

**WAKULLA COUNTY**  
**FISCAL YEAR 2009 TENTATIVE**  
**BUDGET BY FUND**

**ONE CENT SALES TAX FUND-317**

This fund was established to track the revenue and expenditures related to the One Cent Sales Tax. Florida Statutes Section 212.054 authorizes counties to impose a local discretionary one cent sales tax on all transactions subject to the state tax imposed on sales, use, services rentals, admissions, and other authorized transactions pursuant to Chapter 202 & 212. The funds are distributed using a complex distribution factor which is then multiplied by the amount available for distribution. The One Cent Sales Tax was approved by voters in 1987 for 15 years and in September 2002 voters renewed it for another 15 years. The statute and the new ordinance have placed limitations on expenses. New funds are 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.

G/L Acct	Number	Acct Description	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Actual</u>	<u>FY08</u> <u>Budget</u>	<u>FY08 Actual</u> <u>(3/30/08)</u>	<u>FY09</u> <u>Requested</u>	<u>FY09</u> <u>Budget</u>	<u>Variance</u>
317-0000	000-000	<b>ONE CENT SALES TAX</b>	-	-	-	-	-	-	-
<b>317-0000 Total</b>			-	-	-	-	-	-	-
317-0002	000-000	ONE CENT SALES TAX-STATE							
317-0002	312-601	Road Infrastructure - 1 Cent	1,002,880	1,041,718	918,125	0	1,263,001	1,263,001	38%
317-0002	312-602	Public Facil. Infr. - 1 Cent	330,870	374,638	336,646	0	421,000	421,000	25%
317-0002	312-603	Public Safety Infr. - 1 Cent	250,720	280,979	252,485	0	315,750	315,750	25%
317-0002	312-604	Parks & Recr. Infr. - 1 Cent	83,573	93,660	84,162	0	105,250	105,250	25%
<b>317-0002 Total</b>			1,668,043	1,790,995	1,591,418	0	2,105,001	2,105,001	32%
317-0003	000-000	ONE CENT SALES TAX-LOCAL							
317-0003	361-100	Interest On Investments	25,006	2,756	14,308	0	14,308	14,308	0%
317-0003	364-100	Other Financing Source	0	0	0	0	0	0	0%
317-0003	369-010	Refund Of Prior Year Expense	0	0	0	0	0	0	0%
317-0003	381-000	Interfund Transfer	0	0	0	0	0	0	0%
317-0003	389-012	Cash Forward - 1 Cent Roads	0	0	1,400,000	0	1,200,000	1,200,000	-14%
317-0003	389-013	Cash Forward - 1 Cent Facility	0	0	300,000	0	636,000	636,000	112%
317-0003	389-014	Cash Forward - 1 Cent Safety	0	0	130,000	0	0	0	-100%
317-0003	389-015	Cash Forward - 1 Cent P & R	0	0	50,000	0	80,000	80,000	60%
<b>317-0003 Total</b>			25,006	2,756	1,894,308	0	1,930,308	1,930,308	2%
<b>TOTAL REVENUE</b>			1,693,049	1,793,751	3,485,726	0	4,035,309	4,035,309	16%
									0%
317-0100	000-000	ONE CENT SALES TAX ROADS	0	0	0	0	0	0	0%
317-0100	582-310	Professional Services	0	0	0	0	0	0	0%
317-0100	582-490	Bank Charges	451	0	14,308	0	0	0	-100%
317-0100	582-610	Land	0	0	0	0	0	0	0%
317-0100	582-640	Capital Outlay	8,938	0	0	0	0	0	0%
317-0100	582-641	Lawhon Mill to Emmit	1,403,783	346,747	397,029	397,029	0	0	-100%
317-0100	582-642	Chattahoochee Street	0	0	100,000	0	100,000	100,000	0%
317-0100	582-643	Tower Road	0	0	95,000	0	95,000	95,000	0%
317-0100	582-644	Fishing Fool Street	0	507,859	50,000	71,506	50,000	50,000	0%
317-0100	582-645	Wakulla Arran to East Ivan	0	14,430	242,629	242,629	0	0	-100%
317-0100	582-646	Gavin Road	0	41,380	100,000	0	100,000	100,000	100%
317-0100	582-647	Old Shell Point Road	0	41,681	459,377	0	459,377	459,377	100%
317-0100	582-648	Rehinkle & Alexander Realign	0	41,520	190,000	0	190,000	190,000	100%
317-0100	582-649	St. Marks Street Paving(1 mile)	0	0	217,886	0	217,886	217,886	100%
317-0100		Skipper Bay Bridge	0	0	0	0	30,000	30,000	100%
317-0100		Road Striping	0	0	0	0	150,000	150,000	100%
317-0100		Syft Creek Bridge Study	0	0	0	0	125,000	125,000	100%
317-0100		Shadeville Wakulla River Bridge Repairs	0	0	0	0	85,000	85,000	100%
317-0100		BOCC Parking Area & Landscape	0	0	0	0	75,000	75,000	100%
317-0100		Road Paving Various	0	0	0	0	333,842	333,842	100%
317-0100	582-651	Posey Property Purchase	598	0	0	0	0	0	0%
317-0100	582-652	Capital Outlay - Newport Park	5,135	7,088	0	0	0	0	0%
317-0100	582-710	Bond / Loan Payment	338,028	169,014	338,028	0	338,028	338,028	0%
317-0100	582-720	Bond / Loan Interest	141,268	65,206	128,176	0	128,176	128,176	0%
317-0100	582-730	Loan Closing Costs	0	0	0	0	0	0	0%
317-0100	582-900	Road Infrastructure - Reserve	0	0	0	0	0	0	0%
<b>317-0100 Total</b>			1,898,202	1,234,925	2,332,433	711,164	2,477,309	2,477,309	6%

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**BUDGET BY FUND**

<b>G/L Acct</b>	<b>Number</b>	<b>Acct Description</b>	<b>FY06 Actual</b>	<b>FY07 Actual</b>	<b>FY08 Budget</b>	<b>FY08 Actual (3/30/08)</b>	<b>FY09 Requested</b>	<b>FY09 Budget</b>	<b>Variance</b>
317-0200	000-000	PUBLIC FACILITIES							
317-0200	582-610	Land	0	0	0	608	0	0	0%
317-0200	582-640	Courthouse Expansion	0	0	0	0	1,057,000	1,057,000	100%
317-0200	582-900	Bldg Facilities-Reserve	34,496	8,550	636,646	0	0	0	-100%
<b>317-0200 Total</b>			34,496	8,550	636,646	608	1,057,000	1,057,000	66%
317-0300	000-000	PUBLIC SAFETY							
317-0300	581-910	Transfer to Sheriff		242,331	197,799	0	164,876	164,876	-17%
317-0300	581-911	Transfer to Sheriff(Animal Control)		8,294	15,000	0	0	0	-100%
317-0300	582-900	Public Safety-Reserve	268,687	243,776	169,686	0	150,874	150,874	-11%
<b>317-0300 Total</b>			268,687	494,401	382,485	0	315,750	315,750	-17%
317-0400	000-000	PARKS AND RECREATION							
317-0400	582-640	P & R Maintenance Equip.-Medart	26,885		5,000	1,109	0	0	-100%
317-0400	582-641	P & R Maintenance Equip.-Various	0		8,000	1,898	0	0	-100%
317-0400	582-642	P & R Covered Lawn Trailer	0		5,900	5,835	0	0	-100%
317-0400	582-643	P & R Truck Van	0	0	29,000	0	0	0	-100%
317-0400	582-644	P& R-Newport Water System	0	0	35,000	0	0	0	-100%
317-0400	582-645	Medart Lighting and Landscaping	0	0	0	0	25,000	25,000	100%
317-0400	582-646	P&R Medart Park Saftey Netting	0	0	0	0	36,000	36,000	100%
317-0400	582-900	Parks & Recreation Reserve	0	0	51,262		124,250	124,250	142%
<b>317-0400 Total</b>			26,885	0	134,162	8,842	185,250	185,250	38%
<b>TOTAL EXPENDITURES</b>			2,228,270	1,737,876	3,485,726	720,614	4,035,309	4,035,309	16%