

**WAKULLA COUNTY**  
**FISCAL YEAR 2010 FINAL BUDGET**  
**CAPITAL IMPROVEMENT PROGRAM AND PLAN**

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**Capital Improvement Program and Plan**

**Wakulla County Capital Improvement Project and Plan**

A Capital Improvement Plan (CIP) is designed to anticipate capital improvement projects or equipment and schedule them over a period of time so they may be purchased in the most efficient and cost effective method possible. A CIP allows the matching of costs to anticipated income. As potential projects are reviewed, the County considers the benefits, alternatives and impact of operating costs.

**Definition of a Capital Improvement**

As used in the Capital Improvement plan, a capital improvement project is defined as a major fiscal expenditure which is made infrequently or which is non-recurring and includes one or more of the following:

1. Acquisition of land
2. Construction or expansion of public facility, street, or utility lines
3. Non-recurring rehabilitation of a facility
4. Design work or planning study related to an individual project
5. Any item that costs more than \$25,000 and has a useful life of 5 or more years
6. Replacement and purchase of vehicles
7. Or as deemed appropriate and necessary by the Board of County Commissioners

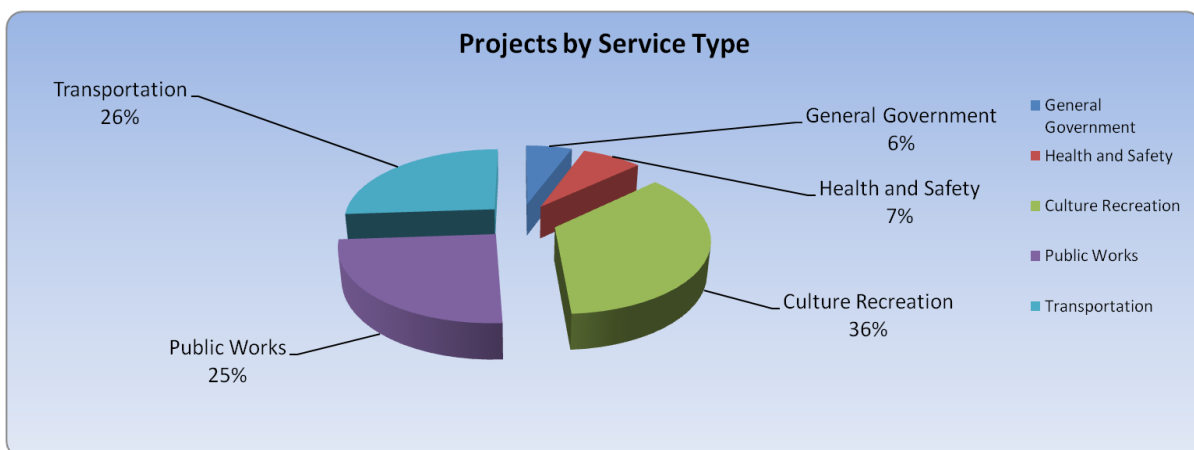
**The Capital Improvement Planning and Process**

The Capital Improvement Planning Process is as follows: The Board of County Commissioners authorizes the preparation of the CIP as part of the annual budget process. The Department Heads and staff assemble all known capital projects that they deem necessary over the next five-year period. The Administrator and staff then review the projects according to project priority, fiscal impact and available funding. From this information, a preliminary Capital Improvement Plan is prepared and recommendations are submitted to the Board as part of the annual tentative budget. Once specific projects are approved by the Board, the process is repeated annually as projects are completed and new needs arise.

**Project Service Types**

The FY09/10 Thru FY13/14 capital improvement program represents over \$59 Million in proposed or planned projects with \$15 Million in FY09/10. This 5-year Capital Improvement Program represents the first official plan for major capital improvements with the Wakulla County Government organization. The figure below displays the various Project Service Types of proposed capital spending throughout the initial five years of the plan.

**Graph 1**



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**Methods of Funding Capital Improvements**

The Capital Improvement Plan projects are funded from a variety of sources. In Wakulla County, these include: The General Fund; Federal and State Grants; Wastewater Fees; Solid Waste Fees; Impact Fees; 1 Cent Sales Taxes and the various Gas Taxes.

**General Fund**

The most commonly used method of financing capital projects is through the use of the General Fund. The General Fund includes the money raised by local property tax for a given year. Generally, when a project is approved to be funded from the General Fund, the entire cost is paid off within one year so as not to obligate General Fund dollars beyond the current fiscal year.

**Federal and State Grants**

Grants from other levels of government may cover the full cost of a project, or provide matching funds to go with some locally raised funds.

**Waste Water and Solid Waste Fees**

The capital needs of these departments are met through the revenues raised from providing services. These costs are reflected in user rates.

**Impact Fees**

Impact Fees are fees that are charged with Occupancy Permits for new homes and commercial development for related growth improvements such as road improvements, EMS services, parks and public buildings.

**1 Cent Sales Tax**

This is a tax that is imposed on all transactions subject to the State tax imposed on sales, use, service rentals, admissions, and other authorized transactions. This tax is designated for roads infrastructure, public facilities, public safety infrastructure and parks and recreation.

**Gas Taxes**

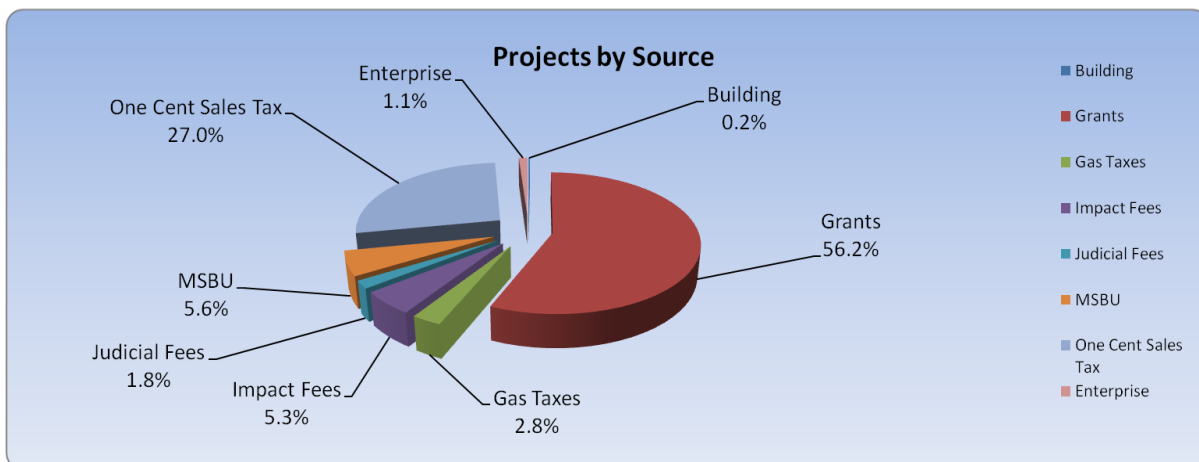
There are various taxes imposed by Wakulla County when a gallon of gas is purchased. There are various uses for these taxes but they are mostly used for capital improvements regarding transportation such as, right of way acquisition, reconstruction, maintenance and repair as well as equipment purchases to support all these functions.

**Other Sources**

Other sources include funding that is not typically used for capital outlay but for certain projects, the source is appropriate. An example is the funding of a portion of the Courthouse expansion using Judicial fees.

The largest portion of the funding for capital projects is derived from grant funding. As a fiscally constrained county, Wakulla County's contribution from the General Fund to the Capital Improvement program is minimal. The County is reliant on grant funding to provide for most of the major infrastructure improvements.

**Graph 2**



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**Management of Capital Projects**

The projects implemented in Wakulla County are managed by the following County departments: Ambulance Services, Agriculture/Extension, Building Department, Clerk of Court, Fire, Parks and Recreation, Public Works, Probation, and the Sheriff. The chart below outlines the department, the number of projects that are managed by that department and the total planned appropriation for the FY 2010-2014 Capital Improvement Plan.

**Chart 1**

<b>Managing Department</b>	<b>FY10 Projects</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>Totals</b>
Agriculture/Extension Services	4	0	155,000	0	0	0	155,000
Airport	7	115,000	850,000	825,000	750,000	0	2,540,000
Ambulance	2	125,000	295,388	147,005	157,295	157,295	881,983
Building	2	25,000	26,000	0	0	0	51,000
Clerk of Court	2	789,649	4,000,000	0	0	0	4,789,649
Fire Services	10	780,000	430,000	1,400,000	900,000	0	3,510,000
Library	1	60,000	0	0	0	0	60,000
Parks & Recreation	17	5,327,236	1,493,624	611,575	1,075,596	441,575	8,949,606
Probation	2	50,000	136,000	10,000	8,000	8,000	212,000
Sheriff	2	220,524	220,524	220,524	220,524	220,524	1,102,620
Public Works-Roads	22	4,198,721	8,565,039	425,000	150,000	150,000	13,488,760
Public Works-Waste Water	7	852,461	20,085,061	59,061	0	0	20,996,582
Public Works-Solid Waste	1	2,500,000	0	0	0	0	2,500,000
<b>TOTALS:</b>	79	15,043,591	36,256,636	3,698,165	3,261,415	977,394	59,237,200

As the chart outlines, the majority of the capital projects are management by the Public Works Department which also has some the larger projects that the County will be undertaking in this Capital Improvement Plan such as the Waste Water Treatment Plant Expansion and the future Solid Waste Transfer station. The Parks and Recreation Department will be managing quite a few large grant projects including the new Community Center as well as the Ochlockonee Bay Bike Trail Grant Project which is a multi-million dollar, multi-phased project. The Clerk's office will be managing the \$4 million dollar expansion of the new Courthouse.

**Impacts on Operating**

When new capital projects are completed there is usually some impact on the operating budget because of the new asset that was created. The following is a description of some of the potential impacts that different types of projects can have on an operating departments budget once the project comes online.

**Facilities**

The construction or acquisition of a new facility increases the square footage that the County is required to maintain. This will increase the expenses including utilities, maintenance, custodial contracts and repairs. Renovations or upgrades are often completed to improve efficiency and avoid total replacement. An increase in efficiency results in a reallocation of staff time and a decrease in costs such as maintenance, utilities and repairs.

**Parks/Trails**

The development of a new park or greenway and trail space increases the acreage that the County is required to maintain. This increase results in additional maintenance personnel, vehicles and operating supplies.

**Roadways**

The improvements of roadways generally requires ongoing maintenance costs such as pothole patching, lane and crosswalk re-striping and traffic signal placement as well as right-of-way mowing and maintenance.

**Technology**

The implementation of new technology often requires an increase for maintenance contracts once the warrant period has expired. Upgrades to existing technology do not usually have any additional costs.

**Vehicles/Equipment**

The purchase of a new vehicle or piece of equipment results in additional expenses including vehicle coverage, preventative maintenance, fuel, oil and operating supplies. The purchase of a new vehicle or piece of equipment may also require additional staff for operation.

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**Storm water**

The improvements of existing storm water ponds or drainage systems and construction of new ponds or drainage systems are often completed to correct a deficiency. These corrections typically result in decreases in maintenance and repair costs.

**Sewer Systems**

Once the construction of a new system is complete, the systems are operated and maintained by a utility company at no additional cost to the County.

Chart 2 outlines the impacts on operating for the projects that are currently outlined in the Capital Improvement Plan. If all the current projects are completed, the approximate total additional operating cost for the FY09/10 will be \$673,024 and \$5.4 million dollars by 2014.

**PLEASE NOTE:** Projects and financing sources in the Capital Improvement Plan for years other than the current year (commonly referred to as "out years" are not authorized until the annual budget for those years is adopted. These years serve only as a guide for future planning and are subject to further review and modification.

**Summary of Impact on Operating**

**CHART 2**

<b>Project</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>PROJECT TOTAL</b>
Flex Fuel Minivan	0	1,000	1,000	1,000	1,000	4,000
Furnishing Hurricane House	0	6,000	6,000	6,000	6,000	24,000
Flex Fuel Extended Cab 1/2 Ton Pickup	0	500	500	500	500	2,000
Steel Storage Building	0	500	500	500	500	2,000
Airport Fence and Equipment	0	0	0	0	0	0
Airport New Hanger	0	2,000	2,000	2,000	2,000	8,000
Airport Land Acquisition	0	0	0	0	0	0
Airport Fuel Farm	0	0	0	0	0	0
Airport Land Acquisition	0	0	0	0	0	0
Airport Runway Paving	0	0	0	0	0	0
Ambulance Lifecycle Replacement	52,824	53,900	56,523	58,412	58,412	280,071
Trice Lane Remodel	7,000	7,000	7,000	7,000	7,000	35,000
Addition to Building-Inspection Division	11,000	11,000	11,000	11,000	11,000	55,000
2 New Vehicles	1,200	1,200	1,200	1,200	1,200	6,000
Courthouse Expansion	170,000	190,000	210,000	220,000	150,000	940,000
Old Courthouse Preservation Grant	0	0	0	0	0	0
Fire-Pumper Truck	40,000	40,000	40,000	40,000	40,000	200,000
Fire Aerial - Ladder Truck New	40,000	40,000	40,000	40,000	40,000	200,000
Fire Aerial - Ladder Truck Used	5,000	5,000	5,000	5,000	5,000	25,000
Fire New Sub-Station-Shadeville Area	60,000	60,000	60,000	60,000	60,000	300,000
Fire Rebuild Station 8 VFD	0	0	0	0	0	0
Fire Medart Refurbish	0	0	0	0	0	0
Fire Wakulla Station Refurbish	0	0	0	0	0	0
Fire New Community Center Station	0	110,000	130,000	140,000	150,000	530,000
Fire New Station-North East	0	110,000	120,000	130,000	130,000	490,000
Fire New Station-Wakulla Gardens	0	110,000	130,000	140,000	140,000	520,000
Library Expansion	2,500	2,500	2,500	2,500	2,500	12,500
Ochlocknee Bay Trail Phase 2	0	0	0	0	0	0
Ochlocknee Bay Trail Phase 3	0	0	0	0	0	0
St. Marks OBBT Phase 4	0	0	0	0	0	0
OBBT Phase 1	0	0	0	0	0	0
Rock Landing Boating Facility	10,000	10,000	10,000	10,000	0	40,000
Hurricane Dennis-FEMA	2,500	2,500	2,500	2,500	2,500	12,500
Community Center Grant	70,000	80,000	90,000	100,000	100,000	440,000
Equestrian Center	18,000	29,000	29,000	29,000	29,000	134,000

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**Summary of Impact on Operating (Continued)**

<b>Project</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>PROJECT TOTAL</b>
Medart Park Phase II Tennis Court	2,500	2,500	2,500	2,500	2,500	10,000
Hickory Park Improvements	18,000	18,000	18,000	18,000	0	72,000
Recreation Office Expansion	1,000	1,000	1,000	1,000	1,000	4,000
Northern Park Acquisition	0	60,000	90,000	90,000	90,000	240,000
Hickory and Hudson Park Re-roof	0	0	0	0	0	0
Medart Maintenance Shop	1,000	1,000	1,000	1,000	1,000	4,000
Medart Park Lighting & Landscape	4,000	4,000	4,000	4,000	4,000	16,000
Medart Park Field Restoration	0	0	0	0	0	0
Medart Park Ball Field Lighting	0	0	0	0	0	0
Medart Park Medart Park Phase III	8,000	8,000	8,000	8,000	8,000	32,000
Probation Office Remodel	0	0	0	0	0	0
Probation Tracking Program	10,000	5,000	5,000	5,000	5,000	30,000
Building Security	0	0	0	0	0	0
Sheriff Automobile Replacement	0	0	0	0	0	0
5 Motor Graders	6,000	6,000	7,000	7,000	7,000	26,000
Boom Mower	2,000	2,000	2,000	2,000	2,000	8,000
Gradall 270 Excavator	2,000	2,000	3,000	3,000	3,000	10,000
Tractor and Bush Cutter	2,000	2,000	2,000	2,000	2,000	8,000
Bucket Truck	2,000	2,000	2,000	2,000	2,000	8,000
Fleet Service Truck	0	2,000	2,000	2,000	2,000	6,000
Two Half Ton Pick-up Trucks	0	2,000	2,000	2,000	2,000	6,000
Grapple Truck	2,000	2,000	2,000	2,000	2,000	8,000
Crew Cab Four Wheel Drive	2,000	2,000	2,000	2,000	2,000	8,000
Gavin Road	0	0	0	0	0	0
Old Shell Point Road	0	0	0	0	0	0
Rehwinkle Road & Alexander Re-align	0	0	0	0	0	0
St. Marks Street Paving	0	0	0	0	0	0
Old Bethel Road	0	0	0	0	0	0
Road Striping	6,000	6,000	6,000	6,000	6,000	24,000
Sygett Creek Bridge Study	0	0	0	0	0	0
Shadeville Wakulla Rr. Bridge Repairs	0	0	0	0	0	0
BOCC Parking Area & Landscape	2,000	2,000	2,000	2,000	2,000	8,000
Taffinger Road Paving	2,000	2,000	2,000	2,000	2,000	8,000
Turn Lane 319 Rose Alley to Rainbow	0	0	0	0	0	0
Pave Spring Creek Hwy South of US98	2,000	0	0	0	0	2,000
Buck Horn Village CDBG Grant	0	0	0	0	0	0
Waste Water Plant Expansion	40,000	50,000	60,000	70,000	70,000	220,000
Transport and Trailer-Sludge Hauling	2,000	2,000	2,000	2,000	2,000	8,000
Lift Station Rehabilitation	1,000	1,000	1,000	1,000	1,000	4,000
Bucket Truck	11,000	11,000	11,000	11,000	11,000	44,000
Lift Station Generator	0	1,000	1,000	1,000	1,000	3,000
Service Truck	0	1,000	1,000	1,000	1,000	3,000
Water Tower Maintenance	0	0	0	0	0	0
Re-use Line Golf Course	0	0	0	0	0	0
Transfer Station	50,000	60,000	70,000	70,000	70,000	320,000
<b>TOTALS:</b>	<b>668,524</b>	<b>1,129,600</b>	<b>1,264,223</b>	<b>1,326,112</b>	<b>1,238,112</b>	<b>5,400,071</b>