

**WAKULLA COUNTY**  
**FISCAL YEAR 2011-12 TENTATIVE BUDGET**  
**CAPITAL IMPROVEMENT PROGRAM AND PLAN**

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**Capital Improvement Program and Plan**

**Wakulla County Capital Improvement Program 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

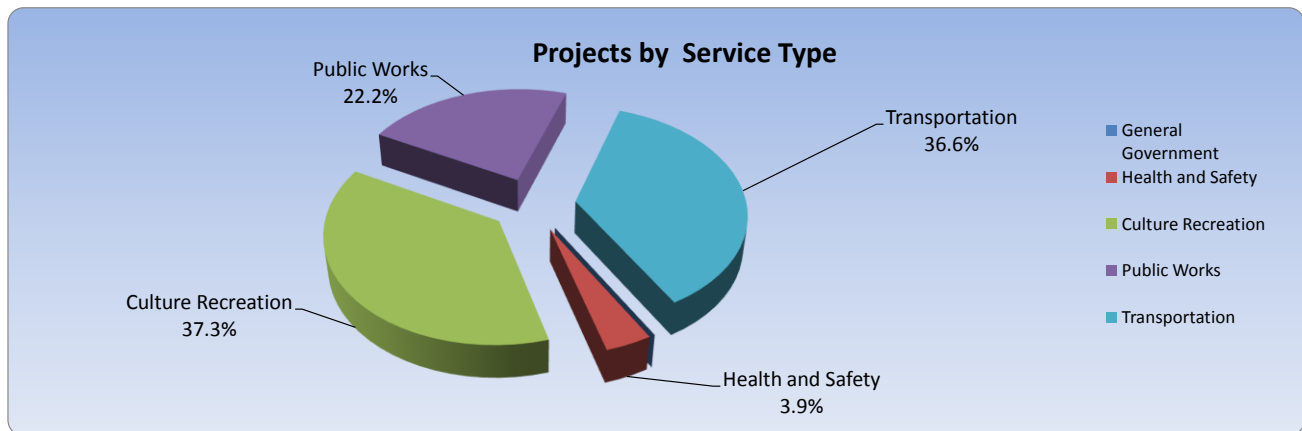
**The Capital Improvement Planning and Process**

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 FY11/12 thru FY15/16 capital improvement program represents over \$37 Million in proposed or planned projects with \$12.3 Million in FY11/12. This 5-year Capital Improvement Program represents the official plan for major capital improvements with the Wakulla County Government organization. The graph below displays the various Project Service Types of proposed capital spending throughout the next five years of the plan.

**Projects By Service Type**



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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.

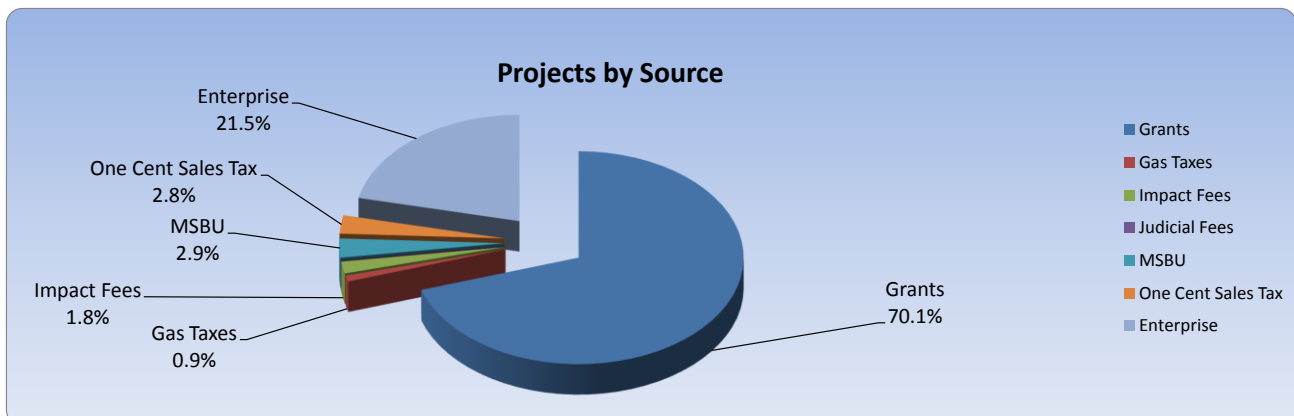
**Other Sources**

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.

**Project Service Source**

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 utilizes grant funding to provide for majority of the major infrastructure improvements as shown in the graph below.

**Projects by Source**



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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, Supervisor of Elections and the Sheriff Department. The chart below outlines the department, the number of projects that are managed by that department and the total planned appropriation for the FY 2012-2016 Capital Improvement Plan.

**Table 1:**

Managing Department	FY12 Projects	FY12	FY13	FY14	FY15	FY16	Totals
Agriculture/Extension Services	-	0	155,000	0	0	0	155,000
Airport	1	181,818	2,370,000	70,000	627,000	0	3,248,818
Ambulance	-	0	997,255	182,295	157,295	157,295	1,494,140
Animal Control	-	0	85,000	400,000	400,000	0	885,000
Facilities Management	-	0	30,000	30,000	30,000	30,000	120,000
Clerk of Court	-	0	0	0	0	0	-
Fire Services	3	352,374	875,000	295,000	600,000	230,000	2,352,374
Library	1	154,832	100,000	1,000,000	0	0	1,254,832
Parks & Recreation	5	4,440,580	443,400	1,114,021	310,000	85,000	6,393,001
Probation	-	0	186,000	8,000	8,000	8,000	210,000
Sheriff	2	125,000	311,000	311,000	311,000	311,000	1,369,000
Public Works-Roads	6	4,435,257	1,687,937	1,029,937	1,029,937	776,250	8,959,318
Public Works-Waste Water	3	409,293	8,056,060	0	0	0	8,465,353
Public Works-Solid Waste	1	2,208,000	0	0	0	0	2,208,000
Supervisor of Elections	-	0	140,000	0	0	0	140,000
<b>TOTALS:</b>	22	12,307,154	15,436,652	4,440,253	3,473,232	1,597,545	37,254,836

As the table above 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 Solid Waste Transfer Station and Waste Water Treatment Plant Expansion. The Parks and Recreation Department will be managing quite a few large grant projects including the new Community Center as well as the Ochlocknee Bay Bike Trail Grant Project which is a multi-million dollar, multi-phased project.

**Impacts on Operating**

While new capital projects are under construction as well as when they 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.

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**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.

**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.

Table 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 FY11/12 will be \$143,700 and \$4.7 million dollars by 2016.

**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**

**Table 2:**

<b>Project</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>PROJECT TOTAL</b>
Flex Fuel Minivan	0	1,000	1,000	1,000	1,000	3,000
Furnishing Hurricane House	0	6,000	6,000	6,000	6,000	18,000
Flex Fuel Extended Cab 1/2 Ton Pickup	0	500	500	500	500	1,500
Steel Storage Building	0	500	500	500	500	1,500
Airport Fence and Equipment	0	0	65,000	0	0	65,000
Airport New Hanger	0	2,000	2,000	2,000	2,000	6,000
Airport Land Acquisition (Revenue)	0	65,000	65,000	65,000	65,000	195,000
Airport Fuel Farm (Revenue)	0	25,000	25,000	25,000	25,000	75,000
Airport Land Acquisition	0	0	0	500,000	500,000	500,000
Airport Assessment and Remedial	0	0	0	0	0	0
Airport Runway Design and Construction	0	0	0	0	0	0
Ambulance Lifecycle Replacement	0	56,523	58,412	58,412	58,412	173,347
Ambulance - Supervisor Vehicle	0	1,000	1,000	1,000	1,000	3,000
Ambulance Station 2 Remodel	0	0	0	0	0	0
Ambulance Station 2 Remodel	0	0	0	0	0	0
Ambulance New Facility	0	380,000	380,000	380,000	380,000	1,140,000
Animal Control New Facility	0	35,000	35,000	35,000	35,000	105,000
Animal Control New Vehicle	0	1,000	1,000	1,000	1,000	3,000
Old Courthouse Preservation Grant	0	0	0	0	0	0
Fire - Rescue Boat	0	1,000	1,000	1,000	1,000	3,000
Fire-Vehicle Replacement Program	2,000	2,000	2,000	2,000	2,000	8,000
Fire Aerial - Ladder Truck Used	2,000	2,000	2,000	2,000	2,000	8,000
Fire New Sub-Station-Shadeville Area	0	60,000	60,000	60,000	60,000	180,000
Fire Rebuild Station 8 VFD	0	0	0	0	0	0
Fire Aerial - Ladder Truck New	0	40,000	40,000	40,000	40,000	120,000
Fire Medart Refurbish	0	0	0	0	0	0
Fire Wakulla Station Refurbish	0	0	0	0	0	0
Fire New Station-North East	0	140,000	150,000	150,000	150,000	440,000
Fire Crawfordville/Wakulla Gardens Sub-Station	0	60,000	60,000	60,000	60,000	180,000
Library Expansion	2,500	2,500	2,500	2,500	2,500	10,000
Library New Branch	0	50,000	50,000	50,000	50,000	150,000
Ochlocknee Bay Trail Phase 1	0	0	0	0	0	0
Ochlocknee Bay Trail Phase 2	0	0	0	0	0	0
Ochlocknee Bay Trail Phase 3	0	0	0	0	0	0
Ochlocknee Bay Trail Phase 4 (St. Marks)	0	0	0	0	0	0
Hurricane Dennis-FEMA	0	2,500	2,500	2,500	2,500	7,500
Community Center	24,000	90,000	100,000	100,000	100,000	314,000

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

<b>Project</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>PROJECT TOTAL</b>
Medart Park Phase II Tennis Court	0	2,500	2,500	2,500	2,500	7,500
Equestrian Center	0	29,000	29,000	29,000	29,000	87,000
Hickory Park Improvements	0	18,000	18,000	0	0	36,000
Medart Office Expansion Phase I	0	0	0	0	0	0
Medart Office Expansion Phase II	0	2,500	2,500	2,500	2,500	7,500
Northern Park Acquisition	0	90,000	90,000	90,000	90,000	270,000
Hickory and Hudson Park Re-roof	0	0	0	0	0	0
Medart Maintenance Shop	0	4,000	4,000	4,000	4,000	12,000
Medart Park Lighting & Landscape	0	4,000	4,000	4,000	4,000	12,000
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	0	8,000	8,000	8,000	8,000	24,000
Probation Office Remodel	0	0	0	0	0	0
Probation Tracking Program	5,000	5,000	5,000	5,000	5,000	20,000
Sheriff Building Remodel Corrections	0	0	0	0	0	0
Sheriff Building Remodel Law Enforcement	0	0	0	0	0	0
Sheriff Automobile Replacement	0	0	0	0	0	0
3 Motor Graders	4,200	4,200	4,200	4,200	4,200	16,800
Boom Mower	3,000	3,000	3,000	3,000	3,000	12,000
Gradall 270 Excavator	2,000	3,000	3,000	3,000	3,000	11,000
Bucket Truck	2,000	2,000	2,000	2,000	2,000	8,000
Fleet Service Truck	2,000	2,000	2,000	2,000	2,000	8,000
Two Half Ton Pick-up Trucks	2,000	2,000	2,000	2,000	2,000	8,000
Dump 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
Rehinkle Road & Alexander Re-align	2,000	0	0	0	0	2,000
Old Bethel Road	0	0	0	0	0	0
Road Striping	6,000	6,000	6,000	6,000	6,000	24,000
Syfett Creek Bridge Study	0	0	0	0	0	0
Bridge Repairs	0	0	0	0	0	0
Shadeville Wakulla River Bridge Repairs	0	0	0	0	0	0
Rehinkle Road Paving	5,000	0	0	0	0	5,000
Aaron Road	5,000					
Pave Live Oak Road	0	0	0	0	0	0
Pave Spring Creek Hwy South of U.S.98	0	0	0	0	0	0
New Light Church Road	0	0	0	0	0	0
Road Stabilization	5,000	0	0	0	0	5,000
Waste Water Plant -Transmission Line	0	0	0	0	0	0
Waste Water Plant -Expansion	0	60,000	70,000	70,000	70,000	200,000
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
Service Truck	1,000	1,000	1,000	1,000	1,000	4,000
Dump Truck	1,000	1,000	1,000	1,000	1,000	4,000
Lift Station Generator	1,000	1,000	1,000	1,000	1,000	4,000
Water Tower Maintenance	0	0	0	0	0	0
Re-use Line Golf Course	0	0	0	0	0	0
Transfer Station	60,000	70,000	70,000	70,000	70,000	270,000
Half Ton Truck	0	1,000	1,000	1,000	1,000	3,000
New Voting Machines	0	0	0	0	0	0
<b>TOTALS:</b>	<b>143,700</b>	<b>1,349,723</b>	<b>1,446,612</b>	<b>1,863,612</b>	<b>1,863,612</b>	<b>4,794,647</b>