNEL MARKERS	1,231	-	-	-	-	-	-	-	#DIV/0!
334395-STATE GRANT - BOATING FACILITIES - Shell Point	-	-	-	160,300	-	735,000	735,000	-	0.0%
334706-CRAWFORDVILLE COMMUNITY CENTER	-	50,200	342,168	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	11,527	-	-	-	-	-	#DIV/0!
334360-NWF STORMWATER STUDY	25,000	-	-	-	-	-	-	-	#DIV/0!
334490-NRCS Mitigation Grant	-	-	-	774,934	(28,747)	-	-	-	#DIV/0!
381000-NRCS Mitigation Grant Match	-	-	-	297,500	-	-	-	-	#DIV/0!
381000-COURTHOUSE RENOVATION GRANT	437,957	-	-	-	-	-	-	-	#DIV/0!
384000-COURTHOUSE RENOVATION GRANT	1,685,000	-	-	-	-	-	-	-	#DIV/0!
Revenue Total	2,447,044	184,790	353,695	1,365,234	171,019	1,204,492	735,000	(469,492)	-39.0%

See next page for expenditures.

Fund 300 – Capital Projects Fund continued...

Wakulla County FY2015/2016 Proposed Budget									
Capital Projects Funds	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
534000-SOFTWARE CONVERSION PROJECT - BOCC/CLERK	9,968	-	-	-	-	-	-	-	#DIV/0!
568100-SOFTWARE CONVERSION PROJECT - BOCC/CLERK	2,404	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	30,000	-	-	-	-	-	-	#DIV/0!
565000-HIDDEN MEADOWS PROJECT	2,652	-	-	-	-	-	-	-	#DIV/0!
564000-RE-FORESTRATION GRANT	19,629	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	-	69,960	-	(69,960)	-100.0%
534000-CONTRACTED SERVICES	-	-	-	35,000	-	-	-	-	#DIV/0!
591000-MASHES/SHELL PT FEASIBILITY GRANT	14,310	-	-	-	-	-	-	-	#DIV/0!
563000-EQUESTRIAN CENTER GRANT	140,500	-	-	-	-	-	-	-	#DIV/0!
563000-MEDART PARK IMPRV PH II GRANT	45,429	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	24,412	-	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	178,906	399,532	-	(399,532)	-100.0%
534000-BICYCLE / PEDESTRIAN MASTER PLAN	15,410	104,590	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	97,500	-	-	-	-	#DIV/0!
591000-SPRING CREEK/SHELL PT CHANNEL MARKERS	1,231	-	-	-	-	-	-	-	#DIV/0!
561000-CAPITAL OUTLAY - LAND	-	-	-	155,000	-	-	-	-	#DIV/0!
563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	60,400	735,000	735,000	-	0.0%
565000-CONSTRUCTION IN PROGRESS	-	-	-	5,300	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	50,200	-	-	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	353,695	-	-	-	-	-	#DIV/0!
531200-COUNTY ATTORNEY - LITIGATION	-	-	-	10,702	-	-	-	-	#DIV/0!
562000-NRCS Mitigation Grant	-	-	-	-	42,202	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	1,061,732	-	-	-	-	#DIV/0!
562000-COURTHOUSE RENOVATION GRANT	205,644	-	-	-	-	-	-	-	#DIV/0!
562000-COURTHOUSE RENOVATION GRANT	1,958,327	-	-	-	-	-	-	-	#DIV/0!
Expense Total	2,439,916	184,790	353,695	1,365,234	281,508	1,204,492	735,000	(469,492)	-39.0%
Net Profit (Loss)	7,128	-	-	-	(110,489)	-	-	-	-
Fund Balance Beginning	98,134	105,262	105,262	105,262	105,262	(5,227)	(5,227)	-	-
Fund Balance Ending	105,262	105,262	105,262	105,262	(5,227)	(5,227)	(5,227)	-	-
Fund Balance Policy	-	-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance	105,262	105,262	105,262	105,262	(5,227)	(5,227)	(5,227)	-	-

Fund 307 – Impact Fees Fund

This fund is used to account for the collection and subsequent use of impact fees. Please refer to Section 7 – 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.

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. Those projects are listed under the individual impact fee fund.

Detailed Budget

Each impact fee fund budget is listed below. While no new impact fee revenue is expected to be generated, \$299,054 in existing cash is budgeted.

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
13/14											\$0
14/15											\$0
TOTAL	\$80,356	\$23,451	\$24,580	\$60,000	\$23,638	\$171,370	\$90,257	\$7,526	\$10,189	\$258,007	\$749,374

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget										
Corrections Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY 14/15		
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)	
324111-IMPACT FEES - CORRECTIONS	4,048	-	-	-	-	-	-	-	#DIV/0!	
389000-CASH FORWARD		-	-	-	-	74,048	74,048	-	0.0%	
Revenue Total	4,048	-	-	-	-	74,048	74,048	-	0.0%	
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	74,048	74,048	-	0.0%	
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!	
Expense Total	-	-	-	-	-	74,048	74,048	-	0.0%	
Net Profit (Loss)	4,048	-	-	-	-	-	-			
Fund Balance Beginning	70,000	74,048	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	74,048			
Fund Balance Policy	-	-	-	-	-	-	-			
Surplus (Deficit) Fund Balance	74,048	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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Emergency Medical Services Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324110-EMERGENCY MEDICAL SYSTEM IMPACT FEES	2,444	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	7,770	7,770	-	0.0%
Revenue Total	2,444	-	-	-	-	7,770	7,770	-	0.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	7,770	7,770	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	-	-	-	-	7,770	7,770	-	0.0%
Net Profit (Loss)	2,444	-	-	-	-	-	-		
Fund Balance Beginning	5,327	7,771	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	7,771		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	7,771	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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Fire Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	4,845	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	17,509	17,509	-	0.0%
Revenue Total	4,845	-	-	-	-	17,509	17,509	-	0.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	17,509	17,509	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	-	-	-	-	17,509	17,509	-	0.0%
Net Profit (Loss)	4,845	-	-	-	-	-	-		
Fund Balance Beginning	12,664	17,509	17,509	17,509	17,509	17,509	17,509		
Fund Balance Ending	17,509	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	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	INTEREST ON EOC	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					\$14,802						\$14,802
13/14					\$134,002						\$134,002
14/15											\$0
TOTAL	\$36,656	\$225,424	\$72,500	\$68,412	\$152,966	\$22,500	\$9,604	\$47,365	\$82,560	\$21,315	\$739,302

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Law Enforcement Impact fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	1,188	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD		-	-	-	-	-	-	-	#DIV/0!
Revenue Total	1,188	-	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING		4,162	-	134,002	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	14,802	-	-	-	-	-	#DIV/0!
599000-RESERVE		-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	4,162	14,802	134,002	-	-	-	-	#DIV/0!
Net Profit (Loss)	1,188	(4,162)	(14,802)	(134,002)	-	-	-	-	-
Fund Balance Beginning	151,778	152,966	148,804	134,002	-	-	-	-	-
Fund Balance Ending	152,966	148,804	134,002	-	-	-	-	-	-
Fund Balance Policy	-	-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance	152,966	148,804	134,002	-	-	-	-	-	-

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
13/14				\$10,651		\$10,651
14/15				\$2,510		
TOTAL	\$6,280	\$399,050	\$11,393	\$17,490	\$2,429	\$434,132

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Library Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324610-IMPACT FEES - LIBRARY	1,011	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD		-	-	-	-	65,559	52,398	(13,161)	-20.1%
Revenue Total	1,011	-	-	-	-	65,559	52,398	(13,161)	-20.1%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	1,490	64,539	52,398	(12,141)	-18.8%
564000-OPERATING EQUIPMENT	-	-	-	10,651	1,020	1,020	-	(1,020)	-100.0%
566000-LIBRARY BOOKS	5,992	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	5,992	-	-	10,651	2,510	65,559	52,398	(13,161)	-20.1%
Net Profit (Loss)	(4,981)	-	-	(10,651)	(2,510)	-	-		
Fund Balance Beginning	70,540	65,559	65,559	65,559	54,908	52,398	52,398		
Fund Balance Ending	65,559	65,559	65,559	54,908	52,398	52,398	52,398		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	65,559	65,559	65,559	54,908	52,398	52,398	52,398		

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
13/14							\$0
14/15							\$0
TOTAL	\$138,122	\$182,005	\$33,899	\$2,492,935	\$6,500	\$1,916	\$2,855,377

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Road Paving Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
389000-CASH FORWARD	-	-	-	-	-	103,477	103,477	-	0.0%
Revenue Total	-	-	-	-	-	103,477	103,477	-	0.0%
563000-ROAD DEPARTMENT	266,071	1,916	-	-	-	103,477	103,477	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	266,071	1,916	-	-	-	103,477	103,477	-	0.0%
Net Profit (Loss)	(266,071)	(1,916)	-	-	-	-	-	-	
Fund Balance Beginning	371,463	105,392	103,477	103,477	103,477	103,477	103,477		
Fund Balance Ending	105,392	103,477	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	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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Coastal Road District Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324310-COASTAL ROAD DISTRICT IMPACT FEES	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	3,144	3,144	-	0.0%
Revenue Total	-	-	-	-	-	3,144	3,144	-	0.0%
563000-ROAD DEPARTMENT	-	-	-	-	-	3,144	3,144	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	-	-	-	-	3,144	3,144	-	0.0%
Net Profit (Loss)	-	-	-	-	-	-	-	-	-
Fund Balance Beginning	3,144	3,144	3,144	3,144	3,144	3,144	3,144		
Fund Balance Ending	3,144	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	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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Cville & North Cville Road District Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324310-CRAWFORDVILLE & NORTH DISTRICT IMPACT FEES	7,336	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	23,700	23,700	-	0.0%
Revenue Total	7,336	-	-	-	-	23,700	23,700	-	0.0%
563000-ROAD DEPARTMENT	-	-	-	-	-	23,700	23,700	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	-	-	-	-	23,700	23,700	-	0.0%
Net Profit (Loss)	7,336	-	-	-	-	-	-	-	-
Fund Balance Beginning	16,364	23,700	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	23,700		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	23,700	23,700	23,700	23,700	23,700	23,700	23,700		

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

Service Outputs

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Western Road District Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324310-WESTERN DISTRICT IMPACT FEES	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	1,048	1,048	-	0.0%
Revenue Total	-	-	-	-	-	1,048	1,048	-	0.0%
563000-ROAD DEPARTMENT	-	-	-	-	-	1,048	1,048	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	-	-	-	-	1,048	1,048	-	0.0%
Net Profit (Loss)	-	-	-	-	-	-	-	-	
Fund Balance Beginning	1,048	1,048	1,048	1,048	1,048	1,048	1,048		
Fund Balance Ending	1,048	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	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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
East Park District Impact fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324615-EAST PARK DISTRICT IMPACT FEES	905	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD		-	-	-	-	1,811	1,811	-	0.0%
Revenue Total	905	-	-	-	-	1,811	1,811	-	0.0%
564500-CAPITAL EQUIPMENT	-	-	-	-	-	1,811	1,811	-	0.0%
599000-RESERVE		-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	-	-	-	-	1,811	1,811	-	0.0%
Net Profit (Loss)	905	-	-	-	-	-	-		
Fund Balance Beginning	906	1,811	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	1,811		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	1,811	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.

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Western Park District Impact Fee Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
324610-WEST PARK DISTRICT IMPACT FEES	247	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD		-	-	-	-	988	988	-	0.0%
Revenue Total	247	-	-	-	-	988	988	-	0.0%
564500-CAPITAL EQUIPMENT	-	-	-	-	-	988	988	-	0.0%
599000-RESERVE		-	-	-	-	-	-	-	#DIV/0!
Expense Total	-	-	-	-	-	988	988	-	0.0%
Net Profit (Loss)	247	-	-	-	-	-	-		
Fund Balance Beginning	741	988	988	988	988	988	988		
Fund Balance Ending	988	988	988	988	988	988	988		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	988	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 current sales tax will expire on December 31, 2017.

The proceeds of the one cent sales tax are currently 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

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 the funds have been spent on. A list of projects the current one cent sales tax proceeds have been spent on is provided in the Service Outputs section of each fund below.

Detailed Budget

Each of the four one cent sales tax fund budgets are listed below. In total, \$2,095,000 in new revenue, \$1,791,494 in existing cash and a \$25,000 inter-fund transfer in has been budgeted.

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

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

Service Outputs

Fiscal Year	02-03	03-04	04-05	05-06	06-07	07-08	08-09
Road Paving							
Road Construction		2,903,813	1,513,342	1,444,392	516,439	317,669	985,055
Closing Costs	4,000						
Principal			197,183	338,028	338,028	338,028	338,028
Interest		67,894	146,958	141,720	128,176	115,401	101,992
Traffic Study						24,100	
Emergency Repair on Wakulla River Upper Bridge							
Skipper Bay Bridge							21,880
Road Striping							
Bridge Repairs							
Total For Road	\$ 4,000	\$ 2,971,707	\$ 1,857,483	\$ 1,924,140	\$ 982,643	\$ 795,199	\$ 1,446,955

Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	Total
Road Paving							
Road Construction	1,466,172	614,421	386,685		297,500		10,445,488
Closing Costs							4,000
Principal	338,028	665,898	669,221	669,221	445,449	84,507	4,421,620
Interest	88,900	110,505	85,558	60,107	37,103	7,072	1,091,386
Traffic Study							24,100
Emergency Repair on Wakulla River Upper Bridge				221,040			221,040
Skipper Bay Bridge							21,880
Road Striping				86,671	388,757		475,428
Bridge Repairs				66,842			66,842
Total For Road	\$ 1,893,101	\$ 1,390,824	\$1,141,464	\$ 1,103,881	\$ 1,168,809	\$ 91,579	\$ 16,771,784

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
1 Cent Sales Tax - 60% Road Paving Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
312601-1 CENT - ROAD PAVING	1,147,155	1,107,632	1,163,889	1,214,855	725,236	1,138,102	1,250,000	111,898	9.8%
361100-INTEREST EARNED	-	-	4	-	-	-	-	-	#DIV/0!
361110-INVETMENTS - GAIN (LOSS)	-	-	-	(101)	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	125,030	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	165,000	1,100,000	935,000	566.7%
Revenue Total	1,272,185	1,107,632	1,163,894	1,214,754	725,236	1,303,102	2,350,000	1,046,898	80.3%
546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	-	#DIV/0!
563000-CAPITAL OUTLAY - New Paving/Resurfacing	-	-	-	-	-	400,000	200,000	(200,000)	-50.0%
571000-LOAN PAYMENT - PRINCIPAL	665,898	669,225	669,221	445,449	225,352	338,028	338,028	(0)	0.0%
572000-LOAN PAYMENT - INTEREST	110,505	85,558	60,107	37,103	17,008	23,135	10,217	(12,918)	-55.8%
599000-RESERVE	-	-	-	-	-	336,939	1,476,755	1,139,816	338.3%
591000-INTERFUND TRANSFER	-	-	-	297,500	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR BRIDGES	-	-	66,842	-	-	125,000	125,000	-	0.0%
563000-CAPITAL OUTLAY INFRASTRUCTURE	-	-	-	-	-	-	-	-	#DIV/0!
563000-WAKULLA ARRAN TO EAST IVAN	9,743	-	-	-	-	-	-	-	#DIV/0!
563000-OLD SHELL POINT RD	73,292	386,681	-	-	-	-	-	-	#DIV/0!
563000-OLD BETHEL ROAD	303,231	-	-	-	-	-	-	-	#DIV/0!
563000-LAWHON MILL TO EMMIT	8,650	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	86,671	388,757	-	-	-	-	#DIV/0!
563000-CAPITAL OUTLAY - INFRASTRUCTURE	111,378	-	-	-	-	80,000	200,000	120,000	150.0%
546000-MAINTENANCE & REPAIR	-	-	221,040	-	-	-	-	-	#DIV/0!
563000-UPPER BRIDGE REPAIR	-	-	-	-	-	-	-	-	#DIV/0!
563000-BREAM FOUNTAIN PAVING	37,470	-	-	-	-	-	-	-	#DIV/0!
563000-CONCORD ROAD PAVING	52,857	-	-	-	-	-	-	-	#DIV/0!
563000-METCALF ROAD PAVING	17,800	-	-	-	-	-	-	-	#DIV/0!
Expense Total	1,390,824	1,141,464	1,103,881	1,168,809	242,360	1,303,102	2,350,000	1,046,898	80.3%
Net Profit (Loss)	(118,639)	(33,832)	60,013	45,945	482,876	-	-	-	-
Fund Balance Beginning	402,449	283,810	249,978	309,991	355,935	838,811	838,811	838,811	838,811
Fund Balance Ending	283,810	249,978	309,991	355,935	838,811	838,811	838,811	838,811	838,811
Fund Balance Policy	776,403	754,783	729,328	482,552	242,360	361,163	348,245	348,245	348,245
Surplus (Deficit) Fund Balance	(492,593)	(504,805)	(419,337)	(126,617)	596,451	477,648	490,566	490,566	490,566

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	02-03	03-04	04-05	05-06	06-07	07-08	08-09
Public Facilities							
Property Appraiser Wiring & Equip	43,813						
EOC Bldg	29,520						
Hudson Park Bldg		119,518					
Courthouse Handicap Ramp			9,273				
Harbin Property (1/2 Charged to Impact)			251,437	598			
Posey Property			185,596				
Sonitrol & Embarq - Cthouse & Bocc Interconnectivity				43,434			
Old Courthouse Renovations					43,434		8,204
Ambulance Vehicles					242,331		
BOCC- Community Center							
Hancock Bank Loan Principal-Courthouse Renovations							
Hancock Bank Loan Interest-Courthouse Renovations							
Interfund Transfer - Courthouse Loan							
WCSO Annex Construction							
Airport							
Solid Waste Land Purchase						12,715	
Community Center & Bocc Security System							
EMS Facility							
Shell Point Boat Ramp Land Purchase							
Total for Public Facilities	\$ 73,333	\$ 119,518	\$ 446,305	\$ 44,032	\$ 285,765	\$ 12,715	\$ 8,204

Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	Total
Public Facilities							
Property Appraiser Wiring & Equip							43,813
EOC Bldg							29,520
Hudson Park Bldg							119,518
Courthouse Handicap Ramp							9,273
Harbin Property (1/2 Charged to Impact)							252,034
Posey Property							185,596
Sonitrol & Embarq - Cthouse & Bocc Interconnectivity							43,434
Old Courthouse Renovations							51,637
Ambulance Vehicles							242,331
BOCC- Community Center	1,222,014	18,117		27,536	245,407		1,513,074
Hancock Bank Loan Principal-Courthouse Renovations			200,503	198,941	205,685	212,658	817,786
Hancock Bank Loan Interest-Courthouse Renovations		22,835	42,491	44,053	37,309	30,336	177,024
Interfund Transfer - Courthouse Loan		277,801		11,527	50,000	50,000	389,328
WCSO Annex Construction			5,989	25,560	279,433		310,982
Airport			14,760	1,675			16,435
Solid Waste Land Purchase							12,715
Community Center & Bocc Security System						10,598	10,598
EMS Facility					1,193		1,193
Shell Point Boat Ramp Land Purchase					25,888		25,888
Total for Public Facilities	\$ 1,222,014	\$ 318,752	\$ 263,742	\$ 309,292	\$ 844,915	\$ 303,592	\$ 4,252,178

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
1 Cent Sales Tax - 20% Public Facility Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
312602-PUBLIC FACILITY INFRASTRUCTURE	382,385	369,211	387,962	404,952	241,745	380,448	420,000	39,552	10.4%
361100-INTEREST EARNED	-	-	-	1,073	956	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	350,000	407,994	57,994	16.6%
381000-INTERFUND TRANSFER	-	-	-	-	-	45,000	-	(45,000)	-100.0%
Revenue Total	382,385	369,211	387,962	406,025	242,701	775,448	827,994	52,546	6.8%
572000-LOAN PAYMENT - INTEREST	22,835	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	163,454	400,000	236,546	144.7%
591000-INTERFUND TRANSFERS	277,801	-	-	50,000	50,000	75,000	50,000	(25,000)	-33.3%
571000-LOAN PAYMENT - PRINCIPAL	-	200,503	198,940	205,685	212,658	212,658	219,867	7,209	3.4%
572000-LOAN PAYMENT - INTEREST	-	42,491	44,053	37,309	30,336	30,336	23,127	(7,209)	-23.8%
565000-CONSTRUCTION IN PROGRESS	-	-	21,300	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	4,260	-	-	39,000	-	(39,000)	-100.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	250,901	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	5,989	-	-	-	-	-	-	#DIV/0!
591100-TRANSFR TO CONST OFFICER	-	-	-	28,532	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	2,283	4,000	-	(4,000)	-100.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	2,739	31,000	-	(31,000)	-100.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	3,760	15,000	-	(15,000)	-100.0%
546000-MAINTENANCE & REPAIR	-	14,760	1,675	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	75,000	75,000	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	1,193	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	8,197	10,000	-	(10,000)	-100.0%
561000-CAPITAL OUTLAY - LAND	-	-	-	25,888	-	-	-	-	#DIV/0!
562000-PUBLIC FACILITY INFRASTRUCTURE	18,117	-	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	245,407	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	27,536	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	-	-	11,527	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	-	-	-	-	-	45,000	60,000	15,000	33.3%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	110,372	150,000	-	(150,000)	-100.0%
Expense Total	318,753	263,742	309,291	844,915	420,345	775,448	827,994	52,546	6.8%
Net Profit (Loss)	63,632	105,468	78,671	(438,890)	(177,644)	-	-	-	-
Fund Balance Beginning	694,448	758,080	863,548	942,219	503,330	325,685	325,685	-	-
Fund Balance Ending	758,080	863,548	942,219	503,330	325,685	325,685	325,685	-	-
Fund Balance Policy	-	242,994	242,993	242,994	242,994	242,994	242,994	-	-
Surplus (Deficit) Fund Balance	758,080	620,554	699,226	260,336	82,691	82,691	82,691	-	-

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. Starting in FY 2015/2016 this portion of the one cent sales tax will also be used to purchase vehicles/equipment for the Fire Department.

Service Outputs

Fiscal Year (Vehicles purchased per year respectively)	02-03	03-04	04-05	05-06	06-07	07-08	08-09
Public Safety							
Sheriff Cars (7) (5) (6) (8) (6) (5) (5) (6) (6) (9) (1)		174,076	120,713	176,082	254,598	158,605	149,011
Jail Expansion	57,319		241,177				
WCSO Annex Construction							
Ambulance Vehicles (1) (1) (3) (1) (1) (2RM) (2RM)		97,060		92,606	68,573		
Interfund Transfers							
WCSO A/C Unit Replacement							
EMS Equipment							
Total for Public Safety	\$ 57,319	\$ 271,136	\$ 361,890	\$ 268,687	\$ 323,171	\$ 158,605	\$ 149,011

Fiscal Year (Vehicles purchased per year respectively)	09-10	10-11	11-12	12-13	13-14	14-15	Total
Public Safety							
Sheriff Cars (7) (5) (6) (8) (6) (5) (5) (6) (6) (9) (1)	153,109	165,327		194,279	282,386	28,786	1,856,971
Jail Expansion							298,496
WCSO Annex Construction					174,977		174,977
Ambulance Vehicles (1) (1) (3) (1) (1) (2RM) (2RM)	125,000	138,466		151,925	98,072		771,701
Interfund Transfers			18,552				18,552
WCSO A/C Unit Replacement					5,761		5,761
EMS Equipment				378		35,020	35,398
Total for Public Safety	\$ 278,109	\$ 303,793	\$ 18,552	\$ 346,581	\$ 561,196	\$ 63,806	\$ 3,161,856

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
1 Cent Sales Tax - 15% Public Safety Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
312603-1 CENT - PUBLIC SAFETY	286,789	276,908	290,972	303,714	181,309	284,525	315,000	30,475	10.7%
361000-INTEREST	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	77,472	14,258	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	150,000	173,500	23,500	15.7%
361100-INTEREST EARNED	-	-	33	-	-	-	-	-	#DIV/0!
369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	14,864	-	-	-	-	#DIV/0!
Revenue Total	364,261	291,166	291,006	318,578	181,309	434,525	488,500	53,975	12.4%
546000-MAINTENANCE & REPAIR	-	-	-	5,761	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY BUILDING	-	-	-	174,977	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	194,278	282,386	172,372	200,000	98,500	(101,500)	-50.8%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	165,327	-	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY BUILDING	-	-	-	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	-	-	5,949	10,928	-	(10,928)	-100.0%
564500-CAPITAL OUTLAY - EQUIPMENT	-	18,552	151,925	98,072	29,071	29,072	-	(29,072)	-100.0%
599000-RESERVE	-	-	-	-	-	94,525	-	(94,525)	-100.0%
564500-AMBULANCE DEPARTMENT	138,466	-	-	-	-	-	-	-	#DIV/0!
591200-TRANSFER TO DOH	-	-	378	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	100,000	390,000	290,000	290.0%
Expense Total	303,793	18,552	346,580	561,196	207,392	434,525	488,500	53,975	12.4%
Net Profit (Loss)	60,468	272,614	(55,574)	(242,618)	(26,083)	-	-		
Fund Balance Beginning	165,613	226,081	498,695	443,120	200,502	174,419	174,419		
Fund Balance Ending	226,081	498,695	443,120	200,502	174,419	174,419	174,419		
Fund Balance Policy	-	-	-	-	-	-	-		
Surplus (Deficit) Fund Balance	-	-	-	-	-	-	-		

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

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

Service Outputs

Fiscal Year	02-03	03-04	04-05	05-06	06-07	07-08	08-09
Parks & Recreation							
Medart Park	6,263	20,428	107,341	26,885			39,232
Wakulla Soccer Complex							
Spears Land Purchase		13,300					
Portable Bldg		27,175					
New port Park				5,135	17,603	17,590	30,170
Shell Pt Bathrooms/Pavilions					10,650		
Azalea Park					14,488		
Hudson Park							
Hickory Park							
Mashes Sands Boat Ramp					39,000	1,678	63,468
Interfund Transfer							
Mow ers, Utility Trailer, Equipment						49,482	
Equestrian Center							
Total for Parks and Recreation	\$ 6,263	\$ 60,902	\$ 107,341	\$ 32,021	\$ 81,741	\$ 68,750	\$ 132,870

Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	Total
Parks & Recreation							
Medart Park	52,350	5,457	12,727		83,601	1,842	356,128
Wakulla Soccer Complex				925			925
Spears Land Purchase							13,300
Portable Bldg							27,175
New port Park							70,498
Shell Pt Bathrooms/Pavilions							10,650
Azalea Park				7,580		24,908	46,976
Hudson Park				4,355			4,355
Hickory Park				3,527			3,527
Mashes Sands Boat Ramp							104,146
Interfund Transfer		5,549	8,300	8,300	8,400		30,549
Mow ers, Utility Trailer, Equipment			25,302				74,785
Equestrian Center				9,355	14,200		23,555
Total for Parks and Recreation	\$ 52,350	\$ 11,006	\$ 46,329	\$ 34,042	\$ 106,201	\$ 26,750	\$ 766,568

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

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
1 Cent Sales Tax - 5% Parks & Recreation Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
312604-PARKS & RECREATION INFRASTRUCTURE	95,596	92,303	96,991	101,238	60,436	94,841	110,000	15,159	16.0%
381000-INTERFUND TRANSFER	-	-	-	-	-	25,000	25,000	-	0.0%
389000-CASH FORWARD	-	-	-	-	-	200,000	110,000	(90,000)	-45.0%
Revenue Total	95,596	92,303	96,991	101,238	60,436	319,841	245,000	(74,841)	-23.4%
552000-OPERATING SUPPLIES	-	-	-	-	25,000	25,000	-	(25,000)	-100.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	83,601	-	-	-	-	#DIV/0!
563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	39,238	59,854	-	(59,854)	-100.0%
564000-OPERATING EQUIPMENT	-	-	925	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	38,029	24,817	-	15,376	15,380	175,000	159,620	1037.8%
565000-CONSTRUCTION IN PROGRESS	-	-	-	14,200	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	5,549	-	-	-	199,766	199,766	-	(199,766)	-100.0%
599000-RESERVE	-	-	-	-	-	19,841	70,000	50,159	252.8%
591000-INTERFUND TRANSFER	-	8,300	8,300	8,400	-	-	-	-	#DIV/0!
563000-MEDART PARK	5,457	-	-	-	-	-	-	-	#DIV/0!
Expense Total	11,006	46,329	34,042	106,201	279,381	319,841	245,000	(74,841)	-23.4%
Net Profit (Loss)	84,590	45,974	62,949	(4,963)	(218,944)	-	-		
Fund Balance Beginning	117,330	201,920	247,894	310,842	305,879	86,935	86,935		
Fund Balance Ending	201,920	247,894	310,842	305,879	86,935	86,935	86,935		
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 – Dollars Spent	2011/12	2012/13	2013/14	2014/15 thru May 31
CDBG – Wakulla Gardens				
Rehwinkel Road	1,664,433			
New Light Church Road				
Shell Point Road				
Live Oak Island Road				
Emmett Whaley Road		467,352	267,229	
Spring Creek Hwy to 98 South		87,425	1,071,783	
High Drive /Ochlockonee Street		189,126	223,559	
Bostic Pelt			52,162	402,976
Trice Lane			41,542	257,695
Wakulla Arran			59,502	475,705
Springhill Road at 267 to Leon Cty Line			69,188	634,247
Total	1,664,433	743,902	1,784,965	1,770,623

Fund 362 – Road Paving Grants Fund continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Road Paving Grant Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
334490-CDBG-WAKULLA GARDENS	454,268	-	-	-	-	-	-	-	#DIV/0!
334491-SCRAP - REHWINKEL	-	1,664,433	-	-	-	-	-	-	#DIV/0!
334492-SCOP - NEW LIGHT CHURCH RD	670,824	-	-	-	-	-	-	-	#DIV/0!
334491-SCRAP-SHELL POINT ROAD	915,428	-	-	-	-	-	-	-	#DIV/0!
334492-SCOP-LIVE OAK ISLAND ROAD	719,585	-	-	-	-	-	-	-	#DIV/0!
334491-STATE GRANT-SCRAP-EMMETT WHALEY	-	-	467,351	267,229	-	-	-	-	#DIV/0!
334490-CGIP - SPRING CREEK TO 98 SOUTH	-	-	87,425	1,071,783	-	-	-	-	#DIV/0!
334492-STATE GRANT - SCOP - High Dr / Ochlockonee	-	-	189,126	223,559	-	-	-	-	#DIV/0!
334492-BOSTIC PELT RESURFACING	-	-	-	52,162	407,274	409,280	-	(409,280)	#DIV/0!
334490-TRICE LANE RESURFACING-CIGP	-	-	-	41,542	257,453	345,249	-	(345,249)	#DIV/0!
334492 - WAKULLA ARRAN - SCOP	-	-	-	59,502	470,703	491,491	-	(491,491)	#DIV/0!
334492 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	-	-	-	-	-	306,000	-	(306,000)	#DIV/0!
334492 - SPRINGHILL RD AT 267 TO LEON CTY	-	-	-	69,188	633,859	723,000	-	(723,000)	#DIV/0!
334492 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	-	-	-	-	-	2,000,165	2,000,165	100.0%
334490 - STATE GRANT - OTTER LAKE ROAD	-	-	-	-	-	-	325,000	325,000	100.0%
Revenue Total	2,760,105	1,664,433	743,902	1,784,965	1,769,288	2,275,020	2,325,165	50,145	2.2%
591000-INTERFUND TRANSFER	193,932	-	-	-	-	-	-	-	#DIV/0!
564000-CDBG-WAKULLA GARDENS	454,268	-	-	-	-	-	-	-	#DIV/0!
563000-SCRAP - REHWINKEL	-	1,664,433	-	-	-	-	-	-	#DIV/0!
563000-SCOP - NEW LIGHT CHURCH RD	670,824	-	-	-	-	-	-	-	#DIV/0!
563000-SCRAP-SHELL POINT ROAD	915,428	-	-	-	-	-	-	-	#DIV/0!
563000-SCOP-LIVE OAK ISLAND ROAD	719,585	-	-	-	-	-	-	-	#DIV/0!
563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	467,351	267,229	-	-	-	-	#DIV/0!
563000-CGIP - SPRING CREEK TO 98 SOUTH	-	-	87,425	-	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	1,071,783	-	-	-	-	#DIV/0!
563000-SCOP - HIGH DRIVE/OCHLOCKNEE	-	-	-	223,559	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	189,126	-	-	-	-	-	#DIV/0!
563000-BOSTIC PELT RESURFACING	-	-	-	-	402,976	409,280	-	(409,280)	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	52,162	-	-	-	-	#DIV/0!
563000-CIGP TRICE LANE RESURFACING	-	-	-	-	257,695	345,249	-	(345,249)	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	41,542	-	-	-	-	#DIV/0!
563000-SCOP WAKULLA ARRAN	-	-	-	-	475,705	491,491	-	(491,491)	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	59,502	-	-	-	-	#DIV/0!
563000 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	-	-	-	-	-	306,000	-	(306,000)	#DIV/0!
563000 - SPRINGHILL RD AT 267 TO LEON CTY	-	-	-	-	634,247	723,000	-	(723,000)	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	69,188	-	-	-	-	#DIV/0!
563000 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	-	-	-	-	-	2,000,165	2,000,165	100.0%
563000-OTTER LAKE ROAD	-	-	-	-	-	-	325,000	325,000	100.0%
Expense Total	2,954,037	1,664,433	743,902	1,784,965	1,770,623	2,275,020	2,325,165	50,145	2.2%
Net Profit (Loss)	(193,932)	-	-	-	(1,334)	-	-	-	-
Fund Balance Beginning	193,932	-	-	-	-	(1,334)	(1,334)	-	-
Fund Balance Ending	-	-	-	-	(1,334)	(1,334)	(1,334)	-	-
Fund Balance Policy	-	-	-	-	-	-	-	-	-
Surplus (Deficit) Fund Balance	-	-	-	-	(1,334)	(1,334)	(1,334)	-	-

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Section 6

Fiscal Year 2015/2016 Enterprise Funds Budget

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Enterprise Funds Budget Summary

The total budget for the Enterprise Funds is \$7,906,726, a decrease of \$1,013,955 or -11.4% as compared to FY2014/2015 Budget as amended May 31, 2015. There are three (3) different enterprise funds.

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

- Intergovernmental revenues increased \$333,125.
- Charges for services increased \$202,349.
- Miscellaneous revenues and loan proceeds decreased \$584,690.
- Inter-fund transfers in decreased by \$187,525.
- Budgeted cash forward decreased by \$777,214.

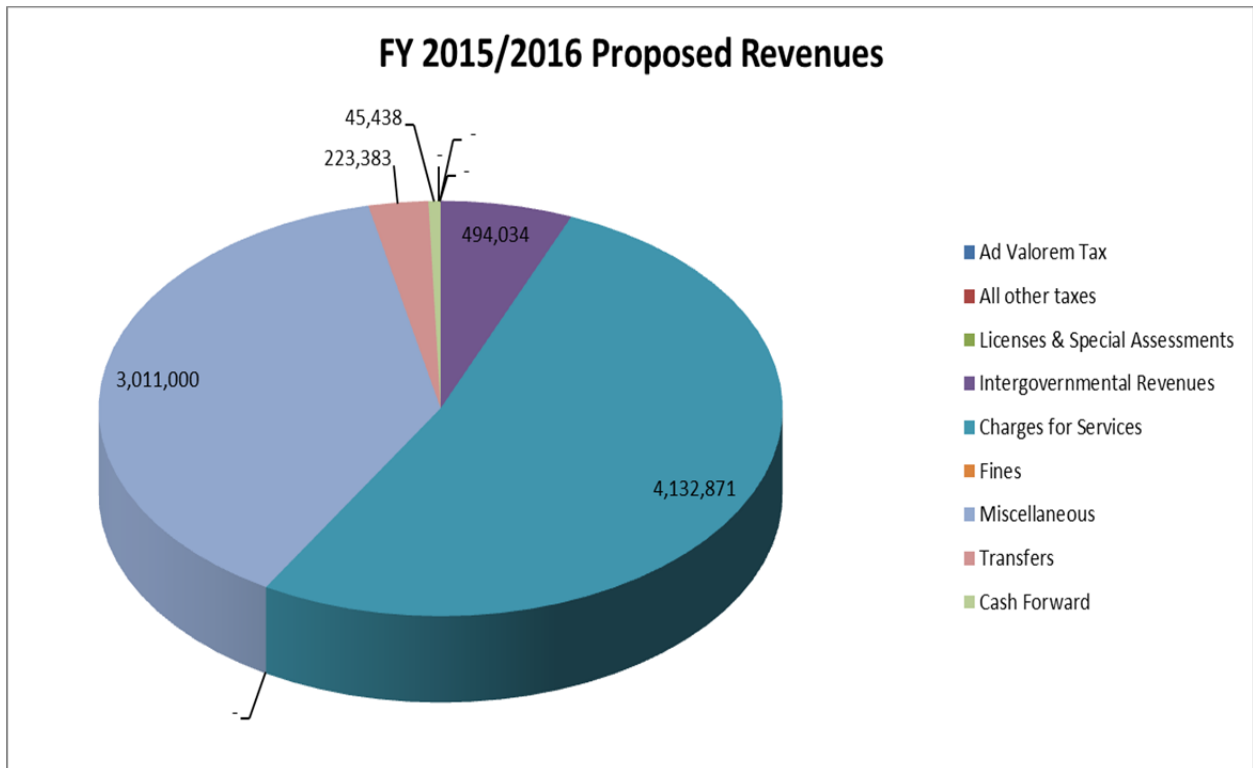
On the expenditure side, this decrease is the result of:

- Operating costs decreased \$620,279.
- Equipment purchases and infrastructure costs increased \$122,500.
- Debt service payments decreased \$191,663.
- Inter-fund transfers decreased by \$285,833.
- Budgeted cash reserves increased by \$38,680.

The following page contains summary schedules of the Enterprise Fund revenues and expenditures.

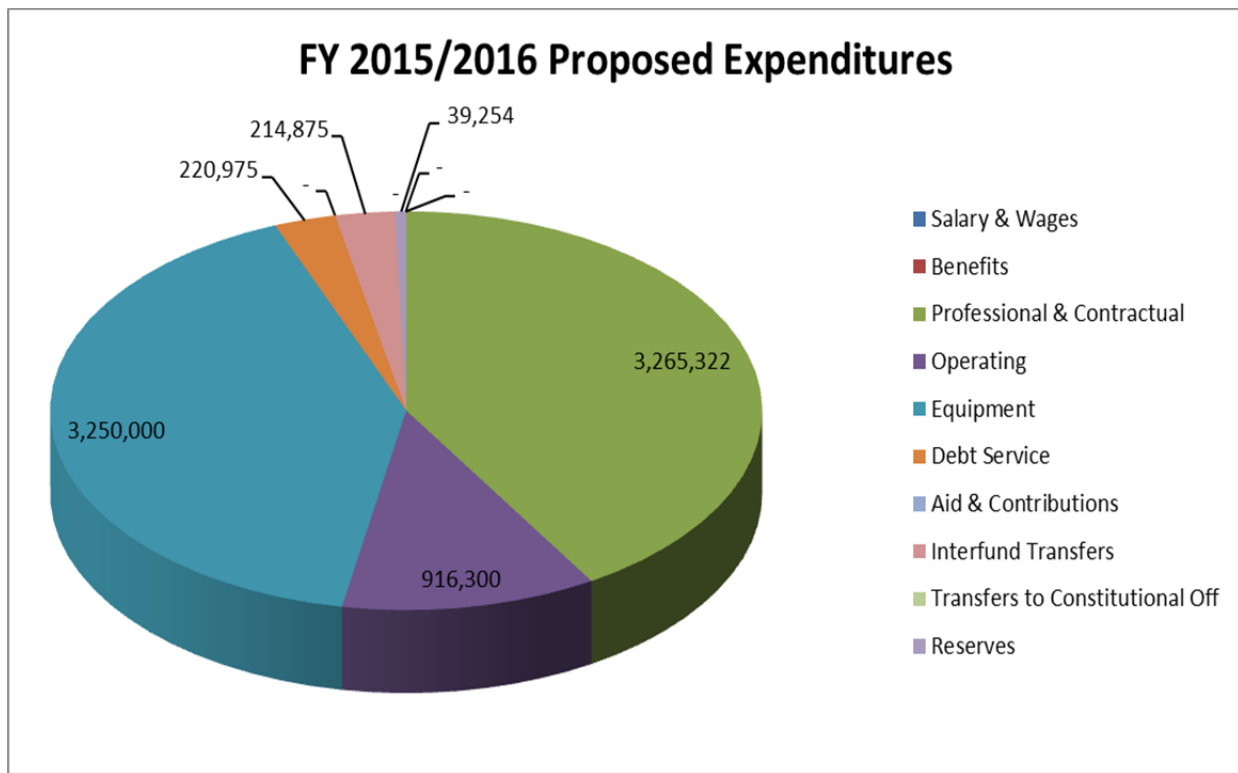
Enterprise Fund Revenue Summary

Wakulla County FY2015/2016 Proposed Budget											
Enterprise Funds			FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
Fund #	Dept #	Exp Grp #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Ad Valorem Tax			-	-	-	-	-	-	-	-	#DIV/0!
All other taxes			-	-	-	-	-	-	-	-	#DIV/0!
Licenses & Special Assessments			-	-	-	-	-	-	-	-	#DIV/0!
Intergovernmental Revenues			1,071,441	70,588	70,588	88,244	-	160,909	494,034	333,125.00	207.03%
Charges for Services			1,829,802	3,661,431	4,261,614	4,003,454	3,258,976	3,930,522	4,132,871	202,349.00	5.15%
Fines			-	-	-	-	-	-	-	-	#DIV/0!
Miscellaneous			84,760	52,700	33,585	27,505	932,382	3,595,690	3,011,000	(584,690.00)	-16.26%
Transfers			1,931,389	1,103,423	1,264,061	643,642	457,374	410,908	223,383	(187,525.00)	-45.64%
Cash Forward			-	-	-	-	-	822,652	45,438	(777,214.00)	-94.48%
Total Revenues			4,917,392	4,888,141	5,629,849	4,762,846	4,648,732	8,920,681	7,906,726	(1,013,955)	-11.37%



Enterprise Fund Expenditures Summary

Wakulla County FY2015/2016 Proposed Budget									
Enterprise Funds	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
Fund #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salary & Wages	-	-	-	-	-	-	-	-	#DIV/0!
Benefits	-	-	-	-	-	-	-	-	#DIV/0!
Professional & Contractual	613,587	2,625,976	2,755,133	2,762,660	2,501,010	4,196,994	3,265,322	(931,672)	-22.20%
Operating	2,156,430	1,052,971	1,099,344	1,203,486	310,848	604,907	916,300	311,393	51.48%
Equipment	92,241	320	70,412	-	207,737	3,127,500	3,250,000	122,500	3.92%
Debt Service	174,836	118,124	111,770	89,476	342,137	412,638	220,975	(191,663)	-46.45%
Aid & Contributions	-	-	-	-	-	-	-	-	#DIV/0!
Interfund Transfers	1,321,388	792,449	1,175,990	575,102	512,324	500,708	214,875	(285,833)	-57.09%
Transfers to Constitutional Off	-	-	-	-	-	-	-	-	#DIV/0!
Reserves	-	-	-	-	-	77,934	39,254	(38,680)	-49.63%
Total Expenses	4,358,482	4,589,840	5,212,648	4,630,725	3,874,056	8,920,681	7,906,726	(1,013,955)	-11.37%



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Enterprise Fund Detailed Budgets

The total budget for the Enterprise Funds is \$7,906,726, a decrease of \$1,013,955 or -11.4% as compared to FY2013/2014 Budget as August 2014. There are a total of 3 separate Enterprise Funds. Those funds are:

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

On the following pages is a brief summary of each fund followed by a detailed line item budget. Actual data for FY2010/2011, FY2011/2012, FY2012/2013, FY2013/2014 and budgetary and actual data for the current fiscal year through May 31, 2015 are also provided for comparative purposes.

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

Fund 435 – Sewer Operating Fund

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

The sewer system consists of a .6MGD (million gallon per day) plant and a collector system of pipeline and lift stations. The County has leveraged the revenues from the Sewer Fund to pay for necessary upgrades and expansions of the sewer system. The debt for the sewer system is provided in Section 4 – Historical Data – Long-term Debt. The County is currently working with the U.S. Department of Agriculture on a long-term plan for upgrading and expanding the existing sewer plant to 1.2MGD capacity with advanced wastewater treatment specifications. This plan has been reviewed and approved by U.S.D.A and has been incorporated into the FY 2015/16 budget or the Five Year Plan found in Section 8.

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	2012/13	2013/14	2014/15 thru May 31
Treatment Plant			
Avg. effluent flow	.499mgd	.97mgd	1.738mgd
# of grease traps checked	356	332	224
Lift Stations			
# of lift stations maintained	75	75	75
# of lift station call outs	180	325	245
# of lift station overflows	6	1	1
# of corrective maintenance tasks	372	438	216
# of preventive maintenance tasks	476	281	176
# of emergency repairs	9	1	0
# of odor complaints	7	3	3
# of lift station work orders completed	878	689	374

Fund 435 – Sewer Operating Fund continued...

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Sewer Operating Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
343510-SEWER FEES-SOPCHOPPY	439,006	566,090	566,766	575,082	334,461	552,476	575,000	22,524	4.1%
343511-TAP-IN FEES	-	-	7,700	-	-	-	-	-	#DIV/0!
343512-SEWER FEES - PAWS	311,549	400,498	397,136	410,965	241,629	411,311	420,000	8,689	2.1%
343513-SEWER FEES - TALQUIN SEWER	250,002	351,984	374,917	363,347	249,830	419,029	400,000	(19,029)	-4.5%
343514-OYSTER BAY SEWER FEES	-	-	-	24,121	18,717	35,000	35,000	-	0.0%
343515-SEWER DUMPING FEES	29,682	40,918	116,372	131,158	97,545	93,173	125,000	31,827	34.2%
361100-INTEREST EARNED	1,286	0	1,464	0	-	-	-	-	#DIV/0!
361110-INVESTMENTS-GAIN(LOSS)	-	-	-	(1,027)	-	-	-	-	#DIV/0!
365010-SALE OF SURPLUS PROPERTY	-	2,660	855	1,710	-	-	-	-	#DIV/0!
366010-LOCAL CONTRIBUTIONS	-	5,000	-	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUES	2,150	6,469	424	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	1,041,582	661,640	358,776	300,889	-	-	-	-	#DIV/0!
343511-TAP-IN FEES	-	-	7,700	1,000	-	-	-	-	#DIV/0!
343516-SEWER ACCESS FEES	158,187	34,650	456,250	167,050	146,100	50,000	200,000	150,000	300.0%
343517-SEWER ACCESS FEES - FLOWERS	4,500	3,000	18,000	15,000	3,000	9,409	10,000	591	6.3%
381000-INTERFUND TRANSFERS	-	-	230,608	159,671	380,858	380,858	-	(380,858)	-100.0%
389000-CASH FORWARD	-	-	-	-	-	409,764	35,638	(374,126)	-91.3%
361100-INTEREST EARNED	-	-	-	106	76	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	-	82,833	46,466	-	-	-	#DIV/0!
334352-STATE GRANT - LEG APP	292,911	-	-	-	-	-	-	-	#DIV/0!
331505-FEDERAL GRANT - FEMA	-	-	-	-	-	70,000	403,125	333,125	475.9%
381000-INTERFUND TRANSFERS	-	-	-	-	-	-	134,375	-	#DIV/0!
384000-LOAN PROCEEDS	-	-	-	-	-	2,600,000	3,000,000	400,000	15.4%
334352-STATE GRANT - LEG APP	800,314	-	-	-	-	-	-	-	#DIV/0!
366010-LOCAL CONTRIBUTIONS	-	1,510	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	61,217	73,460	43,266	-	-	-	-	#DIV/0!
384000-LOAN PROCEEDS	29,617	-	-	-	-	-	-	-	#DIV/0!
Revenue Total	3,360,786	2,135,635	2,610,427	2,275,170	1,518,682	5,031,020	5,338,138	307,118	6.1%

See next page for expenditures.

Fund 435 – Sewer Operating Fund continued...

Wakulla County FY2015/2016 Proposed Budget									
Sewer Operating Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
531000-PROFESSIONAL SERVICES	-	19,639	89,102	110,334	37,208	107,100	110,000	2,900	2.7%
534000-CONTRACTED SERVICES	127,374	238,409	286,148	288,071	193,962	272,331	280,000	7,669	2.8%
534500-CONTRACTED SERVICES-IT	-	-	960	1,215	2,550	17,000	2,500	(14,500)	-85.3%
541000-TELEPHONE	9,188	9,201	10,170	12,790	9,743	16,000	14,000	(2,000)	-12.5%
542000-POSTAGE & FREIGHT	-	-	-	-	-	4,500	-	(4,500)	-100.0%
543000-UTILITIES - ELECTRIC	148,086	165,059	136,145	147,808	89,498	132,400	155,000	22,600	17.1%
543300-UTILITIES-WATER/SEWER	483	-	6,871	7,822	4,206	6,000	8,000	2,000	33.3%
545000-PROPERTY INSURANCE	-	-	-	17,762	-	17,162	18,000	838	4.9%
546000-MAINTENANCE & REPAIR	122,431	131,931	155,136	188,079	149,838	290,286	526,000	235,714	81.2%
549000-OTHER CURRENT CHARGES	5,916	29,308	26,755	52,734	34,564	64,000	60,000	(4,000)	-6.3%
549900-REFUNDS	-	2,152	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	833,498	87,782	5,274	7,659	1,765	6,000	6,000	-	0.0%
552100-FUEL	48,594	41,296	41,549	42,177	13,198	42,000	42,000	-	0.0%
564000-OPERATING EQUIPMENT	-	-	-	-	-	-	2,000	2,000	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	320	850	-	-	50,000	48,000	(2,000)	-4.0%
591000-INTERFUND TRANSFER	-	-	-	-	-	-	134,375	134,375	#DIV/0!
592000-DEPRECIATION EXPENSE	493,399	493,399	647,037	653,205	-	-	-	-	#DIV/0!
595000-BAD DEBT EXPENSE	-	6,870	-	-	-	500	500	-	0.0%
591000-INTERFUND TRANSFER	80,000	126,474	304,068	261,282	497,324	485,708	65,500	(420,208)	-86.5%
552000-OPERATING SUPPLIES	-	-	-	4,921	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	92,241	-	14,987	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	6,183	450,000	200,000	(250,000)	-55.6%
571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	261,579	276,549	115,102	(161,447)	-58.4%
572000-LOAN PAYMENT - INTEREST	114,858	96,818	78,270	63,093	33,104	77,020	13,661	(63,359)	-82.3%
591000-INTERFUND TRANSFER	404,780	368,729	358,776	175,448	-	-	-	-	#DIV/0!
571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	21,774	30,392	-	(30,392)	-100.0%
572000-LOAN PAYMENT - INTEREST	-	-	-	26,383	13,075	16,072	-	(16,072)	-100.0%
534000-CONTRACTED SERVICES	-	-	-	-	-	70,000	537,500	467,500	667.9%
565000-CONSTRUCTION IN PROGRESS	-	-	-	-	201,554	2,600,000	3,000,000	400,000	15.4%
591000-INTERFUND TRANSFER	133,769	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	292,911	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	500,000	-	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	1,510	-	-	-	-	-	-	#DIV/0!
572000-LOAN PAYMENT - INTEREST	59,978	-	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	2,014	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	134,423	-	-	-	-	#DIV/0!
572000-LOAN PAYMENT - INTEREST	-	21,305	33,500	-	-	-	-	-	#DIV/0!
Expense Total	3,174,595	2,133,114	2,197,609	2,195,205	1,571,125	5,031,020	5,338,138	307,118	6.1%
Net Profit (Loss)	186,191	2,521	412,817	79,965	(52,444)	-	-		
Unrestricted Fund Balance Beginning	(1,085,064)	(91,338)	19,583	529,907	603,732	551,288	551,288		
Change in Invested / Restricted Capital Assets	807,535	108,399	97,507	(6,140)	-	-	-		
Unrestricted Fund Balance Ending	(91,338)	19,583	529,907	603,732	551,288	551,288	551,288		
Invested in Capital Assets Net of Related Debt	14,256,297	14,147,898	14,050,391	14,056,531	14,056,531	14,056,531	14,056,531		
Restricted Assets	-	-	-	-	-	-	-		
Total Fund Balance	14,164,959	14,167,480	14,580,298	14,660,263	14,607,819	14,607,819	14,607,819		
Fund Balance Policy	582,100	434,779	505,786	510,827	553,147	731,316	496,732		
Surplus (Deficit) Fund Balance	(673,438)	(415,196)	24,120	92,905	(1,859)	(180,027)	54,557		

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	2012/13	2013/14	2014/15
# of gallons sold	6,483,122	6,226,749	3,988,754
# of gallons treated/pumped	7,619,700	8,033,400	5,176,800
# of gallons pumped from fire hydrant	150,000	536,155	258,100
# of emergency repairs	0	1	0
# of taste/odor complaints	1	1	0
# of compliance samples taken	792	510	-

Detailed Budget

Wakulla County FY2015/2016 Proposed Budget									
Riversink Water Operating Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
343300-RIVERSINK WATER	30,077	30,505	35,231	43,660	30,607	43,452	46,000	2,548	5.9%
343511-TAP-IN FEES	-	600	75	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	-	-	60,000	60,000	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	39,059	9,800	(29,259)	-74.9%
Revenue Total	30,077	31,105	35,306	43,660	30,607	82,511	115,800	33,289	40.3%
531000-PROFESSIONAL SERVICES	-	-	720	720	1,902	3,228	2,000	(1,228)	-38.0%
534000-CONTRACTED SERVICES	-	95,431	34,617	35,024	22,584	35,724	37,000	1,276	3.6%
541000-TELEPHONE	433	447	473	492	335	505	600	95	18.8%
542000-POSTAGE & FREIGHT	-	-	-	-	-	720	700	(20)	-2.8%
543000-UTILITIES - ELECTRIC	3,703	3,803	3,578	3,743	2,001	3,434	3,500	66	1.9%
543300-UTILITIES-WATER/SEWER	60	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	12,043	6,534	6,972	20,257	4,509	7,620	68,000	60,380	792.4%
552000-OPERATING SUPPLIES	56,044	-	-	-	6	100	-	(100)	-100.0%
552100-FUEL	-	-	-	3,308	1,185	3,680	4,000	320	8.7%
564000-OPERATING EQUIPMENT	-	-	54,575	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	27,500	-	(27,500)	-100.0%
592000-DEPRECIATION EXPENSE	26,846	26,846	27,535	27,535	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	#DIV/0!
Expense Total	99,129	133,060	128,470	91,077	32,522	82,511	115,800	33,289	40.3%
Net Profit (Loss)	(69,052)	(101,955)	(93,164)	(47,417)	(1,915)	-	-		
Unrestricted Fund Balance Beginning	280,348	169,090	93,981	28,352	8,470	36,555	66,555		
Change in Invested / Restricted Capital Assets	(42,206)	26,846	27,535	27,535	30,000	-	-		
Unrestricted Fund Balance Ending	169,090	93,981	28,352	8,470	36,555	36,555	66,555		
Invested in Capital Assets Net of Related Debt	752,835	725,989	698,454	670,919	640,919	640,919	610,919		
Restricted Assets	-	-	-	-	-	-	-		
Total Fund Balance	921,925	819,970	726,806	679,389	677,474	677,474	677,474		
Fund Balance Policy	24,782	33,265	32,118	22,769	8,130	20,628	28,950		
Surplus (Deficit) Fund Balance	144,308	60,716	(3,766)	(14,300)	28,425	15,927	37,605		

Fund 440 – Solid Waste Operating Fund

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

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

Staffing

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

Detailed Budget

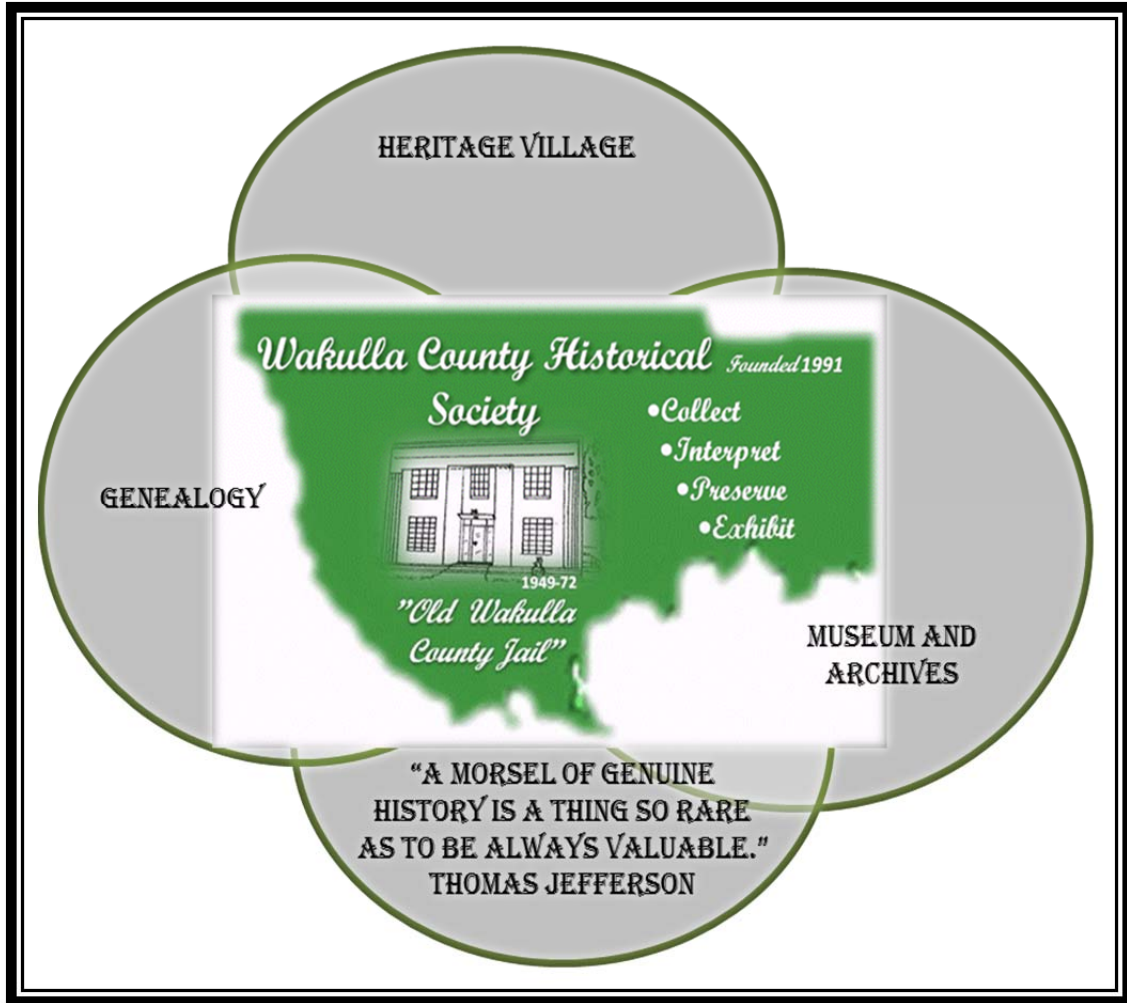
Wakulla County FY2015/2016 Proposed Budget									
Solid Waste Operating Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
343401-SOLID WASTE - RESIDENTIAL	606,799	2,187,643	2,234,815	2,219,018	2,054,420	2,266,672	2,261,871	(4,801)	-0.2%
343402-SOLID WASTE - COMMERCIAL	-	45,542	46,653	53,053	82,667	50,000	60,000	10,000	20.0%
361100-INTEREST EARNED	7,532	4,552	1,851	-	-	-	-	-	#DIV/0!
361101-INTEREST ON TAX	-	9,543	9,425	8,625	2,619	3,000	8,000	5,000	166.7%
365010-SALE OF SURPLUS PROPERTY	-	-	-	11,357	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUES	133	813	15,900	-	-	-	-	-	#DIV/0!
369901-MISC REV - RECYCLING RECEIPTS	44,042	11,557	2,432	4,532	929	2,020	3,000	980	48.5%
381000-INTERFUND TRANSFERS	750,000	380,566	88,071	53,034	30,050	30,050	29,008	(1,042)	-3.5%
386600-PROPERTY APPRAISER RETURN TO BOCC	-	10,597	-	-	-	-	-	-	#DIV/0!
361100-INTEREST EARNED	-	-	1,235	2,203	3,759	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	513,146	3,950	-	-	-	-	#DIV/0!
384000-LOAN PROCEEDS	-	-	-	-	925,000	990,670	-	(990,670)	-100.0%
389000-CASH FORWARD	-	-	-	-	-	373,829	-	(373,829)	-100.0%
334340-STATE GRANT - SOLID WASTE	70,588	70,588	70,588	88,244	-	90,909	90,909	-	0.0%
334340-STATE GRANT - SOLID WASTE	(92,372)	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	139,807	-	-	-	-	-	-	-	#DIV/0!
Revenue Total	1,526,529	2,721,400	2,984,115	2,444,016	3,099,443	3,807,150	2,452,788	(1,354,362)	-35.6%

See next page for expenditures.

Fund 440 – Solid Waste Operating Fund continued...

Wakulla County FY2015/2016 Proposed Budget									
Solid Waste Operating Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
531000-PROFESSIONAL SERVICES	30,822	101,239	100,152	103,263	67,752	105,328	108,000	2,672	2.5%
534000-CONTRACTED SERVICES	270,487	2,031,666	2,060,972	2,066,082	1,345,756	2,068,480	2,057,413	(11,067)	-0.5%
534800-LANDFILL MONITORING	-	83,991	55,900	256	-	75,000	40,000	(35,000)	-46.7%
543000-UTILITIES - ELECTRIC	5,440	291	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	48,500	5,731	739	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	238,033	-	-	-	-	10,000	10,000	-	0.0%
552100-FUEL	42,299	-	-	-	-	-	-	-	#DIV/0!
592000-DEPRECIATION EXPENSE	46,446	15,596	29,097	13,197	-	-	-	-	#DIV/0!
596000-LOSS ON SALE OF EQUIPMENT	-	10,226	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	77,934	39,254	(38,680)	-49.6%
591000-INTERFUND TRANSFER	63,032	4,335	513,146	3,950	-	-	15,000	15,000	#DIV/0!
531000-PROFESSIONAL SERVICES	21,610	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	19,860	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	57,214	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	30,620	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	139,807	-	-	-	15,000	15,000	-	(15,000)	-100.0%
531300-LEGAL FEES - OTHER	-	-	-	-	6,000	6,000	-	(6,000)	-100.0%
534000-CONTRACTED SERVICES	-	-	55,974	69,450	792,934	1,345,894	-	(1,345,894)	-100.0%
571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	61,667	61,667	#DIV/0!
572000-LOAN PAYMENT - INTEREST	-	-	-	-	12,605	12,605	30,545	17,940	142.3%
534800-LANDFILL MONITORING	55,600	55,600	70,588	88,244	30,363	90,909	90,909	-	0.0%
552000-OPERATING SUPPLIES	14,988	14,988	-	-	-	-	-	-	#DIV/0!
Expense Total	1,084,758	2,323,665	2,886,569	2,344,443	2,270,409	3,807,150	2,452,788	(1,354,362)	-35.6%
Net Profit (Loss)	441,771	397,736	97,547	99,573	829,034	-	-		
Unrestricted Fund Balance Beginning	(1,070,362)	(628,591)	(11,023)	10,672	185,206	1,423,189	1,435,189		
Change in Invested / Restricted Capital Assets	-	219,832	(75,852)	74,962	408,949	-	-		
Unrestricted Fund Balance Ending	(628,591)	(11,023)	10,672	185,206	1,423,189	1,423,189	1,435,189		
Invested in Capital Assets Net of Related Debt	165,836	81,651	68,454	55,257	43,257	43,257	31,257		
Restricted Assets	505,312	369,665	458,714	396,949	-	-	-		
Total Fund Balance	42,557	440,293	537,840	637,413	1,466,447	1,466,447	1,466,447		
Fund Balance Policy	271,190	580,916	721,642	338,093	567,602	951,788	613,197		
Surplus (Deficit) Fund Balance	(899,781)	(591,939)	(710,970)	329,314	855,587	471,402	821,992		

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Section 7

Historical Data

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Historical Data

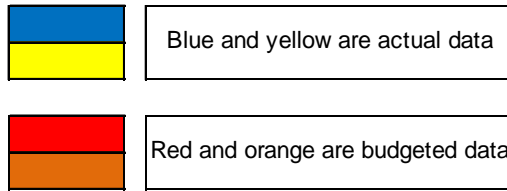
Following historical trends is extremely important to building better forecasts. As with many things in life, knowing where you have been just might help you understand where you are headed. The same is true of budgeting. In the following pages you will find a history on some important revenues to the County, the millage rates and taxable values of the County, the General Fund cash balances and County-wide long-term debt.

Revenue History

The County collects a variety of revenues from various sources. In monitoring the budget on a regular basis, staff has isolated sixteen (16) revenues that are of vital importance – the County’s major revenue sources. The following pages contain a brief description and a chart containing thirteen (13) years of actual data (FY2001/2002 – FY2013/2014) and two (2) years of budgeted data (the current FY2014/2015 and the proposed FY2015/2016) for each revenue.

These revenues are provided in no particular order except by fund type.

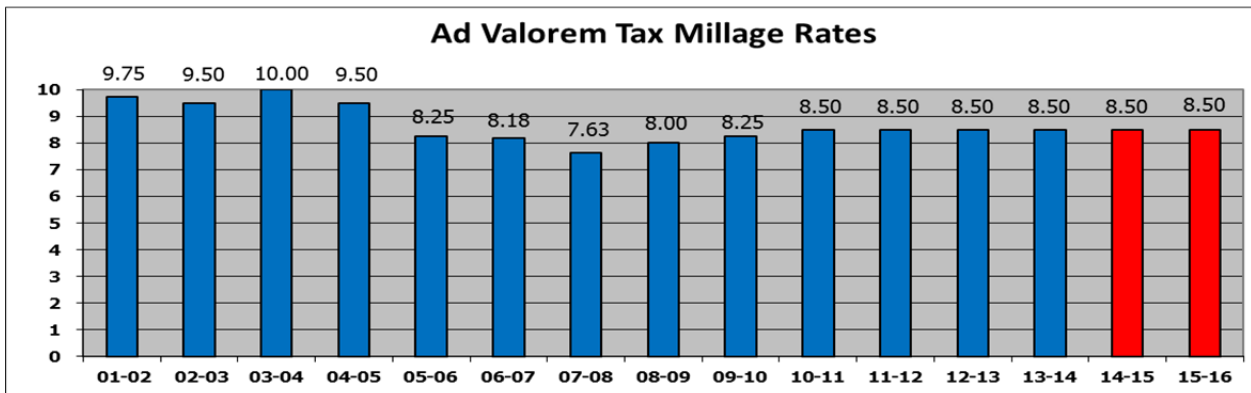
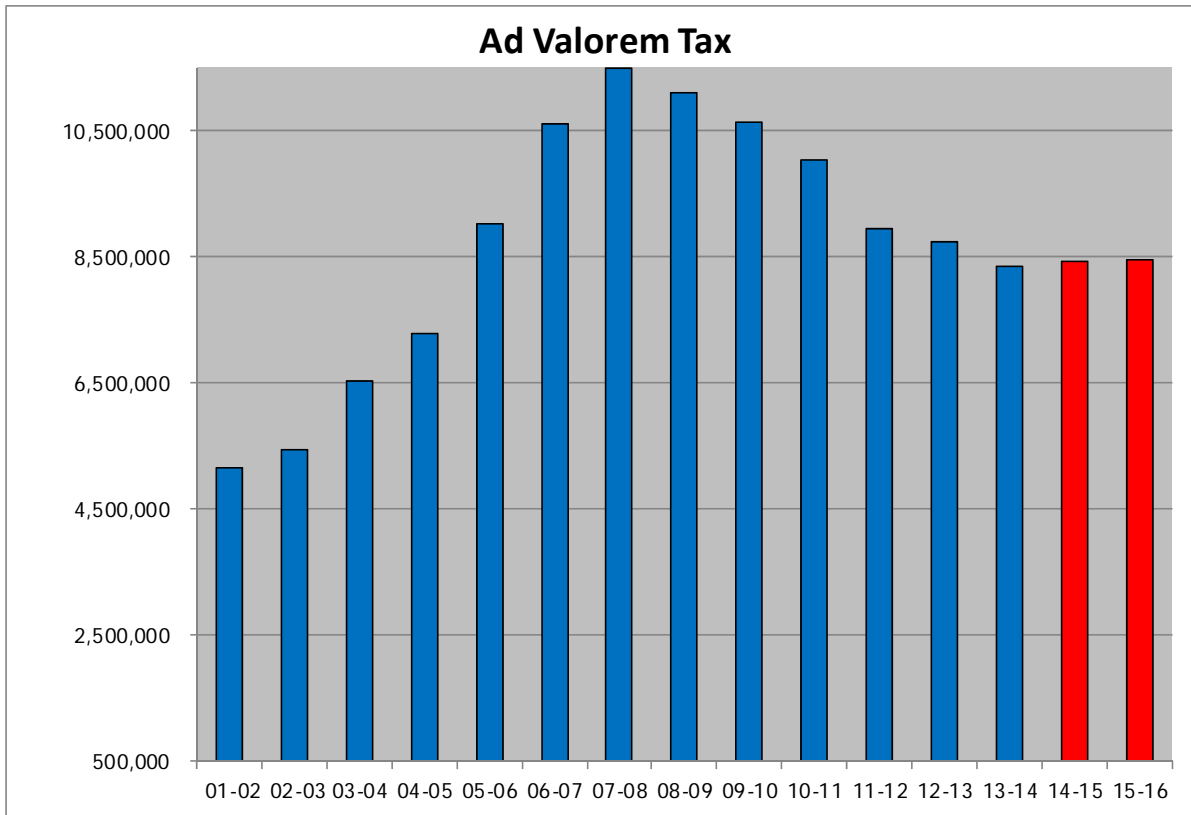
NOTE: The actual data are the blue and yellow columns and the budget data are the red and orange columns.



General Fund Major Revenues (Shared with the Fine & Forfeiture Fund):

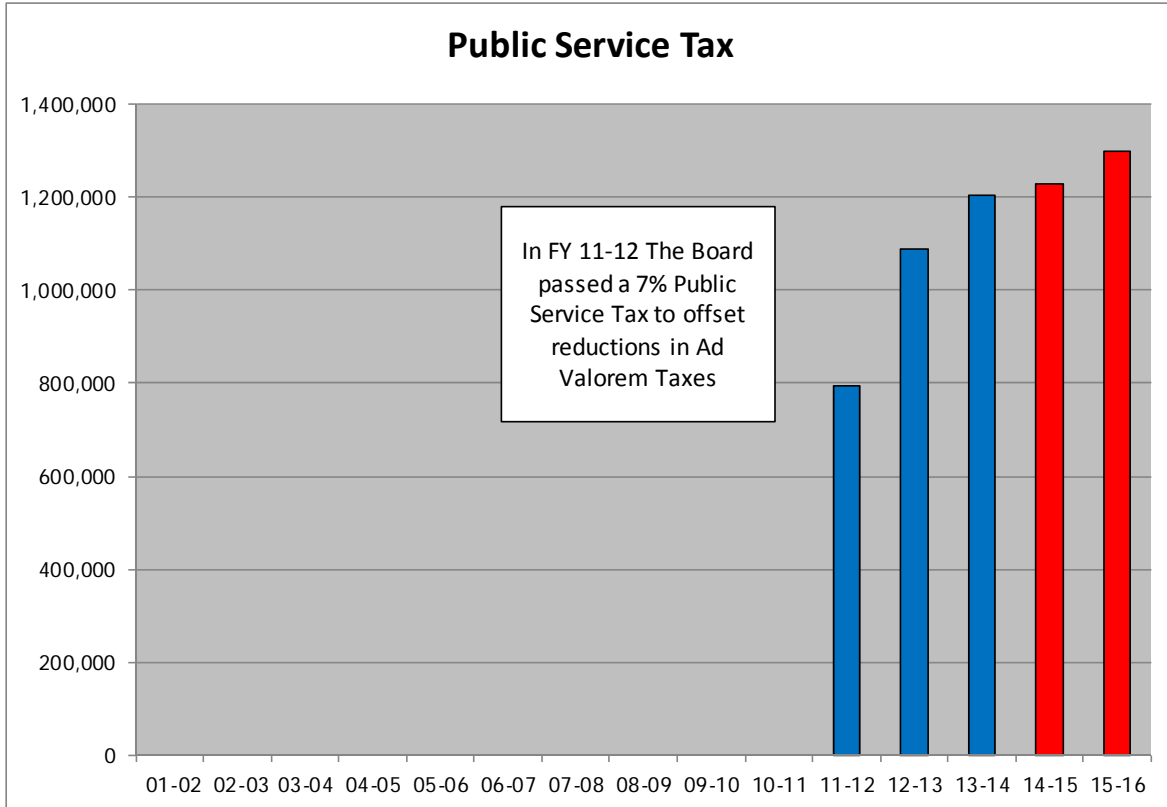
AD VALOREM TAX:

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



PUBLIC SERVICE TAX: F.S. Section 166.231

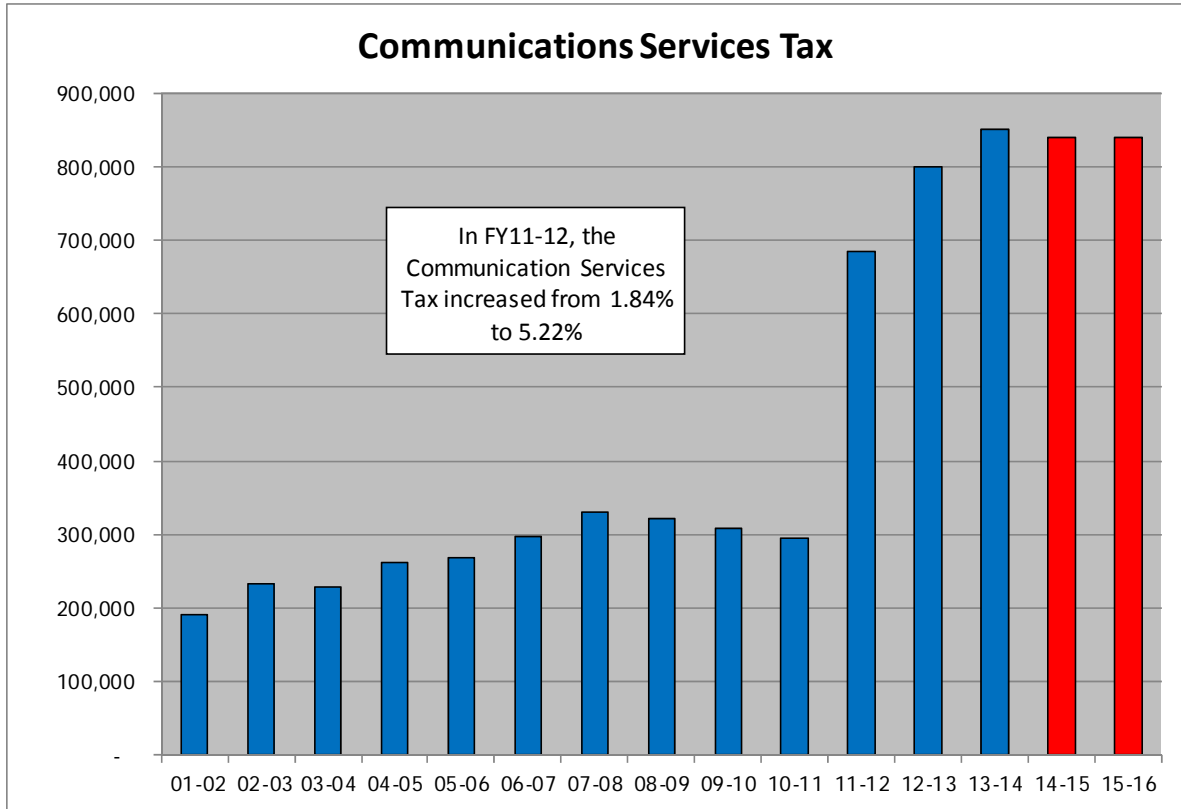
The Public Service Tax is a tax on the purchase of electricity, metered or bottled gas, fuel oils and water. The tax was passed by the Board in 2011 by Ordinance 2011-21. Electricity, metered and bottled gas and water is taxed at a rate of 7% and fuel oils are taxed at 2.8 cents per gallon. The intent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



COMMUNICATIONS SERVICES TAX:

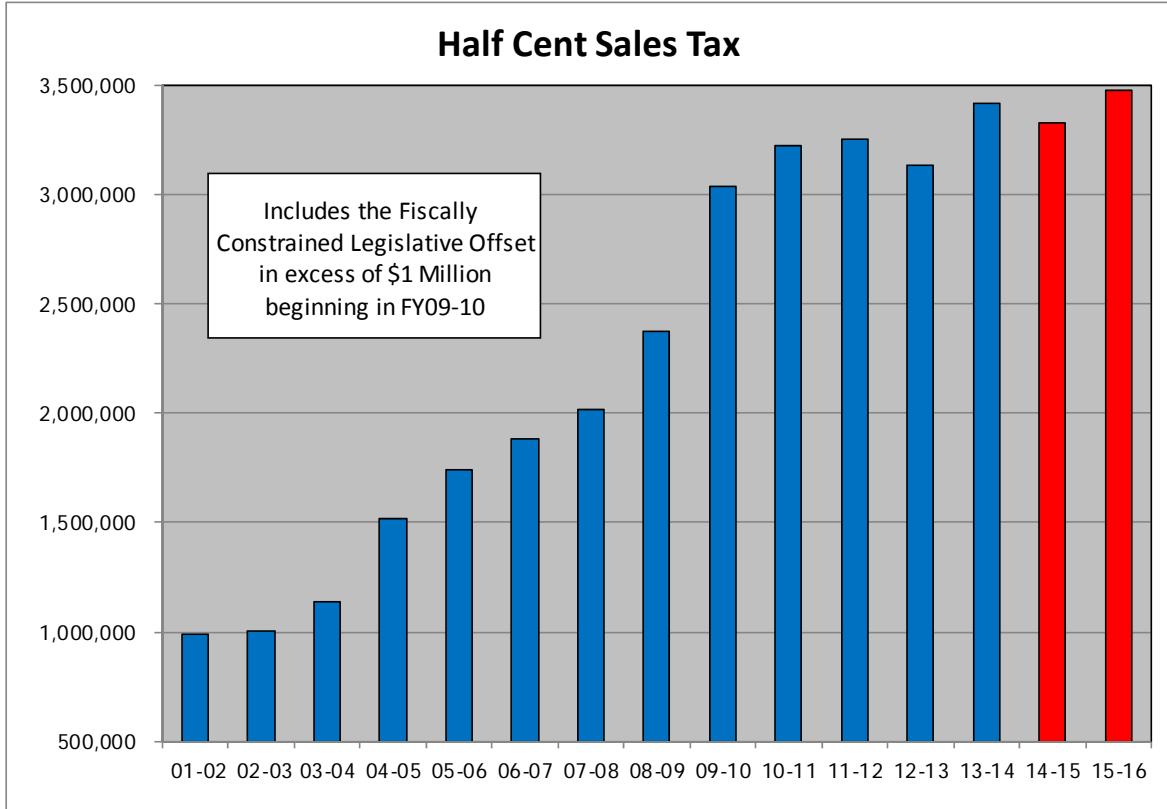
F.S. Chapter 202

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



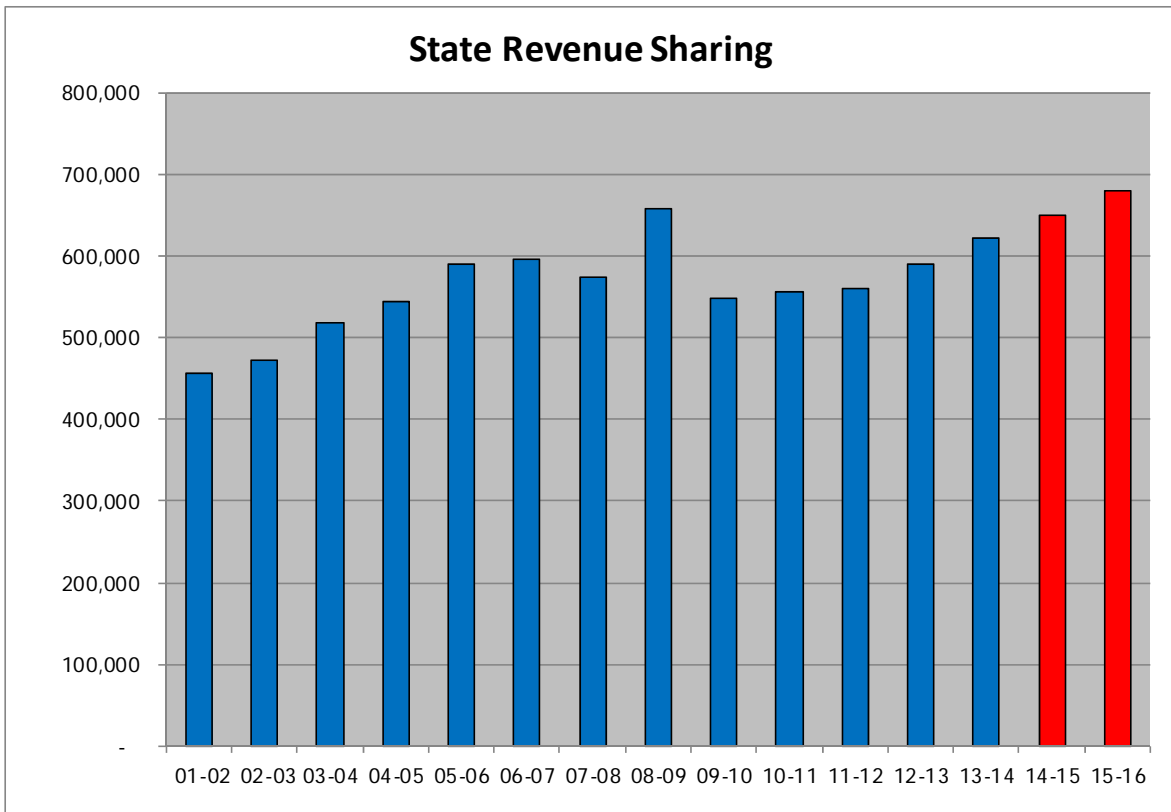
HALF CENT SALES TAX: F.S. Sections 202.18(2)(c), 212.20(6) and 218.60-.67

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



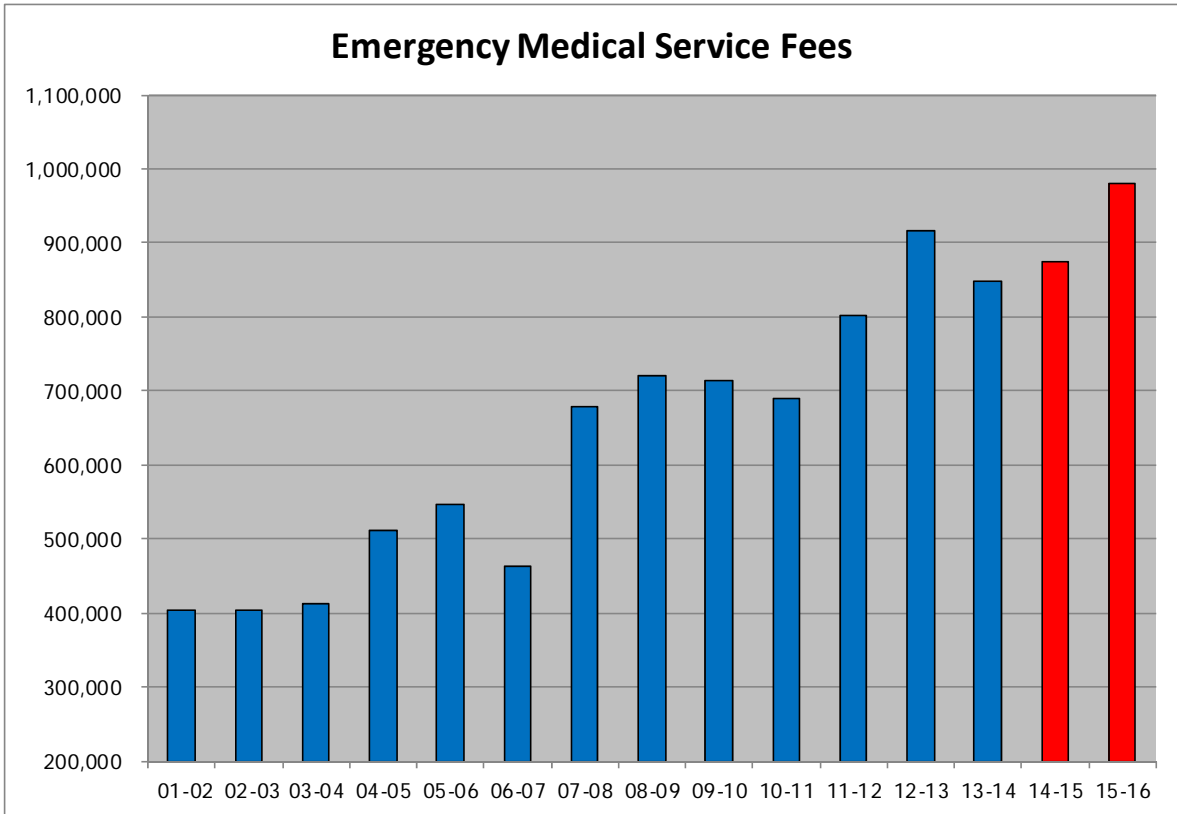
STATE REVENUE SHARING: F.S. Sections 210.20(2), 212.20(6), and 218.20-.26

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



EMERGENCY MEDICAL SERVICE FEES:

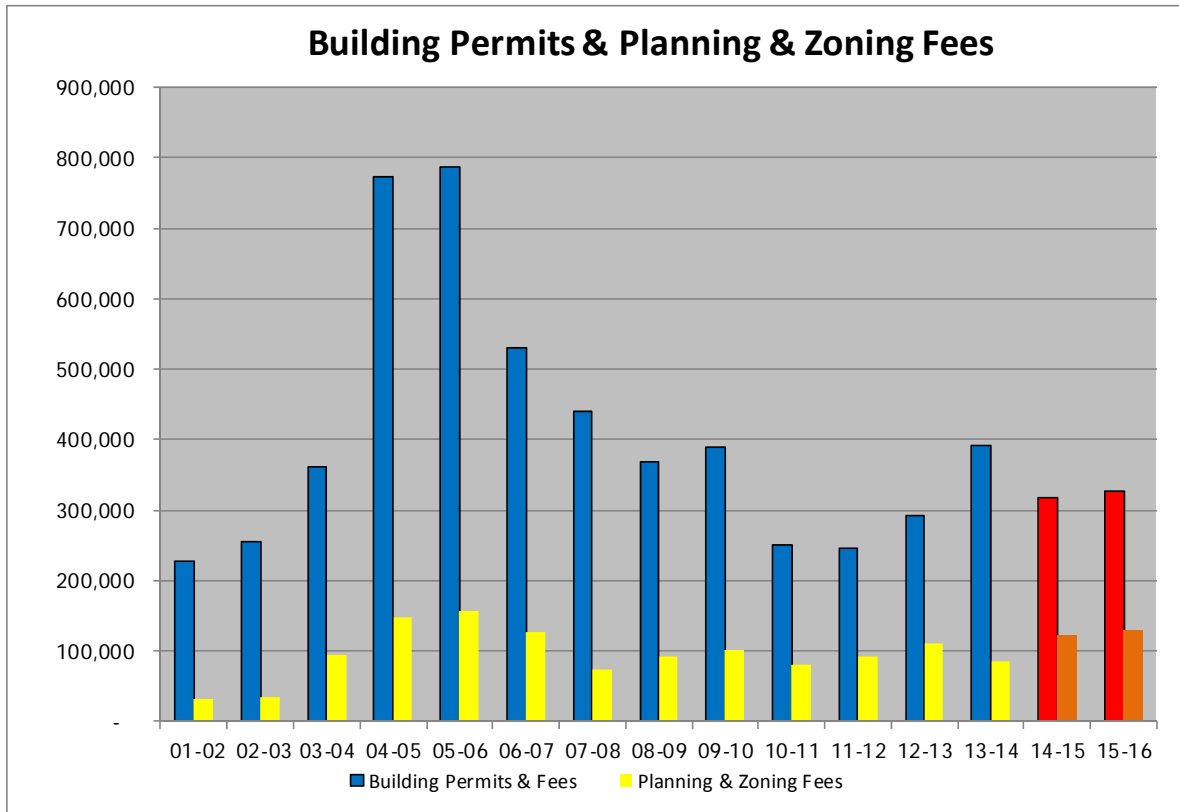
At one time, the EMS Department was operated as a Special Revenue Fund under the authority of Section 401, F.S. and Ordinance 98-6. When operated as a Special Revenue Fund it was partially funded by MSBU dollars, therefore the graph below includes some MSBU funding. Since the Florida Supreme Court determined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



BUILDING PERMITS & PLANNING & ZONING FEES:

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

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



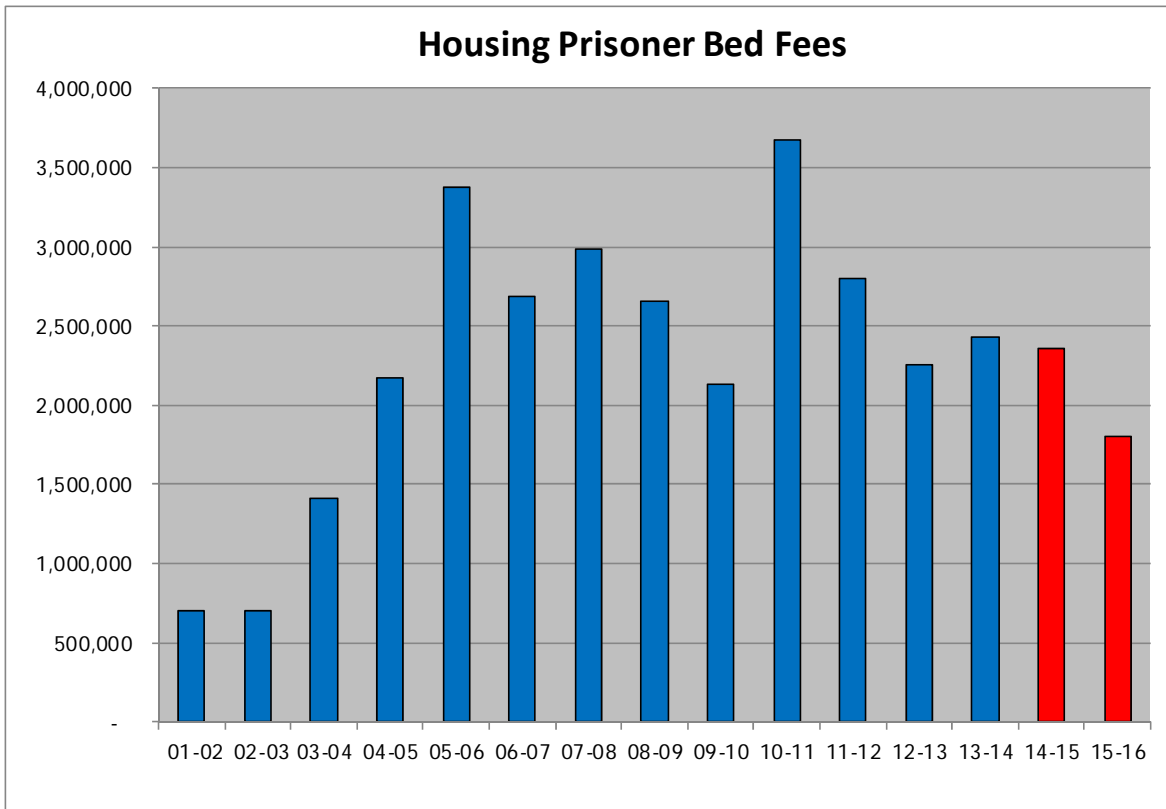
Special Revenue Fund Major Revenues:

Fine & Forfeiture Fund

HOUSING PRISONER BED FEES

The Sheriff's Office began renting surplus beds to other law enforcement agencies in May of 1991. Additional jail beds were added to the Corrections Facility in 2004 to housing more non-local inmates. While several agencies such as the U.S. Marshalls and Florida Department of Corrections have housed their inmates in the County facility, by far the largest user is the U.S. Department of Homeland Security's Immigration & Customs Enforcement. The various inter-local agreements with each agency determines the daily bed fee for each inmate.

Several local resolutions have been passed such as Resolution 2000-52 which established a "rainy day fund" which set aside 10% of the bed fees as a savings account held by the Sheriff's Office. Resolution 2012-52 repealed 2000-52, maintained the setting aside of 10% into a rainy day fund but required the funds to be held by the Clerk of Court as the custodian of County funds.



Road Operating Fund

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.

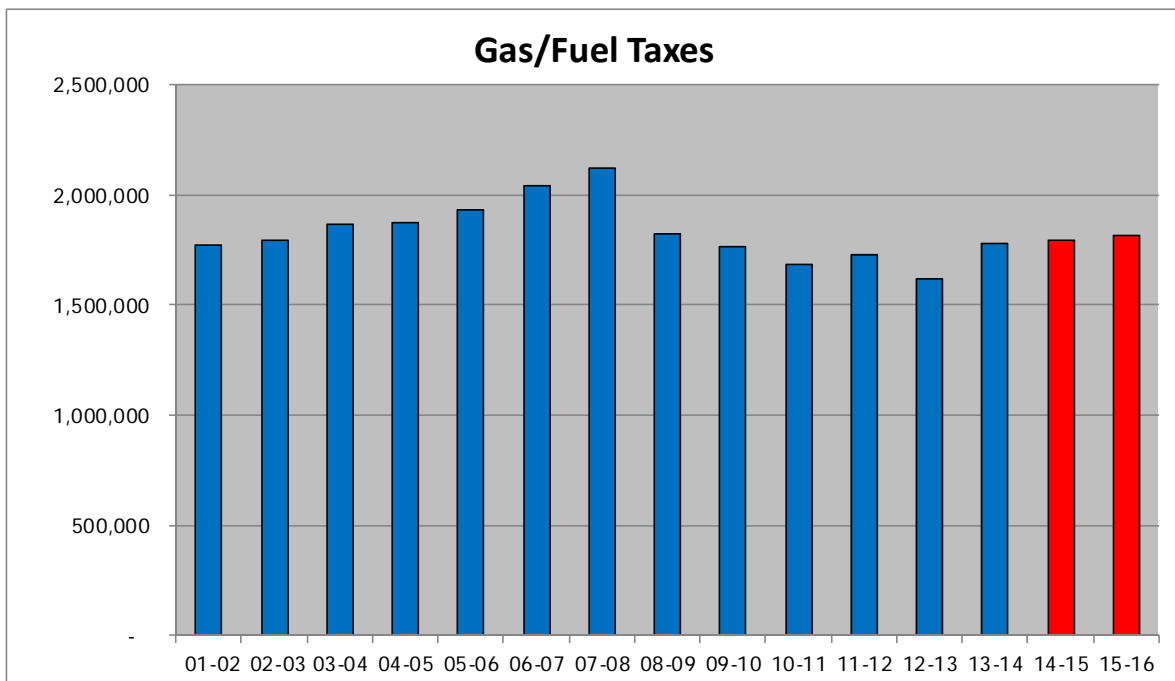
The **5th & 6th Cent Constitutional Gas Tax** is authorized by F.S. Section 206.41(1)(a), 206.45, 206.47, 336.023 and 336.024. It is a 2 cent tax levied at the wholesale level of the first sale of each gallon of motor and diesel fuel. Use of the proceeds is restricted to the acquisition, construction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

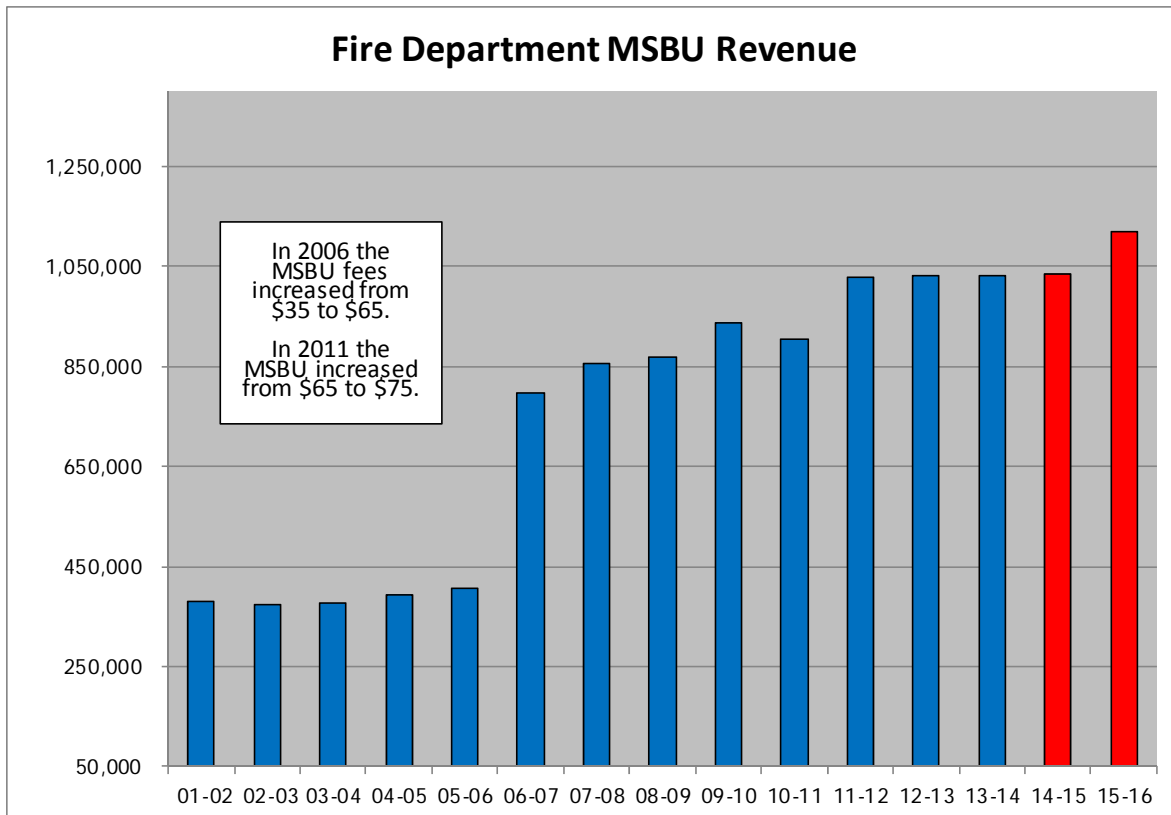
There is another group of gas taxes the County does not impose but could. F.S. Section 206.41(1)(e) and 336.025 also allows the County to impose 1 to 5 cents tax on every gallon of motor fuel sold within the county. Diesel fuel is excluded from this optional tax.



Fire Department Fund

FIRE DEPARTMENT MSBU REVENUE:

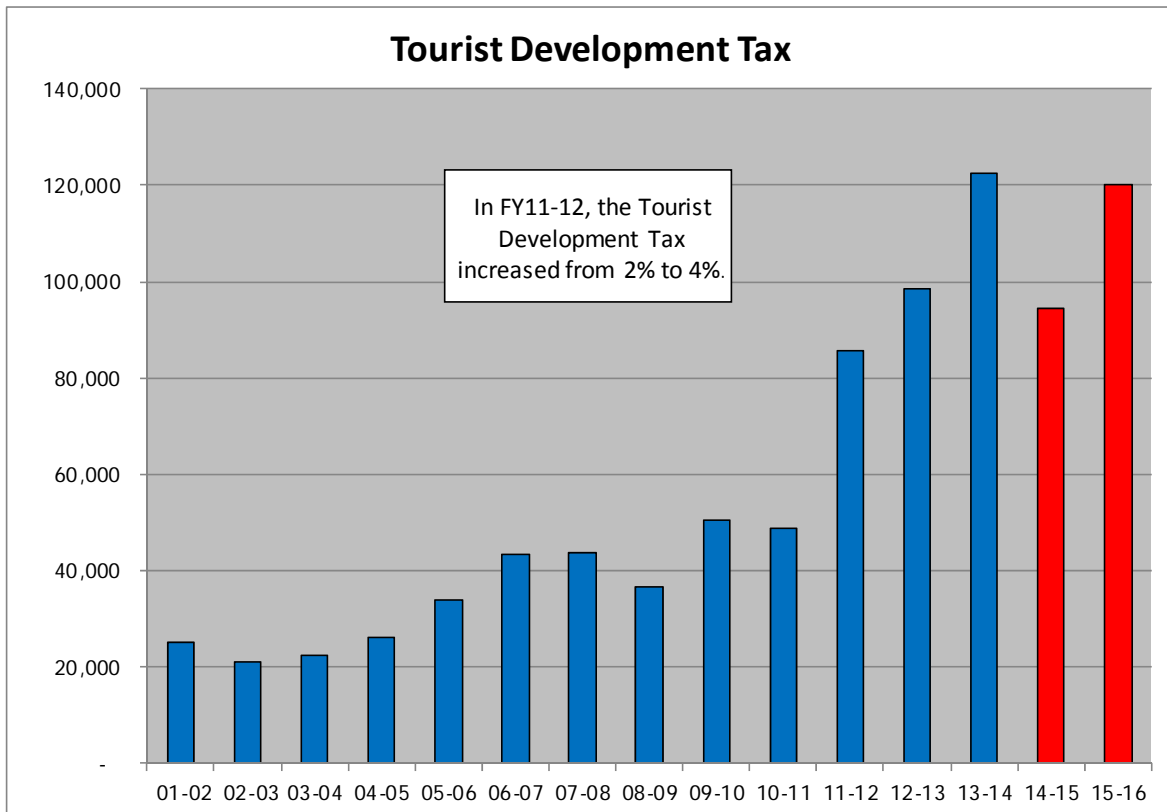
Section 125.01, Florida Statutes, authorizes a county who furnishes municipal services to levy additional taxes. The **MSBU** (Municipal Service Benefit Unit) is the mechanism used to fund the county fire departments **departments** and its **fire protection services**. The fee was originally set at \$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 Fund

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.



Capital Project Funds Major Revenues:

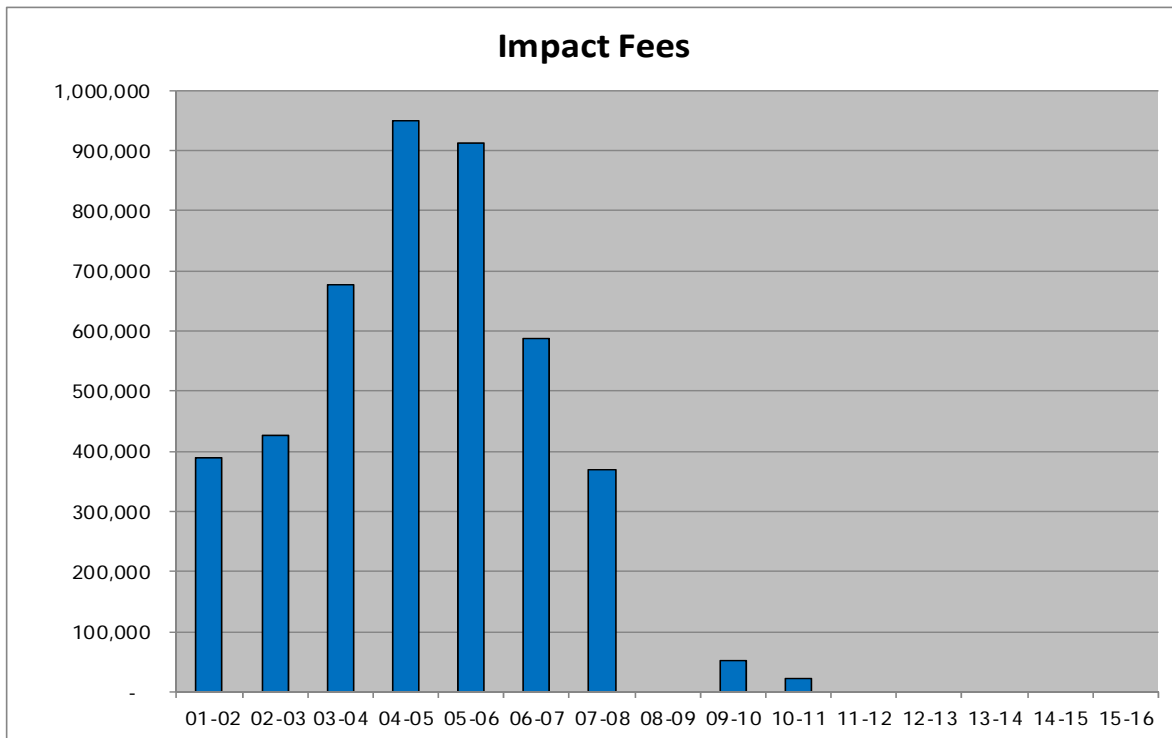
Impact Fee Fund

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 set at 25% of the study's rates
Law Enforcement	- fees for seven categories were set at 25% of the study's rates

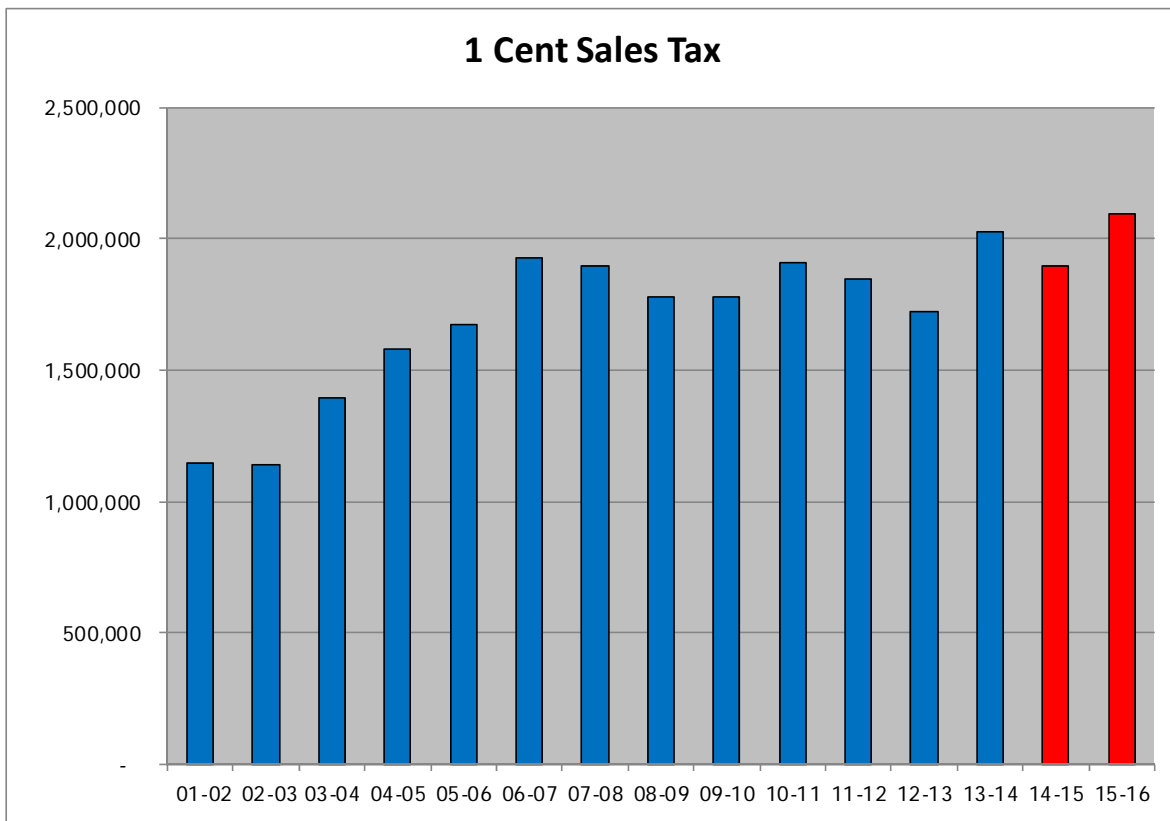
A moratorium on impact fees for one year was imposed resulting in zero impact fee collections for 2008-09. In February 2011 Ordinance 2011-1 set the impact fee collection percentages to zero (0%) of the rates established in Ordinance 2009-15.



One Cent Sales Tax Fund

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**.

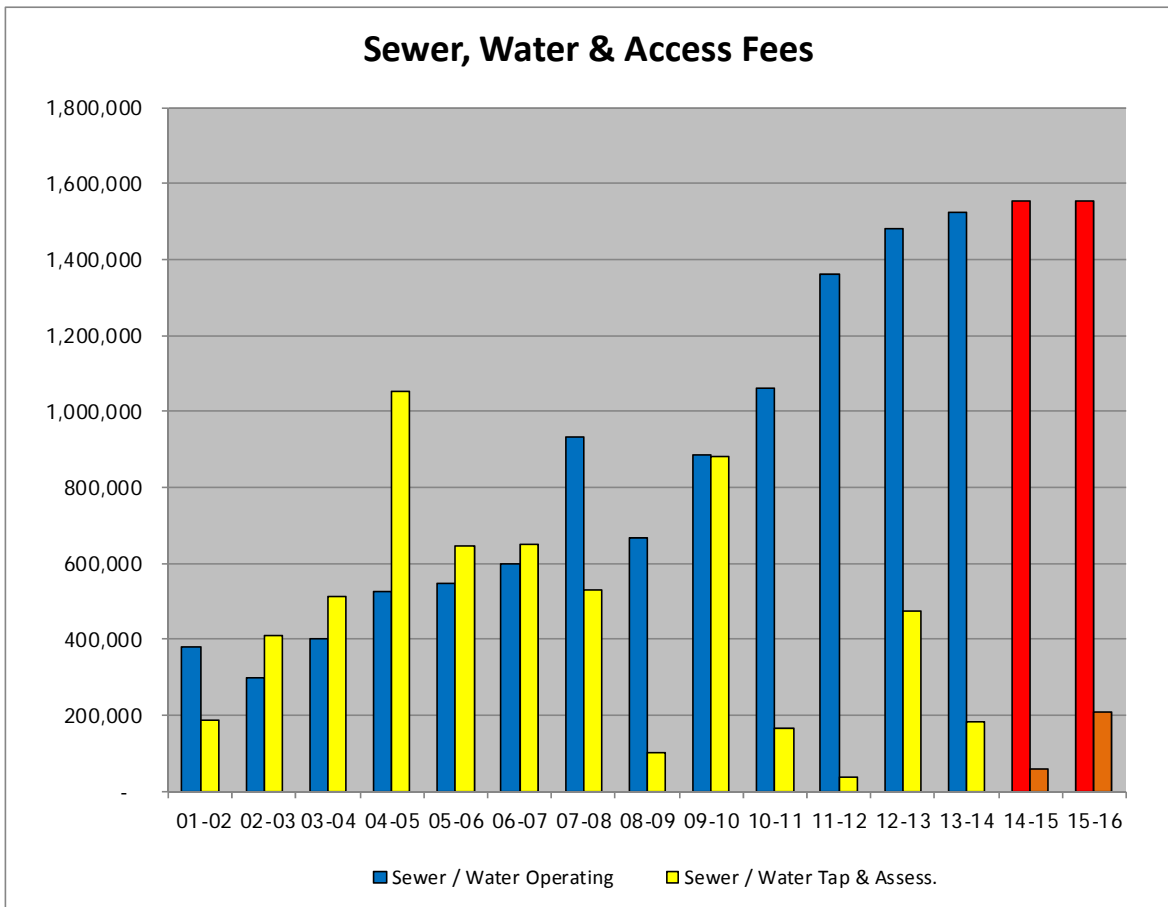


Enterprise Funds Major Revenues:

Sewer & Water Fund

SEWER & WATER FEES:

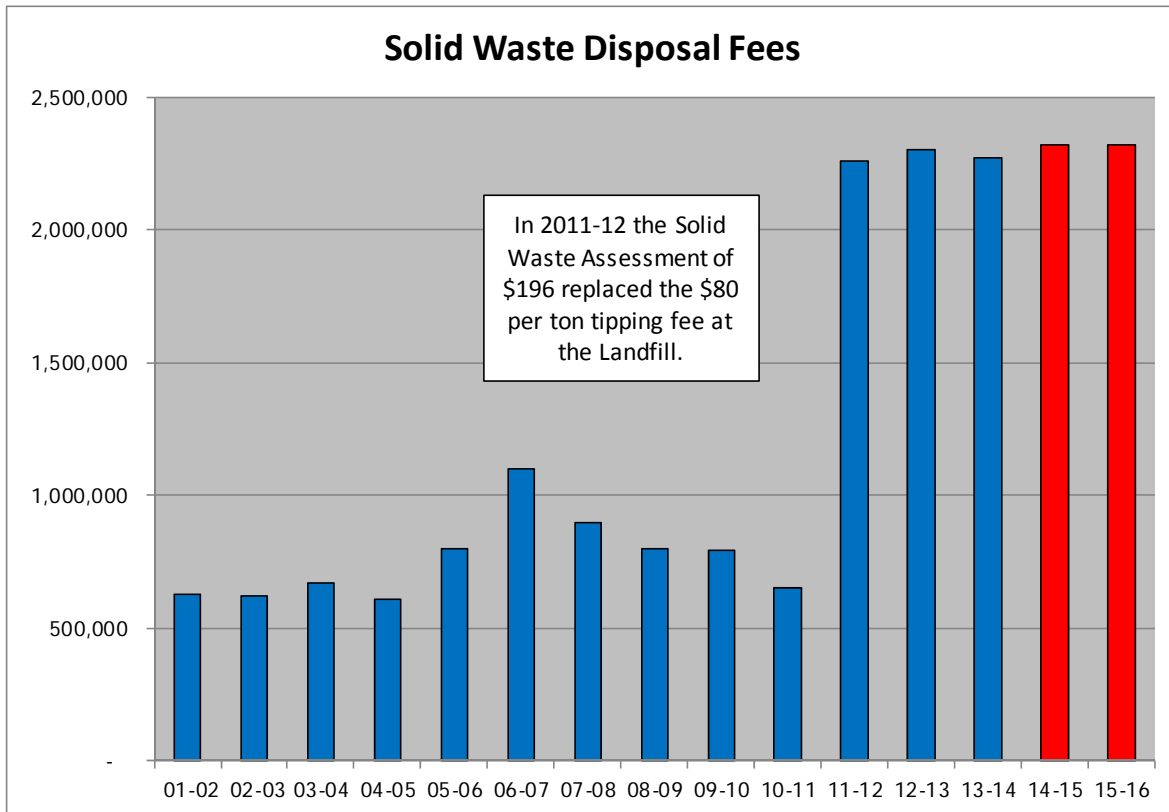
Section 153, Florida Statutes outlines the regulations regarding Sewer & Water Treatment Facilities. Wakulla County has several authorizing documents related to sewer, water and access fees. In 2009 Wakulla County rewrote these various documents into one comprehensive sewer document - Ordinance 09-09. 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 Fund

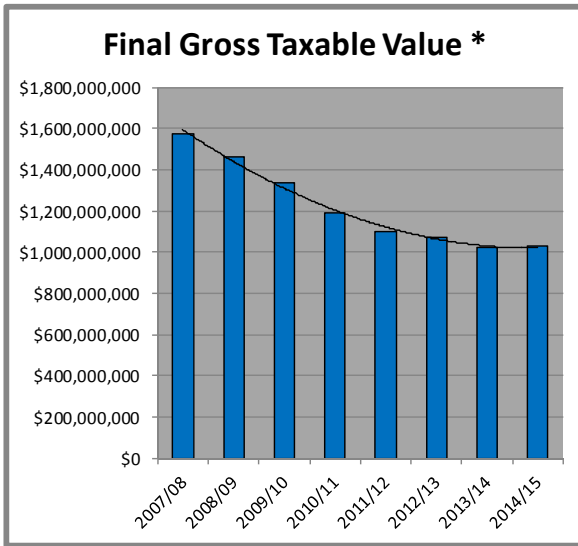
SOLID WASTE DISPOSAL FEES:

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**.

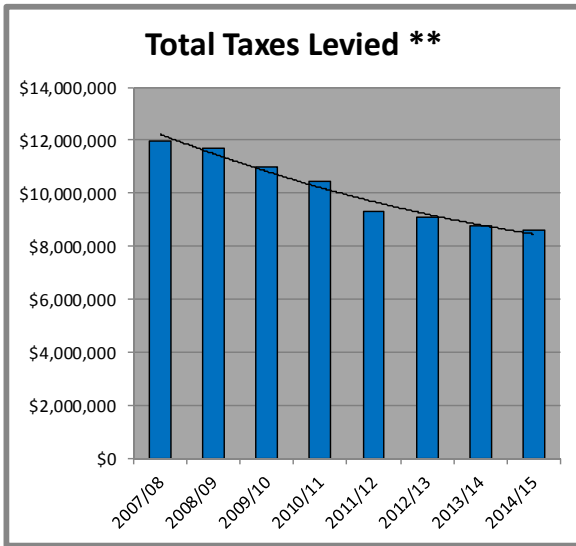


Millage Rate & Taxable Value History:

Year	Final Gross Taxable Value	Total Taxes Levied	Millage Rate
2007/08	\$1,571,761,713	\$11,984,997	7.63
2008/09	\$1,462,095,410	\$11,696,763	8.00
2009/10	\$1,333,882,040	\$11,004,527	8.25
2010/11	\$1,192,454,342	\$10,433,975	8.50
2011/12	\$1,097,476,423	\$9,328,550	8.50
2012/13	\$1,070,304,093	\$9,097,585	8.50
2013/14	\$1,025,105,348	\$8,741,022	8.50
2014/15	\$1,026,953,948	\$8,616,323	8.50

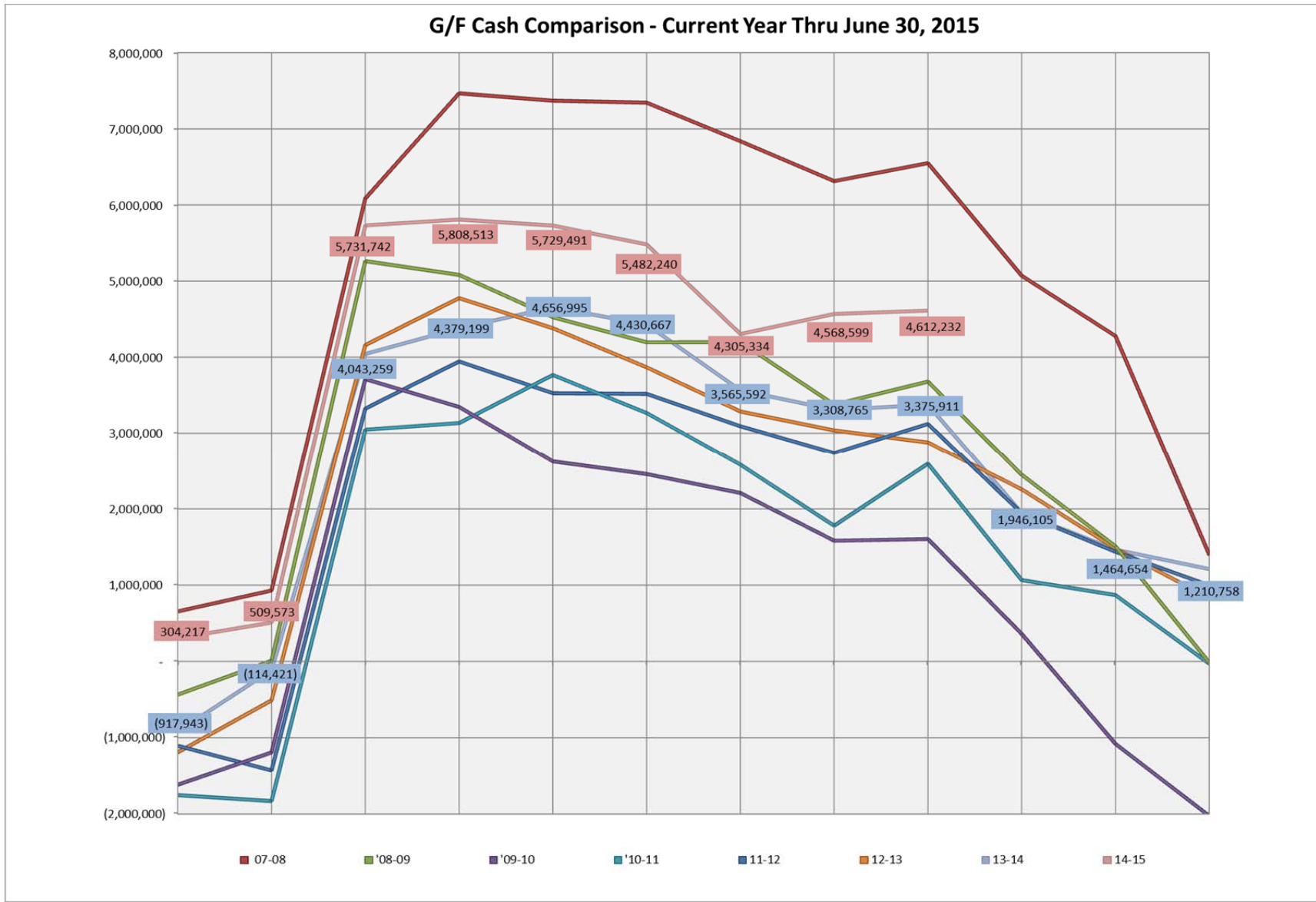


* From DR422 Form



** From DR420 Form

General Fund Cash History:



Long Term Debt Schedule:

Long Term Debt - GASB Financial Indicators

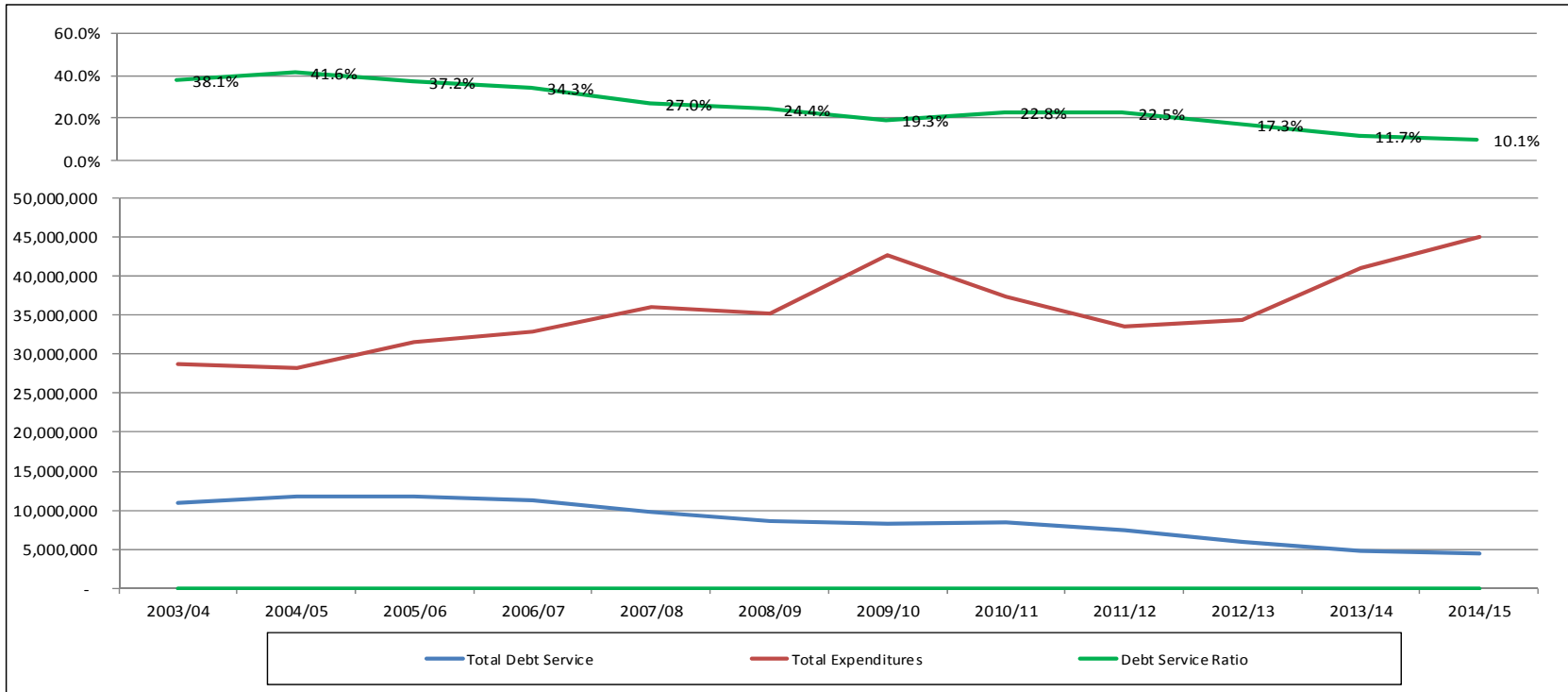
Budgeted/
Estimated Final

Year	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
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	2,480,573	1,806,685
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	2,710,823	2,290,965	2,714,593
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	5,960,609	4,771,537	4,521,278
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	34,426,105	40,942,839	44,896,272
Debt Service Ratio	38.1%	41.6%	37.2%	34.3%	27.0%	24.4%	19.3%	22.8%	22.5%	17.3%	11.7%	10.1%

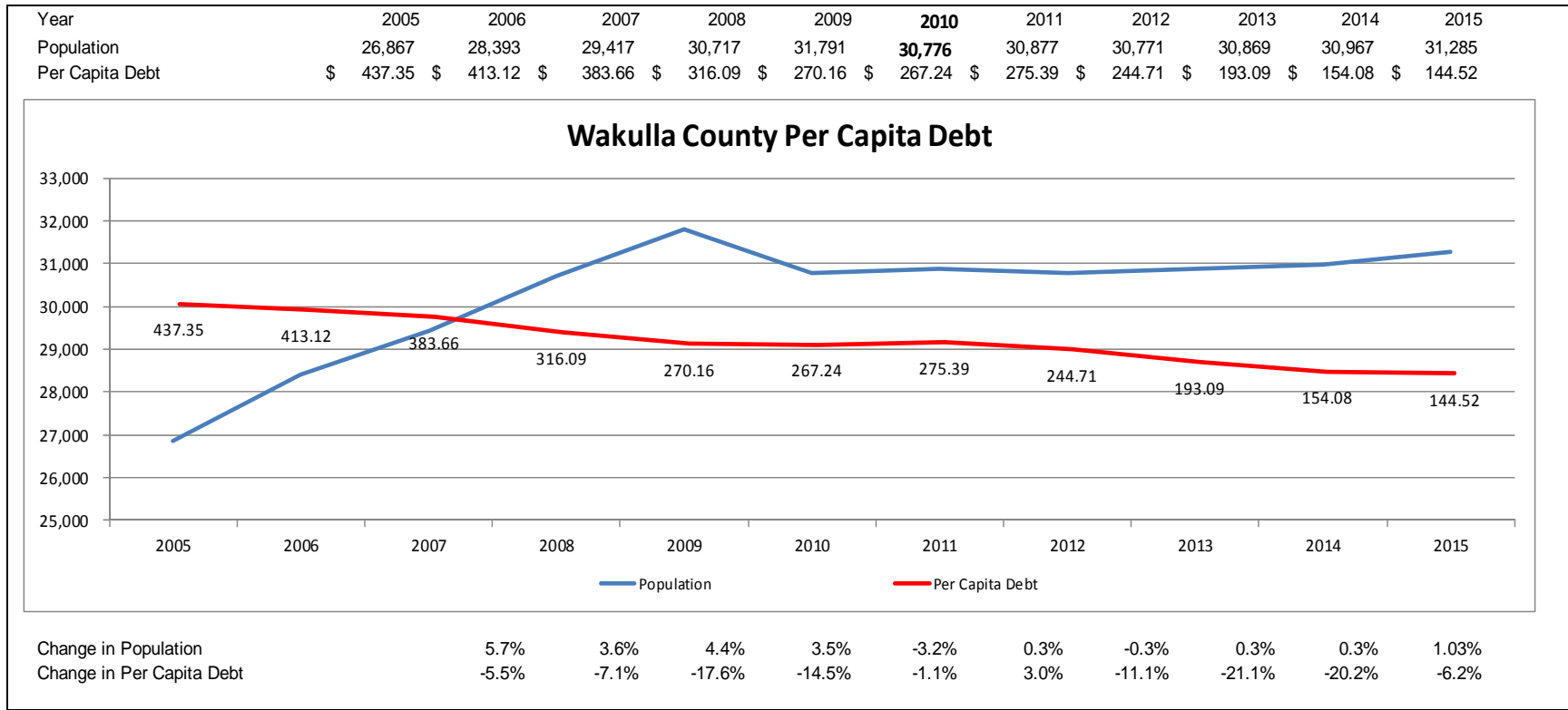
Explanation:

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

sewer 6,495,000



Long Term Debt Schedule continued:





Source: businesssystemsresults.net

Section 8

FY 2016/2017 to FY 2020/2021

Five Year Plan

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FY 2016/2017 to FY 2020/2021 Five Year Plan

Forecast Summary & Assumptions

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

This forecast works without tax increases only if the anticipated growth is realized. If the growth does not occur then either revenues will need to increase through tax increases or services will need to be cut.

Expenses are forecast to continue to increase from 1% to 4% depending on the fund. A cost of living adjustment has been built into the plan for all employees in the general fund every year starting in FY2016/2017 and health insurance has been increased and capped at 5%.

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

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

- Continued property value devaluation.
- State revenue sharing and funding for fiscally constrained counties. Loss of or a reduction of this funding is a possibility with future legislatures.
- Health care costs. The Affordable Health Care Act continues to be a serious unknown as to the final cost to the County. The proposed budget was increased to compensate for the first mandate for insuring all employees. A 5% rate increase each year is used in the Plan.
- Race Track Funding. This revenue has been stable for a long time, but speculation is that the greyhound racing industry is declining and will likely close up shop in Florida in the future.
- The Sheriff's Fund is currently forecast to stay below fund balance policy until it goes in the negative; tough decisions have not been made.
- Medicaid payments for ambulance service have decreased over the past couple of years. If this trend continues, the burden will be put back on the general tax base to overcome this revenue loss.
- One Cent Sales Tax renewal. The current discretionary sales tax ends December 31, 2017. Renewal of this sales tax is a major concern. Public awareness of the benefits of the One Cent Sales Tax funding is crucial to the renewal of this vital funding. Currently, plans are to have the One Cent Sales Tax renewal put on the 2016 election. 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 75 lift stations with the majority of these being 10 years old or older. To date, replaced several lift station pumps at approximately \$6K each, re-plumbed and/or re-lined two lift stations at a cost of \$100k, while one other station is currently undergoing replacement at a cost of \$300k.. A system wide failure is a real possibility as funding has not been dedicated in the past for major maintenance or replacement of lift stations.

General Fund Five Year Plan

Forecast:

This fund has reached the Board's fund balance goals in FY2013/2014. This is important as the General Fund is responsible for all other county funds and gives stability to the county financial position.

Revenue Assumptions

- Millage rate remains at 8.5 mills, of which, less than 1 mill is assigned to this fund.
- Property values level in FY2015/2016 and tick up by 1% in FY2016/2017 and 1% thereafter.
- PST and CST rates remain the same.
- PST and revenue is predicted to increase 1% each year due to population growth.
- CST is predicted to decrease 1% each year due to legislative changes and the increasing popularity on no contract mobile phones.
- The Half Cent Sales taxes are forecast to increase 2% each year.
- Fiscally Constrained funding is forecast to decrease slightly every other year.
- Charges for services are forecast to increase 2% each year.

Expense Assumptions

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

General Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
Operating Revenue	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
Tax Collector Revenue / Return to Board	290,000	295,800	301,716	307,750	313,905	320,183
General Administration Revenue	9,491,306	8,924,235	9,012,835	9,113,601	9,214,916	9,319,756
BOCC Department Revenue	-	-	-	-	-	-
County Administrator Department Revenue	-	-	-	-	-	-
Collections Department Revenue	1,200	1,224	1,248	1,273	1,299	1,325
Planning & Community Development Revenue	128,200	130,764	133,379	136,047	138,768	141,543
Animal Services Department Revenue	25,000	25,500	26,010	26,530	27,061	27,602
Airport Department Revenue	4,800	4,896	4,994	5,094	5,196	5,300
Library Department Revenue	22,950	23,019	23,089	23,161	23,234	23,309
Agriculture / Extension Department Revenue	1,500	1,530	1,561	1,592	1,624	1,656
Facility Management Department Revenue	-	-	-	-	-	-
Probation Department Revenue	107,500	109,650	111,843	114,080	116,361	118,689
Veteran's Services Department Revenue	-	-	-	-	-	-
EMS Department Revenue	980,000	999,600	1,019,592	1,039,984	1,060,784	1,081,999
Recreation Department Revenue	-	-	-	-	-	-
Community Center Revenue	65,900	67,218	68,562	69,934	71,332	72,759
Parks Department Revenue	53,300	54,366	55,453	56,562	57,694	58,848
Clerk of Court Revenue	8,000	-	-	-	-	-
Property Appraiser Revenue	7,877	-	-	-	-	-
Tax Collector Revenue	11,924	-	-	-	-	-
Service of Process Grant Revenue	2,000	2,000	2,000	2,000	2,000	2,000
State Library Grant Revenue	94,500	96,390	98,318	100,284	102,290	104,336
General Fund Revenue	11,295,957	10,736,192	10,860,601	10,997,893	11,136,463	11,279,305
Clerk of Court Interfund Transfer	585,325	597,032	608,972	621,152	633,575	646,246
Property Appraiser Interfund Transfer	1,010,519	1,030,729	1,051,344	1,072,371	1,093,818	1,115,695
Supervisor of Elections Expense	375,276	382,782	390,437	398,246	406,211	414,335
Tax Collector Interfund Transfer	724,085	738,567	753,338	768,405	783,773	799,448
BOCC Department Expense	303,950	310,029	316,638	323,436	330,430	337,629
County Administrator Department Expense	513,600	523,872	534,349	545,036	555,937	567,056
Collections Department Expense	154,430	157,519	160,669	163,882	167,160	170,503
Attorney Related Expense	220,700	225,114	229,616	234,209	238,893	243,671
General Administration Expense	2,517,496	1,973,898	1,976,582	1,979,820	1,958,623	1,938,002
BOCC Memberships Expense	33,428	34,097	34,778	35,474	36,184	36,907
Constitutional Miscellaneous Expense	118,800	121,560	124,401	127,274	130,280	132,668
Health & Human Services Expense	572,601	612,431	623,788	640,171	661,583	683,022
Planning & Community Development Expense	305,100	311,122	317,264	323,530	329,920	336,439
Animal Services Department Expense	241,800	246,636	251,569	256,600	261,732	266,967
Airport Department Expense	4,800	4,896	4,994	5,094	5,196	5,300
Library Department Expense	249,900	254,598	259,390	264,278	269,263	274,349
Agriculture / Extension Department Expense	170,950	170,289	173,695	177,169	180,712	184,326
Facility Management Department Expense	358,400	390,168	392,829	272,686	277,640	282,692
Probation Department Expense	127,950	130,509	133,119	135,782	138,497	141,267
Veteran's Services Department Expense	45,700	44,922	45,341	45,765	46,192	46,624
EMS Department Expense	1,937,944	1,976,383	2,015,591	2,055,582	2,096,374	2,137,981
Recreation Department Expense	226,500	231,030	235,651	240,364	245,171	250,074
Community Center Expense	74,050	70,231	71,636	73,068	74,530	76,020
Parks Department Expense	298,352	304,159	310,082	316,124	322,286	328,572
Clerk of Court Expense	8,000	-	-	-	-	-
Property Appraiser Expense	7,877	-	-	-	-	-
Tax Collector Expense	11,924	-	-	-	-	-
Service of Process Grant Expense	2,000	2,000	2,000	2,000	2,000	2,000
State Library Grant Expense	94,500	96,390	98,318	100,284	102,290	104,336
General Fund Expense	11,295,957	10,940,961	11,116,391	11,177,800	11,348,269	11,522,130
Net Profit (Loss)	-	(204,769)	(255,790)	(179,907)	(211,806)	(242,825)
Fund Balance Beginning	3,639,842	3,639,842	3,435,073	3,179,283	2,999,375	2,787,570
Fund Balance Ending	3,639,842	3,435,073	3,179,283	2,999,375	2,787,570	2,544,745
Fund Balance Policy	2,823,989	2,735,240	2,779,098	2,794,450	2,837,067	2,880,532
Surplus (Deficit) Fund Balance	815,852	699,832	400,185	204,925	(49,498)	(335,788)

Building Department Fund

Forecast:

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

The economic recovery and housing market growth will determine when or if fees will need to be adjusted again.

Revenue Assumptions

- Forecast 2% housing start growth each year.
- Forecast 2% increase in permits in FY2016/2017.
- Forecast 2% increase each year after.

Expense Assumptions

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

Building Department Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
Building Department Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
341801-RADON 5%/10% COMMISSION	500	510	520	531	541	552
341802-BUILDING PERMITS	300,000	306,000	312,120	318,362	324,730	331,224
341803-APPLICATION FEES	11,000	11,220	11,444	11,673	11,907	12,145
341806-RE-INSPECTION FEE	1,000	1,020	1,040	1,061	1,082	1,104
341807-PRE-INSPECTION FEE	2,400	2,448	2,497	2,547	2,598	2,650
341830-CONTRACTOR LICENSE	1,200	1,224	1,248	1,273	1,299	1,325
354321-VIOLATION SEARCHES	6,000	6,120	6,242	6,367	6,495	6,624
365010-SALE OF SURPLUS PROPERTY	4,000	4,080	4,162	4,245	4,330	4,416
369900-MISCELLANEOUS REVENUES - OTHER	600	612	624	637	649	662
389000-CASH FORWARD	92,311	94,157	96,040	97,961	99,920	101,919
Building Revenue Total	419,011	427,391	435,939	444,658	453,551	462,622
512000-REGULAR SALARIES	63,995	65,275	66,580	67,912	69,270	70,656
513000-HOURLY WAGES	149,773	152,768	155,824	158,940	162,119	165,361
514000-OVERTIME	4,689	4,783	4,878	4,976	5,076	5,177
514500-HOLIDAY HOURS-WAGES	8,100	8,262	8,427	8,596	8,768	8,943
521000-FICA TAX	16,173	16,496	16,826	17,163	17,506	17,856
522000-RETIREMENT BENEFITS	23,209	23,673	24,147	24,630	25,122	25,625
523000-HEALTH INSURANCE	59,772	60,967	62,187	63,431	64,699	65,993
534000-CONTRACTED SERVICES	5,000	5,100	5,202	5,306	5,412	5,520
540000-TRAVEL	3,000	3,060	3,121	3,184	3,247	3,312
541000-TELEPHONE	2,400	2,448	2,497	2,547	2,598	2,650
543000-UTILITIES - ELECTRIC	3,500	3,570	3,641	3,714	3,789	3,864
543300-UTILITIES-WATER/SEWER	1,000	1,020	1,040	1,061	1,082	1,104
544000-RENTALS/LEASES-MACH & EQUIP	4,000	4,080	4,162	4,245	4,330	4,416
546000-MAINTENANCE & REPAIR	5,000	5,100	5,202	5,306	5,412	5,520
547000-PRINTING & BINDING	200	204	208	212	216	221
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	200	204	208	212	216	221
551000-OFFICE SUPPLIES	2,500	2,550	2,601	2,653	2,706	2,760
552000-OPERATING SUPPLIES	2,500	2,550	2,601	2,653	2,706	2,760
552100-FUEL	12,000	12,240	12,485	12,734	12,989	13,249
554000-BOOKS AND SUBSCRIPTIONS	9,000	9,180	9,364	9,551	9,742	9,937
554400-MEMBERSHIPS	1,000	1,020	1,040	1,061	1,082	1,104
555000-TRAINING	2,000	2,040	2,081	2,122	2,165	2,208
564000-OPERATING EQUIPMENT	-	-	-	-	-	-
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	25,000	25,000	5,000	25,000	5,000	25,000
591000-INTERFUND TRANSFER	15,000	15,000	15,000	15,000	15,000	15,000
599000-RESERVE	-	-	-	-	-	-
Building Expense Total	419,011	426,591	414,323	442,210	430,254	458,459
Net Profit (Loss)	-	800	21,616	2,448	23,297	4,163
Fund Balance Beginning	662,496	662,496	663,296	684,912	687,360	710,657
Fund Balance Ending	662,496	663,296	684,912	687,360	710,657	714,821
Fund Balance Policy	104,753	106,648	103,581	110,552	107,563	114,615
Surplus (Deficit) Fund Balance	557,743	556,648	581,331	576,808	603,094	600,206

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Major Special Revenue Funds Five Year Plan

Sheriff's Fine and Forfeiture Fund

Forecast:

This fund is forecast to continue to deplete fund balance each year until Housing Prisoner revenues improve.

Revenue Assumptions

- Millage rate remains at 8.5, of which, 7.4 mills is assigned to this fund.
- Property values level in FY2015/2016 and tick up by 1% in FY2016/2017 and 1% thereafter.
- At this time, no contract with ICE has established a guaranteed minimum number of inmates. As a result, Housing Prisoner revenue is forecast to become less supportive and the fund will be more dependent on Ad Valorem Taxes and General Administration revenue.

Expense Assumptions

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

Sheriff's Fine & Forfeiture Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
Sheriff Fine & Forfeiture Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
311010-AD VALOREM TAXES	7,408,354	7,556,521	7,707,652	7,861,805	8,019,041	8,179,421
381000-GENERAL FUND REVENUE SHARING	176,778	180,314	183,920	187,598	191,350	195,177
342310-HOUSING FOR PRISONERS	1,800,000	1,836,000	1,872,720	1,910,174	1,948,378	1,987,345
381000-INTERFUND TRANSFERS	250,000	200,000	175,000	150,000	100,000	50,000
389000-CASH FORWARD	422,301	-	-	-	-	-
341520-FEES REMITTED FROM SHERIFF	38,500	39,270	40,055	40,857	41,674	42,507
381000-INTERFUND TRANSFERS	2,000	2,000	2,000	2,000	2,000	2,000
Sheriff Revenue	10,097,933	9,814,105	9,981,347	10,152,434	10,302,442	10,456,451
591100-COURTS/BAILIFF	60,803	60,803	61,411	62,025	62,645	63,272
591100-COURTS/BAILIFF	74,315	74,315	75,058	75,809	76,567	77,332
591100-EMERGENCY MANAGEMENT	24,463	24,463	24,708	24,955	25,204	25,456
591100-CORRECTIONS	4,647,442	4,647,442	4,693,916	4,740,856	4,788,264	4,836,147
591100-LAW ENFORCEMENT, COPS GRANT, COMMUNICATIONS	5,290,910	5,099,288	5,150,281	5,201,784	5,253,802	5,306,340
599000-RESERVE	-	-	-	-	-	-
Sheriff Expense	10,097,933	9,906,311	10,005,374	10,105,428	10,206,482	10,308,547
Net Profit (Loss)	-	(92,206)	(24,027)	47,006	95,960	147,904
Fund Balance Beginning	3,177,385	3,177,385	3,085,179	3,061,151	3,108,157	3,204,117
Fund Balance Ending	3,177,385	3,085,179	3,061,151	3,108,157	3,204,117	3,352,022
Fund Balance Policy	2,524,483	2,476,578	2,501,344	2,526,357	2,551,621	2,577,137
Surplus (Deficit) Fund Balance	652,902	608,601	559,808	581,800	652,497	774,885

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 FY2015/2016 Proposed Budget & Five Year Plan						
Road Department Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
312410-LOCAL OPTION FUEL TAX - 4 CENTS	430,000	434,300	438,643	443,029	447,460	451,934
312420-LOCAL OPTION FUEL TAX - 7TH CENT	315,000	318,150	321,332	324,545	327,790	331,068
312491-ST - 5TH & 6TH CENT GAS TAX (20%)	150,000	151,500	153,015	154,545	156,091	157,652
312492-ST - 5TH & 6TH CENT GAS TAX (80%)	585,000	590,850	596,759	602,726	608,753	614,841
331900-US FOREST SERVICE (TIMBER)	56,412	56,976	57,546	58,121	58,703	59,290
331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	112,841	113,969	115,109	116,260	117,423	118,597
335494-TRAFFIC SIGNAL MAINTENANCE	11,500	11,615	11,731	11,848	11,967	12,087
365010-SALE OF SURPLUS PROPERTY	2,000	2,020	2,040	2,061	2,081	2,102
312300-9TH CENT GAS TAX	120,000	121,200	122,412	123,636	124,872	126,121
335493-ST - MOTOR FUEL USE TAX	40,000	40,400	40,804	41,212	41,624	42,040
Revenue Total	1,822,753	1,840,981	1,859,390	1,877,984	1,896,764	1,915,732
582000-Aid to Private Organizations	20,000	20,000	20,000	20,000	20,000	20,000
531000-PROFESSIONAL SERVICES	1,311,892	1,325,011	1,338,261	1,351,644	1,365,160	1,378,812
541000-TELEPHONE	1,300	1,313	1,326	1,339	1,353	1,366
543000-UTILITIES - ELECTRIC	20,000	20,200	20,402	20,606	20,812	21,020
543300-UTILITIES-WATER	600	606	612	618	624	631
543500-UTILITIES-LP GAS	800	808	816	824	832	841
546000-MAINTENANCE & REPAIR	20,000	20,200	20,402	20,606	20,812	21,020
552100-FUEL	173,161	174,893	176,642	178,408	180,192	181,994
591000-INTERFUND TRANSFER	50,000	50,000	50,000	50,000	50,000	50,000
546000-MAINTENANCE & REPAIR - ROAD	200,000	200,000	200,000	200,000	200,000	200,000
546000-MAINTENANCE & REPAIR	5,000	5,050	5,101	5,152	5,203	5,255
546000-MAINTENANCE & REPAIR	20,000	20,200	20,402	20,606	20,812	21,020
Expense Total	1,822,753	1,838,281	1,853,963	1,869,803	1,885,801	1,901,959
Net Profit (Loss)	-	2,700	5,427	8,181	10,963	13,773
Fund Balance Beginning	(88,853)	(88,853)	(86,153)	(80,726)	(72,545)	(61,582)
Fund Balance Ending	(88,853)	(86,153)	(80,726)	(72,545)	(61,582)	(47,809)
Fund Balance Policy	455,688	459,570	463,491	467,451	471,450	475,490
Surplus (Deficit) Fund Balance	(544,541)	(545,723)	(544,217)	(539,996)	(533,032)	(523,299)

Road 2 Cent Gas Tax Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
2 Cent Gas Tax Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
312411-LOCAL OPTION FUEL TAX - 2 CENTS	216,000	218,160	220,342	222,545	224,770	227,018
364000-MISC REV - SALE OF EQUIPMENT	5,000	-	-	-	-	-
389000-CASH FORWARD	14,500	-	-	-	-	-
Revenue Total	235,500	218,160	220,342	222,545	224,770	227,018
544000-RENTALS/LEASES - MACH & EQUIPMENT	30,500	31,000	31,000	31,000	31,000	31,000
564500-CAPITAL OUTLAY - EQUIPMENT	200,000	200,000	200,000	200,000	200,000	200,000
599000-RESERVE	5,000	-	-	-	-	-
Expense Total	235,500	231,000	231,000	231,000	231,000	231,000
Net Profit (Loss)	-	(12,840)	(10,658)	(8,455)	(6,230)	(3,982)
Fund Balance Beginning	498,977	498,977	486,137	475,479	467,024	460,794
Fund Balance Ending	498,977	486,137	475,479	467,024	460,794	456,812
Fund Balance Policy	-	-	-	-	-	-
Surplus (Deficit) Fund Balance	498,977	486,137	475,479	467,024	460,794	456,812

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 further. This fund is not able to sustain increasing operating costs and the need to replace Capital Equipment.

Revenue Assumptions

- Forecast 1% growth due to population growth each year.

Expense Assumptions

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

Fire MSBU Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
Fire Department MSBU Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
325200-MSBU - FIRE	1,118,367	1,210,403	1,219,914	1,244,312	1,269,199	1,294,582
361101-INTEREST ON TAX	1,500	1,515	1,530	1,545	1,561	1,577
381000-INTERFUND TRANSFER	11,840	11,958	12,078	12,199	12,321	12,444
389000-CASH FORWARD	288,943	-	-	-	-	-
Revenue Total	1,420,650	1,223,876	1,233,522	1,258,056	1,283,080	1,308,603
512000-REGULAR SALARIES	37,512	37,887	38,266	38,649	39,035	39,425
513000-HOURLY WAGES	269,312	272,005	274,725	277,472	280,247	283,050
513500-FLEX WAGES	85,131	85,982	86,842	87,711	88,588	89,474
514000-OVERTIME	54,865	55,414	55,968	56,527	57,093	57,664
514500-HOLIDAY HOURS-WAGES	19,414	19,608	19,804	20,002	20,202	20,404
521000-FICA TAX	35,419	35,773	36,131	36,492	36,857	37,226
522000-RETIREMENT BENEFITS	73,327	74,060	74,801	75,549	76,304	77,067
523000-HEALTH INSURANCE	66,520	69,846	73,338	77,005	80,855	84,898
531000-PROFESSIONAL SERVICES	25,000	25,250	25,503	25,758	26,015	26,275
534000-CONTRACTED SERVICES	26,000	26,260	26,523	26,788	27,056	27,326
540000-TRAVEL	2,000	2,020	2,040	2,061	2,081	2,102
540100-STIPEND	50,000	50,500	51,005	51,515	52,030	52,551
541000-TELEPHONE	16,483	16,648	16,814	16,982	17,152	17,324
542000-POSTAGE & FREIGHT	258	261	263	266	268	271
543000-UTILITIES - ELECTRIC	22,664	22,891	23,120	23,351	23,584	23,820
543300-UTILITIES-WATER/SEWER	4,121	4,162	4,204	4,246	4,288	4,331
543500-UTILITIES-LP GAS	1,030	1,040	1,051	1,061	1,072	1,083
544000-RENTALS/LEASES-MACH & EQUIP	734	741	749	756	764	771
545000-PROPERTY INSURANCE	31,000	31,310	31,623	31,939	32,259	32,581
545100-VEHICLE INSURANCE	32,000	32,320	32,643	32,970	33,299	33,632
545200-LIABILITY INSURANCE	11,000	11,110	11,221	11,333	11,447	11,561
546000-MAINTENANCE & REPAIR	175,000	176,750	178,518	180,303	182,106	183,927
551000-OFFICE SUPPLIES	1,340	1,353	1,367	1,381	1,394	1,408
552000-OPERATING SUPPLIES	66,300	66,963	67,633	68,309	68,992	69,682
552100-FUEL	35,700	36,057	36,418	36,782	37,150	37,521
554000-BOOKS AND SUBSCRIPTIONS	510	515	520	525	531	536
554400-MEMBERSHIPS	510	515	520	525	531	536
555000-TRAINING	7,500	7,575	7,651	7,727	7,805	7,883
564000-OPERATING EQUIPMENT	30,000	30,000	30,000	30,000	30,000	30,000
591000-INTERFUND TRANSFER	40,000	40,000	40,000	40,000	40,000	40,000
599000-RESERVE	200,000	-	-	-	-	-
Expense Total	1,420,650	1,234,817	1,249,259	1,263,985	1,279,006	1,294,330
Net Profit (Loss)	-	(10,941)	(15,737)	(5,929)	4,075	14,273
Fund Balance Beginning	650,204	650,204	639,263	623,525	617,597	621,671
Fund Balance Ending	650,204	639,263	623,525	617,597	621,671	635,944
Fund Balance Policy	355,163	308,704	312,315	315,996	319,751	323,582
Surplus (Deficit) Fund Balance	295,041	330,558	311,211	301,600	301,920	312,362

Major Capital Project Funds Five Year Plan

One Cent Sales Tax Fund

Forecast:

This fund is forecast to deplete its fund balance over the 5 year period in anticipation of the expiration of the tax December 31, 2017. The plan includes putting the renewal of the sales tax on the 2016 election prior to its expiration. As the County Administrator's Budget Message describe, there are a number of infrastructure projects that need to be addressed. The renewal of the One Cent Sales Tax will be able to address many, if not all, of those needs.

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 FY2015/2016 Proposed Budget & Five Year Plan						
1 Cent Sales Tax - 60% Road Paving Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
312601-1 CENT - ROAD PAVING	1,250,000	1,275,000	318,750	-	-	-
389000-CASH FORWARD	1,100,000	-	-	-	-	-
Revenue Total	2,350,000	1,275,000	318,750	-	-	-
563000-CAPITAL OUTLAY - New Paving/Resurfacing	200,000	300,000	200,000	-	-	-
571000-LOAN PAYMENT - PRINCIPAL	338,028	84,508	-	-	-	-
572000-LOAN PAYMENT - INTEREST	10,217	544	-	-	-	-
599000-RESERVE	1,476,755	564,948	-	-	-	-
546000-MAINTENANCE & REPAIR BRIDGES	125,000	125,000	118,750	-	-	-
563000-CAPITAL OUTLAY - INFRASTRUCTURE	200,000	200,000	-	-	-	-
Expense Total	2,350,000	1,275,000	318,750	-	-	-
Net Profit (Loss)	-	-	-	-	-	-
Fund Balance Beginning	838,811	838,811	838,811	838,811	838,811	838,811
Fund Balance Ending	838,811	838,811	838,811	838,811	838,811	838,811
Fund Balance Policy	348,245	85,052	-	-	-	-
Surplus (Deficit) Fund Balance	490,566	753,760	838,811	838,811	838,811	838,811

1 Cent Sales Tax Public Facility Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
1 Cent Sales Tax - 20% Public Facility Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
312602-PUBLIC FACILITY INFRASTRUCTURE	420,000	428,400	107,100	-	-	-
389000-CASH FORWARD	407,994	-	135,894	-	-	-
Revenue Total	827,994	428,400	242,994	-	-	-
599000-RESERVE	400,000	135,406	-	-	-	-
591000-INTERFUND TRANSFERS	50,000	25,000	25,000	-	-	-
571000-LOAN PAYMENT - PRINCIPAL	219,867	227,320	235,027	-	-	-
572000-LOAN PAYMENT - INTEREST	23,127	15,674	7,967	-	-	-
562000-CAPITAL OUTLAY - BUILDING	75,000	-	-	-	-	-
591000-INTERFUND TRANSFERS	60,000	-	-	-	-	-
Expense Total	827,994	403,400	267,994	-	-	-
Net Profit (Loss)	-	25,000	(25,000)	-	-	-
Fund Balance Beginning	325,685	325,685	350,685	325,685	325,685	325,685
Fund Balance Ending	325,685	350,685	325,685	325,685	325,685	325,685
Fund Balance Policy	242,994	242,994	242,994	-	-	-
Surplus (Deficit) Fund Balance	82,691	107,691	82,691	325,685	325,685	325,685

1 Cent Sales Tax Public Safety Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
1 Cent Sales Tax - 15% Public Safety Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
312603-1 CENT - PUBLIC SAFETY	315,000	321,300	83,018	-	-	-
389000-CASH FORWARD	173,500	-	-	-	-	-
Revenue Total	488,500	321,300	83,018	-	-	-
591100-TRANSFER TO CONSTITUTIONAL OFFICER	98,500	121,000	42,000	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	-	26,800	41,018	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	390,000	173,500	-	-	-	-
Expense Total	488,500	321,300	83,018	-	-	-
Net Profit (Loss)	-	-	-	-	-	-
Fund Balance Beginning	174,419	174,419	174,419	174,419	174,419	174,419
Fund Balance Ending	174,419	174,419	174,419	174,419	174,419	174,419
Fund Balance Policy	-	-	-	-	-	-
Surplus (Deficit) Fund Balance	-	-	-	-	-	-

1 Cent Sales Tax Parks & Recreation Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
1 Cent Sales Tax - 5% Parks & Recreation Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
312604-PARKS & RECREATION INFRASTRUCTURE	110,000	112,200	28,050	-	-	-
381000-INTERFUND TRANSFER	25,000	-	-	-	-	-
389000-CASH FORWARD	110,000	-	-	-	-	-
Revenue Total	245,000	112,200	28,050	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	175,000	112,200	28,050	-	-	-
599000-RESERVE	70,000	-	-	-	-	-
Expense Total	245,000	112,200	28,050	-	-	-
Net Profit (Loss)	-	-	-	-	-	-
Fund Balance Beginning	86,935	86,935	86,935	86,935	86,935	86,935
Fund Balance Ending	86,935	86,935	86,935	86,935	86,935	86,935
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 been incorporated into this model as the U.S.D.A. grant/loan proposal has been approved. The long range outlook for this fund will substantially improve, allowing for much needed over haul of aging lift stations.

Revenue Assumptions

- Forecast 1% increase due to population growth and increased capacity of the plant.

Expense Assumptions

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

Sewer Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
Sewer Operating Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
343510-SEWER FEES-SOPCHOPPY	575,000	580,750	586,558	592,423	598,347	604,331
343512-SEWER FEES - PAWS	420,000	424,200	428,442	432,726	437,054	441,424
343513-SEWER FEES - TALQUIN SEWER	400,000	404,000	408,040	412,120	416,242	420,404
343514-OYSTER BAY SEWER FEES	35,000	35,350	35,704	36,061	36,421	36,785
343515-SEWER DUMPING FEES	125,000	126,250	127,513	128,788	130,076	131,376
343516-SEWER ACCESS FEES	200,000	202,000	204,020	206,060	208,121	210,202
343517-SEWER ACCESS FEES - FLOWERS	10,000	10,100	10,201	10,303	10,406	10,510
389000-CASH FORWARD	35,638	-	-	-	-	-
331505-FEDERAL GRANT - FEMA	403,125	-	-	-	-	-
381000-INTERFUND TRANSFERS	134,375	-	-	-	-	-
384000-LOAN PROCEEDS	3,000,000	3,495,000	-	-	-	-
Revenue Total	5,338,138	5,277,650	1,800,477	1,818,481	1,836,666	1,855,033

See next page for expenditures.

Sewer Fund continued...

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
Sewer Operating Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
531000-PROFESSIONAL SERVICES	110,000	111,100	112,211	113,333	114,466	115,611
534000-CONTRACTED SERVICES	280,000	282,800	285,628	288,484	291,369	294,283
534500-CONTRACTED SERVICES-IT	2,500	2,525	2,550	2,576	2,602	2,628
541000-TELEPHONE	14,000	14,140	14,281	14,424	14,568	14,714
543000-UTILITIES - ELECTRIC	155,000	156,550	158,116	159,697	161,294	162,907
543300-UTILITIES-WATER/SEWER	8,000	8,080	8,161	8,242	8,325	8,408
545000-PROPERTY INSURANCE	18,000	18,180	18,362	18,545	18,731	18,918
546000-MAINTENANCE & REPAIR	526,000	531,260	536,573	541,938	547,358	552,831
549000-OTHER CURRENT CHARGES	60,000	60,600	61,206	61,818	62,436	63,061
552000-OPERATING SUPPLIES	6,000	6,060	6,121	6,182	6,244	6,306
552100-FUEL	42,000	42,420	42,844	43,273	43,705	44,142
564000-OPERATING EQUIPMENT	2,000	2,020	2,040	2,061	2,081	2,102
564500-CAPITAL OUTLAY - EQUIPMENT	48,000	48,480	48,965	49,454	49,949	50,448
591000-INTERFUND TRANSFER	134,375	-	-	-	-	-
595000-BAD DEBT EXPENSE	500	505	510	515	520	526
591000-INTERFUND TRANSFER	65,500	65,500	65,500	65,500	65,500	65,500
564500-CAPITAL OUTLAY - EQUIPMENT	200,000	-	-	-	-	-
571000-LOAN PAYMENT - PRINCIPAL	115,102	-	-	-	-	-
572000-LOAN PAYMENT - INTEREST	13,661	-	-	-	-	-
534000-CONTRACTED SERVICES	537,500	-	-	-	-	-
565000-CONSTRUCTION IN PROGRESS	3,000,000	3,495,000	-	-	-	-
Expense Total	5,338,138	4,845,220	1,655,524	1,668,499	1,681,605	1,694,841
Net Profit (Loss)	-	432,430	144,952	149,982	155,061	160,191
Unrestricted Fund Balance Beginning	551,288	551,288	983,718	1,128,671	1,278,653	1,433,714
Change in Invested / Restricted Capital Assets	-	-	-	-	-	-
Unrestricted Fund Balance Ending	551,288	983,718	1,128,671	1,278,653	1,433,714	1,593,905
Invested in Capital Assets Net of Related Debt	14,056,531	14,056,531	14,056,531	14,056,531	14,056,531	14,056,531
Restricted Assets	-	-	-	-	-	-
Total Fund Balance	14,607,819	15,040,249	15,185,202	15,335,184	15,490,245	15,650,436
Fund Balance Policy	496,732	337,555	340,767	344,011	347,287	350,596
Surplus (Deficit) Fund Balance	54,557	646,163	787,904	934,642	1,086,427	1,243,309

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 1% increase due to annual rate increases adjusted in accordance with the Consumer Price Index.

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 FY2015/2016 Proposed Budget & Five Year Plan						
Riversink Water Operating Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
343300-RIVERSINK WATER	46,000	46,460	46,925	47,394	47,868	48,346
381000-INTERFUND TRANSFER	60,000	-	-	-	-	-
389000-CASH FORWARD	9,800	-	-	-	-	-
Revenue Total	115,800	46,460	46,925	47,394	47,868	48,346
531000-PROFESSIONAL SERVICES	2,000	2,020	2,040	2,061	2,081	2,102
534000-CONTRACTED SERVICES	37,000	37,370	37,744	38,121	38,502	38,887
541000-TELEPHONE	600	606	612	618	624	631
542000-POSTAGE & FREIGHT	700	707	714	721	728	736
543000-UTILITIES - ELECTRIC	3,500	3,535	3,570	3,606	3,642	3,679
546000-MAINTENANCE & REPAIR	68,000	8,000	8,080	8,161	8,242	8,325
552100-FUEL	4,000	4,040	4,080	4,121	4,162	4,204
Expense Total	115,800	56,278	56,841	57,409	57,983	58,563
Net Profit (Loss)	-	(9,818)	(9,916)	(10,015)	(10,115)	(10,217)
Unrestricted Fund Balance Beginning	66,555	66,555	86,737	106,821	126,806	146,690
Change in Invested / Restricted Capital Assets	-	30,000	30,000	30,000	30,000	30,000
Unrestricted Fund Balance Ending	66,555	86,737	106,821	126,806	146,690	166,473
Invested in Capital Assets Net of Related Debt	610,919	580,919	550,919	520,919	490,919	460,919
Restricted Assets	-	-	-	-	-	-
Total Fund Balance	677,474	667,656	657,740	647,725	637,609	627,393
Fund Balance Policy	28,950	14,070	14,210	14,352	14,496	14,641
Surplus (Deficit) Fund Balance	37,605	72,668	92,611	112,453	132,194	151,833

Solid Waste Fund

Forecast:

This fund has 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 almost complete.

Revenue Assumptions

- Forecast 1% 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.
- Any significant changes to these costs will be problematic for this fund.

Solid Waste Fund Five Year Plan

Wakulla County FY2015/2016 Proposed Budget & Five Year Plan						
Solid Waste Operating Fund	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Object #	Proposed Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
531000-PROFESSIONAL SERVICES	108,000	109,080	110,171	111,273	112,386	113,510
534000-CONTRACTED SERVICES	2,057,413	2,077,987	2,098,767	2,119,755	2,140,953	2,162,363
534800-LANDFILL MONITORING	40,000	40,000	40,400	40,804	41,212	41,624
552000-OPERATING SUPPLIES	10,000	10,000	10,100	10,201	10,303	10,406
599000-RESERVE	39,254	-	-	-	-	-
591000-INTERFUND TRANSFER	15,000	15,000	15,000	15,000	15,000	15,000
571000-LOAN PAYMENT - PRINCIPAL	61,667	61,667	61,667	61,667	61,667	61,667
572000-LOAN PAYMENT - INTEREST	30,545	28,364	26,263	24,161	22,119	19,961
534800-LANDFILL MONITORING	90,909	90,909	90,909	90,909	90,909	90,909
Expense Total	2,452,788	2,433,007	2,453,277	2,473,770	2,494,549	2,515,440
Net Profit (Loss)	-	43,091	46,272	49,464	52,607	55,877
Unrestricted Fund Balance Beginning	1,435,189	1,435,189	1,490,280	1,548,552	1,605,274	1,657,881
Change in Invested / Restricted Capital Assets	-	12,000	12,000	7,257	-	-
Unrestricted Fund Balance Ending	1,435,189	1,490,280	1,548,552	1,605,274	1,657,881	1,713,757
Invested in Capital Assets Net of Related Debt Restricted Assets	31,257	19,257	7,257	-	-	-
Total Fund Balance	1,466,447	1,509,538	1,555,810	1,605,274	1,657,881	1,713,757
Fund Balance Policy	613,197	608,252	613,319	618,443	623,637	628,860
Surplus (Deficit) Fund Balance	821,992	882,029	935,233	986,831	1,034,243	1,084,897

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<http://www.floridacountyjudges.com/courthouses/wakulla/>

Section 9

FY 2015/2016 Constitutional Officers

Detailed Budgets

Clerk of Court

Finance

Wakulla County FY2015/2016 Proposed Budget						
Clerk of Court Detail Finance	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	29,983	16,024	23,000	33,579	10,579	46.00%
512000-REGULAR SALARIES	243,649	154,028	171,100	220,819	49,719	29.06%
513000-OPS WAGES	9,921	13,926	20,800	31,200	10,400	50.00%
514000-OVERTIME WAGES	2,352	602	-	-	-	#DIV/0!
521000-FICA TAX	21,869	14,120	15,000	21,848	6,848	45.65%
522000-RETIREMENT BENEFITS	43,007	23,200	27,000	37,128	10,128	37.51%
523000-HEALTH INSURANCE	73,178	56,720	50,000	92,220	42,220	84.44%
531000-PROFESSIONAL SERVICES	3,879	261	5,000	500	(4,500)	-90.00%
534000-CONTRACTED SERVICES	12,775	10,830	13,000	11,014	(1,986)	-15.28%
540000-TRAVEL	7,893	5,218	8,000	5,000	(3,000)	-37.50%
541000-TELEPHONE	1,275	741	1,500	1,500	-	0.00%
542000-POSTAGE & FREIGHT	2,925	2,183	3,000	3,000	-	0.00%
544000-RENTALS & LEASES	435	356	500	750	250	50.00%
545000-INSURANCE	708	-	-	-	-	#DIV/0!
546000-MAINT & REPAIR	12	115	-	200	200	#DIV/0!
548000-ADVERTISING & PROMOTION	20	346	-	750	750	#DIV/0!
549000-OTHER CURRENT CHARGES	3,974	513	4,000	1,000	(3,000)	-75.00%
551000-OFFICE SUPPLIES	2,891	1,844	3,000	3,000	-	0.00%
552000-OPERATING SUPPLIES	1,126	562	2,000	1,000	(1,000)	-50.00%
552100-FUEL	-	-	-	-	-	#DIV/0!
554000-BOOKS & SUBSCRIPTIONS	82	-	500	500	-	0.00%
554400-MEMBERSHIPS	1,349	335	1,500	1,000	(500)	-33.33%
555000-TRAINING	-	110	-	250	250	#DIV/0!
564000-OPERATING EQUIPMENT	-	1,280	-	992	992	#DIV/0!
591000-INTERFUND TRANSFER OUT	2,370	121,883	182,820	95,000	(87,820)	-48.04%
593000-RETURN TO BOARD	-	-	-	-	-	#DIV/0!
Clerk of Court Finance Detail	465,673	425,197	531,720	562,250	30,530	5.74%

Maintenance

Wakulla County FY2015/2016 Proposed Budget						
Clerk of Court Detail Maintenance	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	29,982	19,440	28,500	28,434	(66)	-0.23%
514000-OVERTIME WAGES	3,733	1,940	1,500	5,331	3,831	255.40%
521000-FICA TAX	2,569	1,636	2,300	2,583	283	12.30%
522000-RETIREMENT BENEFITS	2,349	1,556	2,200	2,064	(136)	-6.18%
523000-HEALTH INSURANCE	17,073	12,312	18,500	19,371	871	4.71%
534000-CONTRACTED SERVICES	6,114	2,771	7,500	3,000	(4,500)	-60.00%
540000-TRAVEL	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	137	92	150	150	-	0.00%
542000-POSTAGE & FREIGHT	588	441	500	750	250	50.00%
544000-RENTALS & LEASES	88	72	100	100	-	0.00%
545000-INSURANCE	40	-	-	-	-	#DIV/0!
546000-MAINT & REPAIR	27,124	6,134	20,000	11,500	(8,500)	-42.50%
549000-OTHER CURRENT CHARGES	-	66	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	1,988	702	2,000	1,300	(700)	-35.00%
552000-OPERATING SUPPLIES	10,135	8,595	10,000	11,650	1,650	16.50%
552100-FUEL	683	197	750	250	(500)	-66.67%
554000-BOOKS & SUBSCRIPTIONS	-	-	-	-	-	#DIV/0!
554400-MEMBERSHIPS	118	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	1,698	-	(1,698)	-100.00%
591000-INTERFUND TRANSFER OUT	-	-	-	3,500	3,500	#DIV/0!
Clerk of Court Maintenance Detail	102,723	55,952	95,698	89,983	(5,715)	-5.97%

Property Appraiser

Wakulla County FY2015/2016 Proposed Budget						
Property Appraiser Detail	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru March 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	102,503	51,405	102,503	102,809	306	0.30%
512000-REGULAR SALARIES	439,861	209,867	470,810	484,010	13,200	2.80%
514000-OVERTIME	-	-	-	-	-	#DIV/0!
SPECIAL PAY	16,833	7,999	18,000	18,000	-	0.00%
521000-FICA TAX	43,478	21,976	44,799	46,269	1,470	3.28%
522000-RETIREMENT BENEFITS	69,302	36,498	76,115	78,746	2,631	3.46%
523000-HEALTH INSURANCE	100,933	51,515	120,563	126,592	6,029	5.00%
531000-PROFESSIONAL SERVICES	9,168	4,676	12,100	12,100	-	0.00%
532000-AUDITING & ACCOUNTING	1,766	1,719	2,400	2,400	-	0.00%
534000-CONTRACTED SERVICES	2,385	2,492	2,295	3,000	705	30.72%
540000-TRAVEL	9,324	3,254	10,759	10,759	-	0.00%
541000-TELEPHONE	2,495	853	3,500	3,500	-	0.00%
542000-POSTAGE & FREIGHT	3,071	3,356	7,274	7,357	83	1.14%
543000-UTILITIES-ELECTRIC	8,480	3,573	9,000	9,000	-	0.00%
544000-RENTALS & LEASES	-	-	-	-	-	#DIV/0!
546000-MAINTANENCE & REPAIR	127,818	47,223	84,792	85,392	600	0.71%
549000-OTHER CURRENT CHARGES	392	384	500	500	-	0.00%
551000-OFFICE SUPPLIES	10,101	2,297	9,000	9,000	-	0.00%
552000-OPERATING SUPPLIES	6,412	1,536	8,000	8,000	-	0.00%
554000-BOOKS & SUBSCRIPTIONS	599	644	1,600	1,600	-	0.00%
554400-MEMBERSHIPS	5,993	5,616	6,100	6,100	-	0.00%
555000-TRAINING	2,305	825	3,470	3,170	(300)	-8.65%
SPECIAL CONTINGENCY	-	-	2,296	2,296	-	0.00%
NORTH FLORIDA WATER CONTRIBUTION	(1,885)	(824)	(1,789)	(2,204)	(415)	23.20%
Property Appraiser Expense Detail	961,334	456,884	994,087	1,018,396	24,309	2.45%

Sheriff

Law Enforcement

Wakulla County FY2015/2016 Proposed Budget						
Law Enforcement	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru March 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	55,469	27,438	55,710	55,710	-	0.0%
512000-REGULAR SALARIES	2,781,132	1,359,462	2,796,155	3,232,297	436,142	15.6%
513000-OTHER SALARIES	21,475	8,948	20,200	20,400	200	1.0%
514000-OVERTIME WAGES	14,058	17,901	6,565	6,630	65	1.0%
515000-INCENTIVE PAY	25,929	12,328	25,000	25,000	-	0.0%
519000-HOLIDAY WAGES	32,616	30,627	40,400	40,800	400	1.0%
521000-FICA TAX	213,343	108,192	221,387	255,171	33,784	15.3%
522000-RETIREMENTS BENEFITS	470,642	234,968	503,435	608,857	105,422	20.9%
523000-HEALTH INSURANCE	597,076	302,596	672,711	720,612	47,901	7.1%
524000-WORKERS COMPENSATION	70,724	42,375	88,424	106,223	17,799	20.1%
525000-UNEMPLOYMENT COMP	5,351	-	-	-	-	#DIV/0!
TOTAL PESONNEL SERVICES	4,287,815	2,144,835	4,429,987	5,071,700	641,713	14.5%
531000-PROFESSIONAL SERVICES	23,212	25,012	20,000	20,000	-	0.0%
534000-CONTRACTED SERVICES	6,553	6,298	12,000	12,000	-	0.0%
535000-INVESTIGATIVE FUNDS	10,000	1,500	18,000	18,000	-	0.0%
540000-TRAVEL AND TRAINING	13,327	4,630	10,000	10,000	-	0.0%
541000-COMMUNICATIONS	60,732	25,997	55,000	55,000	-	0.0%
542000-POSTAGE	3,527	1,749	3,500	3,500	-	0.0%
543000-UTILITIES	36,181	17,463	45,000	45,000	-	0.0%
544030-LEASE/MAINT COPIES	13,646	4,735	12,000	12,000	-	0.0%
544040-EQUIPMENT LEASE	-	-	-	-	-	#DIV/0!
545010-INSURANCE AUTO	33,243	17,056	38,000	38,000	-	0.0%
545020-INSURANCE LIABILITY	48,476	27,174	50,301	52,816	2,515	5.0%
545040-INSURANCE OTHER	4,851	1,520	10,500	10,500	-	0.0%
546000-REPAIRS/MAINT BLDG & EQUIP	10,604	1,426	6,000	6,000	-	0.0%
546010-REPAIRS/MAINT AUTO	38,014	14,069	35,000	35,000	-	0.0%
546030-REPAIRS/MAINT RADIO	279	-	2,500	2,500	-	0.0%
546040-AUTO SHOP SUPPLIES	283	-	1,000	1,000	-	0.0%
547000-PRINTING & BINDING	3,922	-	5,000	5,000	-	0.0%
549000-OTHER CHARGES	4,753	264	2,500	2,500	-	0.0%
549010-TAG & TITLE FEES	1,374	545	1,500	1,500	-	0.0%
549050-CLEANING/MAINT UNIFORMS	1,687	-	2,500	2,500	-	0.0%
551000-OFFICE SUPPLIES	17,189	6,527	20,000	20,000	-	0.0%
551010-FURN & EQUIP > 1,000	19,241	8,696	30,000	25,000	(5,000)	-16.7%
551020-SOFTWARE SUPPORT & MAINT	36,361	19,662	30,000	35,000	5,000	16.7%
552000-OPERATING SUPPLIES	20,940	16,163	20,000	20,000	-	0.0%
552010-MOTOR FUEL	193,251	62,025	195,000	195,000	-	0.0%
552020-AMMUNITION	63,029	824	30,000	30,000	-	0.0%
552070-K-9 SUPPLIES	-	-	-	-	-	#DIV/0!
552080-TASERS & SUPPLIES	6,162	-	5,000	5,000	-	0.0%
552090-UNIFORMS	36,439	10,766	15,000	15,000	-	0.0%
552150-VEHICLE SUPPLIES	7,212	710	5,000	5,000	-	0.0%
552200-CLEANING/MAINT SUPPLIES	2,845	1,509	3,000	3,000	-	0.0%
554020-MEMBERSHIP DUES	8,146	7,522	6,000	6,000	-	0.0%
TOTAL OPERATING	725,479	283,842	689,301	691,816	2,515	0.4%
964010-MACHINERY & EQUIPM	45,613	-	-	-	-	#DIV/0!
TOTAL CAPITAL OUTLAY	50,316	-	-	-	-	#DIV/0!
CONTINGENCY	-	-	-	-	-	#DIV/0!
TOTAL PROGRAM BUDGET	5,063,610	2,428,677	5,119,288	5,763,516	644,228	12.6%

Sheriff continued...

Corrections

Wakulla County FY2015/2016 Proposed Budget						
Corrections	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru March 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	55,009	27,438	55,710	55,710	-	0.0%
512000-REGULAR SALARIES	1,682,945	839,386	1,671,539	1,846,493	174,954	10.5%
513000-OTHER SALARIES	19,256	9,319	15,150	15,300	150	1.0%
514000-OVERTIME WAGES	17,882	2,150	13,635	13,770	135	1.0%
515000-INCENTIVE PAY	17,120	8,469	14,000	14,000	-	0.0%
519000-HOLIDAY WAGES	32,199	23,414	35,350	37,485	2,135	6.0%
521000-FICA TAX	132,677	66,362	135,845	149,711	13,866	10.2%
522000-RETIREMENTS BENEFITS	281,722	144,677	304,717	363,190	58,473	19.2%
523000-HEALTH INSURANCE	443,149	231,976	495,564	495,564	-	0.0%
524000-WORKERS COMPENSATION	48,208	31,730	63,125	72,016	8,891	14.1%
525000-UNEMPLOYMENT COMP	-	-	2,525	2,550	25	1.0%
TOTAL PESONNEL SERVICES	2,730,167	1,384,921	2,807,160	3,065,789	258,629	9.2%
534000-CONTRACTED SERVICES	1,084,684	539,322	1,086,578	1,120,862	34,284	3.2%
540000-TRAVEL AND TRAINING	5,007	2,604	2,500	2,500	-	0.0%
541000-COMMUNICATIONS	5,120	1,895	8,400	8,400	-	0.0%
542000-POSTAGE	2,052	1,604	2,300	2,300	-	0.0%
543000-UTILITIES	209,335	99,122	200,000	200,000	-	0.0%
544030-LEASE/MAINT COPIES	7,826	3,251	7,200	7,200	-	0.0%
545010-INSURANCE AUTO	4,496	2,422	5,000	5,000	-	0.0%
545020-INSURANCE LIABILITY	33,091	20,796	42,500	44,625	2,125	5.0%
545040-INSURANCE OTHER	3,889	-	8,837	10,000	1,163	13.2%
545030-INSURANCE INMATE MEDICAL	8,792	5,611	10,000	8,837	(1,163)	-11.6%
546000-REPAIRS/MAINT BLDG & EQUIP	56,612	30,282	31,937	31,937	-	0.0%
546010-REPAIRS/MAINT AUTO	2,339	1,286	3,500	3,500	-	0.0%
546030-REPAIRS/MAINT RADIO	-	-	1,500	1,500	-	0.0%
546040-AUTO SHOP SUPPLIES	2,272	314	1,000	1,000	-	0.0%
549000-OTHER CHARGES	221	1,260	750	750	-	0.0%
549010-TAG & TITLE FEES	87	-	200	200	-	0.0%
549050-CLEANING/MAINT UNIFORMS	1,110	-	2,000	2,000	-	0.0%
551000-OFFICE SUPPLIES	6,614	2,429	7,000	7,000	-	0.0%
551010-FURN & EQUIP > 1,000	10,847	-	8,000	8,000	-	0.0%
551020-SOFTWARE SUPPORT & MAINT	9,217	7,606	11,000	11,000	-	0.0%
552000-OPERATING SUPPLIES	12,518	2,472	5,000	5,000	-	0.0%
552010-MOTOR FUEL	27,803	8,334	13,000	13,000	-	0.0%
552080-TASERS & SUPPLIES	-	-	3,500	3,500	-	0.0%
552090-UNIFORMS	4,342	1,904	5,000	5,000	-	0.0%
552100-TRAINING SUPPLIES	-	-	2,500	2,500	-	0.0%
552120-MEDICAL/NURSES SUPPLIES	-	-	-	-	-	#DIV/0!
552130-INMATE FOOD SUPPLIES	293,120	126,334	289,080	289,080	-	0.0%
552140-INMATE SUPPLIES	37,402	15,778	35,000	35,000	-	0.0%
552200-CLEANING/MAINT SUPPLIES	21,544	8,834	32,000	32,000	-	0.0%
TOTAL OPERATING	1,850,340	883,460	1,825,282	1,861,691	36,409	2.0%
964010-RADIO EQUIPMENT	257,340				-	#DIV/0!
TOTAL CAPITAL OUTLAY					-	#DIV/0!
CONTINGENCY	-				-	#DIV/0!
TOTAL PROGRAM BUDGET	4,580,507	2,268,381	4,632,442	4,927,480	295,038	6.4%

Sheriff continued...

Courthouse Security

Wakulla County FY2015/2016 Proposed Budget						
Courthouse Security	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru March 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	91,731	55,963	86,856	98,602	11,746	13.5%
513000-OTHER SALARIES	4,107	-	2,020	2,142	122	6.0%
515000-INCENTIVE PAY	311	139	2,000	2,000	-	0.0%
519000-HOLIDAY WAGES	502	728	505	536	31	6.1%
521000-FICA TAX	9,149	4,310	6,992	7,912	920	13.2%
522000-RETIREMENTS BENEFITS	17,260	8,280	14,645	18,602	3,957	27.0%
523000-HEALTH INSURANCE	9,891	4,408	11,035	11,035	-	0.0%
524000-WORKERS COMPENSATION	4,189	1,874	3,457	4,072	615	17.8%
TOTAL PESONNEL SERVICES	137,140	75,702	127,510	144,901	17,391	13.6%
541000-COMMUNICATIONS	-	-	-	-	-	#DIV/0!
545010-INSURANCE AUTO	508	226	634	634	-	0.0%
545020-INSURANCE LIABILITY	2,076	1,090	2,424	2,424	-	0.0%
546010-REPAIRS/MAINT AUTO	56	9	300	300	-	0.0%
546030-REPAIRS/MAINT RADIO	467	-	350	350	-	0.0%
549050-CLEANING/MAINT UNIFORMS	99	-	400	400	-	0.0%
552000-OPERATING SUPPLIES	1,149	424	500	500	-	0.0%
552010-MOTOR FUEL	1,000	332	1,500	1,500	-	0.0%
552080-TASERS & SUPPLIES	-	-	500	500	-	0.0%
552090-UNIFORMS	618	-	1,000	1,000	-	0.0%
TOTAL OPERATING	5,973	2,081	7,608	7,608	-	0.0%
964010-RADIO EQUIPMENT	-	-	-	-	-	#DIV/0!
TOTAL CAPITAL OUTLAY	-	-	-	-	-	#DIV/0!
CONTINGENCY	-	-	-	-	-	#DIV/0!
TOTAL PROGRAM BUDGET	143,113	77,783	135,118	152,509	17,391	12.9%

Emergency Management

Wakulla County FY2015/2016 Proposed Budget						
Emergency Management	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru March 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	20,000	10,000	20,000	20,000	-	0.0%
513000-OPS SALARIES	-	-	-	-	-	#DIV/0!
521000-FICA TAX	1,530	765	1,530	1,530	-	0.0%
522000-RETIREMENTS BENEFITS	1,400	700	1,400	1,472	72	5.1%
523000-HEALTH INSURANCE	548	274	548	476	(72)	-13.1%
524000-WORKERS COMPENSATION	-	-	-	-	-	#DIV/0!
TOTAL PESONNEL SERVICES	23,478	11,739	23,478	23,478	-	0.0%

Grand Total

Wakulla County FY2015/2016 Proposed Budget						
Sheriff Fine & Forfeiture Fund Summary	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru March 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
FUND 150 TOTAL PERSONNEL SERV	7,178,600	3,617,197	7,388,135	8,305,868	917,733	12.4%
FUND 150 TOTAL OPERATING	2,581,792	1,169,383	2,522,191	2,561,115	38,924	1.5%
FUND 150 TOTAL CAPITAL OUTLAY	50,316	-	-	-	-	#DIV/0!
FUND 150 TOTAL CONTINGENCY	-	-	-	-	-	#DIV/0!
TOTAL WCSO PROGRAM	9,810,708	4,786,580	9,910,326	10,866,983	956,657	9.7%

Supervisor of Elections

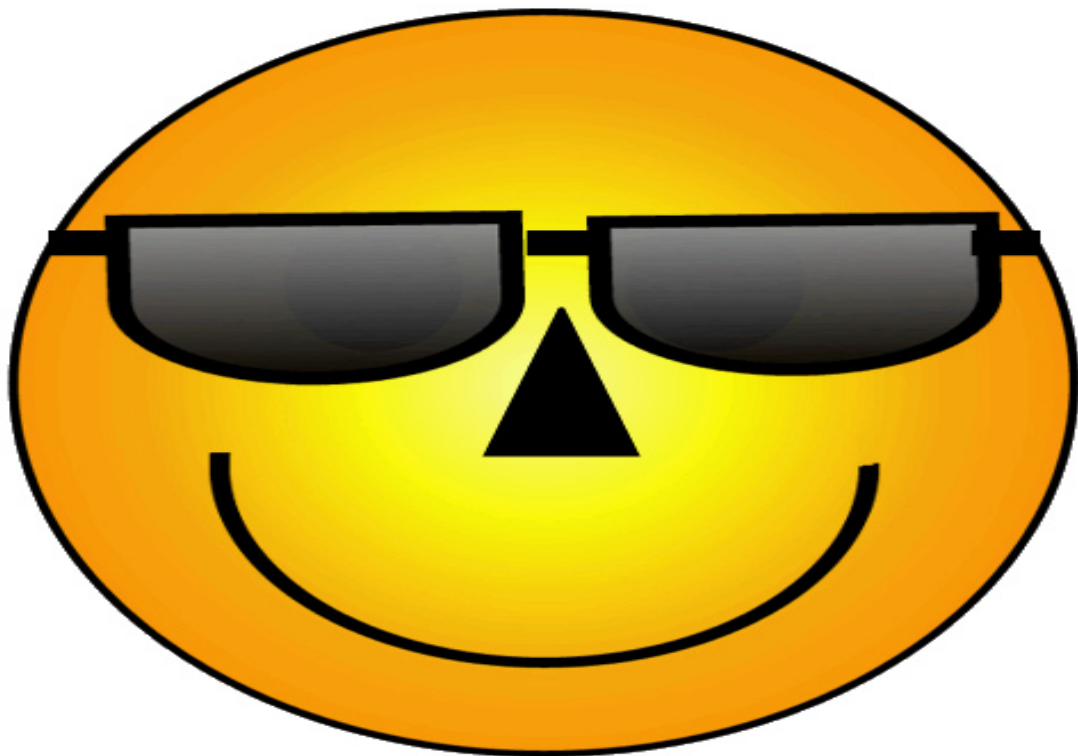
Wakulla County FY2015/2016 Proposed Budget						
Supervisor of Elections Fund	FY 13-14	FY 14-15		FY 15-16	FY15/16 over FY14/15	
Object #	Actual	Actual (thru May 31)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	85,318	53,411	88,300	87,750	(550)	-0.62%
512000-REGULAR SALARIES	68,837	41,671	68,100	69,870	1,770	2.60%
513000-HOURLY WAGES	10,940	5,225	20,000	20,000	-	0.00%
514000-OVERTIME	2,009	2,205	2,500	4,000	1,500	60.00%
514500-HOLIDAY HOURS-WAGES	-	255	-	-	-	#DIV/0!
521000-FICA TAX	12,936	7,862	13,845	14,166	321	2.32%
522000-RETIREMENT BENEFITS	40,998	29,813	48,519	49,393	874	1.80%
523000-HEALTH INSURANCE	16,355	11,838	16,830	17,675	845	5.02%
531300-LEGAL FEES - OTHER	6,613	1,800	6,000	6,000	-	0.00%
534000-CONTRACTED SERVICES	37,573	19,207	38,400	37,500	(900)	-2.34%
540000-TRAVEL	4,116	4,675	4,000	5,500	1,500	37.50%
541000-TELEPHONE	5,846	3,693	5,500	5,000	(500)	-9.09%
544000-RENTALS/LEASES-MACH & EQUIP	9,801	3,236	9,000	10,000	1,000	11.11%
545000-PROPERTY INSURANCE	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	663	998	1,000	1,000	-	0.00%
547000-PRINTING & BINDING	14,481	813	9,000	9,500	500	5.56%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	2,465	643	2,500	2,500	-	0.00%
549000-OTHER CURRENT CHARGES	13,415	13,325	14,250	22,000	7,750	54.39%
549500-EVENTS & SERVICES	410	256	500	500	-	0.00%
551000-OFFICE SUPPLIES	2,685	1,197	2,700	2,500	(200)	-7.41%
552000-OPERATING SUPPLIES	13,845	18,263	10,000	10,000	-	0.00%
552100-FUEL	197	94	150	200	50	33.33%
554000-BOOKS AND SUBSCRIPTIONS	-	-	350	-	(350)	-100.00%
554400-MEMBERSHIPS	1,659	1,789	2,000	1,800	(200)	-10.00%
564000-OPERATING EQUIPMENT	-	-	12,000	-	(12,000)	-100.00%
Supervisor of Elections Expense	351,160	222,267	375,444	376,854	15,245	4.06%

Tax Collector

Wakulla County FY2015/2016 Proposed Budget						
Tax Collector Detail	FY 13-14	FY 14-15		FY 15-16	FY 15/16 over FY 14/15	
Object #	Actual	Actual (thru April 30)	Final Budget	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	58,627	58,805	100,503	100,809	306	0.30%
512000-REGULAR SALARIES	176,794	180,194	286,739	306,382	19,643	6.85%
OTHER WAGES & SPECIAL PAY	15,903	6,211	16,000	16,320	320	2.00%
521000-FICA TAX	17,478	17,551	32,761	34,287	1,526	4.66%
522000-RETIREMENT BENEFITS	33,171	45,705	78,325	76,149	(2,176)	-2.78%
523000-HEALTH INSURANCE	44,872	49,168	79,670	83,529	3,859	4.84%
531000-PROFESSIONAL SERVICES	(1,189)	10,251	18,550	19,550	1,000	5.39%
534000-CONTRACTUAL SERVICES	26,922	24,969	37,200	36,000	(1,200)	-3.23%
540000-TRAVEL	-	236	475	625	150	31.58%
541000-TELEPHONE	4,751	4,593	7,120	7,500	380	5.34%
542000-POSTAGE & FREIGHT	1,400	4,567	18,252	18,911	659	3.61%
544000-RENTALS & LEASES	1,286	1,234	3,641	3,685	44	1.21%
545000-PROPERTY INSURANCE	255	231	552	462	(90)	-16.30%
546000-MAINTANENCE & REPAIR	9,112	9,148	13,200	14,100	900	6.82%
547000-PRINTING & BINDING	2,351	900	5,800	6,230	430	7.41%
549000-OTHER CURRENT CHARGES	541	395	465	500	35	7.53%
551000-OFFICE SUPPLIES	6,576	8,089	10,293	10,505	212	2.06%
554000-BOOKS & SUBSCRIPTIONS	2,496	3,409	2,615	3,825	1,210	46.27%
Tax Collector Expense Detail	401,345	425,655	712,161	739,369	27,208	3.82%

Thank you for reading the Wakulla County FY 2015/2016 Preliminary 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
Wakulla County Commission Complex
3093 Crawfordville Highway
Crawfordville, FL 32327
(850) 926-0919



Have a Great Day!