



# **Wakulla County**

## **Final Budget & Five Year Plan**

### **2016/2017**

Front Cover Photo: Shell Point Beach

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# **Final Budget & Five Year Plan**

## **Fiscal Year 2016/2017**

**As Approved by the Board of County Commissioners, September 19, 2016**

J. David Edwards, County Administrator

Wakulla County Commission Complex  
3093 Crawfordville Highway  
Crawfordville, FL 32327  
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Wakulla County, 1886

Source: <http://fcit.usf.edu/florida/maps/pages/3600/f3656/f3656.htm>

## Section 1

### Introduction

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## **Reader's Guide To The Budget**

The Wakulla County FY2016/2017 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 summarizes the recommendations and goals approved by the Board of County Commissioners in establishing the FY 2016/2017 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.

#### **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 2016/2017 County-wide Budget**

This section summarizes the total County-wide budget in three different layouts. It outlines the various types of revenue generated by the County and the expenditure categories those revenues are spent on. It also contains a schedule comparing the final budget to the FY2015/2016 budget as amended through July 31, 2016.

### **Section 3 – Fiscal Year 2016/2017 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, FY2014/2015 actual data and FY 2015/2016 budget and actual data through July 31, 2016, and the final FY2016/2017 budget.

#### **Section 4 – Fiscal Year 2016/2017 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 each department. Each budget provides a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual data, FY2013/2014 actual data, FY2014/2015 actual data and FY 2015/2016 budget and actual data through July 31, 2016, and the final FY2016/2017 budget.

#### **Section 5 – Fiscal Year 2016/2017 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 each department. Each budget provides a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual data, FY2013/2014 actual data, FY2014/2015 actual data and FY 2015/2016 budget and actual data through July 31, 2016, and the final FY2016/2017 budget.

#### **Section 6 – Fiscal Year 2016/2017 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 each department. Each budget provides a schedule comparing FY2010/2011 actual data, FY2011/2012 actual data, FY2012/2013 actual data, FY2013/2014 actual data, FY2014/2015 actual data and FY 2015/2016 budget and actual data through July 31, 2016, and the final FY2016/2017 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 2017/2018 to FY 2021/2022 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 2017/2018 to 2021/2022 for the General Fund, 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. Final actual data for FY2015/2016 *may* be estimated in order to project fund balances.

#### **Section 9 - FY 2016/2017 Constitutional Officers Detailed Budgets**

This section provides a detailed line by line budget for each Constitutional Officer. For FY2015/2016, actual expenditure data through at least March 31, 2016 and the approved budget are provided. For FY2016/2017, the *requested* budget data is provided and the amount of funding that is provided by the Board. Specific line item detail information for each Constitutional Officer is available by contacting the Constitutional Officer directly.

## 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 Final FY2016/2017 Operating Budget and Five Year Plan. The total County-wide budget is \$77,259,400; an overall increase of \$23,978,621, or 45.00 %, from the FY2015/2016 fiscal year budget as amended through July 31, 2016. This \$23,978,621 increase is categorized as follows:

- General Fund budget of \$23,053,175, an increase of \$10,764,841 or 87.6%
- Special Revenue Funds budget of \$18,155,929, an increase of \$622,624 or 3.6%
- Capital Project Funds budget of \$9,893,434, an increase of \$2,433,382 or 32.6%
- Enterprise Funds budget of \$26,156,862, an increase of \$10,157,774 or 63.5%

The General Fund increase is primarily the result of a change in how the budget is put together. The change involves how the constitutional officers are funded. In previous years, a large portion of the General Fund's ad valorem taxes was credited directly to the Sheriff's Fund. This year, all of the ad valorem taxes are being credited to the General Fund then a transfer to the Sheriff's fund is being made. Similarly, the funding for the budgets for the other four constitutional officers are being transferred to each of the constitutional officers funds from the General Fund. These inter-fund transfers artificially inflate the budget of the General Fund. The actual increase in the expenditures of the General Fund is best illustrated:

Total General Fund increase:	\$10,764,841
Less increase in inter-fund transfers:	(\$10,251,909)
Less increase in reserves:	<u>(\$353,893)</u>
Actual General Fund* operating increase:	\$159,039 or 2.0%

\* Note this \$159,039 only represents the increase in the General Fund for the BOCC Departments. The increases for the constitutional offices are in the inter-fund transfers and will be discussed later.

The other significant increase over the current fiscal year is in the Enterprise Funds. As you are aware, the wastewater treatment expansion has begun and there is also major infrastructure projects scheduled for access to sewer in Wakulla Gardens and Magnolia Gardens. All of this has been budgeted in FY2016/2017. Again, the Enterprise Funds budget change is best illustrated:

Total Enterprise Fund increase:	\$10,157,774
Less Infrastructure and Construction increase:	<u>(\$10,138,000)</u>
Actual Enterprise Fund operating increase:	\$19,774

The overall fiscal health of the County has improved and for the first time in several years the County has approved a tax decrease. As mentioned in several meetings, the County's emphasis on strong fiscal

discipline and a positive growth in property values and other economic factors has resulted in a surplus fund balance of \$1,171,996 in the General Fund as of September 30, 2015. The long term plan is to draw this surplus down to an acceptable level over the next two or three years.

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. Staff continues to monitor and work toward the stabilization of certain volatile revenues that the County depends upon for operational support. Staff continues to trim costs in some areas and reposition dollars as needed in other areas.

### **1. Budget Process Overview**

The formulation of the FY2016/2017 budget began with a meeting with all Constitutional Offices and BOCC department directors on March 9, 2016 followed by a developmental budget workshop on March 21, 2016. The Board held its second budget development workshop on June 20, 2016, providing an opportunity to give staff direction in the budget development process and for the public to voice their opinions and concerns. A third budget workshop was held on August 15, 2016.

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 as calculated pursuant to section 200.065, F.S., adjusted for growth in personal income, is 14.5840. Staff prepared the budget with a millage rate of 8.2500. Significantly, this millage rate reflects a 1.83% property tax decrease over the county's roll back rate of 8.4035 mills, as defined under state law.

The final FY2016/2017 budget has been prepared using the following principles:

1. Millage rate reduction to 8.2500 mills
2. Limited program growth across all departments and constitucionals
3. Consistent, fair allocation of general (non-departmental) revenues
4. 2% Cost of Living Allocation (COLA) for County employees in FY2016/2017
5. Continued General Fund support of the Sheriff Fund Fund Balance

### **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 slowly increase. 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 \$23,053,175, an increase of \$10,764,841 or 87.60%. This total increase is outlined below.

**Ad Valorem Taxes.** The gross taxable value for the County has increased 2.84% over the prior year value or by \$29,697,977. The approved millage rate utilized in this budget plan will generate \$8,880,581,

of which 95% or, \$8,436,551, will be budgeted to support core government services within Wakulla County. This tax will be budgeted in only the General Fund for FY2016/2017 as discussed previously. This budget plan has been prepared using the approved millage rate of 8.2500 mills as described above.

**PST and CST Taxes.** The FY2016/2017 budget projects that the present rates levied will remain the same as the current year. The anticipated revenue increase of the PST is \$90,000 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 CST. Each tax is estimated to bring in the following:

- PST - \$1,425,000
- CST - \$805,000

**Intergovernmental Revenues.** These revenues come from various federal and state agencies and make up \$5,646,720 of the General Fund budget, an increase of \$202,836. These revenues are comprised of:

- Fiscally Constrained Counties appropriation - \$1,656,000 which is an increase of \$66,000.
- Half Cent Sales Tax – \$2,018,000 which is an increase of \$133,000.
- State Revenue Sharing - \$695,000 which is an increase of \$15,000.
- 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) - \$710,000 which is an increase of \$5,000.
- Grants and others - \$121,220 which is a decrease of \$16,164.

**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 \$2,077,450, an increase of \$141,050. The highlights of these local revenues are:

- Planning & Community Development Fees - \$136,700 which is an increase of \$8,300
- Probation Fees - \$109,650 which is an increase of \$2,150
- EMS Fees - \$1,050,000 which is an increase of \$70,000
- Building Fees - \$386,500 which is an increase of \$59,800
- Community Center - \$76,300 which is an increase of \$10,400
- Other various departments - \$318,300 which is a decrease of \$9,600

**Transfers In & Cash Forward.** Inter-fund transfers in the amount of \$2,695,278, an increase of \$2,359,064 and cash forward of \$1,828,175, an increase of \$597,578 are planned for the FY2016/2017 budget.

- Inter-fund transfers in increased substantially due to the change made in budgeting of the Ad Valorem Tax and the “double effect” of the Transfers to Constitutional Officers. 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
  - \$45,000 from the Building Department for building rent
  - \$60,000 from the Road Fund
  - \$110,000 from the Sewer Fund
  - \$15,000 from the Solid Waste Fund
  - \$50,000 from the Fire Department Fund
- Transfers in For Constitutional Officers Funds:
    - \$631,564 Clerk of Court Finance and Maintenance
    - \$1,031,324 Property Appraiser
    - \$738,998 Tax Collector
  - The Cash Forward of \$1,828,175 comes from:
    - \$1,096,197 brought forward in the General Fund, of which \$500,000 is set aside in a reserve in case of an emergency or unanticipated event and \$420,697 is expected to be spent on recurring expenditures as part of the plan to spend down surplus fund balance
    - \$43,149 brought forward from the Library State Aid Grant fund, of which is expected to be spent on recurring expenditures
    - \$152,800 brought forward from the Building Department Fund, of which \$133,978 is expected to be spent on recurring expenditures in an attempt to spend down the high fund balance as previously decided by the Board and \$18,822 is set aside in reserve
    - \$471,881 brought forward from the Revenue Stabilization Fund, of which \$129,000 is set to be sent to the Fire MSBU Fund in order to provide a temporary measure to adequately fund operations and \$342,881 is set aside in reserve
    - \$30,000 brought forward from the Clerk of Court fund, of which all \$30,000 will be set aside in a reserve in case of emergency or unanticipated event
    - \$34,148 brought forward from the Property Appraiser fund, of which all \$34,148 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 \$23,053,175. This is an overall increase of \$10,764,841, or 87.6% over the FY2015/2016. After eliminating inter-fund transfers out, transfers to Constitutional Officers and reserves, this is an increase of \$159,039 or 2.0% over the previous year. This increase is summarized below:

- Wages & Benefits – increased \$85,457 or 3.95%.
- Operating costs – increased \$64,004 or 6.75%
- Equipment costs – decreased \$36,498 or -23.72%
- Aids & Contributions – increased \$46,076 or 12.65%
- Transfers to other funds and constitutional officers – increased \$10,251,909 or 809.72%
- Budgeted Reserves for Contingencies increased – \$353,893 or 61.87%

The following are highlights of each General Fund departmental FY2016/2017 budget.

The **General Administration** departments encompass a wide variety of county-wide expenses totaling \$2,903,263. Overall, this department decreased expenses by \$820,234 or -30.91%. The key components of Administration are:

- County Attorney related - \$233,214, an increase of \$12,514 due to anticipated 2% increase in the County Attorney contract
- County Auditor - \$84,500, an increase of \$1,500 due to a contractual CPI increase
- Property & Liability Insurance - \$375,000, a decrease of \$11,000
- Worker's Compensation & Unemployment Compensation - \$125,000 – no change
- Employee Flex Plan - \$115,000 – no change
- Aid to School Board - \$247,250 – no change
- Budgeted Reserves - \$500,000, an increase of \$36,000
- Inter-fund Transfers - \$57,448, a decrease of \$842,390
- Medicaid and Medicare county share - \$335,000, and increase of \$20,000
- Contribution to Senior Citizen Center - \$89,101, and increase of \$20,000
- Other various - \$741,750 – a decrease of \$56,858

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 2016/2017 budget includes \$678,051 of funding for these initiatives which is a \$43,022 increase, or 2.06%. Below is a list of these expenditures:

- **Memberships** – Florida Association of Counties, Small County Coalition, Apalachee Regional Planning Council, Municipal Code Corporation, Gulf Consortium and Wakulla Chamber of Commerce - \$31,950, a decrease of \$3,478.
- **Health and Human Services** - \$646,101, an increase of 46,500. A breakdown of these services are:
  - Medicaid and HCRA cost share \$360,000, an increase of \$20,000
  - Health Department contribution \$55,000, no change
  - Senior Citizen's Center contribution \$89,101, an increase of \$20,000
  - Medical Examiner \$66,500, an increase of \$1,500
  - Sanity Inquisitions \$55,000, no change
  - American Red Cross - \$5,000, an increase of \$5,000
  - Other miscellaneous services \$15,500, no change

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 \$301,986 increased \$2,286. This overall increase includes an estimated decrease of \$1,028, or associated with statutory salary requirements (F.S. 145) provided annually by the Office of Economic and Demographic Research. Benefit costs increased \$4,014 and operating costs decreased by \$700.

The **County Administrator** department's budget of \$520,119 increased \$15,019. Wages for this department are increasing \$14,645 due to the US Department of Labor Law defining new minimum wage requirements to exempt employees to take effect December 1, 2016. FICA tax, retirement and health insurance costs are expected to increase \$7,574. Operating expenses will decrease by \$7,200.

The **Collections** department's budget is \$123,266, a decrease of \$24,915. Wages for this department are decreasing by \$22,625 primarily due to the reduction of one full time employee. Benefits are expected to decrease by \$2,140 and operating costs are decreasing by \$150.

The **Planning and Community Development** department's budget of \$289,840 decreased \$18,360. Corresponding revenues are expected to increase by \$8,300. Wages are expected to decrease by \$19,029. Benefits are expected to decrease by \$6,951 and operating costs are increasing by \$7,620.

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 Services** department's budget of \$274,885 increased \$25,785. Wages are increasing \$11,436. Benefits are increasing by \$14,449 and operating costs are decreasing by \$100.

The **Airport** department's budget of \$4,250 decreased \$550 due to various cuts in operating costs.

The **Library** department's budget of \$393,338 decreased \$14,796. The Library's budget is comprised of \$249,119 in General Fund revenue support, \$15,000 in Friends of the Library support and \$129,219 in State Grant funding. The General Fund support increased \$12,219, the Friends of the Library support remains unchanged and the State Grant funding decreased \$27,015. The net decrease in funding is due to State Grant cash being budgeted in the FY2015/2016 fiscal year.

The **Agricultural Extension** department's budget of \$164,961 decreased \$7,789. Wages increased \$100. Benefits increased \$1,111 and operating costs decreased \$5,000. Equipment costs decreased \$4,000.

The **Facilities Management** department's budget of \$441,026 increased \$37,526. Wages are increasing \$8,707. Benefits are increasing \$6,709. Operating costs are decreasing \$32,900. Equipment costs are increasing \$25,000 and contamination costs are expected to increase \$30,010.



The **Probation** department's budget of \$130,112 increased \$962. Wages are increasing \$4,257. Benefits are increasing \$2,855 and operational costs decreased \$6,150.

The **Veteran's Service** department's budget of \$53,924 decreased \$2,176. Wages decreased \$4,347. Benefits increased \$2,071 and operating costs increased \$100.

The **Emergency Medical Service** department's budget of \$2,015,846 increased \$64,092. Wages decreased \$12,567. Benefits decreased \$38,561. Operating costs are expected to increase by \$116,030 of which \$53,000 is attributable to the contract with EMS MC for EMS revenue collection services. Equipment costs remain unchanged. Estimated revenue is expected to increase by \$70,000 offsetting much of the cost of the new contract.

The **Recreation** department's budget of \$240,618 decreased \$9,982. Wages are increasing \$809. Benefits are increasing \$1,809 and operating costs are decreasing \$12,600. Equipment costs remain unchanged.

The **Community Center** budget of \$76,404 increase by \$1,854 but is expected to be offset by increased revenue of \$10,400. Wages are increasing by \$15,028. Benefits are expected to increase by \$5,550 and operating costs are expected to decrease by \$18,724.

The **Parks** department's budget of \$320,687 increased \$24,566. Wages increased \$15,497 and benefits increased \$9,037. Operating costs are increasing \$6,032 and equipment costs decreased \$6,000. Revenues are expected to increase by \$5,200 to help offset these costs.

The **Building** department's budget of \$ 539,300 increased \$95,329 primarily due to the costs of hiring a new full time inspector for one half the year before one inspector retires as well as the addition of one full time clerical position. Wages are expected to increase \$29,943 and benefits are expected to increase \$30,724. Operating costs are increasing \$15,750 and equipment costs are decreasing \$5,000. The interfund transfer to the General Fund increased \$30,000. The reserves of the Building Dept. are decreasing by \$6,178. The fund balance of this department continues to be spent down as determined by the Board in FY2012/2013. 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 \$471,881, an increase of \$334,559. Of this, \$129,000 is being transferred to the Fire MSBU Fund to provide a temporary solution for adequately funding operational increases not fully funded by the revenue generated from the Fire MSBU Assessment. The Stabilization fund was created in FY2014/2015 with a transfer from the General Fund of \$200,000 and receipt of \$309,203 settlement funds from the Deepwater Horizon oil spill.

#### **4. Infrastructure Needs**

Neither the FY2016/2017 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 FY2016/2017 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 75 lift stations and the proposed budget for major maintenance and replacement is only \$350,000. A “major” overhaul of one lift station costs approximately \$300,000 while “minor” overhauls cost approximately \$100,000.
- **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 FY2016/2017 budget.

The **Recreation User Fee** Fund budget is \$100,500. 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 \$157,300. 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 \$470,207. 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 2<sup>nd</sup> 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 \$2,720,921. Significant expenditures include \$1,393,130 contractual obligation to ESG, Inc., the company contracted to maintain the County’s road and bridge systems; \$605,340 in maintenance and operating costs; \$272,000 for the purchase of the replacement equipment; and \$202,440 in reserve. These expenditures are primarily funded by state and local gas taxes and federal forest dollars.

The **Fire Department** Fund budget is \$1,473,874. 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 does not request an increase in the MSBU residential rate of \$80.00, the commercial per square footage rate of \$0.064 or an increase in the vacant land per acre cost of \$0.1813. The fund balance of the MSBU fund is expected to be exhausted in the coming year and a temporary measure of funding by means of transfer in from the Revenue Stabilization Fund has been planned until an increase in the assessment rates or some other solution can be approved.

## **6. Capital Improvement Funds**

The following are highlights of some of the major Capital Project Funds FY2016/2017 budget.

The **Capital Projects** Fund budget is \$650,785. The major projects are improvements at the Community Center and the Extension Service Livestock Facility.

The **One Cent Sales Tax** Fund budget is \$5,112,440. One Cent Sales Tax revenues are estimated to increase \$1,042,446 over FY2015/2016. Of this total budget, \$2,857,440 is cash being carried forward to complete scheduled projects. The major projects to be funded by the One Cent Sales Tax are:

- Roads & Bridges
  - \$1,653,000 new paving or resurfacing of existing roads
  - \$300,000 in bridge repairs
  - \$85,062 in principal and interest payments
  - 184,948 in reserve
- Public Facilities
  - \$60,000 for painting the interior of Riversink water tank
  - \$206,506 for designing a new Fire/EMS station
  - \$242,994 in principal and interest payments
  - \$90,500 for improvements at the jail
- Public Safety
  - \$121,000 for replacement of Sheriff's vehicles
  - \$399,000 for replacement of an ambulance if required
- Parks & Recreation
  - \$457,000 for various park equipment and facilities
  - \$193,000 in reserve

The **Road Paving** Fund budget is \$3,847,242. 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:

- \$1,883,081 for completion of County Road 61 (Shadeville to Wakulla Springs)
- \$1,509,209 for MLK Road from Spring Creek Hwy to Hwy 98
- \$454,952 for Cajer Posey from MLK Road to Wakulla Arran

## **7. Enterprise Funds**

The following are highlights of the Enterprise Funds FY2016/2017 budget.

The **Wastewater** Fund budget of \$23,131,000 increased \$9,640,500 over FY2015/2016 primarily due to the USDA project. The budget assumes the USDA Rural Development program will provide interim financing of \$6,816,000 as well as grant proceeds of \$3,997,000 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 2.3%. The fund also includes \$10,070,000 funding for sewer infrastructure in Wakulla Gardens and Magnolia Gardens.

The **Riversink Water** Fund budget of \$116,768 increased \$60,968 over FY2015/2016 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 2.3%.

The **Solid Waste** Fund budget of \$2,909,094 increased \$456,306 over FY2015/2016 primarily due to an increase in reserve of \$429,323. This budget is based on an increase to WastePro, Inc. The estimated contractual payment to WastePro, Inc. is \$2,090,104, an increase of \$47,913. 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 2016/2017 budget for all constitutional officers is \$13,523,335, a \$468,288 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 \$631,564 increased \$45,933. 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 approximately \$59,000 each year 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 \$622,221 from the State, county recording services in the amount of \$145,650 from fees and services charges, and information technology needs and child support enforcement in the amount of \$127,000 through a child support enforcement grant and the collection of court fines, fees and service charges.

The **Property Appraiser's** budget of \$1,031,324 increased \$20,222. 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 \$10,607,957 increased \$249,633. The Sheriff's budget is accounted for in a special revenue fund, allowing 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. 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 \$534,100 increased \$152,194. A capital outlay purchase of new voting equipment is planned for FY2016/2017 and is funded by the Board in the amount of \$130,500. 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 \$738,998 increased \$14,490. 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

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## 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:

- 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](mailto:rthomas@mywakulla.com)

Term Expires: 2016

#### **Randy Merritt, Vice-Chairman, District 2**

3093 Crawfordville Highway  
Crawfordville, Florida 32327  
(850) 251-8860

[rmerritt@mywakulla.com](mailto:rmerritt@mywakulla.com)

Term Expires: 2018

#### **Dr. Howard Kessler, District 3**

3093 Crawfordville Highway  
Crawfordville, Florida 32327

(850) 597-3856

[hkessler@mywakulla.com](mailto:hkessler@mywakulla.com)

Term Expires: 2016

#### **Jerry Moore, District 4**

3093 Crawfordville Highway  
Crawfordville, Florida 32327  
(850) 363-5382

[jmoore@mywakulla.com](mailto:jmoore@mywakulla.com)

Term Expires: 2018

#### **Richard Harden, District 5**

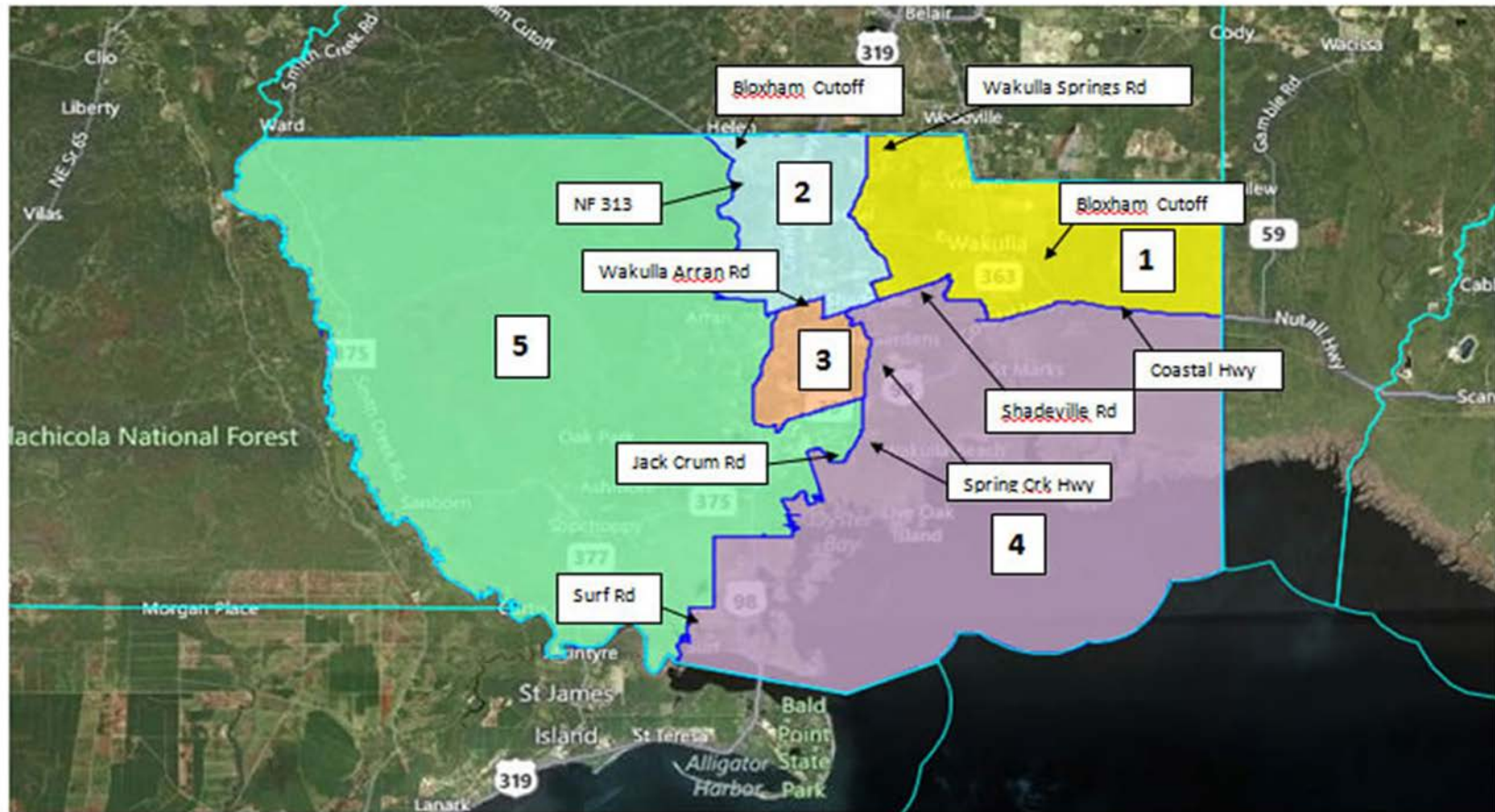
3093 Crawfordville Highway  
Crawfordville, Florida 32327  
(850) 597-3857

[rharden@mywakulla.com](mailto: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](http://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](http://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](http://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](http://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](http://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](http://www.wakullacountytaxcollector.com)  
Term Expires: 2016

## County Administration

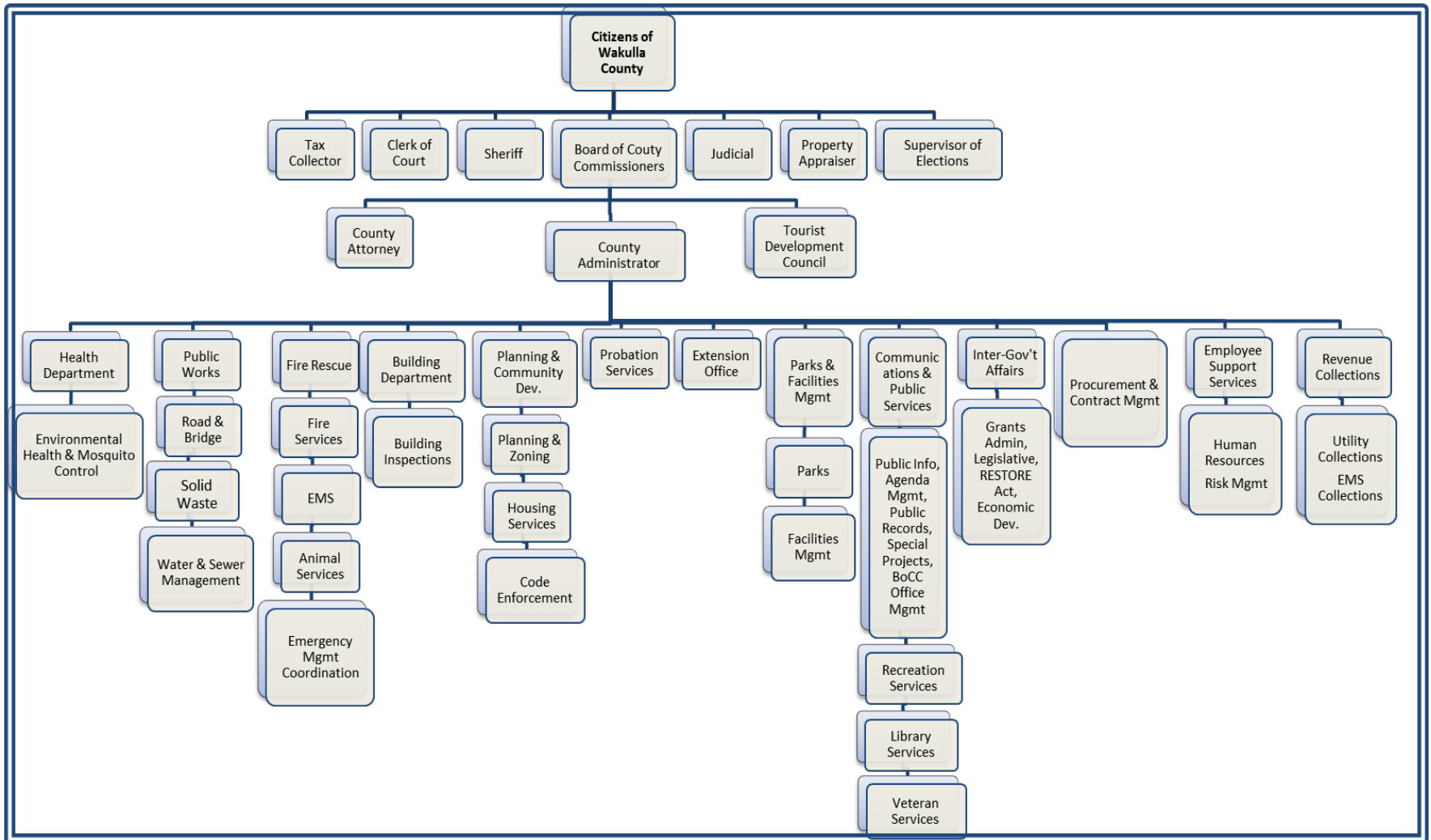
The BOCC appoints a County Administrator to serve as the chief administrative official of the County. Florida Statutes, Chapter 125 and the County's Charter, Article 3 establishes the powers and duties of the County Administrator.

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](http://www.mywakulla.com)

An organizational chart of the County's various offices and their relationships is shown on the following page.

# Wakulla County Organizational Chart



## **FY2016/2017 Budget & Value Adjustment Board Calendar**

\*Dates and Actions in **RED** relate solely to Value Adjustment Board

<b><u>DATE</u></b>	<b><u>ACTION</u></b>
January 4, 2016	BOCC Approval of the FY2016/2017 Budget Calendar
March 1, 2016	Notification of upcoming budget development meetings
March 9, 2016	Mandatory Budget Kick-Off Meeting with all Departments 10:00 a.m.
March 21, 2016	1 <sup>st</sup> Budget Development Workshop 4:00 p.m.
April 11, 2016	All BOCC Department Budget Requests are due to Finance to begin analysis.
April 12-29, 2016	Meetings with Departments to review requested budgets
May 2, 2016	Final Day for Constitutional Officers to Submit Budget Requests to Board (F.S. 129.03 [2])
May 3-13, 2016	Meetings with Constitutional Officers to review requested budgets
June 16, 2016	Board submits number of hardship exemptions to Property Appraiser (2 weeks prior to July 1)
June 20, 2016	2 <sup>nd</sup> Budget Development Workshop 2:00 p.m.
July 1, 2016	Submit agenda item for July 18 meeting setting two public hearings for the tentative and final budget
July 1, 2016	Certification of Taxable Property Values by the Property Appraiser to Board (193.023 F.S.) – DR-420 Form
July 15, 2016	Preliminary Balanced Budget is placed on the desks of the Board of County Commissioners. (F.S. 129.03 [3a])
July 18, 2016	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 5, 2016	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.) – DR-420, DR-420TIF, and DR-420MM-P
<b>August 11, 2016</b>	<b>Value Adjustment Board (VAB) to hold 2016 Organizational Meeting 9:00 a.m.</b>
August 15, 2016	3 <sup>rd</sup> Budget Development Workshop 3:00 p.m.

- August 15, 2016 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 16, 2016 Deadline for Department of Revenue to make Budget Amendments or changes to the Property Appraiser’s Budget.
- August 17, 2016 Property Appraiser mails Notice of Proposed Property Taxes (TRIM Notice) (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)
- September 2, 2016 County posts preliminary budget on website 2 days prior to first public hearing (129.03[3c] F.S.)
- September 6, 2016 Board adopts the Preliminary Rate Resolutions for Road Paving Assessments
- September 6, 2016 1<sup>st</sup> Public Hearing to be held on Proposed Millage Rate and Tentative Budget (200.065[4bc] F.S.) (\*within 80 days/no sooner than 65 days from Certification)
- September 8, 2016 Deadline to submit Final Budget Advertisement to Wakulla News
- September 9, 2016 Deadline for taxpayers to file a petition with the VAB about the value of real or tangible personal property or portability (by the end of the 25<sup>th</sup> day after the TRIM notice is mailed)
- September 12, 2016 Clerk to notify petitioner of the date of the VAB hearing (at least 25 days before hearing)

***The following dates are based on the Public Hearing to Tentatively Adopt Proposed Millage Rate and Budget taking place on September 6, 2016; and the Value Adjustment Board holding a Public Hearing on October 10, 2016.***

- September 15, 2016 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 19, 2016 2<sup>nd</sup> 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 22, 2016 Board to forward Resolution or Ordinance adopting Final Millage to Property Appraiser, Tax Collector and Department of Revenue
- September 23, 2016 Petitioner to the VAB to provide the Property Appraiser a list and summary of evidence and copies of documents to be presented at the hearing (at least 15 days before hearing)

October 3, 2016	Property Appraiser to provide VAB petitioner a list and summary of evidence and copies of documents to be presented at the hearing (at least 7 days before hearing)
October 5, 2016	Deadline for VAB petitioner to reschedule hearing by written request (at least 5 days before hearing)
October 10, 2016	1 <sup>st</sup> day eligible for VAB to hold hearing – VAB to hold hearing on any petition not resolved or withdrawn
October 19, 2016	Certified Compliance to the Department of Revenue.
October 19, 2016	County posts final budget on website within 30 days of final budget hearing (129.03[3c] F.S.)
October 30, 2016	VAB to deliver written decision to the petitioner (by 20 days after the last day the VAB is in session)
November 14, 2016	Deadline for taxpayer to appeal VAB decision about homestead exemption or tax deferral to the circuit court of the county (up to 15 days after decision)
December 30, 2016	Deadline for taxpayer to appeal VAB decision about assessment value and portability denial to the circuit court of the county (up to 60 days after decision)



## **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

reviews 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. The general fund is used to 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 or 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.

### **Debt Policy**

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

### **Fund Balance Policy**

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

1. Non-spendable Fund Balance – Amounts that are not in spendable form (assets, inventory or long-term receivables) or amounts that are required to be maintained intact (the principle of a permanent fund).

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

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

Fund balance reserves should be maintained at the following levels:

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



Source: <http://www.visitwakulla.com/Blog/Scalping-in-Wakulla-County---2016-Season-Information>

## **Section 2**

# **FY2016/2017 County-wide Budget**

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## County-wide Budget Review

The total budget for FY2016/2017 is \$77,259,400, a net increase of \$23,978,621 or 45.00% as compared to the FY2015/2016 Budget as amended through July 31, 2016.

This increase is the result of:

- The General Fund budget of \$23,053,175 is an increase of \$10,764,841 or 87.6%
- The Special Revenue Funds budget of \$18,155,929 is an increase of \$622,624 or 3.6%
- The Capital Projects Funds budget of \$9,893,434 is an increase of \$2,433,382 or 32.6%
- The Enterprise Funds budget of \$26,156,862 is an increase of \$15,999,088 or 63.5%

The changes in each particular fund will be discussed on the following pages. Following are three charts summarizing the County-wide budget for FY2016/2017. The first chart summarizes the FY2016/2017 Budget by revenue and expenditure type and in accordance with the Florida Department of Revenue's requirements for advertisement. The second chart summarizes the FY2016/2017 Budget by revenue and expenditure type and compares those revenues and expenditures to the FY2015/2016 Budget as amended through July 31, 2016. The third chart summaries the FY2016/2017 Budget by fund and provides historical data for FY2010/2011, FY2011/2012, FY2012/2013, FY2013/2014, FY2014/2015 and FY2015/2016 through July 31, 2016.

**Final Budget Summary  
Wakulla County, Florida  
Fiscal Year 2016/2017**

**\*THE FINAL OPERATING BUDGET EXPENDITURES OF WAKULLA COUNTY BOARD OF COUNTY COMMISSIONERS  
ARE 45.0% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES.**

<u>Proposed Millage Levy</u>									
General Fund		8.2500							
<u>Estimated Revenues:</u>		<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Enterprise Funds</u>	<u>Total All Funds *</u>	<u>Elimination of Interfund Transfers</u>	<u>Net Total All Funds</u>	
Taxes:	Millage Per \$1,000								
95% Ad Valorem Taxes	8.2500	8,436,552	-	-	-	8,436,552	-	8,436,552	
Sales, Use, Utility & Fuel Taxes		2,230,000	2,023,400	2,255,000	-	6,508,400	-	6,508,400	
Licenses and Special Assessments		40,000	1,291,186	-	-	1,331,186	-	1,331,186	
Intergovernmental Revenues		5,646,720	2,044,686	4,382,765	14,158,000	26,232,171	-	26,232,171	
Charges for Services		2,077,450	2,283,210	-	4,424,254	8,784,914	-	8,784,914	
Fines and Forfeitures		43,700	46,775	-	-	90,475	-	90,475	
Miscellaneous Revenues		55,300	14,000	-	6,829,800	6,899,100	-	6,899,100	
<b>Total Revenues - Sources</b>		<b>18,529,722</b>	<b>7,703,257</b>	<b>6,637,765</b>	<b>25,412,054</b>	<b>58,282,798</b>		<b>58,282,798</b>	
Transfers In		2,695,278	8,628,572	10,000	94,808	11,428,658	(11,428,658)	-	
Fund Balances Carried Forward		1,828,175	1,824,100	3,245,669	650,000	7,547,944	-	7,547,944	
<b>Total Revenues, Transfers &amp; Fund Balances</b>		<b>23,053,175</b>	<b>18,155,929</b>	<b>9,893,434</b>	<b>26,156,862</b>	<b>77,259,400</b>	<b>(11,428,658)</b>	<b>65,830,742</b>	
<b>Estimated Expenditures:</b>									
General Government		3,325,151	10,500	55,000	-	3,390,651	-	3,390,651	
Public Safety		2,729,936	1,748,551	704,833	-	5,183,320	-	5,183,320	
Physical Environment		164,961	-	185,262	24,675,632	25,025,855	-	25,025,855	
Transportation		4,250	2,237,185	6,623,611	-	8,865,046	-	8,865,046	
Economic Environment		53,924	1,257,881	-	-	1,311,805	-	1,311,805	
Human Services		808,286	50,355	35,000	-	893,641	-	893,641	
Culture and Recreation		963,247	501,300	939,794	-	2,404,341	-	2,404,341	
Court Services		55,000	180,132	-	-	235,132	-	235,132	
Debt Service		-	223,554	328,046	290,031	841,631	-	841,631	
<b>Total Expenditures - Uses</b>		<b>8,104,755</b>	<b>6,209,458</b>	<b>8,871,546</b>	<b>24,965,663</b>	<b>48,151,422</b>		<b>48,151,422</b>	
Transfers Out		14,022,569	11,065,443	643,940	125,000	25,856,952	(11,428,658)	14,428,294	
Fund Balances - Reserves		925,851	881,029	377,948	1,066,199	3,251,027	-	3,251,027	
<b>Total Expenditures, Transfers &amp; Fund Balances</b>		<b>23,053,175</b>	<b>18,155,929</b>	<b>9,893,434</b>	<b>26,156,862</b>	<b>77,259,400</b>	<b>(11,428,658)</b>	<b>65,830,742</b>	

This chart illustrates the County's FY 2016/2017 Final Budget by summarizing the revenues and expenditures by type across all fund types. This chart follows the format required by the Florida Department of Revenue TRIM (Truth In Millage) process. The impact of inter-fund transfers (highlighted in yellow above) on the overall budget is also accounted for in this chart. The 45.00 % increase is prior to the removal of inter-fund transfers. After removing these transfers, the real increase in the County's budget is \$12,549,963 or 23.55%.

**Comparative Budget Summary**  
**Wakulla County, Florida**  
**Final Fiscal Year 2016/2017 to Amended Fiscal Year 2015/2016**

Revenues by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg
Ad Valorem Taxes	1,054,039	8,436,552	700.4%	7,408,354	-	-100.0%	-	-	0.0%	-	-	0.0%	8,462,393	8,436,552	-0.3%
Sales, Use, Utility & Fuel Taxes	2,140,000	2,230,000	4.2%	1,990,900	2,023,400	1.6%	2,182,000	2,255,000	3.3%	-	-	0.0%	6,312,900	6,508,400	3.1%
Licenses and Special Assessments	40,100	40,000	-0.2%	1,286,287	1,291,186	0.4%	-	-	0.0%	-	-	0.0%	1,326,387	1,331,186	0.4%
Intergovernmental Revenues	5,443,884	5,646,720	3.7%	1,672,092	2,044,686	22.3%	3,104,165	4,382,765	41.2%	5,044,034	14,158,000	180.7%	15,264,175	26,232,171	71.9%
Charges for Services	1,936,400	2,077,450	7.3%	2,300,525	2,283,210	-0.8%	-	-	0.0%	4,132,871	4,424,254	7.1%	8,369,796	8,784,914	5.0%
Fines and Forfeitures	46,500	43,700	-6.0%	56,416	46,775	-17.1%	-	-	0.0%	-	-	0.0%	102,916	90,475	-12.1%
Miscellaneous Revenues	60,600	55,300	-8.7%	9,000	14,000	55.6%	-	-	0.0%	6,206,000	6,829,800	10.1%	6,275,600	6,899,100	9.9%
<b>Total Revenues - Sources</b>	10,721,523	18,529,722	72.8%	14,723,574	7,703,257	-47.7%	5,286,165	6,637,765	25.6%	15,382,905	25,412,054	65.2%	46,114,167	58,282,798	26.4%
Transfers In	336,214	2,695,278	701.7%	948,144	8,628,572	810.0%	25,000	10,000	-60.0%	277,008	94,808	-65.8%	1,586,366	11,428,658	620.4%
Fund Balances Carried Forward	1,230,597	1,828,175	48.6%	1,861,587	1,824,100	-2.0%	2,148,887	3,245,669	51.0%	339,175	650,000	91.6%	5,580,246	7,547,944	35.3%
<b>Total Revenues, Transfers &amp; Fund Balances</b>	12,288,334	23,053,175	87.6%	17,533,305	18,155,929	3.6%	7,460,052	9,893,434	32.6%	15,999,088	26,156,862	63.5%	53,280,779	77,259,400	45.0%
Expenditures by Category	General Fund			Special Revenue Funds			Capital Project Funds			Enterprise Funds			Total All Funds		
	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg	FY 15/16	FY 16/17	% Chg
General Government	3,374,239	3,325,151	-1.5%	16,500	10,500	-36.4%	-	55,000	0.0%	-	-	0.0%	3,390,739	3,390,651	0.0%
Public Safety	2,589,955	2,729,936	5.4%	1,447,607	1,748,551	20.8%	911,312	704,833	-22.7%	-	-	0.0%	4,948,874	5,183,320	4.7%
Physical Environment	172,750	164,961	-4.5%	20,000	-	-100.0%	-	185,262	0.0%	15,106,400	24,675,632	63.3%	15,299,150	25,025,855	63.6%
Transportation	4,800	4,250	-11.5%	2,435,071	2,237,185	-8.1%	3,375,534	6,623,611	96.2%	-	-	0.0%	5,815,405	8,865,046	52.4%
Economic Environment	56,100	53,924	-3.9%	1,111,122	1,257,881	13.2%	-	-	0.0%	-	-	0.0%	1,167,222	1,311,805	12.4%
Human Services	737,501	808,286	9.6%	50,040	50,355	0.6%	-	35,000	0.0%	-	-	0.0%	787,541	893,641	13.5%
Culture and Recreation	955,371	963,247	0.8%	257,508	501,300	94.7%	1,085,197	939,794	-13.4%	-	-	0.0%	2,298,076	2,404,341	4.6%
Court Services	55,000	55,000	0.0%	216,945	180,132	-17.0%	-	-	0.0%	-	-	0.0%	271,945	235,132	-13.5%
Debt Service	-	-	0.0%	155,969	223,554	43.3%	591,239	328,046	-44.5%	509,712	290,031	-43.1%	1,256,920	841,631	-33.0%
<b>Total Expenditures - Uses</b>	7,945,716	8,104,755	2.0%	5,710,762	6,209,458	8.7%	5,963,282	8,871,546	48.8%	15,616,112	24,965,663	59.9%	35,235,872	48,151,422	36.7%
Transfers Out	3,770,660	14,022,569	271.9%	10,927,855	11,065,443	1.3%	510,290	643,940	26.2%	328,500	125,000	-61.9%	15,537,305	25,856,952	66.4%
Fund Balances - Reserves	571,958	925,851	61.9%	894,688	881,029	-1.5%	986,480	377,948	-61.7%	54,476	1,066,199	1857.2%	2,507,602	3,251,027	29.6%
<b>Total Expenditures, Transfers &amp; Fund Balances</b>	12,288,334	23,053,175	87.6%	17,533,305	18,155,929	3.6%	7,460,052	9,893,434	32.6%	15,999,088	26,156,862	63.5%	53,280,779	77,259,400	45.0%

This chart compares the FY2016/2017 Final Budget to the FY2015/2016 Approved Budget as amended through July 31, 2016. Several key differences which were previously discussed have been highlighted in yellow.

**WAKULLA COUNTY**  
FISCAL YEAR 2016/2017 FINAL BUDGET BY FUND

Total Fund Expenditures  
Exhibit "A"

Fund	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16		FY 16-17	FY16/17 over FY15/16	
	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	19,982,008	18,654,112	9,029,613	11,997,303	10,008,854	9,685,007	11,706,951	22,513,875	10,806,924	92.31%
Building Department Fund	381,490	251,278	306,296	353,037	371,643	345,623	444,061	539,300	95,239	21.45%
Revenue Stabilization Fund	-	-	-	-	-	87,322	137,322	471,881	334,559	243.63%
Justice Assistance Grant Fund	39,828	66,475	32,000	41,026	43,634	15,859	33,000	33,000	-	0.00%
Ochlocknee Bay Trail Fund	269,482	642,703	968,654	497,883	555,586	-	-	-	-	#DIV/0!
Recreation Activities Fund	111,592	76,607	81,037	68,685	56,377	58,596	88,500	100,500	12,000	13.56%
Ambulance Grant Fund	140,083	27,611	8,602	4,745	6,427	4,386	163,277	4,200	(159,077)	-97.43%
Mosquito Control Fund	40,078	40,653	37,428	34,582	33,111	32,482	63,080	64,936	1,856	2.94%
Housing Assistance	1,089,116	921,491	1,090,925	1,104,902	862,419	-	11,122	-	(11,122)	-100.00%
Boating Improvement Fund	27,800	46,851	41,256	25,532	15,091	20,518	123,700	157,300	33,600	27.16%
S.H.I.P. Funds	305,698	182,585	448,250	1,095,462	483,027	367,589	1,100,000	1,261,197	161,197	14.65%
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	4,514	-	407,782	407,782	#DIV/0!
Sheriff Fund	10,392,156	9,650,734	10,110,056	10,355,056	9,906,311	8,631,937	10,358,324	10,607,957	249,633	2.41%
Court Related	725,158	408,242	327,035	270,176	293,329	276,361	440,767	470,207	29,440	6.68%
Law Enforcement Education	67,527	42,598	26,308	51,791	61,027	4,985	88,000	92,200	4,200	4.77%
Road & Bridge Fund	1,746,104	1,781,024	1,891,971	1,970,249	2,049,546	2,133,548	2,868,586	2,720,921	(147,665)	-5.15%
Airport Grant Fund	-	-	61,288	13,712	-	52,881	181,818	138,155	(43,663)	-24.01%
MSBU - Fire Fund	885,299	954,067	1,397,714	996,096	1,162,743	1,349,231	1,456,630	1,473,874	17,244	1.18%
Tourist Development Fund	98,761	123,672	156,111	539,192	82,452	120,827	228,449	328,200	99,751	43.66%
E-911 Fund	210,768	408,502	252,743	200,690	207,410	217,484	328,052	295,500	(32,552)	-9.92%
Capital Projects Fund	2,439,916	184,790	353,695	1,365,234	614,630	476,735	779,000	650,785	(128,215)	-16.46%
Impact Fees Fund	272,063	6,077	14,802	144,654	11,560	21,942	285,893	282,967	(2,926)	-1.02%
One Cent Sales Tax Fund	2,024,376	1,470,087	1,793,795	2,681,121	1,310,890	1,378,381	4,069,994	5,112,440	1,042,446	25.61%
Road Paving Fund	2,954,037	1,664,433	743,902	1,784,965	1,770,623	117,084	2,325,165	3,847,242	1,522,077	65.46%
Enterprise Wastewater Fund	3,174,595	2,133,114	2,197,609	2,195,205	2,667,716	2,477,439	13,490,500	23,131,000	9,640,500	71.46%
Enterprise Water Fund	99,129	133,060	128,470	91,077	74,864	43,666	55,800	116,768	60,968	109.26%
Enterprise Solid Waste Fund	1,084,758	2,323,665	2,886,569	2,344,443	5,274,234	2,006,475	2,452,788	2,909,094	456,306	18.60%
<b>Total</b>	<b>48,787,191</b>	<b>42,717,255</b>	<b>34,426,121</b>	<b>40,265,849</b>	<b>37,925,505</b>	<b>29,930,873</b>	<b>53,280,779</b>	<b>77,259,400</b>	<b>23,978,621</b>	<b>45.00%</b>

This chart compares the Final FY2016/2017 Budget to the FY2015/2016 and five previous year's budgets.



Source: <http://www.naturalnorthflorida.com/down-the-less-beaten-path-through-the-st-marks-national-wildlife-refuge/>

## Section 3

# FY2016/2017 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 \$23,053,175, an increase of \$10,764,841 or 87.6% as compared to FY2015/2016 Budget as amended July 31, 2016. For accounting purposes, the General Fund includes:

- 17 General Fund Departments
  - Board of County Commissioners
  - County Administrator
  - Revenue Collections
  - Constitutional Officers
  - General Administration
  - Planning & Community Development
  - Animal Services
  - Airport
  - Library
  - Agriculture Extension
  - Facilities Management
  - Probation
  - Veteran's Services
  - Emergency Medical Services
  - Recreation
  - Community Center
  - Parks
- 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 \$10,764,841 increase is the result of:

- An increase of \$7,382,513 in ad valorem taxes and an increase of \$90,000 in the public service and communication service taxes
- Intergovernmental State shared revenues increased overall by \$202,836
- Local charges for program services increased by \$141,050
- Licenses, special assessments, fines and miscellaneous revenue decreased \$8,200
- Inter-fund transfers in increased \$2,359,064
- Budgeted cash forward increased \$597,578

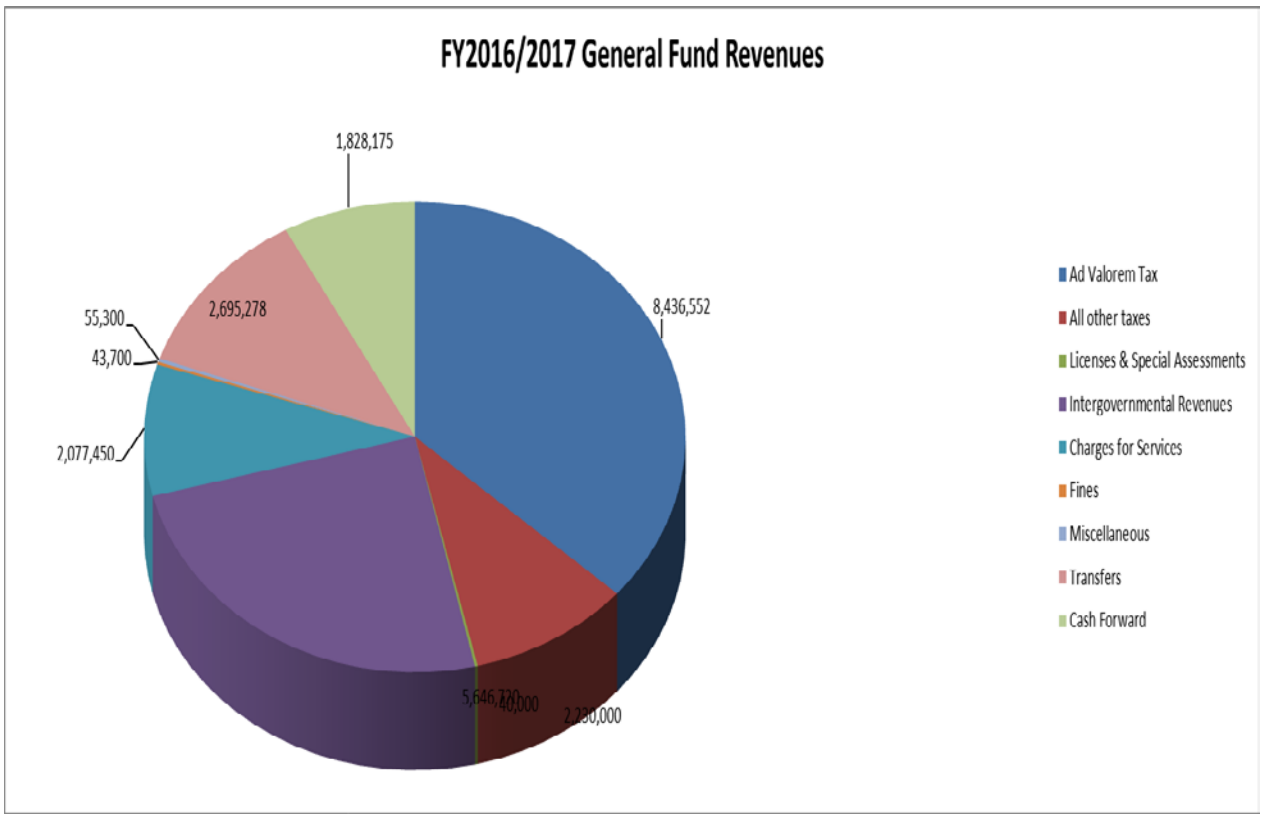
On the expenditure side, this increase is the result of:

- Salary & Wages increased \$43,754.
- Benefits increased \$41,703. The final budget is based on a 7.5% increase in health insurance costs. The retirement rates increased but not significantly.
- Operating costs increased \$64,004.
- Equipment and capital outlay decreased \$36,498.
- Aids & Contributions increased \$46,076.
- Inter-fund transfers out and transfers to Constitutional Officers increased \$10,251,909.
- Budgeted reserves increased \$353,893.



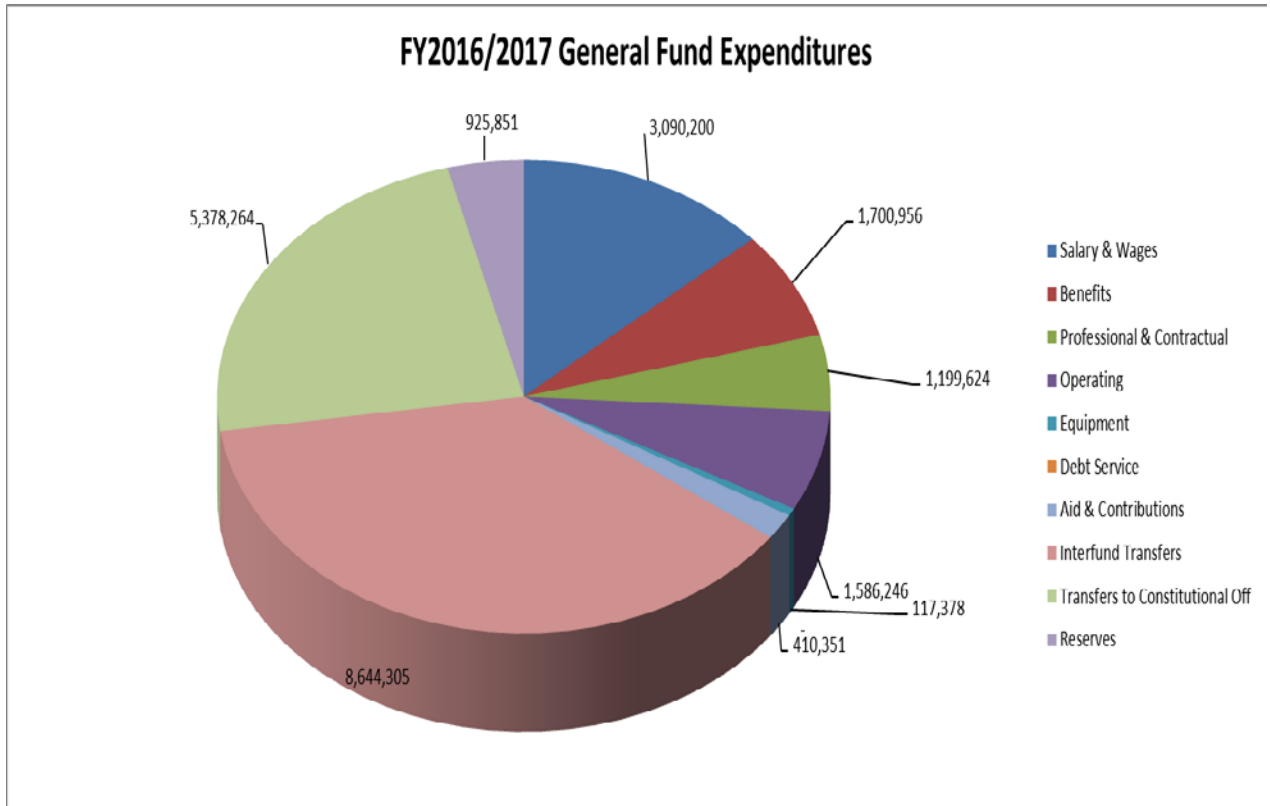
## General Fund Revenue Summary

Wakulla County FY2016/2017 Final Budget												
General Fund			FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Dept #	Exp Grp #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Ad Valorem Tax			10,029,340	8,948,300	1,126,188	1,126,042	988,790	1,163,705	1,054,039	8,436,552	7,382,513	700.4%
All other taxes			295,612	1,480,039	1,958,499	2,056,390	2,001,801	1,529,331	2,140,000	2,230,000	90,000	4.2%
Licenses & Special Assessments			41,456	36,859	36,664	36,912	35,133	12,405	40,100	40,000	(100)	-0.2%
Intergovernmental Revenues			4,656,394	4,694,637	4,737,641	5,304,104	5,457,081	4,879,096	5,443,884	5,646,720	202,836	3.7%
Charges for Services			4,814,192	3,813,657	1,755,656	2,242,439	1,796,988	1,624,188	1,936,400	2,077,450	141,050	7.3%
Fines			20,381	23,167	31,656	61,555	35,272	22,887	46,500	43,700	(2,800)	-6.0%
Miscellaneous			260,059	277,219	184,314	47,948	395,747	38,545	60,600	55,300	(5,300)	-8.7%
Transfers			1,199,363	101,265	68,392	2,367,575	414,992	336,214	336,214	2,695,278	2,359,064	701.7%
Cash Forward			-	-	-	-	-	-	1,230,597	1,828,175	597,578	48.6%
<b>Total</b>			<b>21,316,798</b>	<b>19,375,140.64</b>	<b>9,899,010</b>	<b>13,242,965</b>	<b>11,125,804</b>	<b>9,606,371</b>	<b>12,288,334</b>	<b>23,053,175</b>	<b>10,764,841</b>	<b>87.60%</b>



## General Fund Expenditure Summary

Wakulla County FY2016/2017 Final Budget										
General Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salary & Wages	2,762,393	2,580,889	2,657,554	2,725,326	2,816,040	2,461,229	3,046,446	3,090,200	43,754	1.44%
Benefits	1,401,912	1,093,794	1,032,942	1,310,544	1,382,702	1,306,531	1,659,253	1,700,956	41,703	2.51%
Professional & Contractual	1,136,239	1,066,138	1,009,626	1,008,846	1,107,758	853,465	1,102,840	1,199,624	96,784	8.78%
Operating	1,356,505	1,260,032	1,337,850	1,336,072	1,446,464	1,295,408	1,619,026	1,586,246	(32,780)	-2.02%
Equipment	19,806	65,287	134,646	96,344	147,050	99,824	153,876	117,378	(36,498)	-23.72%
Debt Service	-	-	-	-	-	-	-	-	-	#DIV/0!
Aid & Contributions	393,081	381,480	381,680	381,680	382,351	361,748	364,275	410,351	46,076	12.65%
Interfund Transfers	1,151,147	1,131,908	950,728	736,041	1,133,875	1,043,024	1,066,060	8,644,305	7,578,245	710.86%
Transfers to Constitutional Off	12,142,415	11,325,863	1,830,882	4,755,488	1,964,258	2,696,723	2,704,600	5,378,264	2,673,664	98.86%
Reserves	-	-	-	-	-	-	571,958	925,851	353,893	61.87%
<b>Total Expenses</b>	<b>20,363,498</b>	<b>18,905,390</b>	<b>9,335,908</b>	<b>12,350,340</b>	<b>10,380,497</b>	<b>10,117,952</b>	<b>12,288,334</b>	<b>23,053,175</b>	<b>10,764,841</b>	<b>87.60%</b>



## General Fund Departmental Summary

Wakulla County FY2016/2017 Final Budget										
Operating Revenue	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-	Final Budget	Final 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	258,206	203,918	290,000	270,000	(20,000)	-6.90%
General Administration Revenue	15,596,580	15,319,130	7,920,427	8,577,414	8,575,795	7,779,804	9,840,366	17,692,141	7,851,775	79.79%
Collections Department Revenue	-	-	-	-	1,583	1,749	1,200	2,000	800	66.67%
Planning & Community Development Revenue	74,843	85,057	109,244	84,759	104,242	86,935	128,400	136,700	8,300	6.46%
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	13,678	9,915	25,000	25,000	-	0.00%
Airport Department Revenue	1,200	1,320	1,320	204	4,800	3,414	4,800	4,800	-	0.00%
Library Department Revenue	31,503	28,121	9,263	12,547	11,415	2,226	22,950	17,650	(5,300)	-23.09%
Agriculture / Extension Department Revenue	5,602	1,482	2,524	1,509	2,073	1,041	1,500	2,000	500	33.33%
Probation Department Revenue	111,558	106,867	110,889	123,373	102,151	52,752	107,500	109,650	2,150	2.00%
EMS Department Revenue	690,221	801,763	912,439	1,351,252	880,097	838,049	980,000	1,050,000	70,000	7.14%
Recreation Department Revenue	1,195	(44)	-	1,630	-	-	-	-	-	#DIV/0!
Community Center Revenue	-	-	-	-	18,352	57,520	65,900	76,300	10,400	15.78%
Parks Department Revenue	32,797	33,152	29,863	37,482	54,542	53,251	53,300	58,500	5,200	9.76%
Clerk of Court Revenue	-	-	-	570,433	5,900	-	8,000	661,564	653,564	8169.55%
Property Appraiser Revenue	-	-	-	1,035,537	65,258	-	7,877	1,065,472	1,057,595	13426.37%
Tax Collector Revenue	-	-	-	671,996	-	-	11,924	738,998	727,074	6097.57%
Service of Process Grant Revenue	4,325	1,899	2,178	1,980	1,475	1,214	2,000	2,000	-	0.00%
State Library Grant Revenue	85,393	70,419	68,367	75,764	131,933	117,315	156,234	129,219	(27,015)	-17.29%
Revenue Stabilization Revenues	-	-	-	-	509,203	50,000	137,322	471,881	334,559	243.63%
<b>General Fund Revenue</b>	<b>21,066,552</b>	<b>19,130,087</b>	<b>9,606,722</b>	<b>12,851,987</b>	<b>10,740,703</b>	<b>9,259,104</b>	<b>11,844,273</b>	<b>22,513,875</b>	<b>10,669,602</b>	<b>90.08%</b>
Clerk of Court Interfund Transfer	438,493	402,389	545,534	570,037	600,546	585,631	585,631	631,564	45,933	7.84%
Property Appraiser Interfund Transfer	963,681	903,462	945,644	1,010,333	994,087	1,011,102	1,011,102	1,031,324	20,222	2.00%
Sheriff Interfund Transfer	10,392,156	9,650,734	-	-	-	-	-	8,404,057	8,404,057	#DIV/0!
Supervisor of Elections Expense	312,309	326,822	339,704	366,563	369,444	375,482	375,482	513,492	138,010	36.76%
Tax Collector Interfund Transfer	683,434	649,691	673,622	671,996	712,161	724,508	724,508	738,998	14,490	2.00%
BOCC Department Expense	216,963	206,602	225,972	264,020	273,293	232,808	299,700	301,986	2,286	0.76%
County Administrator Department Expense	324,677	382,311	435,265	453,822	481,114	402,388	505,100	520,119	15,019	2.97%
Collections Department Expense	-	-	-	-	95,749	103,042	148,181	123,266	(24,915)	-16.81%
Attorney Related Expense	276,187	234,510	328,677	224,906	230,683	191,741	220,700	233,214	12,514	5.67%
General Administration Expense	1,821,013	1,702,392	1,372,383	1,831,781	1,587,108	2,010,311	2,748,968	1,876,498	(872,470)	-31.74%
BOCC Memberships Expense	18,675	18,452	21,102	27,374	29,730	25,501	35,428	31,950	(3,478)	-9.82%
Constitutional Miscellaneous Expense	152,564	115,918	116,034	103,265	100,624	83,189	118,800	115,500	(3,300)	-2.78%
Health & Human Services Expense	736,844	717,529	558,776	543,412	656,822	468,572	599,601	646,101	46,500	7.76%
Planning & Community Development Expense	328,068	303,005	270,250	262,433	272,381	218,868	308,200	289,840	(18,360)	-5.96%
Code Enforcement Department Expense	-	-	79,427	61,689	-	-	-	-	-	0.00%
Animal Services Department Expense	170,498	170,546	193,383	198,494	192,888	192,155	249,100	274,885	25,785	10.35%
Airport Department Expense	18,155	4,282	3,995	3,776	2,952	2,817	4,800	4,250	(550)	-11.46%
Library Department Expense	258,860	221,800	212,635	211,137	219,539	197,347	251,900	264,119	12,219	4.85%
Agriculture / Extension Department Expense	158,164	158,154	157,767	176,146	145,646	130,756	172,750	164,961	(7,789)	-4.51%
Facility Management Department Expense	105,883	111,176	143,831	319,175	399,126	341,881	403,500	441,026	37,526	9.30%
Office of Management & Budget	149,319	104,795	-	-	-	-	-	-	-	0.00%
Probation Department Expense	153,514	142,658	141,428	148,644	129,845	93,091	129,150	130,112	962	0.74%
Veteran's Services Department Expense	36,093	33,668	35,786	23,798	15,201	38,610	56,100	53,924	(2,176)	-3.88%
EMS Department Expense	1,720,534	1,585,831	1,726,429	1,809,490	1,863,384	1,665,594	1,950,944	2,015,846	64,902	3.33%
Recreation Department Expense	218,044	172,257	190,032	207,023	226,246	214,532	250,600	240,618	(9,982)	-3.98%
Community Center Expense	-	-	-	-	13,482	50,201	74,550	76,404	1,854	2.49%
Parks Department Expense	237,687	262,810	238,803	248,035	263,393	231,044	296,121	320,687	24,566	8.30%
Clerk of Court Expense	-	-	-	545,534	-	-	8,000	661,564	653,564	8169.55%
Property Appraiser Expense	-	-	-	964,681	-	-	7,877	1,065,472	1,057,595	13426.37%
Tax Collector Expense	-	-	-	671,996	-	-	11,924	738,998	727,074	6097.57%
Service of Process Grant Expense	4,800	1,899	2,178	1,980	1,475	1,056	2,000	2,000	-	0.00%
State Library Grant Expense	85,393	70,419	70,953	75,764	131,933	92,780	156,234	129,219	(27,015)	-17.29%
Revenue Stabilization Expense	-	-	-	-	-	87,322	137,322	471,881	334,559	243.63%
<b>General Fund Expense</b>	<b>19,982,008</b>	<b>18,654,112</b>	<b>9,029,613</b>	<b>11,997,303</b>	<b>10,008,854</b>	<b>9,772,329</b>	<b>11,844,273</b>	<b>22,513,875</b>	<b>10,669,602</b>	<b>90.08%</b>
<b>Net Profit (Loss)</b>	<b>1,084,544</b>	<b>543,182</b>	<b>577,109</b>	<b>854,684</b>	<b>731,849</b>	<b>(513,225)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>283,195</b>	<b>1,367,739</b>	<b>1,910,921</b>	<b>2,488,030</b>	<b>3,342,714</b>	<b>4,074,563</b>				
<b>Fund Balance Ending</b>	<b>1,367,739</b>	<b>1,910,921</b>	<b>2,488,030</b>	<b>3,342,714</b>	<b>4,074,563</b>	<b>3,561,338</b>				
<b>Fund Balance Policy</b>	<b>2,781,057</b>	<b>2,610,979</b>	<b>2,618,588</b>	<b>3,479,218</b>	<b>2,902,568</b>	<b>2,833,975</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>(1,413,318)</b>	<b>(700,059)</b>	<b>(130,558)</b>	<b>(136,504)</b>	<b>1,171,996</b>	<b>727,362</b>				

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## **General Fund Departmental Detailed Budgets**

The total budget for the General Fund is \$23,053,175, an increase of \$10,764,841 or 87.6% as compared to FY2015/2016 Budget as amended July 31, 2016. 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 Services
  - 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, FY2014/2015 and FY2015/2016 fiscal year actual and budget data through July 31, 2016 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](http://www.mywakulla.com).

### Staffing

Ralph Thomas	County Commissioner, Chairman, District 1	<a href="mailto:rthomas@mywakulla.com">rthomas@mywakulla.com</a>
Randy Merritt	County Commissioner, Vice-Chairman, District 2	<a href="mailto:rmerritt@mywakulla.com">rmerritt@mywakulla.com</a>
Dr. Howard Kessler	County Commissioner, District 3	<a href="mailto:hkessler@mywakulla.com">hkessler@mywakulla.com</a>
Jerry Moore	County Commissioner, District 4	<a href="mailto:jmoore@mywakulla.com">jmoore@mywakulla.com</a>
Richard Harden	County Commissioner, District 5	<a href="mailto:rharden@mywakulla.com">rharden@mywakulla.com</a>

### Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of Board Meetings / Workshops	44	37	40	32	18
# of Ordinances Adopted	51	37	26	19	21
# of Resolutions Adopted	71	73	60	69	36
# of Pages of Minutes Recorded	3,055	4,051	4,637	3,180	2,060

\*FY2015/2016 data through April 30, 2016

### Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Board of County Commissioners	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
BOCC Department Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
511000-EXECUTIVE SALARIES	153,302	155,518	156,494	161,167	163,236	133,255	163,000	162,760	(240)	-0.15%
513000-HOURLY WAGES	-	-	-	830	-	-	-	-	-	#DIV/0!
521000-FICA TAX	11,822	11,897	11,965	12,279	12,368	10,165	13,000	12,564	(436)	-3.35%
522000-RETIREMENT BENEFITS	22,740	16,073	21,216	46,135	55,550	44,661	71,500	71,148	(352)	-0.49%
523000-HEALTH INSURANCE	16,473	16,380	29,140	40,317	40,055	42,202	46,200	50,214	4,014	8.69%
525000-UNEMPLOYMENT COMPENSATION	-	-	275	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	13	-	-	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	229	279	-	-	582	4,000	3,000	(1,000)	-25.00%
541000-TELEPHONE	11,449	5,283	4,356	2,756	2,019	1,751	1,500	2,000	500	33.33%
546000-MAINTENANCE & REPAIR	912	-	-	-	-	-	-	-	-	#DIV/0!
547000-PRINTING & BINDING	80	-	-	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	-	150	-	-	-	200	-	(200)	-100.00%
551000-OFFICE SUPPLIES	-	101	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	50	314	293	66	192	300	300	-	0.00%
552100-FUEL	172	1,071	1,748	243	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	35	-	-	-	-	-	-	#DIV/0!
BOCC Department Expense	216,963	206,602	225,972	264,020	273,293	232,808	299,700	301,986	2,286	0.76%
Net Profit (Loss)	(216,963)	(206,602)	(225,972)	(264,020)	(273,293)	(232,808)	(299,700)	(301,986)		

## 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](http://www.mywakulla.com).

## **Staffing**

David Edwards	County Administrator	<a href="mailto:dedwards@mywakulla.com">dedwards@mywakulla.com</a>
Virginia Dekle	Administrative Assistant	<a href="mailto:vdekle@mywakulla.com">vdekle@mywakulla.com</a>
Debbie DuBose	Employee Support Services Director	<a href="mailto:ddubose@mywakulla.com">ddubose@mywakulla.com</a>
Jessica Welch	Communications and Public Services Director	<a href="mailto:jwelch@mywakulla.com">jwelch@mywakulla.com</a>
Sheree Keeler	Intergovernmental Affairs Director	<a href="mailto:skeeler@mywakulla.com">skeeler@mywakulla.com</a>
Patty Taylor	Administrative Coordinator	<a href="mailto:ptaylor@mywakulla.com">ptaylor@mywakulla.com</a>
Rachel Hardwick	Contract & Procurement Coordinator	<a href="mailto:rhardwick@mywakulla.com">rhardwick@mywakulla.com</a>
Angie Meisenheimer	Administrative Assistant - ESS	<a href="mailto:ameisenheimer@mywakulla.com">ameisenheimer@mywakulla.com</a>

## **Service Outputs**

<b>Fiscal year</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
# RFP/RFQ/ITB's Issued	12	29	13	18	6
# of Agenda Items Prepared	470	491	525	382	232
# of Grants Applied For	-	14	11	12	21
# of Public Records Requests	188	112	186	142	75

*\*FY2015/2016 data through May 31, 2016*

County Administrator continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
County Administrator	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
County Administrator Department Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	215,130	223,417	233,628	249,291	223,048	185,714	223,000	225,551	2,551	1.14%
512100-ANNUAL/SICK LEAVE PAY OUT	109	109	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	464	40,452	69,555	54,859	94,664	68,877	109,000	121,119	12,119	11.12%
514000-OVERTIME WAGES	-	-	-	96	-	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	221	2,946	2,482	3,687	3,946	5,100	5,075	(25)	-0.49%
521000-FICA TAX	16,862	20,649	24,251	23,462	24,502	19,836	27,000	26,909	(91)	-0.34%
522000-RETIREMENT BENEFITS	29,785	16,966	25,533	47,642	54,637	45,062	56,500	56,831	331	0.59%
523000-HEALTH INSURANCE	27,700	27,321	36,721	40,382	48,527	44,011	48,500	55,834	7,334	15.12%
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	6,414	5,890	5,000	5,000	-	0.00%
541000-TELEPHONE	2,374	1,569	2,881	3,130	2,189	1,992	3,000	2,500	(500)	-16.67%
542000-POSTAGE & FREIGHT	107	-	32	77	283	372	200	300	100	50.00%
544000-RENTALS/LEASES-MACH & EQUIP	9,246	5,609	5,374	2,400	-	-	-	-	-	#DIV/0!
545000-PROPERTY INSURANCE	-	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	2,030	1,101	565	82	1,913	389	700	500	(200)	-28.57%
547000-PRINTING & BINDING	745	-	41	-	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	878	-	172	-	-	60	500	500	-	0.00%
549000-OTHER CURRENT CHARGES	3,794	230	166	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	30	44	166	-	-	100	200	100	100.00%
551000-OFFICE SUPPLIES	3,550	6,422	4,066	3,214	3,562	4,669	4,000	3,500	(500)	-12.50%
552000-OPERATING SUPPLIES	6,519	8,733	8,290	6,987	10,577	9,490	8,000	6,500	(1,500)	-18.75%
552100-FUEL	-	1,639	913	1,741	1,392	849	2,000	1,500	(500)	-25.00%
554000-BOOKS AND SUBSCRIPTIONS	1,884	554	5,517	3,544	3,953	4,484	4,000	4,000	-	0.00%
554400-MEMBERSHIPS	-	70	350	506	100	400	1,000	600	(400)	-40.00%
555000-TRAINING	425	150	1,265	1,383	1,667	1,653	1,500	1,500	-	0.00%
564000-OPERATING EQUIPMENT	-	-	6,352	6,957	-	4,693	6,000	2,200	(3,800)	-63.33%
591000-INTERFUND TRANSFER	-	18,494	-	-	-	-	-	-	-	#DIV/0!
County Administrator Department Expense	324,677	382,311	435,265	453,822	481,114	402,388	505,100	520,119	15,019	2.97%
<b>Net Profit (Loss)</b>	<b>(324,677)</b>	<b>(382,311)</b>	<b>(435,265)</b>	<b>(453,822)</b>	<b>(481,114)</b>	<b>(402,388)</b>	<b>(505,100)</b>	<b>(520,119)</b>		



## Revenue Collections

This department was established in FY2014/2015. 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	<a href="mailto:nwatts@mywakulla.com">nwatts@mywakulla.com</a>
Cathy Williams	Administrative Assistant	<a href="mailto:cwilliams@mywakulla.com">cwilliams@mywakulla.com</a>

### 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 FY2016/2017 Final Budget							
Collections Department	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
344200-10/5 CENT LOCAL FEE	1,583	1,744	1,200	2,000	800	66.67%	
361100-INTEREST EARNED	0	5	-	-	-	#DIV/0!	
<b>Collections Department Revenue</b>	<b>1,583</b>	<b>1,749</b>	<b>1,200</b>	<b>2,000</b>	<b>800</b>	<b>66.67%</b>	
512000-REGULAR SALARIES	38,168	37,039	45,000	52,200	7,200	16.00%	
513000-HOURLY WAGES	26,206	34,276	55,692	27,431	(28,261)	-50.75%	
514500-HOLIDAY HOURS-WAGES	1,004	1,332	2,936	1,372	(1,564)	-53.27%	
521000-FICA TAX	5,406	5,557	8,209	6,197	(2,012)	-24.51%	
522000-RETIREMENT BENEFITS	9,888	10,060	14,494	13,530	(964)	-6.65%	
523000-HEALTH INSURANCE	9,055	10,348	14,000	14,836	836	5.97%	
540000-TRAVEL	324	-	1,000	1,000	-	0.00%	
541000-TELEPHONE	559	919	700	700	-	0.00%	
542000-POSTAGE & FREIGHT	-	-	100	-	(100)	-100.00%	
544000-RENTALS & LEASES - MACH & EQUIP	-	218	1,350	1,500	150	11.11%	
551000-OFFICE SUPPLIES	599	2,082	1,700	2,000	300	17.65%	
552000-OPERATING SUPPLIES	1,419	55	1,500	1,000	(500)	-33.33%	
555000-TRAINING	565	1,155	1,500	1,500	-	0.00%	
564000-OPERATING EQUIPMENT	2,516	-	-	-	-	#DIV/0!	
<b>Collections Department Expense</b>	<b>95,749</b>	<b>103,042</b>	<b>148,181</b>	<b>123,266</b>	<b>(24,915)</b>	<b>-16.81%</b>	
<b>Net Profit (Loss)</b>	<b>(94,166)</b>	<b>(101,292)</b>	<b>(146,981)</b>	<b>(121,266)</b>			

## 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 Sheriff 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](http://www.wakullaclerk.com).

## **Staffing**

Brent X. Thurmond	Clerk of Court	<a href="mailto:bxt@wakullaclerk.com">bxt@wakullaclerk.com</a>
<b>Finance &amp; Accounting</b>		
Greg James	Finance Director	<a href="mailto:gjames@wakullaclerk.com">gjames@wakullaclerk.com</a>
Suzanne Hawkins	Assistant Finance Director	<a href="mailto:shawkins@wakullaclerk.com">shawkins@wakullaclerk.com</a>
Tiffany Conn	HR, Payroll, Revenue & Trust Clerk	<a href="mailto:tconn@wakullaclerk.com">tconn@wakullaclerk.com</a>
Lea Dias	Accounts Payable & Purchasing Clerk	<a href="mailto:ldias@wakullaclerk.com">ldias@wakullaclerk.com</a>
Brandy King	Budgeting Clerk & Clerk to Board	<a href="mailto:bking@wakullaclerk.com">bking@wakullaclerk.com</a>
Gordy Robinson	Account Reconciliation	<a href="mailto:grobinson@wakullaclerk.com">grobinson@wakullaclerk.com</a>
<b>Maintenance</b>		
Joe Finch	Maintenance	<a href="mailto:jfinch@wakullaclerk.com">jfinch@wakullaclerk.com</a>
<i>For information on the non-Board funded staffing please call 850-926-0349</i>		

Clerk of Court continued...

**Service Outputs**

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of Board A/P Checks Processed	6,228	6,547	6,911	6,041	3,236
# of Board Payroll Processed	2,649	2,684	2,848	2,920	2,036
# of Board Obligations Processed	13,537	14,400	14,069	12,831	8,027
# of Budget Amendments Processed	64	79	27	49	4
# of Budget Resolutions Processed	11	5	7	12	4
# of Grants Administered	47	46	34	27	31

\*FY2015/2016 data through May 31, 2016

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Clerk of Court	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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	514,848	498,606	498,606	542,798	44,192	8.86%
591100-TRANSFER - MAINTENANCE	90,000	84,223	84,653	84,653	85,698	87,025	87,025	88,766	1,741	2.00%
Clerk of Court Interfund Transfer	438,493	402,389	545,534	570,037	600,546	585,631	585,631	631,564	45,933	7.84%
Net Profit (Loss)	(438,493)	(401,599)	(496,130)	(570,037)	(600,546)	(585,631)	(585,631)	(631,564)		

A line item detail 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](http://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	<a href="mailto:dsparkman@mywakullapa.com">dsparkman@mywakullapa.com</a>
<b>Real Property</b>		
Brad Harvey	Chief Deputy Property Appraiser	<a href="mailto:bharvey@mywakullapa.com">bharvey@mywakullapa.com</a>
James Burke	Asst. Property Appraiser	<a href="mailto:jburke@mywakullapa.com">jburke@mywakullapa.com</a>
Nisha Walker	Director of Assessment Administration	<a href="mailto:nwalker@mywakullapa.com">nwalker@mywakullapa.com</a>
Debra Russell	Director of Taxpayer Services & Exemptions	<a href="mailto:drussell@mywakullapa.com">drussell@mywakullapa.com</a>
Leola Franklin	Deputy Clerk I	<a href="mailto:lfranklin@mywakullapa.com">lfranklin@mywakullapa.com</a>
<b>GIS Services</b>		
Michael Atchison	GIS Specialist II	<a href="mailto:matchison@mywakullapa.com">matchison@mywakullapa.com</a>
Sybil Taylor	GIS Specialist I	<a href="mailto:staylor@mywakullapa.com">staylor@mywakullapa.com</a>
<b>Field Services</b>		
Stacey Roddenberry	Director of Field Services	<a href="mailto:sroddenberry@mywakullapa.com">sroddenberry@mywakullapa.com</a>
Mike Musachio	Field Appraiser II	<a href="mailto:mmusachio@mywakullapa.com">mmusachio@mywakullapa.com</a>
Flynn Ridley	Field Appraiser II	<a href="mailto:Fridley@mywakullapa.com">Fridley@mywakullapa.com</a>

## **Service Outputs**

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of deeds processed	1,231	2,218	2,123	2,783	1,523
# of address changes processed	1,386	2,368	2,217	2,954	1,682
# of mapping edits processed	1,352	2,286	2,210	2,861	1,687
# of real property assessments	24,847	24,860	24,894	24,905	24,949
# of new real property parcels	26	13	34	11	44
# of tangible personal property accounts	712	660	676	925	1,415
# of new tangible personal property accounts	(44)	(52)	16	249	490
# of fire special assessments processed	23,137	23,135	23,140	23,140	23,256
# of solid waste special assessments processed	12,169	12,091	11,899	11,899	11,989
# of road paving special assessments processed	28	28	26	25	25
# of field appraisals performed	6,125	7,710	7,523	7,635	4,235
# of website visits	2,915,259	1,907,495	979,735	1,206,495	985,205

\*FY2015/2016 data through May 31, 2016

Property Appraiser continued...

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Property Appraiser	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST. OFFICER	963,681	903,462	945,644	964,681	994,087	1,011,102	1,011,102	1,031,324	20,222	2.00%
Property Appraiser Interfund Transfer	963,681	903,462	945,644	1,010,333	994,087	1,011,102	1,011,102	1,031,324	20,222	2.00%
<b>Net Profit (Loss)</b>	<b>(963,681)</b>	<b>(870,620)</b>	<b>(883,571)</b>	<b>(1,010,333)</b>	<b>(994,087)</b>	<b>(1,011,102)</b>	<b>(1,011,102)</b>	<b>(1,031,324)</b>		

A line item detail 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](http://www.wakullaelection.com).

### Staffing

Henry "Buddy" Wells	Supervisor of Elections	<a href="mailto:hwells@mywakulla.com">hwells@mywakulla.com</a>
Joe Morgan	Chief Deputy	<a href="mailto:jmorgan@mywakulla.com">jmorgan@mywakulla.com</a>
Celina Greene	Deputy Supervisor of Elections	<a href="mailto:cgreene@mywakulla.com">cgreene@mywakulla.com</a>
Paul Davenport	OPS Clerk (part-time)	

### Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of voter registrations	879	507	430	853	
# of county elections	4	3	3	2	
# of school elections	4	3	4	6	

\*FY2015/2016 data not available at time of production. Contact [www.wakullaelection.com](http://www.wakullaelection.com).

### Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Supervisor of Elections	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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	369,444	375,482	375,482	513,492	138,010	36.76%
Supervisor of Elections Interfund Transfer	312,309	326,822	339,704	366,563	369,444	375,482	375,482	513,492	138,010	36.76%
<b>Net Profit (Loss)</b>	<b>(298,862)</b>	<b>(311,095)</b>	<b>(328,695)</b>	<b>(366,563)</b>	<b>(369,444)</b>	<b>(375,482)</b>	<b>(375,482)</b>	<b>(513,492)</b>		

A line item detail 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](http://www.wakullacountytaxcollector.com).

## **Staffing**

Cheryll Olah	Tax Collector	<a href="mailto:olahwakullatc@yahoo.com">olahwakullatc@yahoo.com</a>
Lisa Craze	Asst. Tax Collector	<a href="mailto:crazewakulla71@yahoo.com">crazewakulla71@yahoo.com</a>
Shannon Corbin	Bookkeeping Clerk	
Candice Good	Senior Revenue Clerk	<a href="mailto:candicewakullatc@yahoo.com">candicewakullatc@yahoo.com</a>
Debbie Olah	Revenue Clerk	
Erika Gwaltney	Revenue Clerk Supervisor	
Jarrod Richardson	Revenue Clerk	
Kathy Sumner	Revenue Clerk	<a href="mailto:kathysumnerwakullatc@yahoo.com">kathysumnerwakullatc@yahoo.com</a>
Meghan Smith	Revenue Clerk	
Kristin Craze	Posting Clerk	

## **Service Outputs**

Fiscal year	2012	2013	2014	2015	2016
# of tax bills processed	24,600	22,632	24,008	25,082	23,215
# of address corrections	1,640	1,256	1,213	1,192	758
# of occupational licenses issued	1,850	1,565	1,462	1,234	1,187
# of FWC licenses sold	1,934	2,050	1,778	1,668	1,698
# of tax roll corrections	900	304	300	203	167
# of escrow bills	4,600	6,798	4,605	4,588	4,735
# of delinquent tax refunds mailed	702	654	596	488	408
# of driver licenses issued	4,573	4,690	4,426	4,421	3,674
# of ID cards issued	518	544	576	558	519
# of temporary permits issued	391	418	263	175	107
# of non-citizen permits issued	37	24	16	7	8
# of driver license exams performed	1,117	909	1,111	1,572	1,418
# of driver license tests performed	978	809	842	954	690
# of voids on licenses	104	82	96	95	70
# of customer calls	12,948	13,605	14,120	16,486	15,493
# of lockbox drop offs	50	57	104	224	170
# of certified mail deliveries	406	624	612	824	752

*\*2016 totals are projected*

Tax Collector continued...

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Tax Collector	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341510-TAX COLLECTOR FEES	223,199	180,971	218,062	212,152	221,660	167,369	215,000	225,000	10,000	4.65%
341511-TAX COLLECTOR ADVERTISING FEES	54,539	62,723	76,962	40,336	36,547	36,549	75,000	45,000	(30,000)	-40.00%
386700-TAX COLLECTOR RETURN TO BOCC	17,086	-	-	-	-	-	-	-	-	#DIV/0!
<b>Tax Collector Revenue / Return to Board</b>	<b>294,824</b>	<b>243,694</b>	<b>295,024</b>	<b>252,488</b>	<b>258,206</b>	<b>203,918</b>	<b>290,000</b>	<b>270,000</b>	<b>(20,000)</b>	<b>-6.90%</b>
591000-INTERFUND TRANSFER	647,658	606,761	673,622	-	712,161	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST. OFFICER	35,776	42,930	-	671,996	-	724,508	724,508	738,998	14,490	2.00%
<b>Tax Collector Interfund Transfer</b>	<b>683,434</b>	<b>649,691</b>	<b>673,622</b>	<b>671,996</b>	<b>712,161</b>	<b>724,508</b>	<b>724,508</b>	<b>738,998</b>	<b>14,490</b>	<b>2.00%</b>
<b>Net Profit (Loss)</b>	<b>(388,610)</b>	<b>(405,997)</b>	<b>(378,598)</b>	<b>(419,508)</b>	<b>(453,955)</b>	<b>(520,590)</b>	<b>(434,508)</b>	<b>(468,998)</b>		

A line item detail 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 FY2016/2017 Final Budget										
General Fund Operating Revenue	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
311010-AD VALOREM TAXES	10,015,764	8,940,839	1,126,188	1,126,042	988,790	1,163,705	1,044,039	8,436,552	7,392,513	708.07%
311011-DELINQUENT TAXES	13,576	7,461	-	-	-	-	10,000	-	(10,000)	-100.00%
314100-PUBLIC SERVICES TAX	-	794,506	1,087,614	1,204,650	1,204,267	953,224	1,300,000	1,425,000	125,000	9.62%
315100-LOCAL COMMUNICATIONS SERVICE	295,612	685,532	870,885	851,740	797,534	576,107	840,000	805,000	(35,000)	-4.17%
321010-OCCUPATIONAL LICENSE	41,456	36,859	36,664	36,912	34,893	10,345	40,000	38,000	(2,000)	-5.00%
333010-NATIONAL FOREST IN LIEU OF TAX	224,954	241,528	204,518	293,462	249,077	299,166	290,000	290,000	-	0.00%
333011-WILDLIFE PILOT - ST MARKS REFUGE REV SHARING	84,300	92,501	87,955	417,254	390,536	418,121	415,000	420,000	5,000	1.20%
335120-STATE REVENUE SHARING	556,966	560,291	590,070	622,594	668,896	556,734	680,000	695,000	15,000	2.21%
335130-INSURANCE AGENTS LICENSE	19,651	16,477	22,196	19,814	18,594	15,724	20,000	20,000	-	0.00%
335140-MOBILE HOME LICENSE	6,531	6,628	6,830	6,345	6,900	5,785	6,000	7,000	1,000	16.67%
335150-ALCOHOLIC BEVERAGE LICENSE	7,280	996	4,059	4,422	8,635	478	4,000	6,000	2,000	50.00%
335160-RACE TRACK FUNDS	446,500	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	959,498	744,317	950,000	990,000	40,000	4.21%
335181-HALF CENT SALES TAX-CO. KICKER	707,148	697,939	765,469	851,640	931,212	753,429	900,000	988,000	88,000	9.78%
335182-HALF CENT SUPP-INMATE	30,814	33,409	34,523	34,906	37,281	27,417	35,000	40,000	5,000	14.29%
335183-FISCALLY CONSTRAINED COUNTIES	546,613	603,579	603,406	598,296	622,703	491,579	615,000	645,000	30,000	4.88%
335184-FISCALLY CONSTRAINED COUNTIES LEGISLATIVE OFFSET	1,081,210	1,082,583	1,050,603	1,013,519	983,721	1,001,199	975,000	1,011,000	36,000	3.69%
351200-RESTITUTION - CRIMINAL	-	1,212	1,899	-	-	-	-	-	-	#DIV/0!
361100-INTEREST ON INVESTMENTS	1,054	2,544	11,210	159	27	28	3,000	2,500	(500)	-16.67%
361101-INTEREST ON TAX	36,027	31,974	30,285	-	18,071	17,164	25,000	25,000	-	0.00%
361110-INVESTMENTS - GAIN/(LOSS)	-	-	-	(5,616)	-	-	-	-	-	#DIV/0!
365010-SALE OF SURPLUS PROPERTY	-	3,278	1,425	3,781	-	1,520	2,000	2,000	-	0.00%
369301-TAX DEED SALES	-	5,243	329	-	-	-	-	-	-	#DIV/0!
369304-REFUND - PRIOR YEAR EXPENSE	-	3,664	-	-	-	-	-	-	-	#DIV/0!
369305-INSURANCE CLAIM PROCEEDS	6,184	5,110	-	-	650	-	1,000	-	(1,000)	-100.00%
369900-MISCELLANEOUS REVENUE - OTHER	(30,295)	3,181	10,826	12,270	4,618	79	10,000	10,000	-	0.00%
381000-INTERFUND TRANSFER IN - Stabilization	350,971	32,873	-	-	-	87,322	87,322	-	(87,322)	-100.00%
389000-CASH FORWARD	-	-	-	-	-	-	942,613	1,096,197	153,584	16.29%
369400-SHERIFF - RETURN TO BOCC	-	-	7,958	-	-	-	-	-	-	#DIV/0!
369300-MISCELLANEOUS REVENUE - SETTLEMENTS	442	490	(505)	-	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUE	-	-	(1)	-	-	90	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUE	-	75,522	-	-	-	-	-	-	-	#DIV/0!
369908-REFUND FROM PRIOR YEAR	-	-	-	-	-	10,880	-	-	-	#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	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	45,000	30,000	200.00%
381000-INTERFUND TRANSFER IN - ROADS	80,000	-	-	30,000	50,000	50,000	50,000	60,000	10,000	20.00%
381000-INTERFUND TRANSFER IN - WW / SEWER	80,000	-	-	-	70,000	65,500	65,500	110,000	44,500	67.94%
381000-INTERFUND TRANSFER IN - SOLID WASTE	60,000	-	-	-	15,000	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	50,000	10,000	25.00%
<b>General Administration Revenue</b>	<b>15,596,580</b>	<b>15,319,130</b>	<b>7,920,427</b>	<b>8,577,414</b>	<b>8,575,795</b>	<b>7,779,804</b>	<b>9,840,366</b>	<b>17,692,141</b>	<b>7,851,775</b>	<b>79.79%</b>

General Administration continued...

Detailed Budget – Expenditures

Wakulla County FY2016/2017 Final Budget										
General Fund County Attorney Expenses	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
531100-COUNTY ATTORNEY - CONTRACT	105,417	115,000	118,450	120,819	123,235	104,750	125,700	128,214	2,514	2.00%
531200-COUNTY ATTORNEY - LITIGATION	113,527	41,414	79,244	74,991	91,632	78,032	80,000	85,000	5,000	6.25%
531300-LEGAL FEES - OTHER	57,243	4,933	123,697	20,941	7,388	4,269	10,000	15,000	5,000	50.00%
531400-COUNTY ATTORNEY-SPECIAL PROJECTS	-	73,163	7,286	8,155	8,428	4,690	5,000	5,000	-	0.00%
<b>Attorney Related Expense</b>	<b>276,187</b>	<b>234,510</b>	<b>328,677</b>	<b>224,906</b>	<b>230,683</b>	<b>191,741</b>	<b>220,700</b>	<b>233,214</b>	<b>12,514</b>	<b>5.67%</b>

Wakulla County FY2016/2017 Final Budget										
General Administration	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
512100-ANNUAL/SICK LEAVE PAY OUT	25,317	11,336	21,486	12,243	16,890	3,282	10,000	10,000	-	0.00%
523000-HEALTH INSURANCE	124,032	114,170	4,612	3,602	3,804	4,008	26,680	25,000	(1,680)	-6.30%
523100-FLEX PLAN	192,360	112,122	78,264	86,930	79,221	78,028	115,000	115,000	-	0.00%
524000-WORKERS' COMPENSATION	76,274	53,836	72,954	94,031	107,535	86,280	110,000	115,000	5,000	4.55%
525000-UNEMPLOYMENT COMPENSATION	18,535	29,684	-	1,925	275	-	15,000	10,000	(5,000)	-33.33%
531000-PROFESSIONAL SERVICES	14,050	539	8,000	6,750	8,672	12,924	35,000	10,000	(25,000)	-71.43%
532000-AUDITING AND ACCOUNTING	71,275	76,525	77,903	71,211	81,050	76,925	83,000	84,500	1,500	1.81%
533000-RECORDING/TRANSCRIPTION SERVICES	2,662	3,400	4,873	2,525	3,965	2,091	5,000	5,000	-	0.00%
534000-CONTRACTED SERVICES	38,870	22,938	36,070	35,303	29,929	27,525	49,000	50,000	1,000	2.04%
534500-CONTRACTED SVS-INFO TECHNOLOGY	61,305	63,569	50,400	46,200	50,400	37,800	55,000	52,500	(2,500)	-4.55%
541000-TELEPHONE	16,198	24,572	23,986	24,170	26,617	24,631	26,500	29,000	2,500	9.43%
542000-POSTAGE & FREIGHT	8,063	14,875	2,975	9,398	10,062	12,238	9,000	10,000	1,000	11.11%
543000-UTILITIES - ELECTRIC	121,881	98,070	74,756	82,407	83,813	50,883	67,500	75,000	7,500	11.11%
543300-UTILITIES-WATER/SEWER	7,410	7,006	5,781	6,148	6,787	5,185	7,000	7,500	500	7.14%
543500-UTILITIES - LP GAS	11,632	19,650	18,559	32,793	18,822	8,299	30,000	22,000	(8,000)	-26.67%
544000-RENTALS/LEASES-MACH & EQUIP	14,521	12,710	13,794	8,782	7,918	9,566	9,000	8,500	(500)	-5.56%
544300-COMMUNICATION RENT	3,483	253	-	-	-	-	-	-	-	#DIV/0!
545000-PROPERTY INSURANCE	260,213	183,172	187,558	199,356	215,011	226,481	233,000	235,000	2,000	0.86%
545200-LIABILITY INSURANCE	4,781	80,239	124,548	130,532	141,593	126,547	153,000	140,000	(13,000)	-8.50%
546000-MAINTENANCE & REPAIR	200	1,951	70	-	-	-	-	-	-	#DIV/0!
547000-PRINTING & BINDING	8,290	2,017	932	-	194	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	28,653	9,114	26,471	19,473	10,556	10,867	18,000	15,000	(3,000)	-16.67%
549000-OTHER CURRENT CHARGES	9,736	17,416	19,162	18,977	7,669	25,095	27,000	10,000	(17,000)	-62.96%
549500-EVENTS & SERVICES	-	216	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	22	1,659	978	734	204	134	500	-	(500)	-100.00%
552000-OPERATING SUPPLIES	2,249	175	4,748	17,637	33,366	21,017	30,000	25,000	(5,000)	-16.67%
554000-BOOKS AND SUBSCRIPTIONS	9,332	8,570	-	-	-	-	-	-	-	#DIV/0!
555100-TUITION REIMBURSEMENT PROGRAM	808	320	860	-	3,000	450	4,000	4,000	-	0.00%
564000-OPERATING EQUIPMENT	2,152	-	3,125	11,692	3,286	-	10,000	5,000	(5,000)	-50.00%
564500-CAPITAL OUTLAY-MACHINERY & EQUIPMENT	-	-	14,050	-	-	-	-	-	-	#DIV/0!
568100-CAP OUT - SOFTWARE - BOCC/CLERK	-	4,995	-	-	-	-	-	-	-	#DIV/0!
581000-AID TO GOVT AGENCIES	247,250	247,250	247,250	247,948	247,250	247,723	247,250	247,250	-	0.00%
594000-SOIL AND WATER BOARD	495	-	-	-	-	-	-	-	-	#DIV/0!
595000-BAD DEBT EXPENSE	-	-	-	-	-	2,793	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	8,800	8,800	8,850	8,800	8,800	8,800	8,800	-	0.00%
591000-INTERFUND TRANSFER	435,629	471,243	239,416	652,165	380,420	900,738	900,738	57,448	(843,290)	-93.62%
599000-RESERVE	-	-	-	-	-	-	464,000	500,000	36,000	7.76%
582000-AID TO PRIVATE ORGANIZATIONS	1,350	-	-	-	-	-	-	-	-	#DIV/0!
591000-TRANSFER TO Rev Stabilization Fund	1,985	-	-	-	-	-	-	-	-	#DIV/0!
<b>General Administration Expense</b>	<b>1,821,013</b>	<b>1,702,392</b>	<b>1,372,383</b>	<b>1,831,781</b>	<b>1,587,108</b>	<b>2,010,311</b>	<b>2,748,968</b>	<b>1,876,498</b>	<b>(872,470)</b>	<b>-31.74%</b>

BOCC Memberships										
Object #	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
554400-MEMB-ASSOCIATION OF COUNTIES/COALITION	-	-	-	-	-	-	-	-	-	#DIV/0!
554400-MEMB-APALACHEE REG PLANNING COUNCIL	4,650	8,400	8,400	8,400	9,418	5,918	9,450	6,000	(3,450)	-36.51%
554400-MEMB-MUNICIPAL CODE CORP	5,356	-	4,746	10,403	7,839	6,593	12,000	12,000	-	0.00%
554400-MEMB-SMALL COUNTY COALITION	4,350	4,350	4,350	4,850	4,850	4,850	4,900	4,850	(50)	-1.02%
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	4,867	5,000	5,000	-	0.00%
554400-CHAMBER OF COMMERCE	-	500	500	500	500	500	500	500	-	0.00%
554400-NATIONAL ASSOCIATION OF COUNTIES	-	-	404	465	465	465	500	500	-	0.00%
554400-MEMB-OPPORTUNITY FLORIDA	-	-	-	-	3,847	2,308	3,078	3,100	22	0.71%
<b>BOCC Memberships Expense</b>	<b>18,675</b>	<b>18,452</b>	<b>21,102</b>	<b>27,374</b>	<b>29,730</b>	<b>25,501</b>	<b>35,428</b>	<b>31,950</b>	<b>(3,478)</b>	<b>-9.82%</b>

General Administration continued...

Detailed Budget – Expenditures continued

Wakulla County FY2016/2017 Final Budget										
Constitutional Related Costs	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final 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	39,633	37,379	40,800	42,000	1,200	2.94%
542000-POSTAGE & FREIGHT	7,000	7,200	7,800	8,000	8,400	-	8,000	8,500	500	6.25%
547000-PRINTING & BINDING	-	6,360	14,350	6,810	6,810	-	12,000	10,000	(2,000)	-16.67%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	63,554	66,088	56,526	49,976	45,780	45,810	58,000	55,000	(3,000)	-5.17%
<b>Constitutional Miscellaneous Expense</b>	<b>152,564</b>	<b>115,918</b>	<b>116,034</b>	<b>103,265</b>	<b>100,624</b>	<b>83,189</b>	<b>118,800</b>	<b>115,500</b>	<b>(3,300)</b>	<b>-2.78%</b>
Health & Human Services	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	#DIV/0!
591000-MOSQUITO CONTROL	36,075	-	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	18,038	18,038	18,500	18,500	-	-	-	-	#DIV/0!
534000-MEDICAID - NURSING HOME	137,727	28,773	34,061	279,751	283,902	234,694	315,000	335,000	20,000	6.35%
534000-HRS - HOSPITAL	62,831	146,899	223,602	-	-	-	-	-	-	#DIV/0!
534000-H.C.R.A.	34,045	12,795	35,274	-	103,859	-	25,000	25,000	-	0.00%
534000-LOCAL PRISONER MEDICAL CHARGES	191,318	253,155	-	-	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	-	24,076	24,076	-	(24,076)	-100.00%
583000-HEALTH DEPARTMENT CONTRIBUTION	62,085	54,479	54,479	54,479	55,000	30,924	30,924	55,000	24,076	77.86%
583000-WE CARE NETWORK	3,000	3,000	3,000	5,000	6,000	8,000	8,000	8,000	-	0.00%
583000-MEDICAL EXAMS	6,750	6,750	5,250	4,750	5,000	6,000	6,000	6,000	-	0.00%
534000-SUBSTANCE ABUSE	-	-	-	-	-	-	-	-	-	#DIV/0!
582000-SENIOR CITIZEN CONTRIBUTION	31,384	31,384	31,384	31,384	31,384	31,384	31,384	51,384	20,000	63.73%
582000-SENIOR CITIZEN TRANSPORTATION	37,717	37,717	37,717	37,717	37,717	37,717	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	60,461	54,527	65,000	66,500	1,500	2.31%
531000-SANITY INQUISITIONS	55,000	55,000	55,000	55,000	55,000	41,250	55,000	55,000	-	0.00%
583000-AMERICAN RED CROSS	-	-	-	-	-	-	-	5,000	5,000	#DIV/0!
<b>Health &amp; Human Services Expense</b>	<b>736,844</b>	<b>717,529</b>	<b>558,776</b>	<b>543,412</b>	<b>656,822</b>	<b>468,572</b>	<b>599,601</b>	<b>646,101</b>	<b>46,500</b>	<b>7.76%</b>
<b>Net Profit (Loss)</b>	<b>12,591,297</b>	<b>12,530,329</b>	<b>5,523,455</b>	<b>5,846,676</b>	<b>5,970,828</b>	<b>5,000,489</b>	<b>6,116,869</b>	<b>14,788,878</b>		

## 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](http://www.mywakulla.com).

### **Staffing**

Somer Strickland	Planning & Comm. Development Director	<a href="mailto:sstrickland@mywakulla.com">sstrickland@mywakulla.com</a>
Melissa Coleman Corbett	Planner II	<a href="mailto:mcorbett@mywakulla.com">mcorbett@mywakulla.com</a>
Donna Buchanan	Planning Technician I	<a href="mailto:dbuchanan@mywakulla.com">dbuchanan@mywakulla.com</a>
Linda Brahier	Planning Technician I	<a href="mailto:lbrahier@mywakulla.com">lbrahier@mywakulla.com</a>

### **Service Outputs**

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of rezoning applications	11	6	3	8	3
# of comp plan amendments	9	7	4	4	3
# of land development code applications	7	6	8	10	2
# of site plan applications	19	15	17	26	28
# of conditional use applications	4	4	0	6	8
# of preliminary plat applications	1	0	2	2	1
# of final plat applications	3	5	5	5	2
# of subdivision determination applications	11	13	12	25	21
# of simulated gambling applications	2	2	0	0	0
# of temporary use applications	17	12	17	16	15
# of variance applications	11	7	7	9	6
# of mobile vending applications	5	14	8	15	9
# of occupational license applications	150	129	122	143	70
# of filed code complaints	208	326	102	105	111
# of code inspections	246	344	146	145	193
# of code board cases presented	28	24	31	17	17
# of code case with paid fines or fees	12	9	30	10	2
# of code search requests completed	-	-	97	293	140

\*FY2015/2016 data through May 31, 2016

Planning & Community Development continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Planning & Community Development	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
321010-OCCUPATIONAL LICENSE	-	-	-	-	240	2,060	100	2,000	1,900	1900.00%
341200-PLANNING AND ZONING FEES	36,211	61,177	51,112	45,589	54,956	47,719	50,000	60,000	10,000	20.00%
341201-PLAT APPROVAL	6,295	7,525	4,875	7,825	7,825	5,260	7,000	8,400	1,400	20.00%
341202-CONDITIONAL/TEMPORARY USE	6,350	1,520	3,550	1,260	3,550	4,670	4,000	6,000	2,000	50.00%
341203-COMPREHENSIVE PLAN	15,465	5,155	11,285	7,810	-	-	9,000	5,000	(4,000)	-44.44%
341204-RE-ADVERTISEMENT FEES	-	-	210	840	-	-	1,000	1,000	-	0.00%
341205-SITE PLAN REVIEW	4,439	2,954	12,177	16,585	16,943	15,052	26,000	26,000	-	0.00%
341206-TRANSPORTATION CONCURRENCY FEES	1,440	3,070	800	1,600	3,425	2,380	3,000	3,000	-	0.00%
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	750	450	1,000	1,000	-	0.00%
341210-SIMULATED GAMBLING FACILITY	-	-	24,735	-	-	-	-	-	-	#DIV/0!
341831-ADMINISTRATIVE FINE	-	-	-	-	1,000	900	1,000	1,000	-	0.00%
354320-CODE ENFORCEMENT FINES	-	-	-	-	8,528	3,182	13,000	10,000	(3,000)	-23.08%
354321-VIOLATION SEARCHES	-	-	-	-	6,975	5,050	10,000	10,000	-	0.00%
354323-LEIN REDUCTION APPLICATION FEE	-	-	-	-	50	-	200	200	-	0.00%
354324-CODE LEIN PAYMENTS	-	-	-	-	-	-	2,000	2,000	-	0.00%
369900-MISCELLANEOUS REVENUE - OTHER	30	21	-	2,830	0	213	1,000	1,000	-	0.00%
<b>Planning &amp; Community Development Revenue</b>	<b>74,843</b>	<b>85,057</b>	<b>109,244</b>	<b>84,759</b>	<b>104,242</b>	<b>86,935</b>	<b>128,400</b>	<b>136,700</b>	<b>8,300</b>	<b>6.46%</b>
512000-REGULAR SALARIES	94,956	116,299	101,347	101,381	103,202	79,239	105,500	52,200	(53,300)	-50.52%
512100-ANNUAL/SICK LEAVE PAY OUT	879	78	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	95,840	80,978	64,979	60,625	59,531	39,192	71,000	103,692	32,692	46.05%
514000-OVERTIME	71	-	-	-	-	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	318	3,945	3,148	3,283	2,510	3,750	5,329	1,579	42.11%
521000-FICA TAX	14,668	15,122	13,026	12,634	12,995	9,252	14,100	12,333	(1,767)	-12.53%
522000-RETIREMENT BENEFITS	19,790	10,916	11,793	18,349	19,562	15,922	22,000	12,124	(9,876)	-44.89%
523000-HEALTH INSURANCE	49,609	53,852	47,235	47,388	47,460	45,551	54,600	59,292	4,692	8.59%
531000-PROFESSIONAL SERVICES	37,158	-	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	7,081	5,045	-	1,250	11,752	12,000	10,000	(2,000)	-16.67%
540000-TRAVEL	-	100	148	678	1,845	667	2,000	4,000	2,000	100.00%
541000-TELEPHONE	1,151	871	1,129	1,084	664	389	700	700	-	0.00%
542000-POSTAGE & FREIGHT	-	-	3,981	6	51	21	50	50	-	0.00%
544000-RENTALS/LEASES-MACH & EQUIP	1,729	2,282	2,342	2,546	2,520	2,246	2,550	5,570	3,020	118.43%
546000-MAINTENANCE & REPAIR	625	2,077	26	393	707	415	500	600	100	20.00%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	521	703	7,804	5,044	7,224	4,487	5,000	6,500	1,500	30.00%
549000-OTHER CURRENT CHARGES	6,053	7,778	110	-	-	-	500	-	(500)	-100.00%
551000-OFFICE SUPPLIES	1,809	2,680	3,487	1,484	2,353	1,743	1,500	2,000	500	33.33%
552000-OPERATING SUPPLIES	1,551	415	2,277	1,669	3,232	2,516	3,000	3,000	-	0.00%
552100-FUEL	1,011	1,435	781	342	626	566	2,000	1,500	(500)	-25.00%
554000-BOOKS AND SUBSCRIPTIONS	61	20	54	34	1,834	54	200	2,200	2,000	1000.00%
554400-MEMBERSHIPS	486	-	455	780	724	210	750	750	-	0.00%
555000-TRAINING	100	-	285	516	834	1,980	2,500	4,000	1,500	60.00%
564000-OPERATING EQUIPMENT	-	-	-	4,333	2,482	155	4,000	4,000	-	0.00%
<b>Planning &amp; Community Development Expense</b>	<b>328,068</b>	<b>303,005</b>	<b>270,250</b>	<b>262,433</b>	<b>272,381</b>	<b>218,868</b>	<b>308,200</b>	<b>289,840</b>	<b>(18,360)</b>	<b>-5.96%</b>
<b>Net Profit (Loss)</b>	<b>(253,225)</b>	<b>(217,948)</b>	<b>(161,006)</b>	<b>(177,674)</b>	<b>(168,138)</b>	<b>(131,933)</b>	<b>(179,800)</b>	<b>(153,140)</b>		

## Animal Services

Animal Services 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 Services 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](http://www.mywakulla.com).

### **Staffing**

Ivanhoe Carroll	Animal Control Director	<a href="mailto:icarroll@mywakulla.com">icarroll@mywakulla.com</a>
Bonnie Brinson	Animal Control Officer	<a href="mailto:bbrinson@mywakulla.com">bbrinson@mywakulla.com</a>
Dale Twist	Animal Control Officer	<a href="mailto:dtwist@mywakulla.com">dtwist@mywakulla.com</a>
Joann Spears	Administrative Assistant	<a href="mailto:jspears@mywakulla.com">jspears@mywakulla.com</a>

### **Service Outputs**

<b>Fiscal year</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
# of surrendered animals	510	125	471	550	324
# of seized animals	436	120	428	276	216
# of stray animals	1,410	401	1,026	825	428
# of reclaimed animals	275	92	309	258	178
# of rescued animals	1,034	397	1,323	1,186	696
# of euthanized animals	1,055	169	337	140	146
# of service calls	2,091	1,321	1,204	1,546	1,100
# of animal bites to humans	104	64	64	96	53
euthanasia rate	44.3%	25.7%	16.9%	8.4%	14.8%
return to owner rate	14.9%	17.7%	15.5%	15.4%	18.0%

*\*FY2015/2016 data through May 31, 2016*

Animal Services continued...

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Animal Services Department	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
351200-RESTITUTION - CRIMINAL	-	23		-	-	-	-	-	-	#DIV/0!
354010-ANIMAL CONTROL FINES	10,536	7,848	7,861	12,141	11,253	7,822	12,000	12,000	-	0.00%
366010-LOCAL CONTRIBUTIONS				1,281	2,425	2,093	3,000	3,000	-	0.00%
369905-MISC REV - ADOPTION FEES	-	-		-		-	10,000	10,000	-	0.00%
<b>Animal Services Department Revenue</b>	<b>10,536</b>	<b>7,871</b>	<b>7,861</b>	<b>13,423</b>	<b>13,678</b>	<b>9,915</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.00%</b>
512000-REGULAR SALARIES	45,659	46,897	47,077	47,077	47,652	40,254	49,000	50,196	1,196	2.44%
512100-ANNUAL/SICK LEAVE PAY OUT	-	63	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	42,367	36,659	39,926	41,508	36,599	46,169	64,800	74,542	9,742	15.03%
513500-FLEX WAGES	-	12,432	14,809	10,619	17,611	9,149	14,000	12,000	(2,000)	-14.29%
514000-OVERTIME	18,912	13,363	17,720	16,651	10,151	12,222	12,500	14,688	2,188	17.50%
514500-HOLIDAY HOURS-WAGES	-	280	2,282	2,082	1,871	2,215	4,250	4,560	310	7.29%
521000-FICA TAX	8,181	8,494	9,319	9,022	8,712	8,416	10,500	11,015	515	4.90%
522000-RETIREMENT BENEFITS	9,684	5,258	6,010	7,594	7,019	7,192	9,700	10,828	1,128	11.63%
523000-HEALTH INSURANCE	5,311	4,859	8,353	12,423	10,039	24,397	20,800	33,606	12,806	61.57%
534000-CONTRACTED SERVICES	-	-	788	92	594	1,244	1,300	1,400	100	7.69%
540000-TRAVEL	266	-	955	287	-	-	350	350	-	0.00%
541000-TELEPHONE	1,514	2,467	4,787	5,266	5,552	4,534	5,500	5,500	-	0.00%
542000-POSTAGE & FREIGHT	60	-	30	10	7	29	100	-	(100)	-100.00%
543000-UTILITIES - ELECTRIC	12,973	10,448	13,426	14,713	13,144	11,143	14,000	14,500	500	3.57%
543300-UTILITIES-WATER/SEWER	1,324	4,517	6,269	5,623	6,276	5,764	5,500	6,000	500	9.09%
546000-MAINTENANCE & REPAIR	5,443	8,186	2,759	3,990	10,224	5,256	5,000	5,000	-	0.00%
546100-REPAIR - INSURANCE CLAIM	143	-	-	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	208	-	-	1,427	1,331	2,049	2,000	2,000	-	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	59	478	500	500	-	0.00%
552000-OPERATING SUPPLIES	8,106	5,382	6,890	6,148	8,242	7,195	6,000	7,000	1,000	16.67%
552100-FUEL	8,471	10,323	9,991	11,235	7,738	4,379	11,000	9,000	(2,000)	-18.18%
554400-MEMBERSHIPS	70	70	-	70	-	70	100	-	(100)	-100.00%
555000-TRAINING	-	415	1,035	150	70	-	200	200	-	0.00%
564000-OPERATING EQUIPMENT	-	-	-	1,995	-	-	-	-	-	#DIV/0!
<b>Animal Services Department Expense</b>	<b>170,498</b>	<b>170,546</b>	<b>193,383</b>	<b>198,494</b>	<b>192,888</b>	<b>192,155</b>	<b>249,100</b>	<b>274,885</b>	<b>25,785</b>	<b>10.35%</b>
<b>Net Profit (Loss)</b>	<b>(159,962)</b>	<b>(162,675)</b>	<b>(185,522)</b>	<b>(185,071)</b>	<b>(179,210)</b>	<b>(182,240)</b>	<b>(224,100)</b>	<b>(249,885)</b>		

## 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](http://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	2011/12	2012/13	2013/14	2014/15	2015/16
# of aircraft operations*	-	5,668	2,392	2,392	2,392
# of multi-engine aircraft based at airport*	-	1	1	1	1
# of single-engine aircraft based at airport*	-	2	14	14	14
# of ultra-light aircraft based at airport*	-	1	4	4	4
% of general aviation use*	-	70%	84%	84%	84%
% of transient use*	-	30%	16%	16%	16%

\*Data per AirNav.com

## Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Wakulla Airport	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
344110-AIRPORT FEES	1,200	1,320	1,320	204	4,800	3,414	4,800	4,800	-	0.00%
Airport Department Revenue	1,200	1,320	1,320	204	4,800	3,414	4,800	4,800	-	0.00%
543000-UTILITIES - ELECTRIC	199	321	318	328	628	210	700	700	-	0.00%
545000-PROPERTY INSURANCE	-	2,530	2,530	1,787	1,787	1,786	1,900	1,850	(50)	-2.63%
546000-MAINTENANCE & REPAIR	-	1,238	633	885	211	821	2,000	1,500	(500)	-25.00%
552100-FUEL	187	148	41	115	36	-	200	200	-	0.00%
Airport Department Expense	18,155	4,282	3,995	3,776	2,952	2,817	4,800	4,250	(550)	-11.46%
Net Profit (Loss)	(16,955)	(2,962)	(2,675)	(3,572)	1,848	597	-	550		



## 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 1<sup>st</sup> to April 15<sup>th</sup> 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](http://www.mywakulla.com).

### **Staffing**

Robyn Drummond	Library Director	<a href="mailto:robyn@wakullalibrary.org">robyn@wakullalibrary.org</a>
Tristan Mor	Library Assistant II-Cataloger	<a href="mailto:tristan@wakullalibrary.org">tristan@wakullalibrary.org</a>
Linda Oaks	Library Assistant I	<a href="mailto:loaks@wakullalibrary.org">loaks@wakullalibrary.org</a>
Pam Mueller	Library Assistant II	<a href="mailto:pam@wakullalibrary.org">pam@wakullalibrary.org</a>
Heather Bryan	Library Assistant I	<a href="mailto:heather@wakullalibrary.org">heather@wakullalibrary.org</a>
Rebecca Jones	Children & Youth Services Specialist	<a href="mailto:rebecca@wakullalibrary.org">rebecca@wakullalibrary.org</a>

Library continued...

Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of registered borrowers	11,646	11,877	13,687	7,316	7,920
circulation	91,027	83,620	75,307	66,222	34,175
collection	49,413	48,953	38,073	36,240	38,064
# of adult programs	280	400	430	664	442
# of children programs	165	300	405	191	138
total program attendance (estimated)	9,400	15,500	16,765	10,368	8,399
public computer users	14,607	15,860	12,581	10,715	6,174

\*FY2015/2016 data through May 31, 2016

Local Library Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Library Department	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
331700-LIBRARY E RATE PROCEEDS	4,364	-	-	-	-	-	4,500	-	(4,500)	-100.00%
335192-FL ARTS LICENSE PLATES	35	1,868	138	138	120	118	150	150	-	0.00%
352010-LIBRARY FINES	3,420	3,009	3,459	3,192	2,667	2,108	3,300	2,500	(800)	-24.24%
369900-MISCELLANEOUS REVENUE - OTHER	-	-	-	296	-	-	-	-	-	#DIV/0!
347100-FRIENDS OF THE LIBRARY	23,684	23,244	5,666	8,921	8,628	-	15,000	15,000	-	0.00%
<b>Library Department Revenue</b>	<b>31,503</b>	<b>28,121</b>	<b>9,263</b>	<b>12,547</b>	<b>11,415</b>	<b>2,226</b>	<b>22,950</b>	<b>17,650</b>	<b>(5,300)</b>	<b>-23.09%</b>
512000-REGULAR SALARIES	58,124	39,834	41,116	38,716	41,797	34,655	42,800	47,690	4,890	11.43%
512100-ANNUAL/SICK LEAVE PAYOUT	15,206	-	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	92,540	100,176	91,942	93,691	95,605	79,535	104,000	107,006	3,006	2.89%
514000-OVERTIME WAGES	-	-	-	147	-	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	667	4,685	4,252	4,453	3,807	5,300	5,434	134	2.53%
521000-FICA TAX	12,689	10,706	11,257	10,623	10,852	9,027	11,800	12,250	450	3.81%
522000-RETIREMENT BENEFITS	13,259	7,427	7,972	15,355	10,103	8,590	11,000	12,042	1,042	9.47%
523000-HEALTH INSURANCE	40,255	35,203	32,022	35,056	48,210	44,551	50,000	53,697	3,697	7.39%
534000-CONTRACTED SERVICES	-	-	3,500	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	150	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	-	3,982	-	-	302	500	-	(500)	-100.00%
543000-UTILITIES - ELECTRIC	2,122	1,512	8,790	2,936	-	7,761	10,000	10,000	-	0.00%
543300-UTILITIES-WATER/SEWER	981	-	1,238	1,227	-	780	1,000	1,000	-	0.00%
544000-RENTALS/LEASES-MACH & EQUIP	-	-	-	72	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	952	-	-	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	-	-	-	30	500	-	(500)	-100.00%
549500-EVENTS & SERVICES	-	-	-	4	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	-	-	-	54	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	-	-	82	-	31	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	316	-	-	-	-	-	-	#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	76	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	35	-	-	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	5,336	3,459	6,898	4,397	3,742	4,000	4,000	-	0.00%
551000-OFFICE SUPPLIES	11,030	2,237	439	294	74	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	135	610	61	-	2,690	2,275	1,500	1,500	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	60	600	600	-	(600)	-100.00%
554400-MEMBERSHIPS	-	-	100	100	381	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	12,262	-	-	-	-	-	-	-	#DIV/0!
566000-CAPITAL OUTLAY - LIBRARY BOOKS	7,526	2,173	1,422	1,434	844	1,587	8,900	9,500	600	6.74%
<b>Library Department Expense</b>	<b>258,860</b>	<b>221,800</b>	<b>212,635</b>	<b>211,137</b>	<b>219,539</b>	<b>197,347</b>	<b>251,900</b>	<b>264,119</b>	<b>12,219</b>	<b>4.85%</b>
<b>Net Profit (Loss)</b>	<b>(227,357)</b>	<b>(193,680)</b>	<b>(203,373)</b>	<b>(198,590)</b>	<b>(208,124)</b>	<b>(195,121)</b>	<b>(228,950)</b>	<b>(246,469)</b>		

Library continued...

**Library Grant Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Library State Aid Grant	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
334701-LIBRARY STATE AID	80,643	70,419	68,367	75,764	131,933	117,315	100,734	86,070	(14,664)	-14.6%
369900-MISCELLANEOUS REVENUES	4,750	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	55,500	43,149	(12,351)	-22.3%
<b>State Library Grant Revenue</b>	<b>85,393</b>	<b>70,419</b>	<b>68,367</b>	<b>75,764</b>	<b>131,933</b>	<b>117,315</b>	<b>156,234</b>	<b>129,219</b>	<b>(27,015)</b>	<b>-17.3%</b>
512000-REGULAR SALARIES	34,761	-	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	4,584	2,517	7,175	-	4,154	16,556	23,000	21,724	(1,276)	-5.5%
514500-HOLIDAY WAGES	-	-	-	-	-	734	1,200	1,086	(114)	-9.5%
521000-FICA TAX	3,010	248	127	-	318	1,323	2,000	1,745	(255)	-12.8%
522000-RETIREMENT BENEFITS	3,145	-	-	-	314	1,262	2,000	1,715	(285)	-14.3%
523000-HEALTH INSURANCE	-	-	-	-	654	15,769	17,500	18,771	1,271	7.3%
524000-WORKERS' COMPENSATION	2	-	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	4,954	8,100	-	4,796	9,950	5,051	12,000	10,000	(2,000)	-16.7%
540000-TRAVEL	30	-	100	1,469	462	1,072	3,000	3,000	-	0.0%
541000-TELEPHONE	6,878	7,114	3,352	7,466	8,285	5,760	9,000	9,000	-	0.0%
542000-POSTAGE & FREIGHT	-	-	9	-	-	18	100	-	(100)	-100.0%
543000-UTILITIES - ELECTRIC	13,572	13,772	5,509	13,139	14,508	-	7,000	7,000	-	0.0%
543300-UTILITIES-WATER/SEWER	-	1,037	-	75	992	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	-	-	212	216	224	232	600	-	(600)	-100.0%
546000-MAINTENANCE & REPAIR	780	-	606	4,484	4,880	4,563	5,000	8,000	3,000	60.0%
548000-ADVERTISING / PROMOTIONAL ACTIVITIES	-	280	-	-	-	882	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	-	-	246	166	1,601	704	2,000	2,000	-	0.0%
551000-OFFICE SUPPLIES	3,161	3,360	4,558	3,202	1,225	687	5,000	5,000	-	0.0%
552000-OPERATING SUPPLIES	2,115	9,268	8,730	8,368	29,832	10,849	15,000	15,000	-	0.0%
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	101	300	-	(300)	-100.0%
554400-MEMBERSHIPS	-	-	150	347	40	454	500	500	-	0.0%
555000-TRAINING	-	-	-	-	350	498	2,000	2,500	500	25.0%
564000-OPERATING EQUIPMENT	-	3,318	4,784	280	5,765	410	1,000	-	(1,000)	-100.0%
566000-CAPITAL OUTLAY - LIBRARY BOOKS	8,401	21,405	35,394	31,756	48,379	25,857	35,000	22,178	(12,822)	-36.6%
599000-RESERVE	-	-	-	-	-	-	13,034	-	(13,034)	-100.0%
<b>State Library Grant Expense</b>	<b>85,393</b>	<b>70,419</b>	<b>70,953</b>	<b>75,764</b>	<b>131,933</b>	<b>92,780</b>	<b>156,234</b>	<b>129,219</b>	<b>(27,015)</b>	<b>-17.3%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>(2,586)</b>	<b>-</b>	<b>-</b>	<b>24,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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](http://www.wakulla.ifas.ufl.edu).

### Staffing

Les Harrison	Cooperative Extension Director	<a href="mailto:harrisog@ufl.edu">harrisog@ufl.edu</a>
Eric Westbrook	4H / Youth Development Extension Agent	<a href="mailto:ewestbrook@ufl.edu">ewestbrook@ufl.edu</a>
Shelley Swenson	Family & Consumer Sciences Extension Agent	<a href="mailto:sswenson@ufl.edu">sswenson@ufl.edu</a>
Cathy Frank	Extension Office Manager	<a href="mailto:cathy52@ufl.edu">cathy52@ufl.edu</a>
Michelle Mitchell	Receptionist	<a href="mailto:mmitchell@ufl.edu">mmitchell@ufl.edu</a>

### Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
<b><i>Agriculture &amp; Natural Resource</i></b>					
educational materials prepared	66	189	148	192	-
field consultations	51	47	39	108	79
office consultations	593	429	501	808	455
telephone consultations	1,023	2,203	1,991	2,891	1,180
e-mail consultations	665	1,627	1,386	2,151	319
group learning participants	429	228	901	1,286	864
web page visits	559,717	1,019,328	926,878	1,862,358	-
# of volunteer hours	-	2,387	458	2,981	-
<b><i>Family &amp; Consumer Sciences</i></b>					
educational materials prepared	26	131	62	92	-
field consultations	128	168	36	35	277
office consultations	67	68	21	34	28
telephone consultations	130	130	42	38	43
e-mail consultations	89	97	32	71	25
group learning participants	3,389	3,547	2,982	1,753	4,967
web page visits	236,489	11,919	14,209	1,555	-
# of volunteer hours	-	2,387	458	1,423	-
<b><i>4-H &amp; Youth Programs</i></b>					
educational materials prepared	107	2	19	150	-
field consultations	135	2	14	247	216
office consultations	99	6	17	180	75
telephone consultations	137	4	35	960	344
e-mail consultations	242	8	42	377	358
group learning participants	46,028	-	401	2,100	-
web page visits	80,863	-	6,261	131,982	-
# of volunteer hours	-	16	360	4,065	-

\*FY2015/2016 data through June 30, 2016

Agriculture Extension continued...

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Agriculture / Extension Department	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
347500-AGRICULTURE FEES	1,002	-	-	-	2,073	1,041	1,500	2,000	500	33.33%
347500-AGRICULTURE FEES	4,357	1,482	2,524	1,509	-	-	-	-	-	#DIV/0!
347500-4-H FEES	243	-	-	-	-	-	-	-	-	#DIV/0!
<b>Agriculture / Extension Department Revenue</b>	<b>5,602</b>	<b>1,482</b>	<b>2,524</b>	<b>1,509</b>	<b>2,073</b>	<b>1,041</b>	<b>1,500</b>	<b>2,000</b>	<b>500</b>	<b>33.33%</b>
512000-REGULAR SALARIES	63,705	49,860	51,739	44,816	46,268	48,834	62,000	61,530	(470)	-0.76%
513000-HOURLY WAGES	27,647	48,868	47,989	55,182	44,656	28,111	41,400	42,000	600	1.45%
514000-OVERTIME	-	-	-	125	-	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	116	1,619	1,586	1,568	1,415	1,600	1,570	(30)	-1.88%
521000-FICA TAX	6,811	7,565	7,753	7,781	7,166	5,995	8,200	7,229	(971)	-11.84%
522000-RETIREMENT BENEFITS	6,889	4,131	3,565	16,976	7,596	6,918	7,500	8,909	1,409	18.79%
523000-HEALTH INSURANCE	8,870	8,870	9,427	10,144	10,167	10,660	12,000	12,673	673	5.61%
534000-CONTRACTED SERVICES	-	-	80	80	72	31	100	-	(100)	-100.00%
540000-TRAVEL	4,561	3,601	3,697	1,707	581	219	1,000	1,000	-	0.00%
541000-TELEPHONE	4,613	3,248	3,375	3,828	3,669	3,221	3,700	4,000	300	8.11%
542000-POSTAGE & FREIGHT	-	-	19	22	6	17	50	50	-	0.00%
543000-UTILITIES - ELECTRIC	12,537	9,474	11,928	12,554	11,121	9,014	11,800	11,000	(800)	-6.78%
543300-UTILITIES-WATER/SEWER	1,568	878	586	539	452	327	600	600	-	0.00%
543500-UTILITIES - LP GAS	-	-	473	-	383	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	6,433	4,810	5,618	3,787	3,377	1,670	3,700	2,600	(1,100)	-29.73%
546000-MAINTENANCE & REPAIR	476	9,751	548	2,442	797	1,507	6,000	3,000	(3,000)	-50.00%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	121	-	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	2,543	892	1,272	459	904	514	1,200	1,200	-	0.00%
552000-OPERATING SUPPLIES	4,776	2,087	3,539	6,645	6,140	6,078	5,000	6,000	1,000	20.00%
552100-FUEL	70	57	45	230	460	337	1,000	1,000	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	100	100	-	-	33	-	100	100	-	0.00%
554400-MEMBERSHIPS	-	-	225	280	230	515	500	500	-	0.00%
555000-TRAINING	-	-	-	-	-	1,636	1,300	-	(1,300)	-100.00%
564000-OPERATING EQUIPMENT	1,727	-	1,730	6,964	-	3,736	4,000	-	(4,000)	-100.00%
546000-MAINTENANCE & REPAIR	3,227	2,284	825	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	492	-	755	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	998	1,562	961	-	-	-	-	-	-	#DIV/0!
<b>Agriculture / Extension Department Expense</b>	<b>158,164</b>	<b>158,154</b>	<b>157,767</b>	<b>176,146</b>	<b>145,646</b>	<b>130,756</b>	<b>172,750</b>	<b>164,961</b>	<b>(7,789)</b>	<b>-4.51%</b>
<b>Net Profit (Loss)</b>	<b>(152,562)</b>	<b>(156,672)</b>	<b>(155,242)</b>	<b>(174,636)</b>	<b>(143,573)</b>	<b>(129,715)</b>	<b>(171,250)</b>	<b>(162,961)</b>		

## 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](http://www.mywakulla.com).

### Staffing

Cody Solburg	Facilities Management Director / Parks Director	<a href="mailto:csolburg@mywakulla.com">csolburg@mywakulla.com</a>
John Gerhardt	Maintenance Worker	<a href="mailto:jgerhardt@mywakulla.com">jgerhardt@mywakulla.com</a>
Larry Thompson	Maintenance Worker	<a href="mailto:lthompson@mywakulla.com">lthompson@mywakulla.com</a>
Deana Jones	Maintenance Worker	<a href="mailto:dejones@mywakulla.com">dejones@mywakulla.com</a>
Larry Lashley	Maintenance Worker	<a href="mailto:llashley@mywakulla.com">llashley@mywakulla.com</a>

### Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of buildings maintained	-	44	45	45	45
# of square footage maintained	-	193,500	193,500	193,500	193,500
# of acres associated with buildings	-	22.0+/-	22.0+/-	22.0+/-	22.0+/-
# of air conditioner units	-	91	91	91	91

### Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Facilities Management	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Facility Management Department Revenue	-	-	-	-	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	4,262	-	12,842	20,531	23,384	18,879	24,000	26,100	2,100	8.75%
512100-ANNUAL/SICK LEAVE PAY OUT	-	-	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	41,172	37,259	38,283	47,670	59,151	62,487	75,000	77,154	2,154	2.87%
514000-OVERTIME	3,874	5,315	3,046	3,573	3,233	4,051	7,300	11,138	3,838	52.58%
514500-HOLIDAY HOURS-WAGES	-	148	2,066	2,404	2,849	3,796	3,800	4,415	615	16.18%
521000-FICA TAX	3,771	3,268	4,302	5,931	6,765	7,001	8,500	9,089	589	6.93%
522000-RETIREMENT BENEFITS	4,536	2,294	4,215	7,469	9,402	9,332	11,500	12,654	1,154	10.03%
523000-HEALTH INSURANCE	15,512	14,170	14,995	19,000	27,167	37,550	39,600	44,566	4,966	12.54%
534000-CONTRACTED SERVICES	-	-	1,527	2,053	1,611	21,540	28,000	28,000	-	0.00%
540000-TRAVEL	-	-	-	-	-	295	300	-	(300)	-100.00%
541000-TELEPHONE	2,306	2,704	797	1,047	1,621	1,322	1,500	1,700	200	13.33%
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	542	482	800	700	(100)	-12.50%
546000-MAINTENANCE & REPAIR	18,172	14,797	14,799	55,074	108,675	62,506	82,000	50,000	(32,000)	-39.02%
549000-OTHER CURRENT CHARGES	-	-	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	152	-	-	-	76	79	500	500	-	0.00%
552000-OPERATING SUPPLIES	6,271	8,284	4,531	7,221	8,390	7,259	6,000	7,000	1,000	16.67%
552100-FUEL	5,820	5,871	6,742	7,702	6,105	5,189	9,700	9,000	(700)	-7.22%
564000-OPERATING EQUIPMENT	-	-	34,024	-	14,800	4,850	-	25,000	25,000	#DIV/0!
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	16,635	-	-	25,000	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	138,871	100,354	91,761	100,000	130,010	30,010	30.01%
546000-MAINTENANCE & REPAIR	-	-	-	-	-	1,435	2,500	1,500	(1,000)	-40.00%
546000-MAINTENANCE & REPAIR	-	-	-	-	-	2,067	2,500	2,500	-	0.00%
Facility Management Department Expense	105,883	111,176	143,831	319,175	399,126	341,881	403,500	441,026	37,526	9.30%
Net Profit (Loss)	(105,883)	(111,176)	(143,831)	(319,175)	(399,126)	(341,881)	(403,500)	(441,026)		

## 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](http://www.mywakulla.com).

## **Staffing**

Nakeisha Oliver	Probation Director	<a href="mailto:noliver@mywakulla.com">noliver@mywakulla.com</a>
Priscilla Roberts	Administrative Assistant	<a href="mailto:proberts@mywakulla.com">proberts@mywakulla.com</a>

## **Service Outputs**

<b>Year</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
# of new misdemeanor traffic clients	<b>238</b>	<b>170</b>	<b>63</b>
# of new other misdemeanor clients	<b>133</b>	<b>81</b>	<b>70</b>
# of new diversion clients	<b>46</b>	<b>63</b>	<b>45</b>
# of new clients total	<b>417</b>	<b>314</b>	<b>178</b>

*\*2016 data through July 31, 2016*

Probation continued...

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Probation Department	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
348880-PROBATION FEES	104,374	97,757	107,988	121,758	99,057	52,752	107,000	109,140	2,140	2.00%
348881-HOUSE ARREST-ELECTRONIC MONITORING	7,184	9,110	2,901	1,615	3,094	-	500	510	10	2.00%
<b>Probation Department Revenue</b>	<b>111,558</b>	<b>106,867</b>	<b>110,889</b>	<b>123,373</b>	<b>102,151</b>	<b>52,752</b>	<b>107,500</b>	<b>109,650</b>	<b>2,150</b>	<b>2.00%</b>
512000-REGULAR SALARIES	40,010	40,958	41,116	41,116	41,551	34,364	43,000	47,690	4,690	10.91%
513000-HOURLY WAGES	55,164	56,440	53,825	54,043	37,849	21,472	29,000	28,588	(412)	-1.42%
514500-HOLIDAY HOURS-WAGES	-	218	3,051	2,833	2,498	1,288	1,450	1,429	(21)	-1.45%
521000-FICA TAX	7,277	7,467	7,496	7,496	6,325	4,370	5,600	5,945	345	6.16%
522000-RETIREMENT BENEFITS	8,664	5,258	7,135	11,895	11,781	9,042	11,500	12,639	1,139	9.90%
523000-HEALTH INSURANCE	25,265	16,380	17,385	21,175	17,852	15,772	17,400	18,771	1,371	7.88%
540000-TRAVEL	208	161	2,265	885	2,662	1,580	10,000	5,000	(5,000)	-50.00%
541000-TELEPHONE	1,918	1,017	1,159	1,089	1,112	868	1,200	1,200	-	0.00%
542000-POSTAGE & FREIGHT	-	-	37	54	-	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	3,732	2,128	2,080	2,088	1,177	1,385	2,200	1,650	(550)	-25.00%
544300-COMMUNICATION RENT	6,313	8,960	2,295	1,722	3,295	-	3,000	3,000	-	0.00%
546000-MAINTENANCE & REPAIR	362	-	-	237	18	-	400	-	(400)	-100.00%
547000-PRINTING & BINDING	490	-	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	1,427	1,723	1,686	1,633	1,282	800	1,100	1,300	200	18.18%
552000-OPERATING SUPPLIES	2,344	1,311	1,520	1,793	2,193	1,546	2,000	2,000	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	340	536	188	-	252	-	400	400	-	0.00%
554400-MEMBERSHIPS	-	100	-	-	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	190	190	-	489	500	500	-	0.00%
564000-OPERATING EQUIPMENT	-	-	-	395	-	113	400	-	(400)	-100.00%
<b>Probation Department Expense</b>	<b>153,514</b>	<b>142,658</b>	<b>141,428</b>	<b>148,644</b>	<b>129,845</b>	<b>93,091</b>	<b>129,150</b>	<b>130,112</b>	<b>962</b>	<b>0.74%</b>
<b>Net Profit (Loss)</b>	<b>(41,956)</b>	<b>(35,791)</b>	<b>(30,539)</b>	<b>(25,271)</b>	<b>(27,694)</b>	<b>(40,339)</b>	<b>(21,650)</b>	<b>(20,462)</b>		



## 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](http://www.mywakulla.com).

### Staffing

Harold Ross	Veteran's Service Officer	<a href="mailto:hross@mywakulla.com">hross@mywakulla.com</a>
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### Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of active files	578	671	-	-	1,046
# of inactive files	-	-	-	-	2,185
# of signed in clients	721	691	651	381	399
# of citizen survey forms completed	-	-	-	-	34

\*FY2015/2016 data through May 31, 2016

### Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Veteran's Services	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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	12,773	21,133	32,000	28,241	(3,759)	-11.75%
514000-OVERTIME WAGES	-	-	-	-	-	307	400	-	(400)	-100.00%
514500-HOLIDAY HOURS - WAGES	-	-	-	-	52	1,273	1,600	1,412	(188)	-11.75%
521000-FICA TAX	1,980	2,033	2,041	1,641	981	1,738	2,600	2,268	(332)	-12.77%
522000-RETIREMENT BENEFITS	2,377	1,432	1,520	1,617	941	1,657	2,500	2,230	(270)	-10.80%
523000-HEALTH INSURANCE	3	-	-	-	-	9,691	10,000	12,673	2,673	26.73%
534000-CONTRACTED SERVICES	-	-	-	30	-	-	-	-	-	#DIV/0!
540000-TRAVEL	1,745	1,003	1,809	1,947	-	1,478	1,500	1,500	-	0.00%
541000-TELEPHONE	279	-	69	80	-	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	160	-	-	-	-	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	347	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	97	-	-	-	-	-	-	-	#DIV/0!
549500-EVENTS & SERVICES	261	780	301	269	173	-	500	2,000	1,500	300.00%
551000-OFFICE SUPPLIES	-	-	41	-	128	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	10	-	436	159	154	1,134	1,500	3,000	1,500	100.00%
554400-MEMBERSHIPS	-	-	35	-	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	840	250	-	-	200	500	600	100	20.00%
583000-OTHER GRANTS & AIDS	3,050	900	2,600	-	-	-	3,000	-	(3,000)	-100.00%
<b>Veteran's Services Department Expense</b>	<b>36,093</b>	<b>33,668</b>	<b>35,786</b>	<b>23,798</b>	<b>15,201</b>	<b>38,610</b>	<b>56,100</b>	<b>53,924</b>	<b>(2,176)</b>	<b>-3.88%</b>
<b>Net profit (Loss)</b>	<b>(36,093)</b>	<b>(33,668)</b>	<b>(35,786)</b>	<b>(23,798)</b>	<b>(15,201)</b>	<b>(38,610)</b>	<b>(56,100)</b>	<b>(53,924)</b>		

## 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. An additional rescue unit is operated out of the Crawfordville VFD station with the career firefighters and is manned with Flex/On-Call Staff when possible to respond to emergency calls. There is a Battalion Chief on each shift that can activate as a fifth rescue unit when needed. EMS has implemented a dual certification program that provides a pay incentive to employees that are currently certified in Florida as firefighters to be able to use their skills to help during emergencies. This program saves the county thousands of dollars in salaries by allowing a single employee to serve two roles. Currently, all Wakulla County Fire Rescue employees with the exception of 6 are dual certified as either an Emergency Medical Technician (EMT) or Paramedic (PMD). The county also uses a pool of Flex employees who can be called in on short notice to fill in for employees absent from a regularly scheduled shift or to function on the fourth rescue unit. For more information please go to [www.mywakulla.com](http://www.mywakulla.com).

### **Staffing**

Louis Lamarche	Director of Public Safety	<a href="mailto:llamarche@mywakulla.com">llamarche@mywakulla.com</a>
Marvin Walters	EMS Chief	<a href="mailto:mwalters@mywakulla.com">mwalters@mywakulla.com</a>
Cheryl Phoenix	Administrative Coordinator	<a href="mailto:cphoenix@mywakulla.com">cphoenix@mywakulla.com</a>
Michael Lusko	Medical Director	
Zachary Lyons	Battalion Chief A	<a href="mailto:zlyons@mywakulla.com">zlyons@mywakulla.com</a>
Andy Bowman	Battalion Chief B	<a href="mailto:abowman@mywakulla.com">abowman@mywakulla.com</a>
Brandon Alyea	Battalion Chief C	<a href="mailto:balyea@mywakulla.com">balyea@mywakulla.com</a>
Jerry Johnson	Captain A	<a href="mailto:jerry.johnson@mywakulla.com">jerry.johnson@mywakulla.com</a>
Joey Tillman	Captain B	<a href="mailto:jtillman@mywakulla.com">jtillman@mywakulla.com</a>
Nathan Roberts	Interim Captain C	<a href="mailto:nroberts@mywakulla.com">nroberts@mywakulla.com</a>
Stephen Pigott	EMT	<a href="mailto:spigott@mywakulla.com">spigott@mywakulla.com</a>
James Posey	EMT	<a href="mailto:jposey@mywakulla.com">jposey@mywakulla.com</a>
Randy Williams	EMT	<a href="mailto:rwilliams@mywakulla.com">rwilliams@mywakulla.com</a>
James Osteen	Paramedic	<a href="mailto:josteen@mywakulla.com">josteen@mywakulla.com</a>
Michael Register	Paramedic	<a href="mailto:mregister@mywakulla.com">mregister@mywakulla.com</a>
Phillip Rutten	Paramedic	<a href="mailto:prutten@mywakulla.com">prutten@mywakulla.com</a>
David Crum	EMT / FF	<a href="mailto:dcrum@mywakulla.com">dcrum@mywakulla.com</a>
James Ervin	EMT / FF	<a href="mailto:jervin@mywakulla.com">jervin@mywakulla.com</a>
Terry Thompson	EMT / FF	<a href="mailto:tthompson@mywakulla.com">tthompson@mywakulla.com</a>
Erin Hindle	EMT / FF	<a href="mailto:ehindle@mywakulla.com">ehindle@mywakulla.com</a>
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Mike Hagerty	Paramedic / FF	<a href="mailto:mhagerty@mywakulla.com">mhagerty@mywakulla.com</a>
Randall Waltman	Paramedic / FF	<a href="mailto:rwaltman@mywakulla.com">rwaltman@mywakulla.com</a>
Chris Chatham	Paramedic / FF	<a href="mailto:cchatham@mywakulla.com">cchatham@mywakulla.com</a>
Chuck Barber	Paramedic / FF	<a href="mailto:cbarber@mywakulla.com">cbarber@mywakulla.com</a>
Corey Chatfield	Paramedic / FF	<a href="mailto:cchatfield@mywakulla.com">cchatfield@mywakulla.com</a>
Crisgen Graham	Paramedic / FF	<a href="mailto:cgraham@mywakulla.com">cgraham@mywakulla.com</a>
Paul Gautier	Paramedic / FF	<a href="mailto:pgautier@mywakulla.com">pgautier@mywakulla.com</a>

Emergency Medical Services continued...

**Service Outputs**

Fiscal year	2011	2012	2013	2014	2015	2016
# of call outs	3,138	3,383	3,356	3,543	3,708	2,447

\*2016 data through May 31, 2016

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Emergency Medical Services	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
342600-AMBULANCE RECEIPTS	690,221	801,763	912,439	848,535	1,020,781	832,118	980,000	1,050,000	70,000	7.14%
342601-AMBULANCE A/R REVENUE ACCT	-	-	-	502,717	(140,683)	-	-	-	-	#DIV/0!
369300-MISCELLANEOUS REVENUE - SETTLEMENTS	-	-	-	-	-	5,931	-	-	-	#DIV/0!
<b>EMS Department Revenue</b>	<b>690,221</b>	<b>801,763</b>	<b>912,439</b>	<b>1,351,252</b>	<b>880,097</b>	<b>838,049</b>	<b>980,000</b>	<b>1,050,000</b>	<b>70,000</b>	<b>7.14%</b>
512000-REGULAR SALARIES	147,673	78,943	28,731	56,186	56,583	68,910	55,224	102,388	47,164	85.40%
512100-ANNUAL/SICK LEAVE PAY OUT	667	190	-	724	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	627,980	522,800	618,563	683,551	706,479	532,352	698,384	658,653	(39,731)	-5.69%
513500-FLEX WAGES	-	87,371	68,761	77,964	52,564	147,405	125,000	160,000	35,000	28.00%
514000-OVERTIME	287,519	317,595	296,342	250,096	270,299	203,252	235,000	180,000	(55,000)	-23.40%
514500-HOLIDAY HOURS-WAGES	-	13,534	47,889	47,216	51,649	46,392	50,000	50,000	-	0.00%
521000-FICA TAX	81,553	78,063	81,690	85,384	87,377	76,469	88,373	88,055	(318)	-0.36%
522000-RETIREMENT BENEFITS	193,020	131,182	150,677	193,595	215,414	179,673	221,243	216,000	(5,243)	-2.37%
523000-HEALTH INSURANCE	163,515	140,123	143,535	180,965	190,400	170,694	233,000	200,000	(33,000)	-14.16%
534000-CONTRACTED SERVICES	-	3,906	11,130	11,805	14,291	14,094	17,000	70,000	53,000	311.76%
540000-TRAVEL	428	-	1,478	3,310	1,188	1,558	2,500	4,500	2,000	80.00%
541000-TELEPHONE	9,330	12,599	11,770	12,580	12,274	17,382	14,000	20,000	6,000	42.86%
542000-POSTAGE & FREIGHT	1,159	-	303	32	362	438	400	500	100	25.00%
543000-UTILITIES - ELECTRIC	9,424	10,466	7,975	7,806	7,111	4,928	6,000	7,000	1,000	16.67%
543300-UTILITIES-WATER/SEWER	1,035	207	1,019	654	1,477	857	1,500	1,500	-	0.00%
543500-UTILITIES - LP GAS	-	746	745	1,038	3,037	2,145	2,500	3,500	1,000	40.00%
544000-RENTALS/LEASES-MACH & EQUIP	53	467	202	597	697	761	720	750	30	4.17%
546000-MAINTENANCE & REPAIR	44,814	38,412	36,244	42,937	51,354	56,492	40,000	-	(40,000)	-100.00%
546200-MAINT & REPAIR - EQUIPMENT	-	-	-	-	-	-	-	20,000	20,000	#DIV/0!
546300-MAINT & REPAIR - FACILITY	-	-	-	-	-	-	-	10,000	10,000	#DIV/0!
546400-MAINT & REPAIR - FLEET	-	-	-	-	-	-	-	50,000	50,000	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	547	-	-	-	500	-	(500)	-100.00%
551000-OFFICE SUPPLIES	1,869	2,763	1,069	437	1,805	1,151	1,000	2,000	1,000	100.00%
552000-OPERATING SUPPLIES	94,102	80,612	84,412	94,567	94,911	90,392	90,000	100,000	10,000	11.11%
552100-FUEL	54,771	65,217	60,704	54,907	35,515	23,921	45,000	45,000	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	-	53	-	-	-	431	100	-	(100)	-100.00%
554400-MEMBERSHIPS	750	-	75	75	75	-	-	-	-	#DIV/0!
555000-TRAINING	872	583	329	754	1,022	972	2,500	5,000	2,500	100.00%
564000-OPERATING EQUIPMENT	-	-	3,242	2,311	7,501	10,568	5,000	5,000	-	0.00%
564500-CAPITAL OUTLAY - MACH & EQUIP	-	-	-	-	-	14,358	16,000	16,000	-	0.00%
595000-BAD DEBT EXPENSE	-	-	66,523	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	2,474	-	-	-	-	-	-	#DIV/0!
<b>EMS Department Expense</b>	<b>1,720,534</b>	<b>1,585,831</b>	<b>1,726,429</b>	<b>1,809,490</b>	<b>1,863,384</b>	<b>1,665,594</b>	<b>1,950,944</b>	<b>2,015,846</b>	<b>64,902</b>	<b>3.33%</b>
<b>Net Profit (Loss)</b>	<b>(1,030,313)</b>	<b>(784,068)</b>	<b>(813,990)</b>	<b>(458,238)</b>	<b>(983,287)</b>	<b>(827,545)</b>	<b>(970,944)</b>	<b>(965,846)</b>		

## Recreation

The Recreation Department provides infrastructure and program support for recreational opportunities and leisure activities 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 Ripkin Youth Baseball Association and the National Babe Ruth Youth Baseball Association. Additionally, the Department has hosted many N.F.L. Punt, Pass, & Kick contests, M.L.B. Baseball Skill Diamonds contests, and the N.B.A. Basketball Skills contests which allow for local youth to possibly advance to State and National Qualifying events associated with the respective professional sports organization that sponsors these events. It is estimated that the Medart Recreational Athletic Facility hosts approximately 130,000 visitors each year.

The Recreation 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](http://www.WCPRD.com).

### **Staffing**

Bryan Roddenberry	Director	<a href="mailto:broddenberry@mywakulla.com">broddenberry@mywakulla.com</a>
Peggy McLaughlin	Administrative Assistant	<a href="mailto:pmclaughlin@mywakulla.com">pmclaughlin@mywakulla.com</a>
Noreen Britt	Park Attendant – Recreation	<a href="mailto:nbritt@mywakulla.com">nbritt@mywakulla.com</a>
Jerome Frisco	Maintenance	<a href="mailto:jfrisco@mywakulla.com">jfrisco@mywakulla.com</a>
Mike Hamilton	Maintenance	<a href="mailto:mhamilton@mywakulla.com">mhamilton@mywakulla.com</a>

Recreation continued...

**Service Outputs**

<b>Fiscal year</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
# of youth basketball participants	77	49	46	assoc	assoc
# of youth basketball events	118	51	56	assoc	assoc
# of winter soccer participants	360	449	341	405	431
# of winter soccer events	510	605	150	154	160
# of T-ball participants	217	240	162	130	138
# of T-ball events	240	150	39	56	56
# of pitching machine participants	70	79	90	32	78
# of pitching machine events	72	80	32	24	26
# of player pitch participants	38	38	39	32	35
# of player pitch events	36	52	16	12	12
# of Cal Ripken league	120	134	112	110	109
# of Cal Ripkin league events	137	150	98	57	57
# of Babe Ruth league	48	54	60	-	44
# of Babe Ruth league events	49	83	-	19	17
# of girls softball participants	49	67	67	199	110
# of girls softball events	60	60	40	55	78
# of spring soccer participants	292	314	306	294	281
# of spring soccer events	177	177	112	108	102
# of adult softball participants	160	187	166	-	45
# of adult softball events	50	70	35	-	15
# of flag football participants	55	50	48	48	61
# of flag footbal events	75	38	16	16	-
# of tackle footbal participants	200	201	201	302	256
# of tackle football events	238	238	57	58	-
# of cheerleading participants	95	95	73	78	70
# of cheerleading events	174	144	57	58	-

\*FY2015/2016 data through May 31, 2016

Recreation continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Recreation Department	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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!
<b>Recreation Department Revenue</b>	<b>1,195</b>	<b>(44)</b>	<b>-</b>	<b>1,630</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
512000-REGULAR SALARIES	46,606	25,449	30,611	41,289	43,069	37,512	46,500	47,690	1,190	2.56%
512500-STUDENT WAGES (SEASONAL)	-	138	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	43,768	45,697	58,748	56,911	62,615	51,959	63,500	63,161	(339)	-0.53%
513500-FLEX WAGES	-	258	-	-	-	-	-	-	-	#DIV/0!
514000-OVERTIME	-	-	235	-	-	-	-	-	-	#DIV/0!
514500-HOLIDAY HOURS-WAGES	-	175	3,642	3,456	2,618	3,496	3,200	3,158	(42)	-1.31%
521000-FICA TAX	7,059	5,467	7,133	7,827	8,285	7,112	8,500	8,722	222	2.61%
522000-RETIREMENT BENEFITS	11,980	7,144	9,158	10,593	9,849	8,694	13,200	13,800	600	4.55%
523000-HEALTH INSURANCE	13,720	14,038	11,807	15,363	21,996	23,367	23,500	24,487	987	4.20%
534000-CONTRACTED SERVICES	-	-	488	184	216	520	1,200	800	(400)	-33.33%
541000-TELEPHONE	10,212	8,148	4,170	3,861	3,968	3,182	4,300	4,200	(100)	-2.33%
542000-POSTAGE & FREIGHT	-	-	-	-	6	-	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	32,275	23,518	17,099	15,666	16,477	18,418	17,500	15,000	(2,500)	-14.29%
543300-UTILITIES-WATER/SEWER	151	406	1,430	1,659	2,194	1,565	2,000	2,000	-	0.00%
543500-UTILITIES - LP GAS	-	-	120	80	95	45	200	200	-	0.00%
544000-RENTALS/LEASES-MACH & EQUIP	-	-	320	802	542	483	800	700	(100)	-12.50%
546000-MAINTENANCE & REPAIR	34,143	27,293	29,644	29,745	34,184	45,682	50,000	40,000	(10,000)	-20.00%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	143	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	4,494	956	1,181	510	544	836	600	1,200	600	100.00%
552000-OPERATING SUPPLIES	6,021	4,777	4,525	3,515	6,399	4,825	6,000	6,000	-	0.00%
552100-FUEL	7,615	5,571	6,506	5,798	6,902	3,716	6,000	6,000	-	0.00%
554000-BOOKS AND SUBSCRIPTIONS	-	-	31	-	-	16	100	-	(100)	-100.00%
564000-OPERATING EQUIPMENT	-	3,079	3,185	1,294	2,288	2,116	1,500	1,500	-	0.00%
546000-MAINTENANCE & REPAIR	-	-	-	134	-	988	2,000	2,000	-	0.00%
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	4,000	-	-	-	-	#DIV/0!
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!
<b>Recreation Department Expense</b>	<b>218,044</b>	<b>172,257</b>	<b>190,032</b>	<b>207,023</b>	<b>226,246</b>	<b>214,532</b>	<b>250,600</b>	<b>240,618</b>	<b>(9,982)</b>	<b>-3.98%</b>
<b>Net Profit (Loss)</b>	<b>(216,849)</b>	<b>(172,301)</b>	<b>(190,032)</b>	<b>(205,393)</b>	<b>(226,246)</b>	<b>(214,532)</b>	<b>(250,600)</b>	<b>(240,618)</b>		

Community Center

The Community Center is operated by the county. The county leases space at the Center for programs and activities for citizens. The county is responsible for all maintenance, repair and management of the facility but does not directly participate 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 21<sup>st</sup> Century program. The county Recreation Department will be using the gymnasium for volleyball and basketball activities. Community based organizations and residents also have the opportunity to rent the facility or spaces in the facility for events such as weddings, parties and meetings.

**Staffing**

Larry Lashley	Maintenance Worker	
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**Service Outputs**

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

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget						
Community Center	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
347200-PARKS & RECREATION	907	2,712	2,000	-	(2,000)	-100.00%
347205-COMMUNITY CENTER RENTAL FEES	9,984	11,353	5,000	15,300	10,300	206.00%
347206-PROGRAM RELATED RENTALS	7,462	43,455	57,900	60,000	2,100	3.63%
369900-MISCELLANEOUS REVENUES - OTHER	-	-	1,000	1,000	-	0.00%
<b>Community Center Revenue</b>	<b>18,352</b>	<b>57,520</b>	<b>65,900</b>	<b>76,300</b>	<b>10,400</b>	<b>15.78%</b>
513000-HOURLY WAGES	-	7,574	8,800	22,150	13,350	151.70%
514000-OVERTIME WAGES	-	370	500	1,591	1,091	218.20%
514500-HOLIDAY WAGES	-	396	600	1,187	587	97.83%
521000-FICA TAX	-	532	850	1,907	1,057	124.35%
522000-RETIREMENT BENEFITS	-	508	800	1,875	1,075	134.38%
523000-HEALTH INSURANCE	-	2	4,000	7,418	3,418	85.45%
531000-PROFESSIONAL SERVICES	-	3,576	4,500	-	(4,500)	-100.00%
534000-CONTRACTED SERVICES	4,403	4,341	6,000	6,000	-	0.00%
543000-UTILITIES - ELECTRIC	6,004	15,760	19,000	14,000	(5,000)	-26.32%
543300-UTILITIES-WATER/SEWER	227	1,072	4,000	2,500	(1,500)	-37.50%
544000-RENTALS & LEASES	-	-	500	-	(500)	-100.00%
546000-MAINTENANCE & REPAIR	2,849	12,979	15,000	11,776	(3,224)	-21.49%
552000-OPERATING SUPPLIES	-	3,091	10,000	6,000	(4,000)	-40.00%
<b>Community Center Expense</b>	<b>13,482</b>	<b>50,201</b>	<b>74,550</b>	<b>76,404</b>	<b>1,854</b>	<b>2.49%</b>
<b>Net Profit (Loss)</b>	<b>4,870</b>	<b>7,319</b>	<b>(8,650)</b>	<b>(104)</b>		

## Parks

There are fourteen 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](http://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 <sup>1</sup>	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 <sup>2</sup>	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

<sup>1</sup> Approximately 50% is protected wetlands and cannot be developed.

<sup>2</sup> This is a linear park

within existing right-of-way.

## **Staffing**

Cody Solburg	Facility Management & Parks Director	<a href="mailto:csolburg@mywakulla.com">csolburg@mywakulla.com</a>
Dolly Mitchell	Parks & Facilities Coordinator	<a href="mailto:dmitchell@mywakulla.com">dmitchell@mywakulla.com</a>
Peggy McLaughlin	Administrative Assistant	<a href="mailto:pmclaughlin@mywakulla.com">pmclaughlin@mywakulla.com</a>
Deana Jones	Parks Attendant	<a href="mailto:dejones@mywakulla.com">dejones@mywakulla.com</a>
Edward Kent	Maintenance Worker	

## **Service Outputs**

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of park pavilion rentals	18	10	-	65	47
# of park rentals	2	7	-	5	9
# of yard sale rentals	35	9	104	75	22
# of beach entries	509	-	4,315	1,805	1,367
# of campground reservations	444	269	1,520	1,586	2,215
# of park annual passes	-	33	204	217	165
# of recreational acres maintained	356	356	356	356	356
# of county sites maintained	29	13	9	9	9
# of boat ramps maintained	8	8	8	8	8
# of boat ramp launches	44	804	3,882	2,589	2,287

\*FY2015/2016 data through May 31, 2016



Parks continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Parks Department	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
347200-PARKS AND RECREATION	-	237	578	-	33	-	-	-	-	#DIV/0!
347201-PARK ANNUAL PASS	-	1,639	-	-	-	-	-	-	-	#DIV/0!
369900-MISCELLANEOUS FEES	-	178	-	-	320	-	-	-	-	#DIV/0!
347200-AZALEA PARK FEES	-	19	-	-	-	-	-	-	-	#DIV/0!
347400-PARK SPECIAL EVENT FEES	-	-	37	-	182	28	250	250	-	0.00%
347200-HUDSON PARK FEES	3,006	1,082	-	-	-	-	-	-	-	#DIV/0!
347400-HUDSON SPECIAL EVENT FEES	-	897	2,692	2,952	4,325	3,674	3,500	5,000	1,500	42.86%
347200-MASH ISLAND PARK FEE	1,029	1,694	-	-	-	-	-	-	-	#DIV/0!
347450-MASH ISLAND FEES	-	-	-	3,053	4,029	3,589	2,000	4,000	2,000	100.00%
347950-MASH ISLAND KIOSK ADVERTISING	-	472	45	58	-	-	-	-	-	#DIV/0!
347200-PANACEA WOMEN'S CLUB FEE	1,605	337	-	-	-	-	-	-	-	#DIV/0!
347400-PANACEA WOMENS CLUB	-	-	-	187	931	748	700	1,000	300	42.86%
347200-SHELL POINT BEACH FEES	3,482	2,754	3,079	2,995	2,823	2,658	3,000	3,000	-	0.00%
347950-SHELL POINT KIOSK ADVERTISING	-	-	-	188	-	-	200	200	-	0.00%
347400-WOOLEY SPECIAL EVENT FEES	-	-	364	799	963	771	600	1,000	400	66.67%
347200-NEWPORT PARK FEES	22,949	15,031	-	-	-	-	-	-	-	#DIV/0!
347225-PARK CAMPING FEES	-	7,299	21,884	26,508	37,259	40,701	42,000	43,000	1,000	2.38%
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	528	850	650	650	-	0.00%
347950-MEDART KIOSK ADVERTISING	-	47	70	-	-	-	-	-	-	#DIV/0!
347200-HICKORY PARK	351	421	-	-	-	-	-	-	-	#DIV/0!
347400-PARK SPECIAL EVENT FEES	-	-	117	257	397	232	400	400	-	0.00%
347950-PARK KIOSK-WEBSITE ADVERTISING	-	-	308	-	-	-	-	-	-	#DIV/0!
347205-COMMUNITY CENTER RENTAL FEES	-	-	-	-	2,729	-	-	-	-	#DIV/0!
347950-PARK KIOSK-WEBSITE ADVERTISING	-	-	-	-	23	-	-	-	-	#DIV/0!
<b>Parks Department Revenue</b>	<b>32,797</b>	<b>33,152</b>	<b>29,863</b>	<b>37,482</b>	<b>54,542</b>	<b>53,251</b>	<b>53,300</b>	<b>58,500</b>	<b>5,200</b>	<b>9.76%</b>
512000-REGULAR SALARIES	28,321	15,681	23,520	20,316	23,148	18,879	23,044	26,100	3,056	13.26%
512500-STUDENT WAGES (SEASONAL)	-	20,150	21,613	11,607	9,007	6,466	20,221	13,000	(7,221)	-35.71%
513000-HOURLY WAGES	48,745	46,622	30,345	40,772	52,041	49,623	46,500	61,607	15,107	32.49%
514000-OVERTIME	-	61	162	223	797	1,217	1,170	4,774	3,604	308.03%
514500-HOLIDAY HOURS-WAGES	-	186	1,690	2,509	2,341	2,688	2,368	3,319	951	40.16%
521000-FICA TAX	5,993	6,346	5,916	6,013	6,681	6,034	7,114	7,329	215	3.02%
522000-RETIREMENT BENEFITS	6,078	3,222	3,164	7,320	8,915	7,863	8,536	10,923	2,387	27.96%
523000-HEALTH INSURANCE	4,445	5,433	9,951	18,182	20,725	25,543	22,000	28,435	6,435	29.25%
534000-CONTRACTED SERVICES	60,805	60,266	54,388	56,197	55,732	640	2,240	2,000	(240)	-10.71%
541000-TELEPHONE	6,162	6,368	5,531	6,958	6,453	6,343	6,630	9,000	2,370	35.75%
542000-POSTAGE & FREIGHT	-	18	-	-	-	16	-	-	-	#DIV/0!
543000-UTILITIES - ELECTRIC	21,826	26,144	12,687	13,064	14,200	11,867	10,965	14,000	3,035	27.68%
543300-UTILITIES-WATER/SEWER	1,018	-	7,355	11,890	9,419	7,184	6,630	10,000	3,370	50.83%
543500-UTILITIES - LP GAS	-	-	282	405	345	145	510	500	(10)	-1.96%
544000-RENTALS/LEASES-MACH & EQUIP	-	-	710	622	542	483	714	700	(14)	-1.96%
546000-MAINTENANCE & REPAIR	32,731	32,239	31,482	21,219	24,681	17,772	32,334	30,000	(2,334)	-7.22%
551000-OFFICE SUPPLIES	1,062	280	567	462	593	955	2,265	1,200	(1,065)	-47.02%
552000-OPERATING SUPPLIES	7,689	10,403	8,299	6,206	10,320	11,843	7,140	14,000	6,860	96.08%
552100-FUEL	12,422	14,558	11,676	11,610	8,746	5,579	10,640	9,000	(1,640)	-15.41%
554000-MEMBERSHIPS AND SUBSCRIPTIONS	-	-	-	-	-	16	100	-	(100)	-100.00%
564000-OPERATING EQUIPMENT	-	1,420	929	2,527	2,206	3,050	8,000	2,000	(6,000)	-75.00%
564500-CAPITAL OUTLAY - MACH & EQUIP	-	-	-	7,188	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	6,500	-	-	6,800	6,800	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	2,743	-	38,908	61,000	-	(61,000)	-100.00%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	61,000	61,000	#DIV/0!
546000-MAINTENANCE & REPAIR	-	429	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	71	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	5	-	-	-	46	1,000	-	(1,000)	-100.00%
546000-MAINTENANCE & REPAIR	-	152	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	331	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	604	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	62	-	-	-	7,885	10,000	-	(10,000)	-100.00%
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	-	0.00%
<b>Parks Department Expense</b>	<b>237,687</b>	<b>262,810</b>	<b>238,803</b>	<b>248,035</b>	<b>263,393</b>	<b>231,044</b>	<b>296,121</b>	<b>320,687</b>	<b>24,566</b>	<b>8.30%</b>
<b>Net Profit (Loss)</b>	<b>(204,890)</b>	<b>(229,658)</b>	<b>(208,940)</b>	<b>(210,553)</b>	<b>(208,851)</b>	<b>(177,793)</b>	<b>(242,821)</b>	<b>(262,187)</b>		

## Subcomponent Funds

### 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 Fund.

### Staffing

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

### Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
# of writs / services of process	113	126	147	98	123

\*FY2015/2016 data through May 31, 2016

### Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Sheriff Service of Process Grant	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
335190-CHILD SUPPORT ENFORCEMENT INCENTIVE	-	-	-	-	181	-	-	-	-	#DIV/0!
334690-SERVICE-IN-PROCESS	3,955	1,899	2,178	1,980	1,294	1,214	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	1,475	1,214	2,000	2,000	-	0.0%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	181	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	4,800	-	2,178	-	1,294	1,056	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	1,475	1,056	2,000	2,000	-	0.0%
Net Profit (Loss)	(475)	-	-	-	-	158	-	-	-	-

### 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.

Clerk of Court

Wakulla County FY2016/2017 Final Budget										
Clerk of Court Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-INTERFUND TRANSFERS	-	-	-	485,780	5,900	-	-	542,798	542,798	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	-	84,653	-	-	-	88,766	88,766	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	8,000	30,000	22,000	275.00%
<b>Clerk of Court Revenue</b>	-	-	-	<b>570,433</b>	<b>5,900</b>	-	<b>8,000</b>	<b>661,564</b>	<b>653,564</b>	<b>8169.55%</b>
591100-TRANSFER - FINANCE & ACCOUNTING	-	-	-	460,881	-	-	-	542,798	542,798	#DIV/0!
591100-TRANSFER - MAINTENANCE	-	-	-	84,653	-	-	-	88,766	88,766	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	8,000	30,000	22,000	275.00%
<b>Clerk of Court Expense</b>	-	-	-	<b>545,534</b>	-	-	<b>8,000</b>	<b>661,564</b>	<b>653,564</b>	<b>8169.55%</b>
<b>Net Profit (Loss)</b>	-	-	-	<b>24,899</b>	<b>5,900</b>	-	-	-	-	-
<b>Fund Balance Beginning</b>	-	-	-	-	<b>24,899</b>	<b>30,799</b>	-	-	-	-
<b>Fund Balance Ending</b>	-	-	-	<b>24,899</b>	<b>30,799</b>	<b>30,799</b>	-	-	-	-
<b>Fund Balance Policy</b>	-	-	-	-	-	-	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>	-	-	-	<b>24,899</b>	<b>30,799</b>	<b>30,799</b>	-	-	-	-

\*line item detail for the Clerk of Court is shown in the Constitutional Officer section

Property Appraiser

Wakulla County FY2016/2017 Final Budget										
Property Appraiser Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
386600-PROPERTY APPRAISER REFUND BOCC	-	-	-	8,782	59,558	-	-	-	-	#DIV/0!
381000-Interfund Transfer In	-	-	-	1,026,754	5,700	-	-	1,031,324	1,031,324	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	7,877	34,148	26,271	333.52%
<b>Property Appraiser Revenue</b>	-	-	-	<b>1,035,537</b>	<b>65,258</b>	-	<b>7,877</b>	<b>1,065,472</b>	<b>1,057,595</b>	<b>13426.37%</b>
591100-TRANSFER TO CONST. OFFICER	-	-	-	964,681	-	-	7,877	1,031,324	1,023,447	12992.85%
599000-RESERVE	-	-	-	-	-	-	-	34,148	34,148	#DIV/0!
<b>Property Appraiser Expense</b>	-	-	-	<b>964,681</b>	-	-	<b>7,877</b>	<b>1,065,472</b>	<b>1,057,595</b>	<b>13426.37%</b>
<b>Net Profit (Loss)</b>	-	-	-	<b>70,856</b>	<b>65,258</b>	-	-	-	-	-
<b>Fund Balance Beginning</b>	-	-	-	-	<b>70,856</b>	<b>136,113</b>	-	-	-	-
<b>Fund Balance Ending</b>	-	-	-	<b>70,856</b>	<b>136,113</b>	<b>136,113</b>	-	-	-	-
<b>Fund Balance Policy</b>	-	-	-	-	-	-	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>	-	-	-	<b>70,856</b>	<b>136,113</b>	<b>136,113</b>	-	-	-	-

\*line item detail for the Property Appraiser is shown in the Constitutional Officer section

## Supervisor of Elections

Wakulla County FY2016/2017 Final Budget										
Supervisor of Elections Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
369900-MISCELLANEOUS REVENUES - OTHER	251	6,128	4,868	3,737	1,983	1,779	-	-	-	#DIV/0!
347401-SPECIAL ELECTIONS PROCEEDS	-	-	36,950	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	312,309	326,348	347,568	366,563	370,844	375,482	375,482	513,492	138,010	36.8%
386500-RETURN FROM SUPERVISOR OF ELECTIONS	-	-	-	11,009	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	6,424	20,608	14,184	220.8%
<b>Supervisor of Elections Revenue</b>	<b>312,560</b>	<b>332,476</b>	<b>389,386</b>	<b>381,309</b>	<b>372,827</b>	<b>377,261</b>	<b>381,906</b>	<b>534,100</b>	<b>152,194</b>	<b>39.9%</b>
<b>Supervisor of Elections Expense</b>	<b>312,560</b>	<b>332,476</b>	<b>370,513</b>	<b>351,160</b>	<b>326,436</b>	<b>254,175</b>	<b>381,906</b>	<b>534,100</b>	<b>152,194</b>	<b>39.9%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>30,149</b>	<b>46,390</b>	<b>123,086</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>49,022</b>	<b>95,412</b>	<b>218,498</b>	<b>218,498</b>		
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>49,022</b>	<b>95,412</b>	<b>218,498</b>	<b>218,498</b>	<b>218,498</b>		
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,477</b>	<b>-</b>		
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>49,022</b>	<b>95,412</b>	<b>218,498</b>	<b>123,022</b>	<b>218,498</b>		

\*line item detail for the Supervisor of Elections is shown in the Constitutional Officer section

## Tax Collector

Wakulla County FY2016/2017 Final Budget										
Tax Collector Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-Interfund Transfer In	-	-	-	671,996	-	-	-	738,998	738,998	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	11,924	-	(11,924)	-100.00%
<b>Tax Collector Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>671,996</b>	<b>-</b>	<b>-</b>	<b>11,924</b>	<b>738,998</b>	<b>727,074</b>	<b>6097.57%</b>
591100-TRANSFER TO CONST. OFFICER	-	-	-	615,996	-	-	-	738,998	738,998	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	11,924	-	(11,924)	-100.00%
<b>Tax Collector Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>671,996</b>	<b>-</b>	<b>-</b>	<b>11,924</b>	<b>738,998</b>	<b>727,074</b>	<b>6097.57%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

\*line item detail for the Tax Collector is shown in the Constitutional Officer section

## 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](http://www.mywakulla.com).

### **Staffing**

James Melvin	Chief Building Official	<a href="mailto:jmelvin@mywakulla.com">jmelvin@mywakulla.com</a>
Charles Ingle	Building Inspector	<a href="mailto:cingle@mywakulla.com">cingle@mywakulla.com</a>
Albert Smythe	Building Inspector	<a href="mailto:asmythe@mywakulla.com">asmythe@mywakulla.com</a>
Lawana Willis	Building Technician	<a href="mailto:lmattthews@mywakulla.com">lmattthews@mywakulla.com</a>
Tracey Chance	Fire Safety Inspector	<a href="mailto:tchance@mywakulla.com">tchance@mywakulla.com</a>
Henry West	Building Inspector	<a href="mailto:hwest@mywakulla.com">hwest@mywakulla.com</a>
Kirsten Parrish	Administrative Assistant	<a href="mailto:kparrish@mywakulla.com">kparrish@mywakulla.com</a>

### **Service Outputs**

<b>Fiscal year</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
# of single family dwelling permits	51	51	115	134	104
# of commercial permits	5	1	2	2	1
# of permits issued	831	645	1,244	1,483	786
# of inspections	3,255	2,365	3,737	3,907	2,781
# of plan reviews	230	135	218	745	191

*\*FY2015/2016 data through May 31, 2016*

Building Department Fund continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Building Department Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341801-RADON 5%/10% COMMISSION	3,823	1,141	304	2,533	524	614	500	700	200	40.0%
341802-BUILDING PERMITS	237,263	237,290	279,103	368,288	353,791	321,190	300,000	360,000	60,000	20.0%
341803-APPLICATION FEES	3,765	1,035	6,985	9,220	17,200	11,220	11,000	13,000	2,000	18.2%
341806-RE-INSPECTION FEE	165	332	-	1,490	1,050	3,515	1,000	3,500	2,500	250.0%
341807-PRE-INSPECTION FEE	1,590	1,235	2,060	1,530	2,100	1,105	2,400	1,500	(900)	-37.5%
341808-PLANS REVIEW	40	-	40	-	-	-	-	-	-	#DIV/0!
341830-CONTRACTOR LICENSE	2,035	690	195	1,730	2,435	4,355	1,200	-	(1,200)	-100.0%
341831-ADMINISTRATIVE FINE	-	-	-	-	1,325	-	-	-	-	#DIV/0!
354321-VIOLATION SEARCHES	950	3,225	3,600	6,025	5,800	4,725	6,000	7,000	1,000	16.7%
365010-SALE OF SURPLUS PROPERTY	-	-	-	-	-	-	4,000	-	(4,000)	-100.0%
369900-MISCELLANEOUS REVENUES - OTHER	585	45	-	162	876	543	600	800	200	33.3%
369904-MISC REV - COPY FEES	30	60	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	117,361	152,800	35,439	30.2%
<b>Building Revenue Total</b>	<b>250,246</b>	<b>245,053</b>	<b>292,287</b>	<b>390,978</b>	<b>385,101</b>	<b>347,267</b>	<b>444,061</b>	<b>539,300</b>	<b>95,239</b>	<b>21.4%</b>
512000-REGULAR SALARIES	99,666	54,288	60,197	62,811	63,562	52,311	63,995	66,000	2,005	3.1%
512100-ANNUAL/SICK LEAVE PAY OUT	3,616	-	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	145,631	113,666	108,647	132,377	139,720	134,085	147,773	178,000	30,227	20.5%
514000-OVERTIME	70	-	-	512	3,256	4,215	4,689	1,000	(3,689)	-78.7%
514500-HOLIDAY HOURS-WAGES	-	353	4,954	6,767	7,649	7,178	8,100	9,500	1,400	17.3%
521000-FICA TAX	19,052	12,867	13,297	15,485	16,389	15,131	16,173	19,700	3,527	21.8%
522000-RETIREMENT BENEFITS	23,650	8,581	11,235	21,382	23,898	20,766	23,209	22,900	(309)	-1.3%
523000-HEALTH INSURANCE	38,223	25,711	30,739	49,634	39,570	52,951	59,772	87,278	27,506	46.0%
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	2,525	14,216	5,000	14,400	9,400	188.0%
540000-TRAVEL	556	-	916	674	1,099	2,439	3,000	4,000	1,000	33.3%
541000-TELEPHONE	2,760	813	1,141	1,808	1,792	2,636	2,400	3,500	1,100	45.8%
542000-POSTAGE & FREIGHT	-	-	-	-	4	-	50	100	50	100.0%
543000-UTILITIES - ELECTRIC	-	2,458	2,248	2,726	2,863	1,649	3,500	3,100	(400)	-11.4%
543300-UTILITIES-WATER/SEWER	-	75	433	432	454	353	1,000	1,000	-	0.0%
544000-RENTALS/LEASES-MACH & EQUIP	1,185	-	1,755	2,022	2,022	2,033	4,000	3,500	(500)	-12.5%
546000-MAINTENANCE & REPAIR	3,686	2,266	8,314	1,392	2,393	1,241	5,000	5,000	-	0.0%
547000-PRINTING & BINDING	-	-	-	-	-	-	200	-	(200)	-100.0%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	224	-	520	-	-	232	600	500	(100)	-16.7%
549000-OTHER CURRENT CHARGES	524	-	53	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	2,484	1,001	1,741	2,803	1,962	1,071	2,500	2,500	-	0.0%
552000-OPERATING SUPPLIES	248	355	2,791	2,342	2,068	3,597	2,500	3,000	500	20.0%
552100-FUEL	8,779	8,781	8,306	10,185	6,201	4,229	6,600	12,000	5,400	81.8%
554000-BOOKS AND SUBSCRIPTIONS	960	3,457	1,181	650	8,649	2,582	9,000	8,000	(1,000)	-11.1%
554400-MEMBERSHIPS	120	55	740	840	1,265	935	1,000	1,500	500	50.0%
555000-TRAINING	690	-	1,192	1,130	1,320	2,520	4,000	4,000	-	0.0%
564000-OPERATING EQUIPMENT	-	-	-	7,619	2,982	4,255	5,000	-	(5,000)	-100.0%
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	24,735	-	25,000	-	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	45,000	30,000	200.0%
599000-RESERVE	-	-	-	-	-	-	25,000	18,822	(6,178)	-24.7%
<b>Building Expense Total</b>	<b>381,490</b>	<b>251,278</b>	<b>306,296</b>	<b>353,037</b>	<b>371,643</b>	<b>345,623</b>	<b>444,061</b>	<b>539,300</b>	<b>95,239</b>	<b>21.4%</b>
<b>Net Profit (Loss)</b>	<b>(131,244)</b>	<b>(6,225)</b>	<b>(14,008)</b>	<b>37,941</b>	<b>13,457</b>	<b>1,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>766,440</b>	<b>635,196</b>	<b>628,971</b>	<b>614,963</b>	<b>652,904</b>	<b>666,362</b>				
<b>Fund Balance Ending</b>	<b>635,196</b>	<b>628,971</b>	<b>614,963</b>	<b>652,904</b>	<b>666,362</b>	<b>668,006</b>				
<b>Fund Balance Policy</b>	<b>100,000</b>	<b>72,104</b>	<b>81,317</b>	<b>88,259</b>	<b>92,911</b>	<b>100,231</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>535,196</b>	<b>556,867</b>	<b>533,647</b>	<b>564,645</b>	<b>573,451</b>	<b>567,775</b>				

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 Sheriff’s 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**

<b>Wakulla County FY2016/2017 Final Budget</b>						
<b>Revenue Stabilization Fund</b>	<b>FY14/15</b>	<b>FY15/16</b>		<b>FY16/17</b>	<b>FY16/17 over FY15/16</b>	
<b>Object #</b>	<b>Actual</b>	<b>Actual thru 7/31</b>	<b>Final Budget</b>	<b>Final Budget</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
381000-INTERFUND TRANSFER - GF	200,000	50,000	50,000	-	(50,000)	-100.0%
369300-MISCELLANEOUS REVENUE-SETTLEMENTS	309,203	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	87,322	471,881	384,559	440.4%
<b>Revenue Stabilization Revenues</b>	<b>509,203</b>	<b>50,000</b>	<b>137,322</b>	<b>471,881</b>	<b>334,559</b>	<b>243.6%</b>
591000-INTERFUND TRANSFER - GF	-	87,322	87,322	129,000	41,678	47.7%
599000-RESERVE	-	-	50,000	342,881	292,881	585.8%
<b>Revenue Stabilization Expense</b>	<b>-</b>	<b>87,322</b>	<b>137,322</b>	<b>471,881</b>	<b>334,559</b>	<b>243.6%</b>
<b>Net Profit (Loss)</b>	<b>509,203</b>	<b>(37,322)</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>-</b>	<b>509,203</b>				
<b>Fund Balance Ending</b>	<b>509,203</b>	<b>471,881</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>509,203</b>	<b>471,881</b>				

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Source: <https://www.floridamemory.com/items/show/252858>

## **Section 4**

# **FY2016/2017 Special Revenue Funds Budget**

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## **Special Revenue Funds Budget Summary**

The total budget for the Special Revenue Funds is \$18,155,929, an increase of \$622,624 or 3.55% as compared to FY2015/2016 Budget as amended July 31, 2016. There are fifteen (15) different special revenue funds.

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

- Ad valorem taxes decreased \$7,408,354.
- Other taxes increased by \$32,500.
- Licenses and special assessments increased by \$4,899.
- Intergovernmental shared revenues increased by \$372,594.
- Local charges for program services decreased by \$17,315.
- Fine and miscellaneous revenue decreased \$4,641.
- Inter-fund transfers increased \$7,680,428.
- Budgeted cash forward decreased \$37,487.

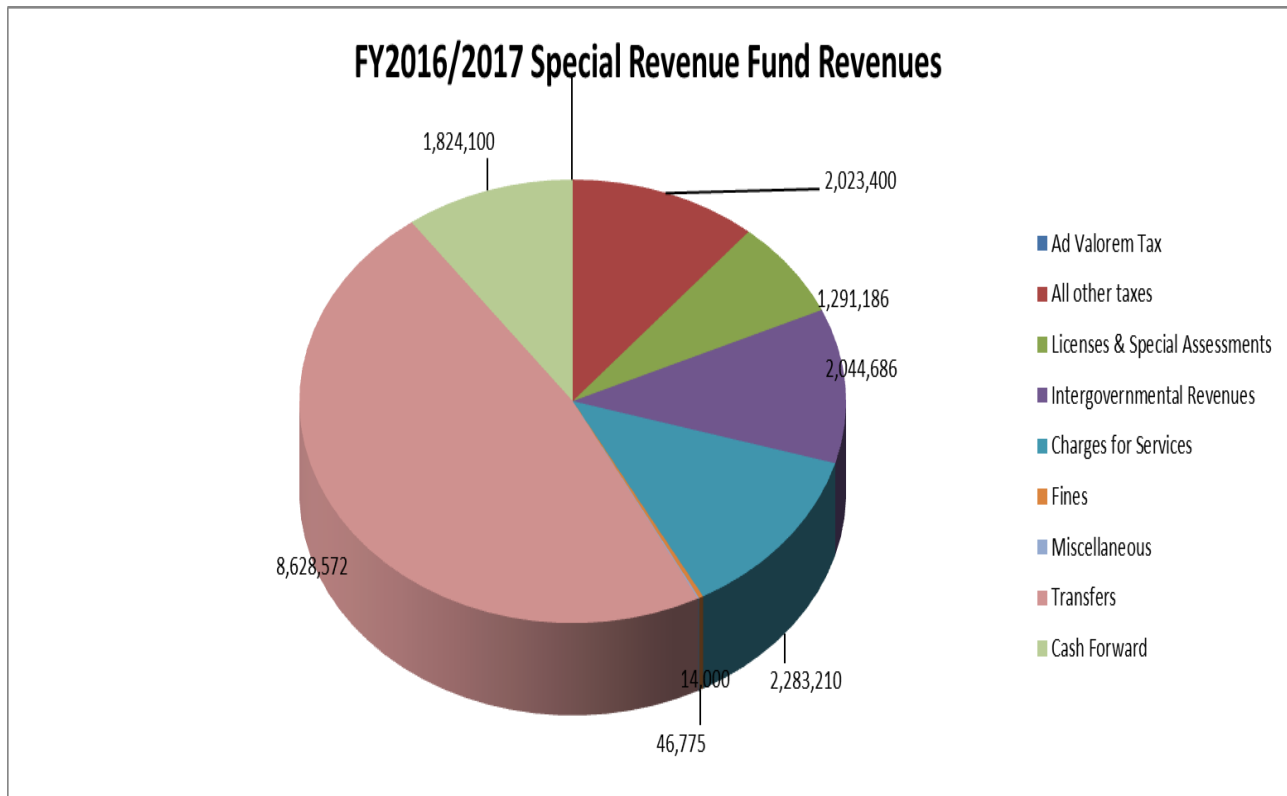
On the expenditure side, this increase is the result of:

- Salary & Wages increased \$115,658.
- Benefits increased \$59,541.
- Operating costs increased \$814,801.
- Equipment and capital outlay costs decreased \$541,889.
- Debt service costs increased \$67,585.
- Aids & Contributions decreased \$17,000.
- Inter-fund transfers and transfers to Constitutional Officers increased \$137,588.
- Budgeted reserves decreased \$13,659.

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

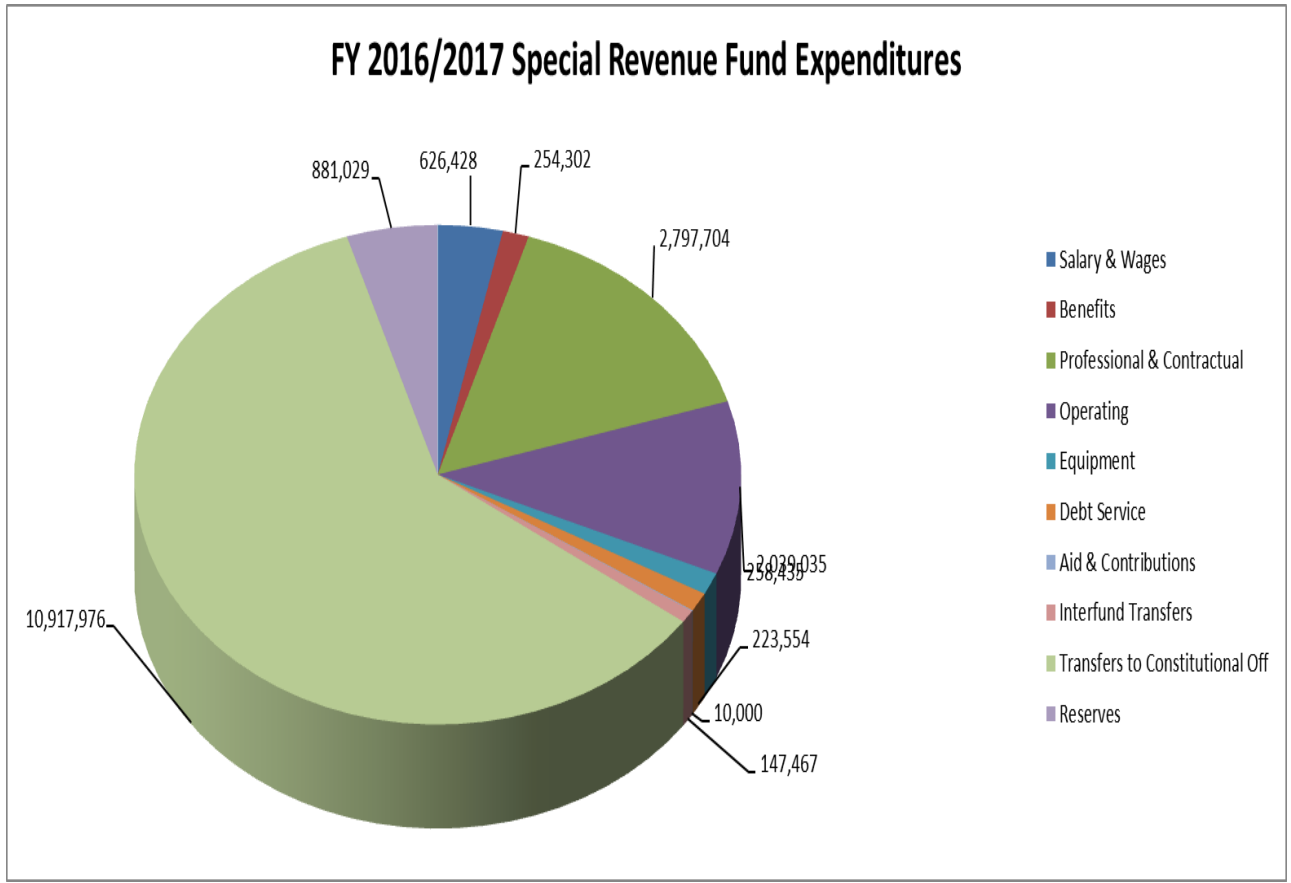
## Special Revenue Fund Revenue Summary

Wakulla County FY2016/2017 Final Budget										
Special Revenue Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Ad Valorem Tax	6,285,105	7,362,616	7,630,067	7,236,199	7,411,199	7,408,354	7,408,354	-	(7,408,354)	-100.00%
All other taxes	1,734,217	1,813,068	1,844,365	1,900,139	1,992,716	1,566,061	1,990,900	2,023,400	32,500	1.63%
Licenses & Special Assessments	941,001	1,093,866	1,081,466	1,051,933	1,072,846	1,156,720	1,286,287	1,291,186	4,899	0.38%
Intergovernmental Revenues	2,138,716	2,865,694	2,910,104	3,370,314	2,222,000	1,037,881	1,672,092	2,044,686	372,594	22.28%
Charges for Services	3,747,553	2,680,229	2,281,888	2,894,710	2,176,976	1,368,101	2,300,525	2,283,210	(17,315)	-0.75%
Fines	38,064	40,273	45,953	57,263	42,810	47,088	56,416	46,775	(9,641)	-17.09%
Miscellaneous	877,004	186,591	193,283	324,748	393,793	188,674	9,000	14,000	5,000	55.56%
Transfers	1,262,299	151,994	1,244,164	972,037	244,616	902,850	948,144	8,628,572	7,680,428	810.05%
Cash Forward	-	-	-	-	-	-	1,861,587	1,824,100	(37,487)	-2.01%
<b>Total Revenues</b>	<b>17,023,959</b>	<b>16,194,331</b>	<b>17,231,291</b>	<b>17,807,344</b>	<b>15,556,956</b>	<b>13,675,730</b>	<b>17,533,305</b>	<b>18,155,929</b>	<b>622,624</b>	<b>3.55%</b>



## Special Revenue Fund Expenditures Summary

Wakulla County FY2016/2017 Final Budget										
Special Revenue Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salary & Wages	475,865	411,876	465,465	454,848	474,424	474,205	510,770	626,428	115,658	22.64%
Benefits	165,241	132,544	164,471	156,453	159,809	187,884	194,761	254,302	59,541	30.57%
Professional & Contractual	1,919,240	2,293,051	2,682,957	2,275,512	2,532,866	1,702,743	2,214,975	2,797,704	582,729	26.31%
Operating	1,803,969	2,277,737	2,185,139	3,278,385	1,562,954	779,861	1,806,963	2,039,035	232,072	12.84%
Equipment	183,741	155,963	421,006	24,947	429,697	741,412	800,324	258,435	(541,889)	-67.71%
Debt Service	190,125	353,284	447,352	155,950	186,448	186,448	155,969	223,554	67,585	43.33%
Aid & Contributions	44,797	4,515	3,471	24,500	160,957	17,662	27,000	10,000	(17,000)	-62.96%
Interfund Transfers	926,089	80,491	191,086	299,278	132,427	158,456	163,456	147,467	(15,989)	-9.78%
Transfers to Constitutional Off	10,665,752	10,157,697	10,410,424	10,638,938	10,180,908	8,842,527	10,764,399	10,917,976	153,577	1.43%
Reserves	-	29,480	-	-	-	200,000	894,688	881,029	(13,659)	-1.53%
<b>Total Expenses</b>	<b>16,374,819</b>	<b>15,896,638</b>	<b>16,971,370</b>	<b>17,308,811</b>	<b>15,820,490</b>	<b>13,291,199</b>	<b>17,533,305</b>	<b>18,155,929</b>	<b>622,624</b>	<b>3.55%</b>



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## **Special Revenue Funds Detailed Budgets**

The total budget for the Special Revenue Funds is \$18,155,929, an increase of \$622,624 or 3.55% as compared to FY2015/2016 Budget as amended July 31, 2016. 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
- Boating User Fee Fund
- State Housing Initiatives Program Grant (SHIP) Fund
- BP Restore Act Fund
- Sheriff's Fund
- Court User Fee Fund
- Criminal Justice User Fee Fund
- Road Operating Fund
- Airport Grants 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, FY2014/2015 and current fiscal year data through July 31, 2016 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@wco.org](mailto:jsanders@wco.org) for more detailed information.

**Service Outputs**

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

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Sheriff - Justice Assistance Grant	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
335200-JAG GRANT	39,828	66,475	32,000	41,026	39,382	15,859	29,000	29,000	-	0.0%
335201-JAG DIRECT FUNDS	-	-	-	-	4,252	-	4,000	4,000	-	0.0%
<b>Revenue Total</b>	<b>39,828</b>	<b>66,475</b>	<b>32,000</b>	<b>41,026</b>	<b>43,634</b>	<b>15,859</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>	<b>0.0%</b>
591100-TRANSFER TO CONSTITUTIONAL OFFICER	39,828	66,475	32,000	41,026	43,634	15,859	33,000	29,000	(4,000)	-12.1%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	-	-	-	-	4,000	4,000	#DIV/0!
<b>Expense Total</b>	<b>39,828</b>	<b>66,475</b>	<b>32,000</b>	<b>41,026</b>	<b>43,634</b>	<b>15,859</b>	<b>33,000</b>	<b>33,000</b>	<b>-</b>	<b>0.0%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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 FY2016/2017 Final Budget										
Recreation User Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
389000-CASH FORWARD	-	-	-	-	-	-	20,000	20,000	-	0.0%
347200-ADULT SOFTBALL	1,500	2,100	2,700	2,150	-	900	2,400	2,400	-	0.0%
347200-FLAG FOOTBALL	3,470	2,805	1,980	1,870	2,540	60	2,000	2,000	-	0.0%
347200-TACKLE FOOTBALL	31,603	25,483	19,028	1,564	-	-	-	-	-	#DIV/0!
347200-TACKLE CHEERLEADING	4,995	4,933	3,303	-	-	-	-	-	-	#DIV/0!
347200-WINTER SOCCER	18,655	14,901	19,025	14,300	16,535	17,380	17,000	17,500	500	2.9%
347200-YOUTH BASKETBALL	3,053	3,530	2,150	1,950	-	40	2,000	2,000	-	0.0%
347200-T-BALL	8,040	8,722	9,620	6,760	5,300	5,590	6,700	6,500	(200)	-3.0%
347200-PITCHING MACHINE	4,120	3,378	3,631	4,218	3,075	3,325	4,300	4,000	(300)	-7.0%
347200-MEDART PARK RENTALS/SPECIAL EVENTS	1,088	809	419	445	1,197	1,481	2,000	10,000	8,000	400.0%
347200-ASSOCIATION USER FEE	6,400	5,425	5,643	5,925	14,300	12,000	15,500	15,000	(500)	-3.2%
347200-SUMMER CAMP	-	-	-	2,070	721	-	2,000	2,000	-	0.0%
347200-LITTLE LEAGUE	-	-	23	-	-	-	-	-	-	#DIV/0!
347200-SPRING SOCCER	10,460	12,330	12,070	12,000	12,280	11,180	12,500	12,000	(500)	-4.0%
347200-PLAYER PITCH	1,450	1,600	2,560	1,575	1,405	1,525	1,600	1,600	-	0.0%
347200-EQUESTRIAN CENTER	-	-	-	-	-	-	-	-	-	#DIV/0!
347400-EQUESTRIAN PARK SPECIAL EVENT FEES	-	-	-	390	322	462	500	500	-	0.0%
347200-OTHER PROGRAMS FEES	-	-	-	-	-	-	-	5,000	5,000	#DIV/0!
<b>Revenue Total</b>	<b>94,834</b>	<b>86,015</b>	<b>82,151</b>	<b>55,217</b>	<b>57,676</b>	<b>53,943</b>	<b>88,500</b>	<b>100,500</b>	<b>12,000</b>	<b>13.6%</b>

See next page for expenditures

Fund 107 – Recreation User Fee Fund continued...

Wakulla County FY2016/2017 Final Budget											
Recreation User Fee Fund		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
599000-RESERVE	-	-	-	-	-	-	20,000	20,000	-	0.0%	
ADULT SOFTBALL											
534000-CONTRACTED SERVICES	1,250	1,786	2,397	1,544	602	90	1,500	1,000	(500)	-33.3%	
543000-UTILITIES - ELECTRIC	-	-	-	167	385	-	200	600	400	200.0%	
546000-MAINTENANCE & REPAIR	-	-	63	427	605	588	500	800	300	60.0%	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	60	101	200	263	-	150	-	-	-	#DIV/0!	
551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	-	153	215	260	353	258	200	-	(200)	-100.0%	
FLAG FOOTBALL											
531000-PROFESSIONAL SERVICES	2,909	-	784	722	-	538	750	158	(592)	-78.9%	
534000-CONTRACTED SERVICES	-	931	68	301	1,105	-	-	600	600	#DIV/0!	
543000-UTILITIES - ELECTRIC	-	-	-	98	50	-	100	101	1	1.0%	
545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	-	-	#DIV/0!	
545200-LIABILITY INSURANCE	-	-	437	394	-	-	-	300	300	#DIV/0!	
546000-MAINTENANCE & REPAIR	174	-	33	211	149	169	200	541	341	170.5%	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	257	92	140	-	183	-	300	300	#DIV/0!	
549000-OTHER CURRENT CHARGES	-	40	-	-	-	-	-	-	-	#DIV/0!	
549900-REFUNDS	560	390	80	120	120	-	-	-	-	#DIV/0!	
551000-OFFICE SUPPLIES	14	-	-	-	-	-	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	3,006	699	967	867	1,082	72	950	-	(950)	-100.0%	
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	#DIV/0!	
TACKLE FOOTBALL											
531000-PROFESSIONAL SERVICES	9,843	9,816	4,571	1,652	-	-	-	-	-	#DIV/0!	
534000-CONTRACTED SERVICES	594	-	215	235	-	-	-	-	-	#DIV/0!	
543000-UTILITIES - ELECTRIC	-	-	-	423	-	-	-	-	-	#DIV/0!	
545000-PROPERTY INSURANCE	100	-	-	-	-	-	-	-	-	#DIV/0!	
545200-LIABILITY INSURANCE	-	-	1,851	-	-	-	-	-	-	#DIV/0!	
546000-MAINTENANCE & REPAIR	12,054	40	530	753	-	-	-	-	-	#DIV/0!	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	977	102	-	-	-	-	-	-	#DIV/0!	
549900-REFUNDS	1,025	3,082	775	-	-	-	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	22,405	7,756	14,461	1,053	-	-	-	-	-	#DIV/0!	
TACKLE CHEERLEADING											
545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	-	-	#DIV/0!	
545200-LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-	#DIV/0!	
546000-MAINTENANCE & REPAIR	437	-	-	-	-	-	-	-	-	#DIV/0!	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	235	92	-	-	-	-	-	-	#DIV/0!	
549900-REFUNDS	90	113	-	-	-	-	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	2,778	4,214	2,362	70	-	-	-	-	-	#DIV/0!	
WINTER SOCCER											
531000-PROFESSIONAL SERVICES	338	-	5,157	4,588	5,425	4,185	5,000	2,870	(2,130)	-42.6%	
534000-CONTRACTED SERVICES	4,733	5,339	540	-	-	-	-	5,050	5,050	#DIV/0!	
543000-UTILITIES - ELECTRIC	-	-	3,703	3,740	3,654	-	4,000	4,040	40	1.0%	
545000-PROPERTY INSURANCE	300	-	-	-	-	-	-	-	-	#DIV/0!	
545200-LIABILITY INSURANCE	-	-	-	3,869	708	944	4,000	1,000	(3,000)	-75.0%	
546000-MAINTENANCE & REPAIR	-	800	278	1,679	2,408	2,094	2,000	4,040	2,040	102.0%	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	278	180	543	185	263	61	-	500	500	#DIV/0!	
549900-REFUNDS	325	260	210	240	250	660	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	10,388	5,689	6,067	7,831	4,897	9,960	2,000	-	(2,000)	-100.0%	
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	#DIV/0!	
YOUTH BASKETBALL											
531000-PROFESSIONAL SERVICES	-	-	-	764	-	-	800	594	(206)	-25.8%	
534000-CONTRACTED SERVICES	2,653	2,778	1,842	1,024	-	-	-	-	-	#DIV/0!	
545000-PROPERTY INSURANCE	30	-	-	-	-	-	-	-	-	#DIV/0!	
545200-LIABILITY INSURANCE	-	-	-	616	-	-	600	500	(100)	-16.7%	
546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	606	606	#DIV/0!	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	385	36	-	61	-	300	300	#DIV/0!	
549900-REFUNDS	440	200	35	40	-	-	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	553	560	545	425	41	-	600	-	(600)	-100.0%	
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	#DIV/0!	
T-BALL											
531000-PROFESSIONAL SERVICES	-	-	-	60	-	547	500	500	-	0.0%	
534000-CONTRACTED SERVICES	-	2,932	1,287	405	771	-	-	2,000	2,000	#DIV/0!	
543000-UTILITIES - ELECTRIC	-	-	334	355	355	-	500	505	5	1.0%	
545000-PROPERTY INSURANCE	120	-	-	-	-	-	-	-	-	#DIV/0!	
545200-LIABILITY INSURANCE	-	-	-	-	-	1,498	-	800	800	#DIV/0!	
546000-MAINTENANCE & REPAIR	338	258	137	367	1,280	541	700	2,395	1,695	242.1%	
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	206	142	171	67	25	-	300	300	#DIV/0!	
549900-REFUNDS	35	-	100	-	90	40	-	-	-	#DIV/0!	
552000-OPERATING SUPPLIES	5,406	4,158	5,147	2,929	2,428	4,160	5,000	-	(5,000)	-100.0%	
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 FY2016/2017 Final Budget											
Recreation User Fee Fund		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
PITCHING MACHINE	531000-PROFESSIONAL SERVICES	-	-	544	878	337	381	900	500	(400)	-44.4%
	534000-CONTRACTED SERVICES	1,290	1,084	-	-	147	-	-	1,000	1,000	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	-	471	526	554	-	600	1,000	400	66.7%
	545000-PROPERTY INSURANCE	80	-	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	-	-	642	-	800	800	#DIV/0!
	546000-MAINTENANCE & REPAIR	-	-	173	211	350	589	800	700	(100)	-12.5%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	161	229	171	67	25	-	-	-	#DIV/0!
	549900-REFUNDS	-	-	50	45	55	140	-	-	-	#DIV/0!
	552000-OPERATING SUPPLIES	1,170	1,948	3,271	1,609	1,953	1,232	2,000	-	(2,000)	-100.0%
554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	#DIV/0!	
MEDEART RENTALS	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	#DIV/0!
	534000-CONTRACTED SERVICES	-	-	-	-	252	-	-	-	-	#DIV/0!
	546000-MAINTENANCE & REPAIR	889	-	-	-	-	-	-	10,000	10,000	#DIV/0!
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	179	-	234	-	185	200	-	(200)	-100.0%
552000-OPERATING SUPPLIES	1,298	632	453	17	1,363	1,715	1,800	-	(1,800)	-100.0%	
ASSOC. USER FEES	531000-PROFESSIONAL SERVICES	-	-	-	-	-	312	-	2,000	2,000	#DIV/0!
	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	-	2,531	2,370	2,517	-	2,500	2,525	25	1.0%
	546000-MAINTENANCE & REPAIR	2,137	564	3,108	3,242	8,339	7,206	6,500	9,475	2,975	45.8%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	92	280	53	259	-	1,000	1,000	#DIV/0!
552000-OPERATING SUPPLIES	3,814	3,697	728	2,715	1,418	4,551	6,500	-	(6,500)	-100.0%	
SUMMER CAMP	513000-HOURLY WAGES	8,063	-	-	-	-	-	-	-	-	#DIV/0!
	521000-FICA TAX	617	-	-	-	-	-	-	-	-	#DIV/0!
	524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	-	-	#DIV/0!
	531000-PROFESSIONAL SERVICES	-	-	-	583	-	-	-	500	500	#DIV/0!
	534000-CONTRACTED SERVICES	-	-	-	2,237	-	-	-	-	-	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	500	500	#DIV/0!
	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	500	500	#DIV/0!
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	252	-	-	-	500	500	#DIV/0!
	549900-REFUNDS	-	-	-	30	-	-	-	-	-	#DIV/0!
	552000-OPERATING SUPPLIES	2,592	-	-	943	392	-	2,000	-	(2,000)	-100.0%
SPRING SOCCER	531000-PROFESSIONAL SERVICES	-	-	3,041	-	3,093	3,691	3,000	1,000	(2,000)	-66.7%
	534000-CONTRACTED SERVICES	880	4,428	531	2,476	-	-	-	3,000	3,000	#DIV/0!
	543000-UTILITIES - ELECTRIC	-	40	542	645	610	-	700	1,000	300	42.9%
	545000-PROPERTY INSURANCE	50	-	-	-	-	-	-	-	-	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	-	-	-	-	1,000	1,000	#DIV/0!
	546000-MAINTENANCE & REPAIR	-	800	192	449	1,526	828	1,000	5,500	4,500	450.0%
	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	95	363	131	53	53	-	500	500	#DIV/0!
	549900-REFUNDS	710	195	320	240	200	204	-	-	-	#DIV/0!
	551000-OFFICE SUPPLIES	30	-	-	-	-	-	-	-	-	#DIV/0!
	552000-OPERATING SUPPLIES	2,352	2,649	4,151	3,974	2,720	5,892	7,800	-	(7,800)	-100.0%
	554000-BOOKS AND SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	#DIV/0!
	564000-OPERATING EQUIPMENT	-	3,850	-	718	-	-	-	-	-	#DIV/0!
	PLAYER PITCH	531000-PROFESSIONAL SERVICES	-	-	401	168	217	661	400	200	(200)
534000-CONTRACTED SERVICES		1,658	135	-	-	-	-	-	500	500	#DIV/0!
543000-UTILITIES - ELECTRIC		-	-	99	99	69	-	-	-	-	#DIV/0!
545200-LIABILITY INSURANCE		50	-	-	-	-	-	-	400	400	#DIV/0!
546000-MAINTENANCE & REPAIR		-	-	15	100	192	169	400	300	(100)	-25.0%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES		87	-	79	131	53	53	-	200	200	#DIV/0!
549900-REFUNDS		-	40	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES		489	510	1,259	665	520	653	-	-	-	#DIV/0!
554000-BOOKS AND SUBSCRIPTIONS		-	-	-	-	-	-	800	-	(800)	-100.0%
EQUESTRIAN CENTER	543000-UTILITIES - ELECTRIC	-	-	-	1,111	1,331	788	400	400	-	0.0%
	543300-UTILITIES-WATER/SEWER	-	-	-	239	237	162	100	100	-	0.0%
	546000-MAINTENANCE & REPAIR	-	-	-	1,458	675	1,379	-	-	-	#DIV/0!
	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	-	-	#DIV/0!
	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	-	-	-	#DIV/0!
OTHER PROGRAMS	531000-PROFESSIONAL SERVICES	-	-	-	-	-	-	-	500	500	#DIV/0!
	534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	3,500	3,500	#DIV/0!
	545200-LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-	#DIV/0!
	546000-MAINTENANCE & REPAIR	-	-	-	-	-	-	-	1,000	1,000	#DIV/0!
	552000-OPERATING SUPPLIES	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>111,592</b>	<b>76,607</b>	<b>81,037</b>	<b>68,685</b>	<b>56,377</b>	<b>58,596</b>	<b>88,500</b>	<b>100,500</b>	<b>12,000</b>	<b>13.6%</b>	
<b>Net Profit (Loss)</b>	<b>(16,758)</b>	<b>9,408</b>	<b>1,114</b>	<b>(13,468)</b>	<b>1,298.78</b>	<b>(4,653)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Beginning</b>	<b>50,176</b>	<b>33,418</b>	<b>42,826</b>	<b>43,940</b>	<b>30,472</b>	<b>31,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Ending</b>	<b>33,418</b>	<b>42,826</b>	<b>43,940</b>	<b>30,472</b>	<b>31,771</b>	<b>27,118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Policy</b>	<b>27,898</b>	<b>19,152</b>	<b>20,259</b>	<b>17,171</b>	<b>14,094</b>	<b>14,649</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus (Deficit) Fund Balance</b>	<b>5,520</b>	<b>23,674</b>	<b>23,681</b>	<b>13,301</b>	<b>17,677</b>	<b>12,469</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**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 FY2016/2017 Final Budget											
Emergency Medical Services Grant	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
334200-COUNTY AWARDS GRANT	2,614	-	1,197	4,745	6,427	3,954	4,200	4,200	-	0.0%	
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!	
334200-STATE GRANT - POWER STRETCHERS	-	-	-	-	-	117,474	117,474	-	(117,474)	-100.0%	
381000-INTERFUND TRANSFERS	-	-	-	-	-	-	39,350	-	(39,350)	-100.0%	
<b>Revenue Total</b>	<b>140,083</b>	<b>27,611</b>	<b>8,602</b>	<b>4,745</b>	<b>6,427</b>	<b>121,428</b>	<b>163,277</b>	<b>4,200</b>	<b>(159,077)</b>	<b>-97.4%</b>	
552000-OPERATING SUPPLIES	2,614	-	-	-	548	1,568	-	4,200	4,200	#DIV/0!	
555000-TRAINING	-	-	-	-	5,879	-	6,453	-	(6,453)	-100.0%	
564000-OPERATING EQUIPMENT	-	-	2,024	4,745	-	2,818	-	-	-	#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 TRANSFER	-	14,258	-	-	-	-	-	-	-	#DIV/0!	
549000-OTHER CURRENT CHARGES	-	-	7	-	-	-	-	-	-	#DIV/0!	
564000-OPERATING EQUIPMENT	-	-	6,571	-	-	-	-	-	-	#DIV/0!	
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	-	-	156,824	-	(156,824)	-100.0%	
<b>Expense Total</b>	<b>140,083</b>	<b>27,611</b>	<b>8,602</b>	<b>4,745</b>	<b>6,427</b>	<b>4,386</b>	<b>163,277</b>	<b>4,200</b>	<b>(159,077)</b>	<b>-97.4%</b>	
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>117,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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	2012	2013	2014	2015	2016
# of requests for service	-	-	814	341	129

\*2016 data through May 31, 2016

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Mosquito Control Grant	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
334610-STATE GRANT - HEALTH	19,877	18,334	18,500	29,456	31,540	15,770	31,540	32,468	928	2.9%
381000-INTERFUND TRANSFERS	63,601	18,038	18,038	18,500	18,500	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	31,540	32,468	928	2.9%
<b>Revenue Total</b>	<b>83,478</b>	<b>36,372</b>	<b>36,538</b>	<b>47,956</b>	<b>50,040</b>	<b>15,770</b>	<b>63,080</b>	<b>64,936</b>	<b>1,856</b>	<b>2.9%</b>
534000-CONTRACTED SERVICES	407	36,372	36,538	33,228	32,728	29,200	35,040	35,355	315	0.9%
540000-TRAVEL	376	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	216	890	1,354	383	3,282	10,000	10,000	-	0.0%
552000-OPERATING SUPPLIES	-	4,065	-	-	-	-	5,000	5,000	-	0.0%
555000-TRAINING	295	-	-	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL O	-	-	-	-	-	-	-	-	-	#DIV/0!
591200-TRANSFER TO DOH	39,000	-	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	13,040	14,581	1,541	11.8%
<b>Expense Total</b>	<b>40,078</b>	<b>40,653</b>	<b>37,428</b>	<b>34,582</b>	<b>33,111</b>	<b>32,482</b>	<b>63,080</b>	<b>64,936</b>	<b>1,856</b>	<b>2.9%</b>
<b>Net Profit (Loss)</b>	<b>43,400</b>	<b>(4,281)</b>	<b>(890)</b>	<b>13,375</b>	<b>16,929</b>	<b>(16,712)</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>-</b>	<b>43,400</b>	<b>39,119</b>	<b>38,229</b>	<b>51,604</b>	<b>68,533</b>				
<b>Fund Balance Ending</b>	<b>43,400</b>	<b>39,119</b>	<b>38,229</b>	<b>51,604</b>	<b>68,533</b>	<b>51,820</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>43,400</b>	<b>39,119</b>	<b>38,229</b>	<b>51,604</b>	<b>68,533</b>	<b>51,820</b>				

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	2011/12	2012/13	2013/14	2014/15	2015/16
# of boat ramp launches	44*	804	3,882	2,589	2,287

\*tracking began in August 2012

\*FY2015/2016 data through May 31, 2016

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Boating User Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
329000-BOATING VESSEL REGISTRATION FEE	20,583	20,640	20,956	21,677	26,105	17,254	23,000	26,000	3,000	13.0%
347201-PARK-ANNUAL PASS	-	2,441	6,376	8,416	8,505	7,364	6,000	8,000	2,000	33.3%
389000-CASH FORWARD	-	-	-	-	-	-	75,000	100,000	25,000	33.3%
347450-MASH ISLAND BOAT RAMP FEES	-	5,009	8,480	5,117	5,268	7,923	6,000	6,000	-	0.0%
347450-SHELL POINT BEACH BOAT RAMP FEES	-	1,048	42	35	174	61	100	200	100	100.0%
347450-NEWPORT PARK BOAT RAMP FEES	-	549	4,050	4,477	4,899	3,880	4,000	5,000	1,000	25.0%
347450-LEVY BAY BOAT RAMP FEES	-	33	86	141	118	-	100	200	100	100.0%
347950-LEVY BAY KIOSK FEES	-	9	-	-	-	-	-	-	-	#DIV/0!
347450-LOWER BRIDGE BOAT RAMP FEES	-	1,711	6,290	6,235	7,880	6,529	5,600	8,000	2,400	42.9%
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	1,452	663	1,500	1,500	-	0.0%
347950-BOTTOMS ROAD KIOSK FEES	-	-	9	-	-	-	-	-	-	#DIV/0!
347450-ROCK LANDING BOAT RAMP FEES	-	653	2,042	2,224	2,333	2,518	2,400	2,400	-	0.0%
347475-BOAT SLIP FEES	-	-	33	1,668	-	1,168	-	-	-	#DIV/0!
334396-STATE GRANT - ROCK LANDING	(2,416)	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	<b>31,573</b>	<b>32,369</b>	<b>48,611</b>	<b>51,230</b>	<b>56,733</b>	<b>47,360</b>	<b>123,700</b>	<b>157,300</b>	<b>33,600</b>	<b>27.2%</b>
534000-CONTRACTED SERVICES	3,404	38,196	-	-	11,338	-	-	-	-	#DIV/0!
543300-UTILITIES-WATER/SEWER	-	-	-	-	-	75	-	1,000	1,000	#DIV/0!
544000-RENTALS/LEASES - MACH & EQUIP	-	3,498	6,896	6,242	2,598	9,164	6,800	8,000	1,200	17.6%
546000-MAINTENANCE & REPAIR	-	5,157	34,361	19,290	1,155	10,749	51,900	123,300	71,400	137.6%
552000-OPERATING SUPPLIES	-	-	-	-	-	530	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	65,000	25,000	(40,000)	-61.5%
591000-INTERFUND TRANSFERS	13,406	-	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	10,990	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>27,800</b>	<b>46,851</b>	<b>41,256</b>	<b>25,532</b>	<b>15,091</b>	<b>20,518</b>	<b>123,700</b>	<b>157,300</b>	<b>33,600</b>	<b>27.2%</b>
<b>Net Profit (Loss)</b>	<b>3,773</b>	<b>(14,483)</b>	<b>7,355</b>	<b>25,698</b>	<b>41,643</b>	<b>26,841</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>44,654</b>	<b>48,427</b>	<b>33,944</b>	<b>41,299</b>	<b>66,997</b>	<b>108,640</b>				
<b>Fund Balance Ending</b>	<b>48,427</b>	<b>33,944</b>	<b>41,299</b>	<b>66,997</b>	<b>108,640</b>	<b>135,481</b>				
<b>Fund Balance Policy</b>	<b>6,950</b>	<b>11,713</b>	<b>10,314</b>	<b>6,383</b>	<b>3,773</b>	<b>5,130</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>41,477</b>	<b>22,232</b>	<b>30,985</b>	<b>60,614</b>	<b>104,867</b>	<b>130,352</b>				

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	2011/12	2012/13	2013/14	2014/15	2015/16
# of down payment / rehabilitation assistance	1	11	11	7	2

\*FY2015/2016 data through May 31,2016

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
State Housing Initiative Program Grant	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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!
331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	7,464	307,536	-	-	-	-	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	35,000	-	-	-	-	-	#DIV/0!
331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	-	140,492	174,508	-	-	-	#DIV/0!
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	-	35,000	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	175,000	-	(175,000)	-100.0%
331501-FEDERAL GRANT - HOUSING DEPT	-	-	-	-	-	315,000	140,000	-	(140,000)	-100.0%
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	-	-	-	-	35,000	35,000	-	(35,000)	-100.0%
389000-CASH FORWARD	-	-	-	-	-	-	-	157,881	157,881	#DIV/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!
331350-CDBG Grant	-	-	-	-	-	-	750,000	750,000	-	0.0%
331502-FEDERAL GRANT - HOUSING ADMIN FEE	-	(6,186)	-	2,583	-	3,316	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	-	3,316	3,316	#DIV/0!
<b>Revenue Total</b>	<b>305,698</b>	<b>146,919</b>	<b>573,250</b>	<b>970,462</b>	<b>483,027</b>	<b>527,824</b>	<b>1,100,000</b>	<b>1,261,197</b>	<b>161,197</b>	<b>14.7%</b>

See next page for expenditures.

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

Wakulla County FY2016/2017 Final Budget										
State Housing Initiative Program Grant	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	42,464	307,536	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	-	35,000	-	-	-	-	#DIV/0!
533000-RECORDING/TRANSCRIPTION SERVICES	-	-	-	-	107	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	125,385	174,508	175,000	-	(175,000)	-100.0%
534200-DOWN PAYMENT ASSISTANCE	-	-	-	-	15,000	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	-	-	29,167	35,000	-	(35,000)	-100.0%
534000-CONTRACTED SERVICES	-	-	-	-	-	163,533	140,000	157,881	17,881	12.8%
549000-OTHER CURRENT CHARGES	-	-	-	-	-	187	-	-	-	#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!
534000-CONTRACTED SERVICES	-	-	-	-	-	-	112,500	112,500	-	0.0%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	194	-	-	-	#DIV/0!
552200-MATERIALS & LABOR (REHAB)	-	-	-	-	-	-	632,500	632,500	-	0.0%
552200-MATERIALS & LABOR (REHAB)	-	-	-	2,583	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	29,480	-	-	-	-	-	3,316	3,316	#DIV/0!
<b>Expense Total</b>	<b>305,698</b>	<b>182,585</b>	<b>448,250</b>	<b>1,095,462</b>	<b>483,027</b>	<b>367,589</b>	<b>1,100,000</b>	<b>1,261,197</b>	<b>161,197</b>	<b>14.7%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(35,666)</b>	<b>125,000</b>	<b>(125,000)</b>	<b>-</b>	<b>160,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>35,666</b>	<b>35,666</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Ending</b>	<b>35,666</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>160,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>	<b>35,666</b>	<b>-</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>160,235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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 FY2016/2017 Final Budget										
BP RESTORE Act Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
331506-BP-RESTORE ACT FUNDS	-	-	25,474	2,411	(27,885)	-	-	-	-	#DIV/0!
369300-MISCELLANEOUS REVENUE - SETTLEMENTS	-	-	-	-	29,885	-	-	-	-	#DIV/0!
331506-BP-RESTORE ACT FUNDS	-	-	-	-	-	-	-	407,782	407,782	#DIV/0!
<b>Revenue Total</b>	-	-	<b>25,474</b>	<b>2,411</b>	<b>2,000</b>	-	-	<b>407,782</b>	<b>407,782</b>	<b>#DIV/0!</b>
534000-CONTRACTED SERVICES	-	10,216	15,258	2,000	2,000	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	-	411	-	-	-	-	-	#DIV/0!
512000-REGULAR SALARIES	-	-	-	-	-	3,597	-	26,100	26,100	#DIV/0!
521000-FICA TAX	-	-	-	-	-	275	-	2,000	2,000	#DIV/0!
522000-RETIREMENT BENEFITS	-	-	-	-	-	642	-	5,682	5,682	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	374,000	374,000	#DIV/0!
<b>Expense Total</b>	-	<b>10,216</b>	<b>15,258</b>	<b>2,411</b>	<b>2,000</b>	<b>4,514</b>	-	<b>407,782</b>	<b>407,782</b>	<b>#DIV/0!</b>
<b>Net Profit (Loss)</b>	-	<b>(10,216)</b>	<b>10,216</b>	-	-	<b>(4,514)</b>	-	-	-	-
<b>Fund Balance Beginning</b>	-	-	(10,216)	-	-	-	-	-	-	-
<b>Fund Balance Ending</b>	-	(10,216)	-	-	-	(4,514)	-	-	-	-
<b>Fund Balance Policy</b>	-	-	-	-	-	-	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>	-	(10,216)	-	-	-	(4,514)	-	-	-	-

Fund 150 – Sheriff’s 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**

<b>Law Enforcement - Road Patrol</b>			
Position	Full Time	Part Time	Funding Source
Captain	1		General Fund
Lieutenant	6		General Fund
Sergeant	6		General Fund
Deputy	16		General Fund
Deputy		1	Partial Range use Funded
<b>Total</b>	<b>29</b>	<b>1</b>	
<b>Law Enforcement - School Resource</b>			
Position	Full Time	Part Time	Funding Source
Deputy	4		Partial School Funded
<b>Total</b>	<b>4</b>	<b>0</b>	
<b>Law Enforcement - Community and Youth Relations</b>			
Position	Full Time	Part Time	Funding Source
Sergeant	1		General Fund
Deputy	1		General Fund – One Year
Criminal Analyst	1		General Fund
<b>Total</b>	<b>3</b>	<b>0</b>	
<b>Law Enforcement - Communications</b>			
Position	Full Time	Part Time	Funding Source
Lieutenant	1		Partial Grant Funded
Communications Officer	12		General Fund
<b>Total</b>	<b>13</b>	<b>0</b>	
<b>Law Enforcement - Criminal Investigations</b>			
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
<b>Total</b>	<b>13</b>	<b>0</b>	

Fund 150 – Sheriff’s Fund continued...

<b>Law Enforcement - Records and Civil</b>			
Position	Full Time	Part Time	Funding Source
Lieutenant	1		General Fund
Civil Warrants Officer	1		General Fund
Records Officer	3		General Fund
<b>Total</b>	<b>5</b>	<b>0</b>	
<b>Administrative Support for Law Enforcement and All Other Departments</b>			
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
<b>Total</b>	<b>14</b>	<b>0</b>	
<b>Law Enforcement - Victim Advocates</b>			
Position	Full Time	Part Time	Funding Source
Victim Advocates	2		Grant Funded
<b>Total</b>	<b>2</b>	<b>0</b>	
<b>Grand Total – Law Enforcement</b>	<b>83</b>	<b>1</b>	

<b>Corrections</b>			
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
<b>Total</b>	<b>49</b>	<b>0</b>	
<b>Corrections - Other</b>			
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
<b>Total</b>	<b>7</b>	<b>0</b>	
<b>Grand Total - Corrections</b>	<b>56</b>	<b>0</b>	

Fund 150 – Sheriff’s Fund continued...

<b>Court Security</b>			
Position	Full Time	Part Time	Funding Source
Bailiff	2	2	General Fund
<b>Total</b>	<b>2</b>	<b>2</b>	
<b>E-911</b>			
Position	Full Time	Part Time	Funding Source
Coordinator	1		Special Revenue Fund
<b>Totals</b>	<b>1</b>	<b>0</b>	
<b>Emergency Management</b>			
Position	Full Time	Part Time	Funding Source
Director	1		Federal / State Grant
<b>Total</b>	<b>1</b>	<b>0</b>	
<b>Grand Total - Other</b>	<b>5</b>	<b>2</b>	

<b>Grand Total - All</b>	<b>143</b>	<b>3</b>	
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Service Outputs

Fiscal year	2011/12	2012/13	2013/14	2014/15	2015/16
<b>Law Enforcement</b>					
# of uniform patrol calls for service	48,517	59,250	61,673	56,671	58,218
# of UCR crimes reported	776	637	697	619	-
# of E911 calls	8,208	8,520	8,533	9,640	9,356
# of EMS service calls dispatched	3,347	3,295	3,438	3,652	3,704
# of Fire service calls dispatched	3,465	3,362	3,383	3,457	3,378
# of Communications center calls	90,460	92,059	93,891	92,131	92,000
# of cases assigned to Criminal Investigations	853	698	920	968	992
<b>Corrections</b>					
average local inmate population	139	119	112	115	131
average ICE inmate population	100	80	83	56	60
average US Marshall inmate population	3	3	3	4	3
average total inmate population	242	202	198	175	194

\*FY2015/2016 data is projected

Fund 150 – Sheriff’s Fund continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Sheriff Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
311010-AD VALOREM TAXES	6,285,105	7,362,616	7,630,067	7,236,199	7,411,199	7,408,354	7,408,354	-	(7,408,354)	-100.0%
361100-INTEREST EARNED	-	-	-	-	-	1,179	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUS	-	-	5	9,536	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER GENERAL REVENUE	-	-	-	150,000	-	182,933	182,933	8,404,057	8,221,124	4494.1%
386400-SHERIFF - RETURN TO BOCC	-	-	-	303,990	77,475	(8,536)	-	-	-	#DIV/0!
342310-HOUSING FOR PRISONERS	3,302,140	2,240,292	1,805,847	2,432,671	1,729,678	1,008,458	1,800,000	1,800,000	-	0.0%
361100-INTEREST EARNED	-	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	550,000	-	944,153	397,190	80,025	554,637	554,637	-	(554,637)	-100.0%
381100-TRANSFER TO CONST. OFFICER	-	-	-	107,719	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	371,900	371,900	-	0.0%
341520-FEES REMITTED FROM SHERIFF	44,562	35,576	38,820	35,166	30,342	11,543	38,500	30,000	(8,500)	-22.1%
342310-HOUSING FOR PRISONERS	-	-	-	-	-	-	-	-	-	#DIV/0!
361100-INTEREST EARNED	-	-	-	1,725	4,101	4,740	-	-	-	#DIV/0!
369900-MISCELLANEOUS REVENUES	-	-	644	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	2,178	1,980	1,294	1,056	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!
<b>Sheriff Revenue</b>	<b>10,392,156</b>	<b>9,734,763</b>	<b>10,537,724</b>	<b>10,676,177</b>	<b>9,334,114</b>	<b>9,164,364</b>	<b>10,358,324</b>	<b>10,607,957</b>	<b>249,633</b>	<b>2.410%</b>
591100-COURTS/BAILIFF	172,465	139,185	64,822	64,822	60,803	51,086	61,303	63,099	1,796	2.9%
591100-COURTS/BAILIFF	97,010	78,291	78,291	78,291	74,315	62,345	74,814	77,006	2,192	2.9%
591100-EMERGENCY MANAGEMENT	23,273	23,273	23,478	23,478	24,463	20,422	24,506	24,996	490	2.0%
591100-CORRECTIONS	4,444,462	4,209,394	4,774,965	5,019,965	4,647,442	3,982,525	4,779,030	4,897,070	118,040	2.5%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
591100-LAW ENFORCEMENT	5,654,946	5,200,591	5,168,500	5,168,500	5,099,288	4,515,559	5,418,671	5,545,786	127,115	2.3%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Sheriff Expense</b>	<b>10,392,156</b>	<b>9,650,734</b>	<b>10,110,056</b>	<b>10,355,056</b>	<b>9,906,311</b>	<b>8,631,937</b>	<b>10,358,324</b>	<b>10,607,957</b>	<b>249,633</b>	<b>2.410%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>84,029</b>	<b>427,668</b>	<b>321,121</b>	<b>(572,197)</b>	<b>532,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>-</b>	<b>-</b>	<b>1,000,585</b>	<b>1,003,521</b>	<b>1,324,641</b>	<b>752,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Ending</b>	<b>-</b>	<b>1,000,585</b>	<b>1,003,521</b>	<b>1,324,641</b>	<b>752,444</b>	<b>1,284,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Policy</b>	<b>2,598,039</b>	<b>2,412,684</b>	<b>2,527,514</b>	<b>2,588,764</b>	<b>2,476,578</b>	<b>2,157,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>	<b>(2,598,039)</b>	<b>(1,412,098)</b>	<b>(1,523,993)</b>	<b>(1,264,123)</b>	<b>(1,724,134)</b>	<b>(873,113)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

A line item detail for the Sheriff’s Fund 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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	<a href="mailto:whitec@leoncountyfl.gov">whitec@leoncountyfl.gov</a>
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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 2<sup>nd</sup> Judicial Circuit.

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Court Innovation Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341543-25% COURT INNOVATION FEES	7,291	6,228	7,831	10,170	9,056	4,667	11,000	11,000	-	0.0%
381000-INTERFUND TRANSFERS	-	8,739	5,056	6,626	14,803	11,500	11,500	9,386	(2,114)	-18.4%
389802-CASH FORWARD	-	-	-	-	-	-	-	40,000	40,000	#DIV/0!
338900-COUNTY CONTRIB-ICSID	-	-	59,209	-	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	<b>7,291</b>	<b>14,967</b>	<b>72,097</b>	<b>16,796</b>	<b>23,859</b>	<b>16,167</b>	<b>22,500</b>	<b>60,386</b>	<b>37,886</b>	<b>168.4%</b>
591000-INTERFUND TRANSFERS	14,785	-	6,955	15,863	14,232	16,647	16,647	14,689	(1,958)	-11.8%
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	40,000	39,000	3900.0%
531000-PROFESSIONAL SERVICES	2,445	-	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	2,458	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	6,152	-	-	-	2,114	1,883	1,842	2,562	720	39.1%
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!
524000-WORKERS' COMPENSATION	-	-	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	-	2,971	3,547	2,930	3,011	3,135	124	4.1%
534000-CONTRACTED SERVICES	-	-	22,523	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	-	137	44	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>27,867</b>	<b>42,146</b>	<b>69,830</b>	<b>20,573</b>	<b>19,893</b>	<b>21,460</b>	<b>22,500</b>	<b>60,386</b>	<b>37,886</b>	<b>168.4%</b>
<b>Net Profit (Loss)</b>	<b>(20,576)</b>	<b>(27,179)</b>	<b>2,267</b>	<b>(3,777)</b>	<b>3,965</b>	<b>(5,293)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>94,068</b>	<b>73,492</b>	<b>46,313</b>	<b>48,580</b>	<b>44,803</b>	<b>48,768</b>				
<b>Fund Balance Ending</b>	<b>73,492</b>	<b>46,313</b>	<b>48,580</b>	<b>44,803</b>	<b>48,768</b>	<b>43,476</b>				
<b>Fund Balance Policy</b>	<b>6,967</b>	<b>10,536</b>	<b>17,457</b>	<b>5,143</b>	<b>4,973</b>	<b>5,365</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>66,526</b>	<b>35,777</b>	<b>31,123</b>	<b>39,660</b>	<b>43,795</b>	<b>38,111</b>				

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 FY2016/2017 Final Budget										
\$30 State Court Facility Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341545-\$30 STATE COURT FACILITY FEE	72,435	72,842	82,908	94,862	74,094	79,350	95,000	85,000	(10,000)	-10.5%
361100-INTEREST EARNED	-	-	-	528	784	394	500	500	-	0.0%
381000-INTERFUND TRANSFER	-	-	-	50,000	50,000	50,000	50,000	40,000	(10,000)	-20.0%
389803-CASH FORWARD	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	<b>72,435</b>	<b>72,842</b>	<b>82,908</b>	<b>145,390</b>	<b>124,878</b>	<b>129,744</b>	<b>145,500</b>	<b>125,500</b>	<b>(20,000)</b>	<b>-13.7%</b>
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	97,690	97,690	101,275	3,585	3.7%
572000-LOAN PAYMENT - INTEREST	6,044	36,700	33,596	30,378	27,043	23,584	23,585	19,999	(3,586)	-15.2%
599000-RESERVE	-	-	-	-	-	-	24,225	4,226	(19,999)	-82.6%
<b>Expense Total</b>	<b>309,110</b>	<b>135,045</b>	<b>121,274</b>	<b>121,274</b>	<b>121,274</b>	<b>121,274</b>	<b>145,500</b>	<b>125,500</b>	<b>(20,000)</b>	<b>-13.7%</b>
<b>Net Profit (Loss)</b>	<b>(236,675)</b>	<b>(62,203)</b>	<b>(38,366)</b>	<b>24,116</b>	<b>3,604</b>	<b>8,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>356,690</b>	<b>120,015</b>	<b>57,812</b>	<b>19,447</b>	<b>43,563</b>	<b>47,167</b>				
<b>Fund Balance Ending</b>	<b>120,015</b>	<b>57,812</b>	<b>19,447</b>	<b>43,563</b>	<b>47,167</b>	<b>55,637</b>				
<b>Fund Balance Policy</b>	<b>6,044</b>	<b>121,274</b>	<b>30,318</b>	<b>30,318</b>	<b>30,318</b>	<b>30,318</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>113,971</b>	<b>(63,462)</b>	<b>(10,872)</b>	<b>13,244</b>	<b>16,849</b>	<b>25,318</b>				

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 FY2016/2017 Final Budget										
Crime Prevention Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341546-\$50/20 CRIME PREVENTION FEES	11,129	10,722	12,713	16,388	15,276	7,857	16,000	15,500	(500)	-3.1%
389804-CASH FORWARD	-	-	-	-	-	-	-	20,000	20,000	#DIV/0!
<b>Revenue Total</b>	<b>11,129</b>	<b>10,722</b>	<b>12,713</b>	<b>16,388</b>	<b>15,276</b>	<b>7,857</b>	<b>16,000</b>	<b>35,500</b>	<b>19,500</b>	<b>121.9%</b>
564000-OPERATING EQUIPMENT	-	-	-	3,074	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	3,510	13,570	8,145	9,191	11,444	-	15,000	15,000	-	0.0%
599000-RESERVE	-	-	-	-	-	-	1,000	20,500	19,500	1950.0%
<b>Expense Total</b>	<b>3,510</b>	<b>13,570</b>	<b>8,145</b>	<b>12,266</b>	<b>11,444</b>	<b>-</b>	<b>16,000</b>	<b>35,500</b>	<b>19,500</b>	<b>121.9%</b>
<b>Net Profit (Loss)</b>	<b>7,619</b>	<b>(2,848)</b>	<b>4,568</b>	<b>4,122</b>	<b>3,832</b>	<b>7,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>29,215</b>	<b>36,834</b>	<b>33,986</b>	<b>38,554</b>	<b>42,676</b>	<b>46,508</b>				
<b>Fund Balance Ending</b>	<b>36,834</b>	<b>33,986</b>	<b>38,554</b>	<b>42,676</b>	<b>46,508</b>	<b>54,365</b>				
<b>Fund Balance Policy</b>	<b>878</b>	<b>3,392</b>	<b>2,036</b>	<b>3,066</b>	<b>2,861</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>35,956</b>	<b>30,593</b>	<b>36,518</b>	<b>39,610</b>	<b>43,648</b>	<b>54,365</b>				



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 FY2016/2017 Final Budget											
Alternative Juvenile Court Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
341542-25% ALT JUV/TEEN COURT FEES	7,215	6,425	7,578	9,715	9,036	4,587	11,500	11,000	(500)	-4.3%	
381000-INTERFUND TRANSFERS	3,699	-	1,068	2,080	-	-	-	-	-	#DIV/0!	
<b>Revenue Total</b>	<b>10,914</b>	<b>6,425</b>	<b>8,646</b>	<b>11,795</b>	<b>9,036</b>	<b>4,587</b>	<b>11,500</b>	<b>11,000</b>	<b>(500)</b>	<b>-4.3%</b>	
591000-INTERFUND TRANSFER	-	5,338	-	-	5,736	5,500	5,500	3,886	(1,614)	-29.3%	
531000-PROFESSIONAL SERVICES	11,958	2,661	8,646	11,795	3,300	5,735	6,000	7,114	1,114	18.6%	
<b>Expense Total</b>	<b>11,958</b>	<b>7,999</b>	<b>8,646</b>	<b>11,795</b>	<b>9,036</b>	<b>11,235</b>	<b>11,500</b>	<b>11,000</b>	<b>(500)</b>	<b>-4.3%</b>	
<b>Net Profit (Loss)</b>	<b>(1,044)</b>	<b>(1,574)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,648)</b>	<b>-</b>	<b>-</b>			
<b>Fund Balance Beginning</b>	<b>2,618</b>	<b>1,574</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>Fund Balance Ending</b>	<b>1,574</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,648)</b>					
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>2,161</b>	<b>2,949</b>	<b>2,259</b>	<b>2,809</b>					
<b>Surplus (Deficit) Fund Balance</b>	<b>1,574</b>	<b>-</b>	<b>(2,161)</b>	<b>(2,949)</b>	<b>(2,259)</b>	<b>(9,457)</b>					

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 FY2016/2017 Final Budget											
Law Library Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
341541-25 % ART V LAW LIBRARY FEES	7,258	6,437	7,749	9,949	9,067	4,634	11,500	11,000	(500)	-4.3%	
381000-INTERFUND TRANSFERS	11,085	-	-	-	-	-	-	-	-	#DIV/0!	
389805-CASH FORWARD	-	-	-	-	-	-	-	-	-	#DIV/0!	
<b>Revenue Total</b>	<b>18,343</b>	<b>6,437</b>	<b>7,749</b>	<b>9,949</b>	<b>9,067</b>	<b>4,634</b>	<b>11,500</b>	<b>11,000</b>	<b>(500)</b>	<b>-4.3%</b>	
591000-INTERFUND TRANSFER	-	3,401	5,056	6,626	9,067	6,000	6,000	5,500	(500)	-8.3%	
554000-BOOKS AND SUBSCRIPTIONS	13,342	4,030	2,693	3,323	-	-	5,500	5,500	-	0.0%	
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!	
<b>Expense Total</b>	<b>13,342</b>	<b>7,430</b>	<b>7,749</b>	<b>9,949</b>	<b>9,067</b>	<b>6,000</b>	<b>11,500</b>	<b>11,000</b>	<b>(500)</b>	<b>-4.3%</b>	
<b>Net Profit (Loss)</b>	<b>5,001</b>	<b>(993)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,366)</b>	<b>-</b>	<b>-</b>			
<b>Fund Balance Beginning</b>	<b>(4,008)</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>					
<b>Fund Balance Ending</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,366)</b>					
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>1,937</b>	<b>2,487</b>	<b>2,267</b>	<b>1,500</b>					
<b>Surplus (Deficit) Fund Balance</b>	<b>993</b>	<b>-</b>	<b>(1,937)</b>	<b>(2,487)</b>	<b>(2,267)</b>	<b>(2,866)</b>					

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 FY2016/2017 Final Budget										
Legal Aid Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341544-25% LEGAL AID FEES	7,200	6,359	7,801	9,950	9,098	4,631	11,500	11,000	(500)	-4.3%
<b>Revenue Total</b>	<b>7,200</b>	<b>6,359</b>	<b>7,801</b>	<b>9,950</b>	<b>9,098</b>	<b>4,631</b>	<b>11,500</b>	<b>11,000</b>	<b>(500)</b>	<b>-4.3%</b>
531000-PROFESSIONAL SERVICES	7,200	7,640	7,801	9,950	9,098	4,251	11,500	11,000	(500)	-4.3%
<b>Expense Total</b>	<b>7,200</b>	<b>7,640</b>	<b>7,801</b>	<b>9,950</b>	<b>9,098</b>	<b>4,251</b>	<b>11,500</b>	<b>11,000</b>	<b>(500)</b>	<b>-4.3%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(1,282)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>379</b>	<b>-</b>	<b>-</b>		
Fund Balance Beginning	1,282	1,282	-	-	-	-	-	-	-	-
<b>Fund Balance Ending</b>	<b>1,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>379</b>				
Fund Balance Policy	-	-	1,950	2,487	2,275	1,063	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>	<b>1,282</b>	<b>-</b>	<b>(1,950)</b>	<b>(2,487)</b>	<b>(2,275)</b>	<b>(683)</b>				

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 FY2016/2017 Final Budget										
Court Maintenance Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
359001-WCSO-UNCLAIMED MONIES	642	184	-	-	-	-	-	-	-	#DIV/0!
369300-MISCELLANEOUS REVENUE - SETTLEMENTS	-	7	16	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	50,000	56,825	6,825	13.7%
381000-INTERFUND TRANSFERS	1,690	21,100	21,100	21,100	21,100	41,100	41,100	12,000	(29,100)	-70.8%
<b>Revenue Total</b>	<b>2,332</b>	<b>21,291</b>	<b>21,116</b>	<b>21,100</b>	<b>21,100</b>	<b>41,100</b>	<b>91,100</b>	<b>68,825</b>	<b>(22,275)</b>	<b>-24.5%</b>
591000-INTERFUND TRANSFERS	30,351	-	-	1,775	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	33,175	50,000	16,825	50.7%
534000-CONTRACTED SERVICES	-	-	-	-	4,400	-	4,400	4,400	-	0.0%
546000-MAINTENANCE & REPAIR	-	-	2,011	-	-	6,851	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	24	-	-	-	10,000	-	(10,000)	-100.0%
552000-OPERATING SUPPLIES	-	150	-	-	-	320	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	1,294	-	-	2,664	20,000	-	(20,000)	-100.0%
513000-HOURLY WAGES	-	-	2,008	1,705	2,440	1,232	2,000	2,000	-	0.0%
521000-FICA TAX	-	-	154	130	187	94	175	175	-	0.0%
552000-OPERATING SUPPLIES	-	-	-	184	-	-	250	250	-	0.0%
534000-CONTRACTED SERVICES	-	21,100	-	-	-	13,415	21,100	12,000	(9,100)	-43.1%
<b>Expense Total</b>	<b>30,351</b>	<b>21,250</b>	<b>5,490</b>	<b>3,794</b>	<b>7,027</b>	<b>24,577</b>	<b>91,100</b>	<b>68,825</b>	<b>(22,275)</b>	<b>-24.5%</b>
<b>Net Profit (Loss)</b>	<b>(28,019)</b>	<b>41</b>	<b>15,626</b>	<b>17,306</b>	<b>14,073</b>	<b>16,523</b>	<b>-</b>	<b>-</b>		
Fund Balance Beginning	37,854	9,835	9,877	25,502	42,808	56,881	-	-	-	-
<b>Fund Balance Ending</b>	<b>9,835</b>	<b>9,877</b>	<b>25,502</b>	<b>42,808</b>	<b>56,881</b>	<b>73,405</b>				
Fund Balance Policy	-	-	1,373	949	1,757	6,144	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>	<b>9,835</b>	<b>9,877</b>	<b>24,130</b>	<b>41,859</b>	<b>55,124</b>	<b>67,260</b>				

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 FY2016/2017 Final Budget										
\$2 Court Information Technology Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341547-\$2.00 RECORDING - COURT IT	38,646	39,608	47,049	40,041	42,919	33,672	41,000	41,410	410	1.0%
381000-INTERFUND TRANSFER	-	-	5,887	15,558	35,847	47,867	47,867	14,689	(33,178)	-69.3%
389801-CASH FORWARD	-	-	-	-	-	-	-	48,285	48,285	#DIV/0!
338900-COUNTY CONTRIB-ICSID	58,538	57,135	-	-	-	-	-	-	-	#DIV/0!
338901-COUNTY CONTRIB-USA	49,203	48,388	45,249	30,905	48,356	39,051	42,300	42,612	312	0.7%
<b>Revenue Total</b>	<b>146,387</b>	<b>145,131</b>	<b>98,186</b>	<b>86,504</b>	<b>127,123</b>	<b>120,590</b>	<b>131,167</b>	<b>146,996</b>	<b>15,829</b>	<b>12.1%</b>

See next page for expenditures.

Fund 154 – Court Fees Fund continued...

Wakulla County FY2016/2017 Final Budget										
\$2 Court information Technology Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7/31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
540000-TRAVEL	562	-	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	3,324	2,493	2,348	2,532	2,545	2,133	1,650	2,616	966	58.5%
551000-OFFICE SUPPLIES	-	-	851	119	318	410	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	-	-	-	556	1,934	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	1,080	-	3,222	773	16,000	15,935	(65)	-0.4%
599000-RESERVE	-	-	-	-	-	-	-	15,000	15,000	#DIV/0!
534000-CONTRACTED SERVICES	4,010	5,753	518	6,094	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	3,704	5,401	2,683	2,359	2,633	4,094	13,500	13,500	-	0.0%
546000-MAINTENANCE & REPAIR	-	-	250	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	886	445	-	285	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	5,909	-	6,500	419	12,065	6,995	5,500	5,500	-	0.0%
555000-TRAINING	115	-	-	-	-	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	4,968	-	-	2,220	4,248	-	7,500	7,500	-	0.0%
531000-PROFESSIONAL SERVICES	7,892	955	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	460	3,507	3,000	-	850	600	1,500	1,500	-	0.0%
534500-CONTRACTED SERVICES - INFO TECH	383	-	-	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	3,282	4,026	3,906	4,031	4,388	3,432	3,938	4,176	238	6.0%
544000-RENTALS/LEASES-MACH & EQUIP	936	1,035	-	518	-	-	1,954	1,954	-	0.0%
546000-MAINTENANCE & REPAIR	-	-	-	-	130	-	2,500	2,500	-	0.0%
551000-OFFICE SUPPLIES	473	501	4,120	1,335	69	1,199	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	6,279	7,855	2,269	3,193	4,285	1,377	5,108	4,870	(238)	-4.7%
564000-OPERATING EQUIPMENT	7,167	1,346	1,117	-	3,455	4,087	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	2,400	5,600	-	-	-	#DIV/0!
541000-TELEPHONE	8,891	4,018	4,211	4,281	4,354	3,531	4,100	4,200	100	2.4%
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	2,669	2,116	2,184	2,184	-	0.0%
551000-OFFICE SUPPLIES	-	-	645	394	513	246	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	881	630	97	67	40	428	700	700	-	0.0%
564000-OPERATING EQUIPMENT	-	-	581	-	367	-	-	-	-	#DIV/0!
541000-TELEPHONE	2,564	2,215	2,385	2,363	2,429	2,014	2,260	2,260	-	0.0%
551000-OFFICE SUPPLIES	-	-	427	784	356	208	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	681	183	-	-	-	-	700	700	-	0.0%
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	42,076	34,746	42,536	42,328	(208)	-0.5%
512100-ANNUAL/SICK LEAVE PAYOUT	3,738	-	-	3,362	-	-	-	-	-	#DIV/0!
521000-FICA TAX	3,187	3,175	3,188	2,480	3,219	2,658	3,254	3,240	(14)	-0.4%
522000-RETIREMENT BENEFITS	3,344	2,235	2,374	2,199	3,087	2,518	3,135	3,185	50	1.6%
523000-HEALTH INSURANCE	5,906	10,895	11,816	9,304	6,045	6,323	6,951	6,951	-	0.0%
540000-TRAVEL	2,160	5,982	-	-	-	-	5,012	5,012	-	0.0%
541000-TELEPHONE	502	603	497	676	172	142	170	170	-	0.0%
551000-OFFICE SUPPLIES	-	-	-	-	-	-	115	115	-	0.0%
555000-TRAINING	-	-	-	-	-	-	900	900	-	0.0%
540000-TRAVEL	11,858	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>321,820</b>	<b>173,162</b>	<b>98,100</b>	<b>80,575</b>	<b>106,491</b>	<b>87,565</b>	<b>131,167</b>	<b>146,996</b>	<b>15,829</b>	<b>12.1%</b>
<b>Net Profit (Loss)</b>	<b>(175,433)</b>	<b>(28,031)</b>	<b>85</b>	<b>5,928</b>	<b>20,632</b>	<b>33,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>197,878</b>	<b>22,445</b>	<b>(5,586)</b>	<b>(5,501)</b>	<b>427</b>	<b>21,059</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Ending</b>	<b>22,445</b>	<b>(5,586)</b>	<b>(5,501)</b>	<b>427</b>	<b>21,059</b>	<b>54,085</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>24,525</b>	<b>20,144</b>	<b>26,623</b>	<b>21,891</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>	<b>22,445</b>	<b>(5,586)</b>	<b>(30,026)</b>	<b>(19,717)</b>	<b>(5,563)</b>	<b>32,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 FY2016/2017 Final Budget										
Criminal Justice Education Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
351500-\$2.50 ART V CRIM JUST EDUCATION	6,053	5,956	6,797	7,746	5,942	6,478	7,500	6,200	(1,300)	-17.3%
389000-CASH FORWARD		-	-	-	-	-	2,500	-	(2,500)	-100.0%
<b>Revenue Total</b>	<b>6,053</b>	<b>5,956</b>	<b>6,797</b>	<b>7,746</b>	<b>5,942</b>	<b>6,478</b>	<b>10,000</b>	<b>6,200</b>	<b>(3,800)</b>	<b>-38.0%</b>
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	10,366	9,226	9,983	8,410	-	10,000	6,200	(3,800)	-38.0%
<b>Expense Total</b>	<b>-</b>	<b>13,419</b>	<b>9,226</b>	<b>9,983</b>	<b>8,410</b>	<b>-</b>	<b>10,000</b>	<b>6,200</b>	<b>(3,800)</b>	<b>-38.0%</b>
<b>Net Profit (Loss)</b>	<b>6,053</b>	<b>(7,463)</b>	<b>(2,429)</b>	<b>(2,237)</b>	<b>(2,468)</b>	<b>6,478</b>	<b>-</b>	<b>-</b>		
Fund Balance Beginning	12,790	18,843	11,380	8,951	6,714	4,246				
<b>Fund Balance Ending</b>	<b>18,843</b>	<b>11,380</b>	<b>8,951</b>	<b>6,714</b>	<b>4,246</b>	<b>10,724</b>				
Fund Balance Policy	-	3,355	2,307	2,496	2,102	-				
<b>Surplus (Deficit) Fund Balance</b>	<b>18,843</b>	<b>8,025</b>	<b>6,645</b>	<b>4,218</b>	<b>2,144</b>	<b>10,724</b>				

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 FY2016/2017 Final Budget										
Domestic Violence Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
351011-DOMESTIC VIOLENCE FEES	1,688	473	1,713	3,602	2,369	1,916	4,000	2,600	(1,400)	-35.0%
389000-CASH FORWARD		-		-	-		20,000	11,400	(8,600)	-43.0%
<b>Revenue Total</b>	<b>1,688</b>	<b>473</b>	<b>1,713</b>	<b>3,602</b>	<b>2,369</b>	<b>1,916</b>	<b>24,000</b>	<b>14,000</b>	<b>(10,000)</b>	<b>-41.7%</b>
541000-TELEPHONE	392	424	391	391	329	-	500	500	-	0.0%
555000-TRAINING	-	-	-	-	-	-	2,000	2,000	-	0.0%
591100-TRANSFER TO CONST OFFICER	-	-	-	-	-	-	20,000	10,000	(10,000)	-50.0%
599000-RESERVE	-	-	-	-	-	-	1,500	1,500	-	0.0%
<b>Expense Total</b>	<b>392</b>	<b>424</b>	<b>391</b>	<b>391</b>	<b>329</b>	<b>-</b>	<b>24,000</b>	<b>14,000</b>	<b>(10,000)</b>	<b>-41.7%</b>
<b>Net Profit (Loss)</b>	<b>1,296</b>	<b>49</b>	<b>1,321</b>	<b>3,210</b>	<b>2,040</b>	<b>1,916</b>	<b>-</b>	<b>-</b>		
Fund Balance Beginning	61,747	63,043	63,093	64,414	67,624	69,665				
<b>Fund Balance Ending</b>	<b>63,043</b>	<b>63,093</b>	<b>64,414</b>	<b>67,624</b>	<b>69,665</b>	<b>71,581</b>				
Fund Balance Policy	98	106	98	98	82	-				
<b>Surplus (Deficit) Fund Balance</b>	<b>62,945</b>	<b>62,987</b>	<b>64,316</b>	<b>67,526</b>	<b>69,582</b>	<b>71,581</b>				

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 FY2016/2017 Final Budget										
Driver's Education Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
351510-DRIVER EDUCATION FEES	4,474	7,314	8,169	9,304	7,125	7,776	9,000	8,000	(1,000)	-11.1%
389000-CASH FORWARD		-	-				5,000	-	(5,000)	-100.0%
<b>Revenue Total</b>	<b>4,474</b>	<b>7,314</b>	<b>8,169</b>	<b>9,304</b>	<b>7,125</b>	<b>7,776</b>	<b>14,000</b>	<b>8,000</b>	<b>(6,000)</b>	<b>-42.9%</b>
534000-CONTRACTED SERVICES	4,474	7,314	5,044	5,033	7,125	4,985	14,000	8,000	(6,000)	-42.9%
<b>Expense Total</b>	<b>4,474</b>	<b>7,314</b>	<b>5,044</b>	<b>5,033</b>	<b>7,125</b>	<b>4,985</b>	<b>14,000</b>	<b>8,000</b>	<b>(6,000)</b>	<b>-42.9%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>3,125</b>	<b>4,271</b>	<b>-</b>	<b>2,791</b>	<b>-</b>	<b>-</b>		
Fund Balance Beginning	-	-	-	3,125	7,396	7,396				
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>3,125</b>	<b>7,396</b>	<b>7,396</b>	<b>10,187</b>				
Fund Balance Policy	-	-	1,261	1,258	1,781	1,246				
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>1,864</b>	<b>6,138</b>	<b>5,615</b>	<b>8,941</b>				

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 FY2016/2017 Final Budget										
Law Education Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
351010-LAW EDUCATION FEES	6,169	5,933	6,549	7,585	5,950	5,946	5,916	5,975	59	1.0%
389000-CASH FORWARD		-	-	-	-	-	-	4,084	9,941	243.4%
<b>Revenue Total</b>	<b>6,169</b>	<b>5,933</b>	<b>6,549</b>	<b>7,585</b>	<b>5,950</b>	<b>5,946</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>100.0%</b>
599000-RESERVE	-	-	-	-	-	-	-	5,000	5,000	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	-	-	8,920	7,980	-	10,000	15,000	5,000	50.0%
<b>Expense Total</b>	<b>7,273</b>	<b>-</b>	<b>-</b>	<b>8,920</b>	<b>7,980</b>	<b>-</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>100.0%</b>
<b>Net Profit (Loss)</b>	<b>(1,104)</b>	<b>5,933</b>	<b>6,549</b>	<b>(1,335)</b>	<b>(2,029)</b>	<b>5,946</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>15,081</b>	<b>13,977</b>	<b>19,910</b>	<b>26,460</b>	<b>25,125</b>	<b>23,096</b>				
<b>Fund Balance Ending</b>	<b>13,977</b>	<b>19,910</b>	<b>26,460</b>	<b>25,125</b>	<b>23,096</b>	<b>29,042</b>				
<b>Fund Balance Policy</b>	<b>1,818</b>	<b>-</b>	<b>-</b>	<b>2,230</b>	<b>1,995</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>12,159</b>	<b>19,910</b>	<b>26,460</b>	<b>22,895</b>	<b>21,101</b>	<b>29,042</b>				

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 FY2016/2017 Final Budget										
Moving Violations Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
351012-MOVING VIOLATION FEES	19,038	20,413	22,724	29,026	21,423	24,972	30,000	24,000	(6,000)	-20.0%
389000-CASH FORWARD		-	-	-	-	-	-	20,000	20,000	#DIV/0!
<b>Revenue Total</b>	<b>19,038</b>	<b>20,413</b>	<b>22,724</b>	<b>29,026</b>	<b>21,423</b>	<b>24,972</b>	<b>30,000</b>	<b>44,000</b>	<b>14,000</b>	<b>46.7%</b>
599000-RESERVE		-	-	-	-	-	10,000	29,000	19,000	190.0%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	55,388	21,441	11,646	27,464	37,184	-	20,000	15,000	(5,000)	-25.0%
<b>Expense Total</b>	<b>55,388</b>	<b>21,441</b>	<b>11,646</b>	<b>27,464</b>	<b>37,184</b>	<b>-</b>	<b>30,000</b>	<b>44,000</b>	<b>14,000</b>	<b>46.7%</b>
<b>Net Profit (Loss)</b>	<b>(36,350)</b>	<b>(1,028)</b>	<b>11,078</b>	<b>1,562</b>	<b>(15,761)</b>	<b>24,972</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>67,755</b>	<b>31,405</b>	<b>30,377</b>	<b>41,455</b>	<b>43,017</b>	<b>27,256</b>				
<b>Fund Balance Ending</b>	<b>31,405</b>	<b>30,377</b>	<b>41,455</b>	<b>43,017</b>	<b>27,256</b>	<b>52,229</b>				
<b>Fund Balance Policy</b>	<b>13,847</b>	<b>5,360</b>	<b>2,911</b>	<b>6,866</b>	<b>9,296</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>17,558</b>	<b>25,017</b>	<b>38,544</b>	<b>36,151</b>	<b>17,960</b>	<b>52,229</b>				

## 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-funds” 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**

<b>Fiscal year</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
# of call outs	148	117	109	132	50
feet of culverts installed	870	1,932	744	584	642
# of culverts cleaned	274	605	321	217	108
pot holes filled - tons	50	26	24	320	29
feet of ditches cleaned	12,945	50,268	28,466	19,910	4,790
feet of shoulders clipped	43,840	95,317	173,166	225,279	122,799
miles of roads graded	2,072	2,632	2,804	3,140	1,802
miles of roads mowed	919	2,469	3,173	3,408	595
loads of dirt hauled	1,868	2,102	3,682	3,434	997
signs installed	775	947	880	1,087	476
feet of roads trimmed	481,570	901,274	413,010	1,061,023	812,900
# of work orders completed	1,431	2,147	1,747	1,882	1,167
# of driveways built up	87	480	599	687	-
hours of right of way clean up	-	1,867	1,910	2,750	-

*\*FY2015/2016 data through May 31, 2016*



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 FY2016/2017 Final Budget											
Road Department Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
312410-LOCAL OPTION FUEL TAX - 4 CENTS	407,503	413,066	421,243	420,875	445,815	338,932	442,000	450,000	8,000	1.8%	
312420-LOCAL OPTION FUEL TAX - 7TH CENT	276,025	299,591	303,516	311,071	323,299	280,622	327,900	332,000	4,100	1.3%	
312491-ST - 5TH & 6TH CENT GAS TAX (20%)	137,565	139,270	137,986	144,248	148,167	115,329	148,000	150,000	2,000	1.4%	
312492-ST - 5TH & 6TH CENT GAS TAX (80%)	550,260	557,079	551,944	576,994	592,669	461,318	592,000	600,000	8,000	1.4%	
331900-US FOREST SERVICE (TIMBER)	-	-	55,306	-	-	-	-	-	-	#DIV/0!	
331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	145,324	129,362	116,210	125,031	122,954	129,695	112,841	113,969	1,128	1.0%	
335494-TRAFFIC SIGNAL MAINTENANCE	11,145	10,804	11,129	11,462	14,020	22,952	11,500	15,000	3,500	30.4%	
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)	-100.0%	
369305-INSURANCE SETTLEMENT	-	12,850	14,239	-	-	-	-	-	-	#DIV/0!	
369900-MISCELLANEOUS REVENUES - OTHER	34,036	1,088	169	3	-	287	-	-	-	#DIV/0!	
381000-INTERFUND TRANSFERS	443,932	4,335	-	95,037	-	-	-	-	-	#DIV/0!	
389000-CASH FORWARD	-	-	-	-	-	-	101,512	165,000	63,488	62.5%	
312300-9TH CENT GAS TAX	110,222	111,801	113,969	113,880	120,474	91,646	120,000	125,000	5,000	4.2%	
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	34,708	22,862	40,000	37,500	(2,500)	-6.3%	
344200-10/5 CENT LOCAL FEE	-	-	-	-	-	10,322	8,722	-	10,000	10,000	#DIV/0!
<b>Revenue Total</b>	<b>2,461,458</b>	<b>1,713,874</b>	<b>1,770,196</b>	<b>1,849,201</b>	<b>1,812,428</b>	<b>1,472,365</b>	<b>1,897,753</b>	<b>1,998,469</b>	<b>100,716</b>	<b>5.3%</b>	
582000-Aid to Private Organizations	-	-	-	-	20,000	11,662	20,000	-	(20,000)	-100.0%	
531000-PROFESSIONAL SERVICES	1,063,850	1,224,583	1,239,023	1,254,799	1,270,334	1,093,243	1,311,892	1,393,130	81,238	6.2%	
534000-CONTRACTED SERVICES	-	-	19,048	-	-	-	-	-	-	#DIV/0!	
541000-TELEPHONE	876	806	995	1,034	1,060	817	1,300	1,200	(100)	-7.7%	
543000-UTILITIES - ELECTRIC	23,733	20,318	17,291	18,270	17,201	13,369	20,000	18,500	(1,500)	-7.5%	
543300-UTILITIES-WATER	-	-	-	524	704	392	600	700	100	16.7%	
543500-UTILITIES-LP GAS	-	-	2,102	-	356	320	800	500	(300)	-37.5%	
545100-VEHICLE INSURANCE	-	-	19,000	-	-	-	-	-	-	#DIV/0!	
546000-MAINTENANCE & REPAIR	3,770	-	2,251	5,912	11,238	581	20,000	15,000	(5,000)	-25.0%	
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	134,227	63,674	173,161	140,000	(33,161)	-19.2%	
564000-OPERATING EQUIPMENT	-	-	11,964	558	2,816	750	-	5,000	5,000	#DIV/0!	
564500-CAPITAL OUTLAY-EQUIPMENT	-	-	64,107	-	-	-	-	-	-	#DIV/0!	
591000-INTERFUND TRANSFER	181,169	-	-	45,506	50,000	50,000	50,000	60,000	10,000	20.0%	
599000-RESERVE	-	-	-	-	-	-	40,000	39,440	(560)	-1.4%	
546000-MAINTENANCE & REPAIR - ROAD	173,226	149,630	151,723	182,535	212,171	154,208	200,000	-	(200,000)	-100.0%	
546300-MAINT & REPAIR - FACILITY / ROADS	-	-	-	-	-	-	-	110,000	110,000	#DIV/0!	
546400-MAINT & REPAIR - FLEET	-	-	-	-	-	-	-	90,000	90,000	#DIV/0!	
564000-OPERATING EQUIPMENT	-	-	-	744	-	-	-	-	-	#DIV/0!	
546000-MAINTENANCE & REPAIR	4,547	2,799	3,670	4,462	1,847	2,481	5,000	95,000	90,000	1800.0%	
599000-RESERVE	-	-	-	-	-	-	35,000	-	(35,000)	-100.0%	
546000-MAINTENANCE & REPAIR	-	7,181	-	19,431	-	20,965	20,000	20,000	-	0.0%	
534000-CONTRACTED SERVICES	4,138	-	-	-	-	-	-	-	-	#DIV/0!	
543000-UTILITIES - ELECTRIC	-	-	-	-	-	-	-	10,000	10,000	#DIV/0!	
<b>Expense Total</b>	<b>1,585,463</b>	<b>1,620,383</b>	<b>1,653,466</b>	<b>1,824,951</b>	<b>1,721,956</b>	<b>1,412,463</b>	<b>1,897,753</b>	<b>1,998,469</b>	<b>100,716</b>	<b>5.3%</b>	
<b>Net Profit (Loss)</b>	<b>875,995</b>	<b>93,491</b>	<b>116,730</b>	<b>24,249</b>	<b>90,472</b>	<b>59,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Beginning</b>	<b>(1,031,763)</b>	<b>(155,768)</b>	<b>(62,277)</b>	<b>54,452</b>	<b>78,702</b>	<b>169,174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Ending</b>	<b>(155,768)</b>	<b>(62,277)</b>	<b>54,452</b>	<b>78,702</b>	<b>169,174</b>	<b>229,076</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Policy</b>	<b>400,000</b>	<b>405,096</b>	<b>413,367</b>	<b>456,238</b>	<b>430,489</b>	<b>353,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus (Deficit) Fund Balance</b>	<b>(555,768)</b>	<b>(467,373)</b>	<b>(358,914)</b>	<b>(377,536)</b>	<b>(261,315)</b>	<b>(124,040)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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 FY2016/2017 Final Budget										
2 Cent Gas Tax Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
312411-LOCAL OPTION FUEL TAX - 2 CENTS	203,752	206,533	210,622	210,437	222,908	169,466	221,000	225,000	4,000	1.8%
364000-MISC REV - SALE OF EQUIPMENT	-	-	-	-	210,000	-	-	-	-	#DIV/0!
365010-SALE OF SURPLUS PROPERTY	-	-	-	-	46,503	178,275	5,000	10,000	5,000	100.0%
389000-CASH FORWARD	-	-	-	-	-	-	450,000	200,000	(250,000)	-55.6%
<b>Revenue Total</b>	<b>203,752</b>	<b>206,533</b>	<b>210,622</b>	<b>210,437</b>	<b>479,410</b>	<b>347,741</b>	<b>676,000</b>	<b>435,000</b>	<b>(241,000)</b>	<b>-35.7%</b>
544000-RENTALS/LEASES - MACH & EQUIPMENT	-	-	-	-	-	-	30,500	-	(30,500)	-100.0%
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	81,890	-	262,416	655,911	470,000	200,000	(270,000)	-57.4%
571000-LOAN PAYMENT - PRINCIPAL	115,064	120,016	98,962	-	30,480	17,146	-	45,000	45,000	#DIV/0!
572000-LOAN PAYMENT - INTEREST	10,883	5,931	2,959	-	-	13,334	-	27,000	27,000	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	58,416	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	175,500	163,000	(12,500)	-7.1%
<b>Expense Total</b>	<b>125,947</b>	<b>125,947</b>	<b>183,811</b>	<b>58,416</b>	<b>292,896</b>	<b>686,391</b>	<b>676,000</b>	<b>435,000</b>	<b>(241,000)</b>	<b>-35.7%</b>
<b>Net Profit (Loss)</b>	<b>77,805</b>	<b>80,586</b>	<b>26,810</b>	<b>152,021</b>	<b>186,514</b>	<b>(338,650)</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>29,028</b>	<b>106,833</b>	<b>187,419</b>	<b>214,230</b>	<b>366,251</b>	<b>552,765</b>				
<b>Fund Balance Ending</b>	<b>106,833</b>	<b>187,419</b>	<b>214,230</b>	<b>366,251</b>	<b>552,765</b>	<b>214,115</b>				
<b>Fund Balance Policy</b>	<b>125,947</b>	<b>125,947</b>	<b>45,953</b>	<b>14,604</b>	<b>73,224</b>	<b>171,598</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>(19,114)</b>	<b>61,472</b>	<b>168,277</b>	<b>351,647</b>	<b>479,541</b>	<b>42,517</b>				

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 FY2016/2017 Final Budget										
Special Assessment Road Paving Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
325101-SP ASSESS - BROOK FOREST	536	-	2,059	-	10	1,019	3,120	10	(3,110)	-99.7%
369906-PENALTY REVENUE	-	-	-	31	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	14,017	-	-	-	-	-	-	-	-	#DIV/0!
325102-SP ASSESS - TUPELO RIDGE	1,086	-	3,748	-	(936)	2,942	15,250	3,000	(12,250)	-80.3%
381000-INTERFUND TRANSFERS	6,797	-	-	-	-	-	-	-	-	#DIV/0!
325103-SP ASSESS - NORTHWOODS	13,346	51,734	21,469	-	(802)	20,211	126,550	121,442	(5,108)	-4.0%
<b>Revenue Total</b>	<b>35,782</b>	<b>51,734</b>	<b>27,276</b>	<b>31</b>	<b>(1,728)</b>	<b>24,172</b>	<b>144,920</b>	<b>124,452</b>	<b>(20,468)</b>	<b>-14.1%</b>
591100-TRANSFER TO CONSTITUTIONAL OFFICE	-	-	-	-	-	-	10	10	-	0.0%
595500-DISCOUNT/ALLOWANCES	-	-	-	21	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	3,110	-	(3,110)	-100.0%
591100-TRANSFER TO CONSTITUTIONAL OFFICE	-	-	-	-	-	-	25	-	(25)	-100.0%
595500-DISCOUNT/ALLOWANCES	-	-	-	206	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	15,225	3,000	(12,225)	-80.3%
571000-LOAN PAYMENT - PRINCIPAL	22,514	23,989	25,530	27,184	28,955	30,864	30,853	28,444	(2,409)	-7.8%
572000-LOAN PAYMENT - INTEREST	12,180	10,705	9,164	7,492	5,738	3,829	3,841	1,836	(2,005)	-52.2%
591100-TRANSFER TO CONSTITUTIONAL OFFICE	-	-	-	-	-	-	80	80	-	0.0%
595500-DISCOUNT/ALLOWANCES	-	-	-	24,002	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	91,776	91,082	(694)	-0.8%
<b>Expense Total</b>	<b>34,694</b>	<b>34,694</b>	<b>34,694</b>	<b>58,905</b>	<b>34,694</b>	<b>34,694</b>	<b>144,920</b>	<b>124,452</b>	<b>(20,468)</b>	<b>-14.1%</b>
<b>Net Profit (Loss)</b>	<b>1,088</b>	<b>17,040</b>	<b>(7,418)</b>	<b>(58,874)</b>	<b>(36,421)</b>	<b>(10,522)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>165,480</b>	<b>166,568</b>	<b>183,608</b>	<b>176,191</b>	<b>117,317</b>	<b>80,896</b>				
<b>Fund Balance Ending</b>	<b>166,568</b>	<b>183,608</b>	<b>176,191</b>	<b>117,317</b>	<b>80,896</b>	<b>70,374</b>				
<b>Fund Balance Policy</b>	<b>34,694</b>	<b>34,694</b>	<b>8,673</b>	<b>14,726</b>	<b>8,673</b>	<b>8,673</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>131,874</b>	<b>148,915</b>	<b>167,517</b>	<b>102,591</b>	<b>72,222</b>	<b>61,701</b>				

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 county does not currently have a program in compliance of all the requirements and as such, has been setting these funds aside in reserve until one can be developed or the funding can be returned to the U.S. Government.

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Title 3 Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
331902-NAT'L FOREST SETTLEMENT-TITLE III-15%	25,645	22,829	20,000	22,064	21,698	22,887	19,913	20,000	87	0.4%
389000-CASH FORWARD	-	-	-	-	-	-	130,000	143,000	13,000	10.0%
<b>Revenue Total</b>	<b>25,645</b>	<b>22,829</b>	<b>20,000</b>	<b>22,064</b>	<b>21,698</b>	<b>22,887</b>	<b>149,913</b>	<b>163,000</b>	<b>13,087</b>	<b>8.7%</b>
582000-AID TO PRIVATE ORGANIZATIONS	-	-	-	20,000	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	20,000	7,977	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	-	-	-	-	-	-	-	#DIV/0!
555000-TRAINING	-	-	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	149,913	163,000	13,087	8.7%
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>27,977</b>	<b>-</b>	<b>-</b>	<b>149,913</b>	<b>163,000</b>	<b>13,087</b>	<b>8.7%</b>
<b>Net Profit (Loss)</b>	<b>25,645</b>	<b>22,829</b>	<b>-</b>	<b>(5,912)</b>	<b>21,698</b>	<b>22,887</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>79,427</b>	<b>105,072</b>	<b>127,901</b>	<b>127,901</b>	<b>121,988</b>	<b>143,686</b>				
<b>Fund Balance Ending</b>	<b>105,072</b>	<b>127,901</b>	<b>127,901</b>	<b>121,988</b>	<b>143,686</b>	<b>166,573</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>6,994</b>	<b>-</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>105,072</b>	<b>127,901</b>	<b>122,901</b>	<b>114,994</b>	<b>143,686</b>	<b>166,573</b>				

Fund 165 – Wakulla Airport Grants

This fund accounts for grants that are received from the Florida Department of Transportation. The funds are used to provide various planning and capital related needs to the airport. The grant funds are administered by the County Administration staff.

**Staffing**

N/A – No staffing is required by the BOCC. The Airport Manager position is a volunteer position.

**Service Outputs**

N/A – No service outputs are tracked for this fund – see the Airport Department in the General Fund.

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Wakulla Airport Grants	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
334410-STATE GRANT - AIRPORT FACILITIES	-	-	-	-	-	43,663	181,818	138,155	(43,663)	-24.0%
334410-STATE GRANT - AIRPORT FACILITIES	-	-	61,288	13,712	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	-	-	<b>61,288</b>	<b>13,712</b>	-	<b>43,663</b>	<b>181,818</b>	<b>138,155</b>	<b>(43,663)</b>	<b>-24.0%</b>
534000-CONTRACTED SERVICES	-	-	-	-	-	52,881	181,818	138,155	(43,663)	-24.0%
534000-CONTRACTED SERVICES	-	-	61,288	13,712	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	-	-	<b>61,288</b>	<b>13,712</b>	-	<b>52,881</b>	<b>181,818</b>	<b>138,155</b>	<b>(43,663)</b>	<b>-24.0%</b>
<b>Net Profit (Loss)</b>	-	-	-	-	-	<b>(9,218)</b>	-	-		
Fund Balance Beginning	-	-	-	-	-	-				
<b>Fund Balance Ending</b>	-	-	-	-	-	<b>(9,218)</b>				
Fund Balance Policy	-	-	-	-	-	-				
<b>Surplus (Deficit) Fund Balance</b>	-	-	-	-	-	<b>(9,218)</b>				

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

The MSBU Fund is funded by a special assessment for fire protection services started in 1985. While the Fire Department’s primary purpose is to provide fire protection services, the department receives responds to calls for service for 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 or Paramedics to be able to utilize those employees during all types of emergency situations.

**Staffing**

Louis Lamarche	Director of Public Safety	<a href="mailto:llamarche@mywakulla.com">llamarche@mywakulla.com</a>
Marvin Walters	EMS Chief	<a href="mailto:mwalters@mywakulla.com">mwalters@mywakulla.com</a>
Cheryl Phoenix	Administrative Coordinator	<a href="mailto:cphoenix@mywakulla.com">cphoenix@mywakulla.com</a>
Michael Lusko	Medical Director	
Zachary Lyons	Battalion Chief A	<a href="mailto:zlyons@mywakulla.com">zlyons@mywakulla.com</a>
Andy Bowman	Battalion Chief B	<a href="mailto:abowman@mywakulla.com">abowman@mywakulla.com</a>
Brandon Alyea	Battalion Chief C	<a href="mailto:balyea@mywakulla.com">balyea@mywakulla.com</a>
Jerry Johnson	Captain A	<a href="mailto:jerry.johnson@mywakulla.com">jerry.johnson@mywakulla.com</a>
Joey Tillman	Captain B	<a href="mailto:jtillman@mywakulla.com">jtillman@mywakulla.com</a>
Nathan Roberts	Interim Captain C	<a href="mailto:nroberts@mywakulla.com">nroberts@mywakulla.com</a>
Stephen Pigott	EMT	<a href="mailto:spigott@mywakulla.com">spigott@mywakulla.com</a>
James Posey	EMT	<a href="mailto:jposey@mywakulla.com">jposey@mywakulla.com</a>
Randy Williams	EMT	<a href="mailto:rwilliams@mywakulla.com">rwilliams@mywakulla.com</a>
James Osteen	Paramedic	<a href="mailto:josteen@mywakulla.com">josteen@mywakulla.com</a>
Michael Register	Paramedic	<a href="mailto:mregister@mywakulla.com">mregister@mywakulla.com</a>
Phillip Rutten	Paramedic	<a href="mailto:prutten@mywakulla.com">prutten@mywakulla.com</a>
David Crum	EMT / FF	<a href="mailto:dcrum@mywakulla.com">dcrum@mywakulla.com</a>
James Ervin	EMT / FF	<a href="mailto:jervin@mywakulla.com">jervin@mywakulla.com</a>
Terry Thompson	EMT / FF	<a href="mailto:tthompson@mywakulla.com">tthompson@mywakulla.com</a>
Erin Hindle	EMT / FF	<a href="mailto:ehindle@mywakulla.com">ehindle@mywakulla.com</a>
Chad Slayton	EMT / FF	<a href="mailto:cslayton@mywakulla.com">cslayton@mywakulla.com</a>
JR Johnson	EMT / FF	<a href="mailto:jjohnson@mywakulla.com">jjohnson@mywakulla.com</a>
Richard Lewis	Paramedic / FF	<a href="mailto:rlewis@mywakulla.com">rlewis@mywakulla.com</a>
Mike Hagerty	Paramedic / FF	<a href="mailto:mhagerty@mywakulla.com">mhagerty@mywakulla.com</a>
Randall Waltman	Paramedic / FF	<a href="mailto:rwaltman@mywakulla.com">rwaltman@mywakulla.com</a>
Chris Chatham	Paramedic / FF	<a href="mailto:cchatham@mywakulla.com">cchatham@mywakulla.com</a>
Chuck Barber	Paramedic / FF	<a href="mailto:cbarber@mywakulla.com">cbarber@mywakulla.com</a>
Corey Chatfield	Paramedic / FF	<a href="mailto:cchatfield@mywakulla.com">cchatfield@mywakulla.com</a>
Crisgen Graham	Paramedic / FF	<a href="mailto:cgraham@mywakulla.com">cgraham@mywakulla.com</a>
Paul Gautier	Paramedic / FF	<a href="mailto:pgautier@mywakulla.com">pgautier@mywakulla.com</a>

**Service Outputs**

Fiscal year	2011	2012	2013	2014	2015	2016
# of call outs	3,138	3,383	3,356	3,543	3,708	2,447

*\*FY2015/2016 data through May 31, 2016*

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

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Fire Department MSBU Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
325200-MSBU - FIRE	902,432	1,021,492	1,032,428	1,030,256	1,048,469	1,115,294	1,118,367	1,140,734	22,367	2.0%
325201-DELINQUENT MSBU - FIRE	3,018	-	805	-	-	-	-	-	-	#DIV/0!
361100-INTEREST EARNED	1,868	-	-	-	-	3,826	-	-	-	#DIV/0!
361101-INTEREST ON TAX	2,892	4,869	4,474	4,255	3,858	-	1,500	3,500	2,000	133.3%
365010-SALE OF SURPLUS PROPERTY	-	1,330	-	-	4,670	-	-	-	-	#DIV/0!
369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	2,211	-	8,510	-	-	-	#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	11,840	11,840	139,640	127,800	1079.4%
389000-CASH FORWARD	-	-	-	-	-	-	324,923	190,000	(134,923)	-41.5%
<b>Revenue Total</b>	<b>1,112,667</b>	<b>1,028,975</b>	<b>1,037,814</b>	<b>1,051,670</b>	<b>1,068,352</b>	<b>1,139,470</b>	<b>1,456,630</b>	<b>1,473,874</b>	<b>17,244</b>	<b>1.2%</b>
512000-REGULAR SALARIES	10,051	47,563	56,109	38,728	37,794	40,430	37,512	54,000	16,488	44.0%
512100-ANNUAL/SICK LEAVE PAYOUT	1,144	-	-	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	246,596	183,933	214,221	227,342	252,105	253,385	269,312	320,000	50,688	18.8%
513500-FLEX WAGES	-	49,578	64,050	88,958	70,869	69,881	85,131	94,000	8,869	10.4%
514000-OVERTIME	39,257	36,758	45,201	50,840	53,205	53,486	54,865	70,000	15,135	27.6%
514500-HOLIDAY HOURS-WAGES	-	3,254	14,678	14,860	15,935	17,447	19,414	18,000	(1,414)	-7.3%
521000-FICA TAX	22,687	24,816	30,161	32,094	32,971	33,258	35,419	42,534	7,115	20.1%
522000-RETIREMENT BENEFITS	48,234	32,471	57,478	62,503	73,449	79,263	73,327	116,760	43,433	59.2%
523000-HEALTH INSURANCE	26,145	24,482	48,876	47,743	40,851	62,853	72,500	73,775	1,275	1.8%
524000-WORKERS' COMPENSATION	-	17,000	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	122	40	11,932	11,408	25,000	25,000	-	0.0%
531400-COUNTY ATTORNEY-SPECIAL PROJECTS	-	-	-	-	6,044	4,690	6,000	-	(6,000)	-100.0%
534000-CONTRACTED SERVICES	10,053	11,202	26,468	9,434	14,069	16,104	26,000	24,000	(2,000)	-7.7%
540000-TRAVEL	8,254	-	967	881	2,613	648	2,000	4,500	2,500	125.0%
540100-STIPEND	26,730	22,510	20,700	18,110	27,025	13,115	50,000	50,000	-	0.0%
541000-TELEPHONE	20,289	17,389	16,449	19,025	15,694	13,016	16,483	16,000	(483)	-2.9%
542000-POSTAGE & FREIGHT	301	18	156	572	156	309	258	500	242	93.8%
543000-UTILITIES - ELECTRIC	32,899	23,784	19,018	22,425	26,076	17,559	22,664	24,000	1,336	5.9%
543300-UTILITIES-WATER/SEWER	50	43	4,581	5,616	4,986	5,284	4,121	6,000	1,879	45.6%
543500-UTILITIES-LP GAS	-	-	36	2,514	837	70	1,030	1,000	(30)	-2.9%
544000-RENTALS/LEASES-MACH & EQUIP	53	489	202	597	697	761	734	750	16	2.2%
545000-PROPERTY INSURANCE	70,116	68,424	73,818	72,847	30,581	26,287	26,500	28,000	1,500	5.7%
545100-VEHICLE INSURANCE	-	-	-	-	31,418	35,226	35,500	36,000	500	1.4%
545200-LIABILITY INSURANCE	-	-	-	-	10,245	11,887	12,000	13,000	1,000	8.3%
546000-MAINTENANCE & REPAIR	166,792	131,644	129,189	156,816	110,302	166,645	175,000	-	(175,000)	-100.0%
546100-REPAIR - INSURANCE CLAIM	383	-	-	-	-	-	-	-	-	#DIV/0!
546200-MAINT & REPAIR - EQUIPMENT	-	-	-	-	-	-	-	51,750	51,750	#DIV/0!
546300-MAINT & REPAIR - FACILITY	-	-	-	-	-	-	-	25,000	25,000	#DIV/0!
546400-MAINT & REPAIR - FLEET	-	-	-	-	-	-	-	100,000	100,000	#DIV/0!
548000-ADVERTISING/PROMOTION	-	-	-	89	-	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	211	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	3,880	515	846	214	673	1,734	1,340	1,500	160	11.9%
552000-OPERATING SUPPLIES	52,935	30,077	69,176	40,683	74,058	85,320	66,300	75,000	8,700	13.1%
552100-FUEL	28,992	25,114	26,823	32,412	24,347	13,669	20,700	22,000	1,300	6.3%
554000-BOOKS AND SUBSCRIPTIONS	462	650	-	-	-	-	510	500	(10)	-2.0%
554400-MEMBERSHIPS	95	95	355	310	310	540	510	500	(10)	-2.0%
555000-TRAINING	931	2,601	336	450	328	547	7,500	7,500	-	0.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	106,269	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	61,187	9,993	13,391	65,514	130,000	30,000	(100,000)	-76.9%
564500-CAPITAL EQUIPMENT	-	88,287	186,835	-	33,513	8,895	-	-	-	#DIV/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	50,000	10,000	25.0%
599000-RESERVE	-	-	-	-	-	200,000	139,000	92,305	(46,695)	-33.6%
<b>Expense Total</b>	<b>885,299</b>	<b>954,067</b>	<b>1,397,714</b>	<b>996,096</b>	<b>1,162,743</b>	<b>1,349,231</b>	<b>1,456,630</b>	<b>1,473,874</b>	<b>17,244</b>	<b>1.2%</b>
<b>Net Profit (Loss)</b>	<b>227,368</b>	<b>74,907</b>	<b>(359,900)</b>	<b>55,574</b>	<b>(94,391)</b>	<b>(209,761)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>485,981</b>	<b>713,349</b>	<b>788,256</b>	<b>428,356</b>	<b>483,930</b>	<b>389,539</b>				
<b>Fund Balance Ending</b>	<b>713,349</b>	<b>788,256</b>	<b>428,356</b>	<b>483,930</b>	<b>389,539</b>	<b>179,778</b>				
<b>Fund Balance Policy</b>	<b>225,000</b>	<b>238,517</b>	<b>349,429</b>	<b>249,024</b>	<b>290,686</b>	<b>337,308</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>488,349</b>	<b>549,740</b>	<b>78,928</b>	<b>234,906</b>	<b>98,853</b>	<b>(157,530)</b>				

**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 is one contract employee funded by the bed tax, the Tourist Development Council Outreach Coordinator.

**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 FY2016/2017 Final Budget										
Tourism Development Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
312100-LOCAL TOURIST DEVELOPMENT TAX	48,890	85,728	105,086	122,635	139,384	108,747	140,000	141,400	1,400	1.0%
369900-MISCELLANEOUS REVENUES	1,197	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	1,917	1,917	1,917	-	(1,917)	-100.0%
389000-CASH FORWARD	-	-	-	-	-	-	40,000	180,000	140,000	350.0%
<b>Revenue Total</b>	<b>50,087</b>	<b>85,728</b>	<b>105,086</b>	<b>122,635</b>	<b>141,300</b>	<b>110,664</b>	<b>181,917</b>	<b>321,400</b>	<b>139,483</b>	<b>76.7%</b>
523000-HEALTH INSURANCE	8,870	-	-	-	-	-	-	-	-	#DIV/0!
531000-PROFESSIONAL SERVICES	-	-	1,243	-	-	-	-	43,000	43,000	#DIV/0!
531200-COUNTY ATTORNEY - LITIGATION	-	-	-	875	-	-	1,000	1,000	-	0.0%
534000-CONTRACTED SERVICES	31,857	27,463	38,474	40,552	30,978	69,493	66,320	67,000	680	1.0%
540000-TRAVEL	1,900	2,256	558	1,105	441	807	4,000	4,000	-	0.0%
541000-TELEPHONE	1,804	1,369	1,301	1,345	1,448	1,058	3,000	3,000	-	0.0%
542000-POSTAGE & FREIGHT	-	-	35	192	259	-	510	500	(10)	-2.0%
543000-UTILITIES-ELECTRIC	-	-	-	2,517	3,504	1,677	4,162	4,000	(162)	-3.9%
543300-UTILITIES-WATER	-	-	-	875	824	766	816	1,200	384	47.1%
547000-PRINTING & BINDING	1,940	437	115	-	-	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	10,772	13,108	6,191	14,168	28,949	3,832	16,000	140,000	124,000	775.0%
549000-OTHER CURRENT CHARGES	508	571	-	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	17	116	1,425	1,420	692	-	1,200	1,500	300	25.0%
552000-OPERATING SUPPLIES	931	796	72	951	164	-	800	500	(300)	-37.5%
554000-BOOKS AND SUBSCRIPTIONS	280	395	395	-	-	-	-	-	-	#DIV/0!
554400-MEMBERSHIPS	2,570	2,466	2,677	2,784	2,967	4,735	5,500	6,000	500	9.1%
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	4,800	6,000	7,000	10,000	3,000	42.9%
591000-INTERFUND TRANSFER	-	-	684	10,407	-	385	5,385	-	(5,385)	-100.0%
599000-RESERVE	-	-	-	-	-	-	66,224	39,700	(26,524)	-40.1%
<b>Expense Total</b>	<b>67,246</b>	<b>54,994</b>	<b>56,640</b>	<b>81,736</b>	<b>75,026</b>	<b>88,754</b>	<b>181,917</b>	<b>321,400</b>	<b>139,483</b>	<b>76.7%</b>
<b>Net Profit (Loss)</b>	<b>(17,159)</b>	<b>30,734</b>	<b>48,447</b>	<b>40,899</b>	<b>66,274</b>	<b>21,910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>52,021</b>	<b>34,862</b>	<b>65,596</b>	<b>114,042</b>	<b>154,941</b>	<b>221,215</b>				
<b>Fund Balance Ending</b>	<b>34,862</b>	<b>65,596</b>	<b>114,042</b>	<b>154,941</b>	<b>221,215</b>	<b>243,125</b>				
<b>Fund Balance Policy</b>	<b>16,812</b>	<b>13,749</b>	<b>14,160</b>	<b>20,434</b>	<b>18,757</b>	<b>22,188</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>18,050</b>	<b>51,847</b>	<b>99,882</b>	<b>134,507</b>	<b>202,458</b>	<b>220,937</b>				



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 FY2016/2017 Final Budget										
Big Bend Maritime Center	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
347200-PARKS AND RECREATION	69	1,282	-	1,699	-	-	10,000	-	(10,000)	-100.0%
366010-LOCAL CONTRIBUTIONS	-	1,507	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	7,316	2,743	6,500	-	-	6,800	6,800	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	<b>69</b>	<b>2,790</b>	<b>7,316</b>	<b>4,442</b>	<b>6,500</b>	<b>-</b>	<b>10,000</b>	<b>6,800</b>	<b>(3,200)</b>	<b>-32.00%</b>
534000-CONTRACTED SERVICES	-	-	1,562	702	712	548	2,080	1,500	(580)	-27.9%
541000-TELEPHONE	-	-	1,553	1,541	1,601	184	1,561	600	(961)	-61.6%
543000-UTILITIES - ELECTRIC	-	-	2,291	1,531	2,002	922	2,081	2,000	(81)	-3.9%
543300-UTILITIES-WATER/SEWER	-	-	1,278	668	693	637	1,041	1,200	159	15.3%
545200-LIABILITY INSURANCE	-	-	1,097	-	-	-	416	-	(416)	-100.0%
546000-MAINTENANCE & REPAIR	-	-	1,120	-	500	-	1,780	1,500	(280)	-15.7%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	722	554	-	-	-	1,041	-	(1,041)	-100.0%
<b>Expense Total</b>	<b>-</b>	<b>722</b>	<b>9,454</b>	<b>4,442</b>	<b>5,508</b>	<b>2,292</b>	<b>10,000</b>	<b>6,800</b>	<b>(3,200)</b>	<b>-32.0%</b>
<b>Net Profit (Loss)</b>	<b>69</b>	<b>2,068</b>	<b>(2,137)</b>	<b>-</b>	<b>992</b>	<b>(2,292)</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>-</b>	<b>69</b>	<b>2,137</b>	<b>-</b>	<b>-</b>	<b>992</b>				
<b>Fund Balance Ending</b>	<b>69</b>	<b>2,137</b>	<b>-</b>	<b>-</b>	<b>992</b>	<b>(1,300)</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>2,363</b>	<b>1,110</b>	<b>1,377</b>	<b>573</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>69</b>	<b>2,137</b>	<b>(2,363)</b>	<b>(1,110)</b>	<b>(385)</b>	<b>(1,873)</b>				

**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](mailto: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 FY2016/2017 Final Budget										
E-911 Surcharge Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
341521-E-911 DRIVEWAY PERMITS	5,900	5,800	7,200	9,400	12,600	12,200	9,180	12,500	3,320	36.2%
341522-E-911 SURCHARGE - WIRELINE	57,874	56,915	52,586	55,929	47,043	26,543	54,662	45,000	(9,662)	-17.7%
341525-E-911 SURCHARGE - CELL PHONES	91,000	94,000	94,000	84,000	90,142	77,189	96,483	88,000	(8,483)	-8.8%
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!
386401-SHERIFF - RETURN E911	-	-	-	-	16,512	-	-	-	-	-
389000-CASH FORWARD	-	-	-	-	-	-	20,221	50,000	29,779	147.3%
<b>Revenue Total</b>	<b>155,555</b>	<b>192,922</b>	<b>190,178</b>	<b>149,329</b>	<b>166,297</b>	<b>115,931</b>	<b>180,546</b>	<b>195,500</b>	<b>14,954</b>	<b>8.3%</b>
545000-PROPERTY INSURANCE	-	-	-	-	4,420	4,448	6,700	5,000	(1,700)	-25.4%
591000-INTERFUND TRANSFER	13,403	13,392	13,392	13,392	13,392	13,392	13,392	13,392	-	0.0%
591100-TRANSFER TO CONSTITUTIONAL OFFICER	167,597	165,314	166,157	143,789	145,884	125,378	150,454	115,729	(34,725)	-23.1%
599000-RESERVE	-	-	-	-	-	-	10,000	61,379	51,379	513.8%
<b>Expense Total</b>	<b>181,000</b>	<b>178,706</b>	<b>179,549</b>	<b>157,181</b>	<b>163,696</b>	<b>143,218</b>	<b>180,546</b>	<b>195,500</b>	<b>14,954</b>	<b>8.3%</b>
<b>Net Profit (Loss)</b>	<b>(25,445)</b>	<b>14,216</b>	<b>10,629</b>	<b>(7,852)</b>	<b>2,601</b>	<b>(27,287)</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>98,695</b>	<b>73,250</b>	<b>87,466</b>	<b>98,095</b>	<b>90,243</b>	<b>92,844</b>				
<b>Fund Balance Ending</b>	<b>73,250</b>	<b>87,466</b>	<b>98,095</b>	<b>90,243</b>	<b>92,844</b>	<b>65,557</b>				
<b>Fund Balance Policy</b>	<b>45,250</b>	<b>44,677</b>	<b>44,887</b>	<b>39,295</b>	<b>40,924</b>	<b>35,805</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>28,000</b>	<b>42,789</b>	<b>53,208</b>	<b>50,948</b>	<b>51,920</b>	<b>29,753</b>				

Fund 190 – E911 Surcharge & Grant Fund continued...

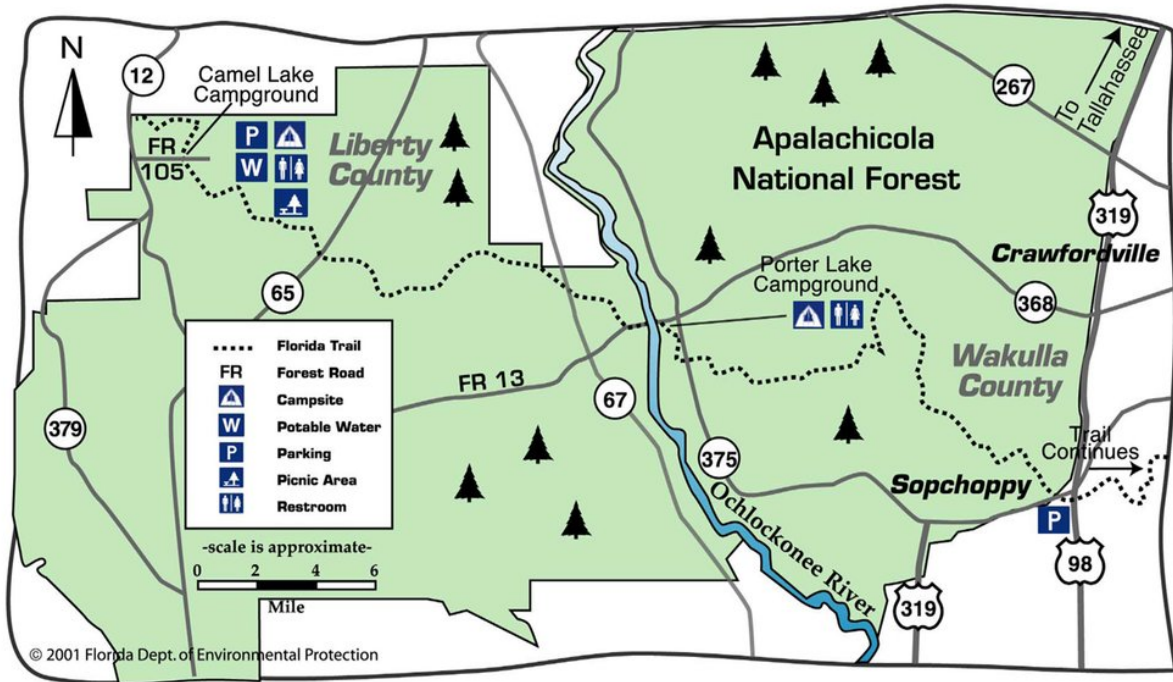
This portion of Fund 190 is used to account for the various E911 grants received through the Florida Department of Management Services. These funds are primarily used to maintain and upgrade the E911 equipment at the Sheriff’s Office.

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
E-911 Grants Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
334200-STATE GRANT - PUBLIC SAFETY	29,757	24,864	73,194	43,509	43,714	18,759	92,000	45,000	(47,000)	-51.1%
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	55,000	(506)	-0.9%
<b>Revenue Total</b>	<b>29,768</b>	<b>229,796</b>	<b>73,194</b>	<b>43,509</b>	<b>43,714</b>	<b>74,265</b>	<b>147,506</b>	<b>100,000</b>	<b>(47,506)</b>	<b>-32.2%</b>
534000-CONTRACTED SERVICES	29,768	-	-	-	25,569	4,913	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTITUTIONAL OFFICER	-	24,864	73,194	43,509	18,145	13,846	92,000	45,000	(47,000)	-51.1%
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	55,000	(506)	-0.9%
<b>Expense Total</b>	<b>29,768</b>	<b>229,796</b>	<b>73,194</b>	<b>43,509</b>	<b>43,714</b>	<b>74,265</b>	<b>147,506</b>	<b>100,000</b>	<b>(47,506)</b>	<b>-32.2%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>18,298</b>	<b>10,877</b>	<b>10,928</b>	<b>18,566</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(18,298)</b>	<b>(10,877)</b>	<b>(10,928)</b>	<b>(18,566)</b>				

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# Apalachicola National Forest—The Florida Trail



Source: <http://www.mobilemaplets.com/showplace/8528>

## Section 5

# FY2015/2016 Capital Project Funds Budget

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## **Capital Project Funds Budget Summary**

The total budget for the Capital Project Funds is \$9,893,434, an increase of \$2,433,382 or 32.62% as compared to FY2015/2016 Budget as amended July 31, 2016. There are four (4) different capital project funds.

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

- Tax revenue increased by \$73,000.
- Intergovernmental revenue increase by \$1,278,600.
- Inter-fund Transfers In decreased \$15,000.
- Budgeted cash forward increased by \$1,096,782.

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

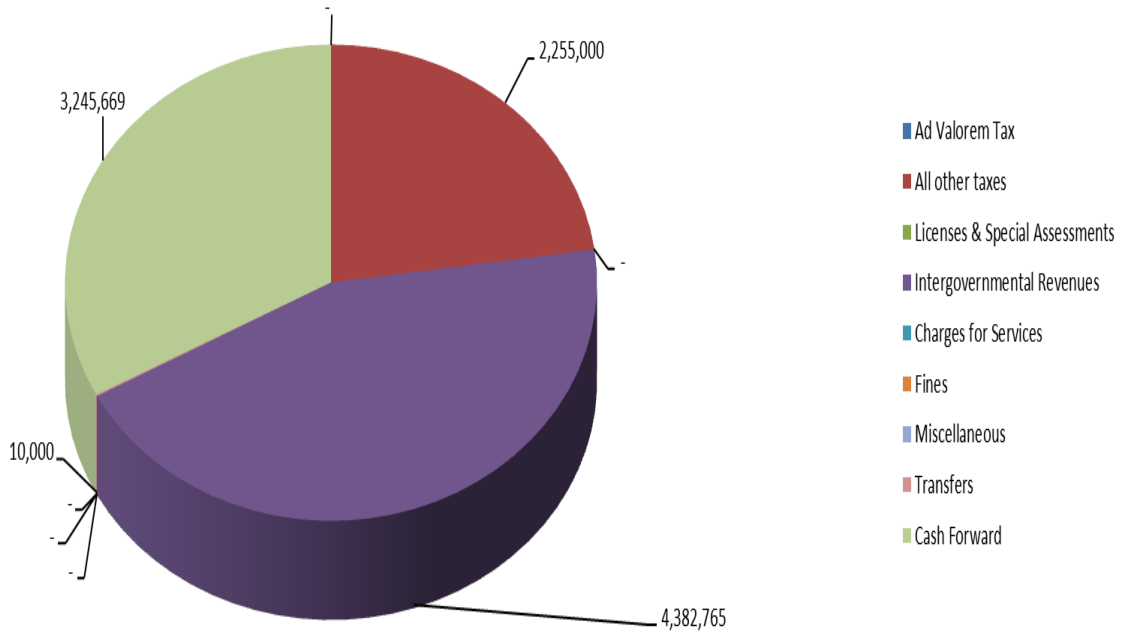
- Operating costs increased \$6,000.
- Equipment purchases increased \$3,165,457.
- Debt service payments decreased \$263,193.
- Inter-fund transfers increased by \$20,650.
- Transfers to Constitutional Officers increased \$113,000.
- Budgeted reserves decreased by \$608,532.

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

## Capital Project Funds Revenue Summary

Wakulla County FY2016/2017 Final Budget										
Capital Project Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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	2,191,962	1,593,775	2,182,000	2,255,000	73,000	3.35%
Licenses & Special Assessments	22,024	-	-	-	-	-	-	-	-	#DIV/0!
Intergovernmental Revenues	2,997,978	1,819,223	1,086,070	2,852,699	2,061,546	538,890	3,104,165	4,382,765	1,278,600	41.19%
Charges for Services	-	-	-	-	-	-	-	-	-	#DIV/0!
Fines	-	-	-	-	-	-	-	-	-	#DIV/0!
Miscellaneous	1,724,497	-	38	15,835	206,085	(207,438)	-	-	-	#DIV/0!
Transfers	687,176	44,258	11,527	297,500	192,987	25,000	25,000	10,000	(15,000)	-60.00%
Cash Forward	-	-	-	-	-	-	2,148,887	3,245,669	1,096,782	51.04%
<b>Total Revenues</b>	<b>7,343,600</b>	<b>3,709,534</b>	<b>3,037,450</b>	<b>5,190,793</b>	<b>4,652,580</b>	<b>1,950,226</b>	<b>7,460,052</b>	<b>9,893,434</b>	<b>2,433,382</b>	<b>32.62%</b>

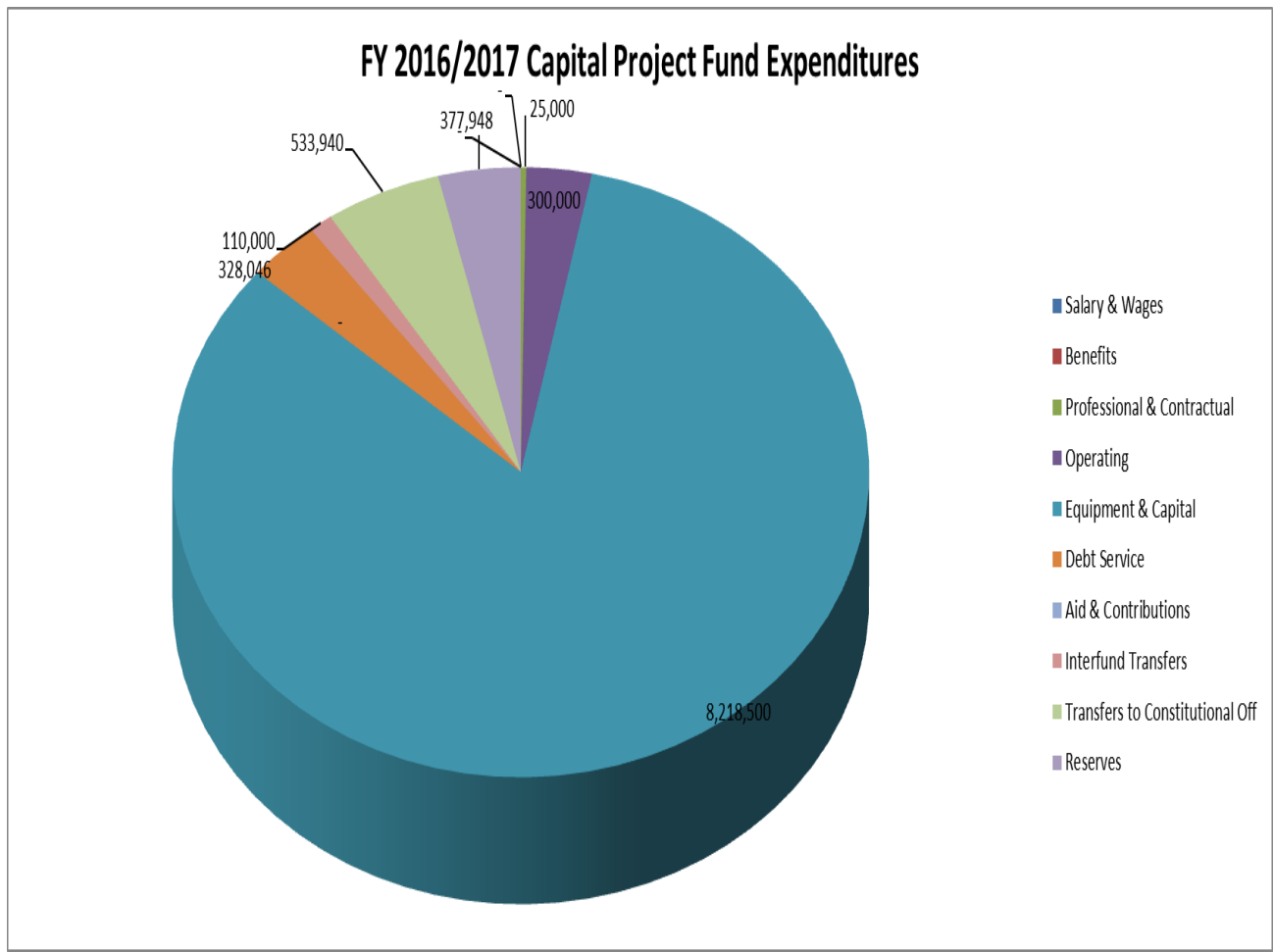
### FY 2016/2017 Capital Project Fund Revenues





## Capital Project Funds Expenditures Summary

Wakulla County FY2016/2017 Final Budget										
Capital Project Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Salary & Wages	-	-	-	-	-	-	-	-	-	#DIV/0!
Benefits	-	-	-	-	-	-	-	-	-	#DIV/0!
Professional & Contractual	25,378	104,590	-	143,202	79,610	23,181	-	25,000	25,000	#DIV/0!
Operating	-	14,760	376,228	394,518	91,279	54,644	319,000	300,000	(19,000)	-5.96%
Equipment & Capital	6,183,214	2,169,960	1,343,162	4,045,890	2,458,681	1,193,029	5,053,043	8,218,500	3,165,457	62.64%
Debt Service	799,238	997,777	972,321	725,546	604,462	534,228	591,239	328,046	(263,193)	-44.52%
Aid & Contributions	-	-	378	-	-	-	-	-	-	#DIV/0!
Interfund Transfers	517,235	38,300	19,827	355,900	242,987	110,000	89,350	110,000	20,650	23.11%
Transfers to Constitutional Off	165,327	-	194,278	310,918	230,684	79,059	420,940	533,940	113,000	26.84%
Reserves	-	-	-	-	-	-	986,480	377,948	(608,532)	-61.69%
<b>Total Expenses</b>	<b>7,690,392</b>	<b>3,325,387</b>	<b>2,906,194</b>	<b>5,975,974</b>	<b>3,707,704</b>	<b>1,994,142</b>	<b>7,460,052</b>	<b>9,893,434</b>	<b>2,433,382</b>	<b>32.62%</b>



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## **Capital Project Funds Detailed Budgets**

The total budget for the Capital Project Funds is \$9,893,434, an increase of \$2,433,382 or 32.62% as compared to FY2015/2016 Budget as amended July 31, 2016. 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, FY2014/2015 and budgetary and actual data for the current fiscal year through July 31, 2016 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 FY2016/2017 Final Budget										
Capital Projects Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
381000-INTERFUND TRANSFER	37,766	30,000	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	-	105,262	105,262	#DIV/0!
334390-RE-FORESTRATION GRANT	19,254	-	-	-	-	-	-	-	-	#DIV/0!
366010-LOCAL CONTRIBUTIONS	775	-	-	-	-	-	-	-	-	#DIV/0!
331701-FEDERAL-PUBLIC FACILITY ENERGY EFFICIENCY GRANT	-	-	-	-	47,667	5,350	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	11,560	-	-	-	-	#DIV/0!
331390-FEDERAL GRANT-LIVESTOCK FACILITY IMPROVEMENTS	-	-	-	-	-	-	-	80,000	80,000	#DIV/0!
334350-STATE GRANT - COMPREHENSIVE PLANNING	-	-	-	35,000	-	-	-	-	-	#DIV/0!
334350-STATE GRANT - COMPREHENSIVE PLANNING	-	-	-	-	-	-	-	25,000	25,000	#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	-	-	-	-	168,232	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	131,321	-	-	-	-	#DIV/0!
334707-COMMUNITY CENTER IMPRV PH 1 GRANT	-	-	-	-	-	-	-	50,000	50,000	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	-	-	-	5,000	5,000	#DIV/0!
334707-COMMUNITY CENTER IMPRV PH 2 GRANT	-	-	-	-	-	-	-	50,000	50,000	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	-	-	-	5,000	5,000	#DIV/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	76,358	395,763	735,000	330,523	(404,477)	-55.0%
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	-	-	-	-	-	#DIV/0!
369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	-	179,491	(208,238)	-	-	-	#DIV/0!
381000-NRCS Mitigation Grant Match	-	-	-	297,500	-	-	-	-	-	#DIV/0!
334490-STATE GRANT - HILLIARDVILLE ROAD	-	-	-	-	-	29,519	44,000	-	(44,000)	-100.0%
381000-COURTHOUSE RENOVATION GRANT	437,957	-	-	-	-	-	-	-	-	#DIV/0!
384000-COURTHOUSE RENOVATION GRANT	1,685,000	-	-	-	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	<b>2,447,044</b>	<b>184,790</b>	<b>353,695</b>	<b>1,365,234</b>	<b>614,630</b>	<b>222,394</b>	<b>779,000</b>	<b>650,785</b>	<b>(128,215)</b>	<b>-16.5%</b>

See next page for expenditures.

Fund 300 – Capital Projects Fund continued...

Wakulla County FY2016/2017 Final Budget										
Capital Projects Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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	-	-	-	-	-	-	105,262	105,262	#DIV/0!
564000-RE-FORESTRATION GRANT	19,629	-	-	-	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	32,993	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - MACH & EQUIP	-	-	-	-	26,234	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	80,000	80,000	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	35,000	-	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	25,000	25,000	#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	-	-	-	-	299,554	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	55,000	55,000	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	55,000	55,000	#DIV/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!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	958	-	-	-	-	#DIV/0!
561000-CAPITAL OUTLAY - LAND	-	-	-	155,000	-	-	-	-	-	#DIV/0!
563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	5,300	75,400	413,685	735,000	330,523	(404,477)	-55.0%
562000-CAPITAL OUTLAY - BUILDING	-	50,200	-	-	-	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	353,695	-	-	-	-	-	-	#DIV/0!
531200-COUNTY ATTORNEY - LITIGATION	-	-	-	10,702	46,616	23,181	-	-	-	#DIV/0!
563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	84,104	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	1,061,732	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	48,771	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	-	39,869	44,000	-	(44,000)	-100.0%
562000-COURTHOUSE RENOVATION GRANT	205,644	-	-	-	-	-	-	-	-	#DIV/0!
562000-COURTHOUSE RENOVATION GRANT	1,958,327	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>2,439,916</b>	<b>184,790</b>	<b>353,695</b>	<b>1,365,234</b>	<b>614,630</b>	<b>476,735</b>	<b>779,000</b>	<b>650,785</b>	<b>(128,215)</b>	<b>-16.5%</b>
<b>Net Profit (Loss)</b>	<b>7,128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(254,341)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>98,134</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Ending</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>(149,079)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>105,262</b>	<b>(149,079)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 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, \$282,967 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	Sheriffs Systems	Jail Renovation	Smartcops Transfer to Sheriff	EOC Principal	EOC Interest	Budgeted Transfer to Sheriff	TOTAL
93/94	\$7,690.31										\$7,690.31
94/95	\$11,680.40										\$11,680.40
95/96	\$8,209.01				\$11,681.88						\$19,890.89
96/97	\$13,003.70					\$25,319.82					\$38,323.52
97/98	\$8,854.53			\$45,000.00	\$11,956.52	\$10,709.38					\$76,520.43
98/99	\$12,040.00							\$7,525.63	\$10,189.44		\$29,755.07
99/00		\$23,451.00								\$12,500.00	\$35,951.00
00/01			\$24,580.19	\$15,000.00							\$39,580.19
01/02	\$14,921.26										\$14,921.26
02/03	\$3,349.50						\$90,257.24				\$93,606.74
03/04											\$0.00
04/05						\$83,602.00				\$150,000.00	\$233,602.00
05/06						\$51,738.65					\$51,738.65
06/07											\$0.00
07/08	\$606.79									\$7,000.00	\$7,606.79
08/09										\$88,506.67	\$88,506.67
09/10											\$0.00
10/11											\$0.00
11/12											\$0.00
12/13											\$0.00
13/14											\$0.00
14/15											\$0.00
15/16											\$0.00
<b>TOTAL</b>	<b>\$80,355.50</b>	<b>\$23,451.00</b>	<b>\$24,580.19</b>	<b>\$60,000.00</b>	<b>\$23,638.40</b>	<b>\$171,369.85</b>	<b>\$90,257.24</b>	<b>\$7,525.63</b>	<b>\$10,189.44</b>	<b>\$258,006.67</b>	<b>\$749,373.92</b>

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Corrections Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324111-IMPACT FEES - CORRECTIONS	4,048	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD		-	-	-	-	-	74,048	74,048	-	0.0%
<b>Revenue Total</b>	<b>4,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,048</b>	<b>74,048</b>	<b>-</b>	<b>0.0%</b>
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	74,048	74,048	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,048</b>	<b>74,048</b>	<b>-</b>	<b>0.0%</b>
<b>Net Profit (Loss)</b>	<b>4,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>70,000</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>				
<b>Fund Balance Ending</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>	<b>74,048</b>				

Fund 307-EMS – Emergency Medical Service Impact Fees.

**Service Outputs**

<b>EMS Impact Fees</b>			
FISCAL YEAR	Capital Outlay	Vehicles	TOTAL
09/10			\$0.00
10/11			\$0.00
11/12			\$0.00
12/13			\$0.00
13/14			\$0.00
14/15			\$0.00
15/16	\$5,150.00		\$5,150.00
<b>TOTAL</b>	<b>\$5,150.00</b>	<b>\$0.00</b>	<b>\$5,150.00</b>

**Detailed Budget**

<b>Wakulla County FY2016/2017 Final Budget</b>										
Emergency Medical Services Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324110-EMERGENCY MEDICAL SYSTEM IMPACT FEES	2,444	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	7,770	7,770	-	0.0%
<b>Revenue Total</b>	<b>2,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,770</b>	<b>7,770</b>	<b>-</b>	<b>0.0%</b>
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	7,770	7,770	-	0.0%
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	-	5,150	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,150</b>	<b>7,770</b>	<b>7,770</b>	<b>-</b>	<b>0.0%</b>
<b>Net Profit (Loss)</b>	<b>2,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,150)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>5,327</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>				
<b>Fund Balance Ending</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>2,621</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>7,771</b>	<b>2,621</b>				



Fund 307-FIRE – Fire Service Impact Fees.

Service Outputs

Fire Impact Fees			
FISCAL YEAR	Capital Outlay	Vehicles	TOTAL
09/10			\$0.00
10/11			\$0.00
11/12			\$0.00
12/13			\$0.00
13-14			\$0.00
14/15			\$0.00
15/16	\$5,150.00		\$5,150.00
<b>TOTAL</b>	<b>\$5,150.00</b>	<b>\$0.00</b>	<b>\$5,150.00</b>

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Fire Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	4,845	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	17,509	17,509	-	0.0%
<b>Revenue Total</b>	<b>4,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,509</b>	<b>17,509</b>	<b>-</b>	<b>0.0%</b>
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	-	-	-	-	-	5,150	17,509	17,509	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,150</b>	<b>17,509</b>	<b>17,509</b>	<b>-</b>	<b>0.0%</b>
<b>Net Profit (Loss)</b>	<b>4,845</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,150)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>12,664</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>				
<b>Fund Balance Ending</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>12,359</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>17,509</b>	<b>12,359</b>				

Fund 307-LAW – Law Enforcement Impact Fees.

Service Outputs

Law Enforcement Impact Fees											
FISCAL YEAR	Portable Bldgs	Vehicles	EOC Building	Annex	Transfer to Sheriff	Smart Cops	Communications	Misc. Capital Outlay	Principal on EOC	Interest on EOC	TOTAL
93/94	\$36,656.00	\$43,511.12									\$80,167.12
94/95								\$814.48			\$814.48
95/96					\$3,450.00			\$12,106.88			\$15,556.88
96/97								\$5,748.00			\$5,748.00
97/98			\$45,000.00				\$2,418.98		\$2,426.60	\$4,172.80	\$54,018.38
98/99								\$686.77	\$40,786.28	\$17,142.64	\$58,615.69
99/00		\$65,442.63	\$12,500.00								\$77,942.63
00/01			\$15,000.00						\$39,347.29		\$54,347.29
01/02											\$0.00
02/03						\$22,500.00	\$7,185.00	\$7,757.24			\$37,442.24
03/04								\$18,527.27			\$18,527.27
04/05											\$0.00
05/06											\$0.00
06/07		\$116,470.30									\$116,470.30
07/08								\$606.79			\$606.79
08/09								\$1,117.26			\$1,117.26
09/10					\$64,962.14						\$64,962.14
10/11											\$0.00
11/12				\$4,161.50							\$4,161.50
12-13				\$14,801.82							\$14,801.82
13-14				\$134,002.31							\$134,002.31
14/15											\$0.00
15/16											\$0.00
<b>TOTAL</b>	<b>\$36,656.00</b>	<b>\$225,424.05</b>	<b>\$72,500.00</b>	<b>\$152,965.63</b>	<b>\$68,412.14</b>	<b>\$22,500.00</b>	<b>\$9,603.98</b>	<b>\$47,364.69</b>	<b>\$82,560.17</b>	<b>\$21,315.44</b>	<b>\$739,302.10</b>

Detailed Budget

Wakulla County FY2016/2017 Final Budget											
Law Enforcement Impact fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16		
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)	
324110-IMPACT FEES - PUBLIC SAFETY - RESIDENTIAL	1,188	-	-	-	-	-	-	-	-	#DIV/0!	
389000-CASH FORWARD	-	-	-	-	-	-	-	-	-	#DIV/0!	
<b>Revenue Total</b>	<b>1,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
562000-CAPITAL OUTLAY - BUILDING	-	4,162	-	134,002	-	-	-	-	-	#DIV/0!	
565000-CONSTRUCTION IN PROGRESS	-	-	14,802	-	-	-	-	-	-	#DIV/0!	
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!	
<b>Expense Total</b>	<b>-</b>	<b>4,162</b>	<b>14,802</b>	<b>134,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	
<b>Net Profit (Loss)</b>	<b>1,188</b>	<b>(4,162)</b>	<b>(14,802)</b>	<b>(134,002)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Beginning</b>	<b>151,778</b>	<b>152,966</b>	<b>148,804</b>	<b>134,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Ending</b>	<b>152,966</b>	<b>148,804</b>	<b>134,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Surplus (Deficit) Fund Balance</b>	<b>152,966</b>	<b>148,804</b>	<b>134,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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						\$0.00
94/95						\$0.00
95/96						\$0.00
96/97						\$0.00
97/98		\$26,757.03				\$26,757.03
98/99	\$1,050.00			\$4,329.00		\$5,379.00
99/00	\$2,024.91		\$5,400.46		\$2,260.00	\$9,685.37
00/01						\$0.00
01/02	\$3,205.00					\$3,205.00
02/03						\$0.00
03/04		\$18,024.08				\$18,024.08
04/05		\$354,268.88				\$354,268.88
05/06						\$0.00
06/07						\$0.00
07/08						\$0.00
08/09					\$169.00	\$169.00
09/10						\$0.00
10/11						\$0.00
11/12						\$0.00
12/13						\$0.00
13/14				\$10,651.40		\$10,651.40
14/15		\$11,560.00				\$11,560.00
15/16		\$18,401.23				\$18,401.23
<b>TOTAL</b>	<b>\$6,279.91</b>	<b>\$429,011.22</b>	<b>\$5,400.46</b>	<b>\$14,980.40</b>	<b>\$2,429.00</b>	<b>\$458,100.99</b>

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Library Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324610-IMPACT FEES - LIBRARY	1,011	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	52,398	49,472	(2,926)	-5.6%
<b>Revenue Total</b>	<b>1,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,398</b>	<b>49,472</b>	<b>(2,926)</b>	<b>-5.6%</b>
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	11,642	52,398	49,472	(2,926)	-5.6%
564000-OPERATING EQUIPMENT	-	-	-	10,651	-	-	-	-	-	#DIV/0!
566000-LIBRARY BOOKS	5,992	-	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	11,560	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>5,992</b>	<b>-</b>	<b>-</b>	<b>10,651</b>	<b>11,560</b>	<b>11,642</b>	<b>52,398</b>	<b>49,472</b>	<b>(2,926)</b>	<b>-5.6%</b>
<b>Net Profit (Loss)</b>	<b>(4,981)</b>	<b>-</b>	<b>-</b>	<b>(10,651)</b>	<b>(11,560)</b>	<b>(11,642)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>70,540</b>	<b>65,559</b>	<b>65,559</b>	<b>65,559</b>	<b>54,908</b>	<b>43,348</b>				
<b>Fund Balance Ending</b>	<b>65,559</b>	<b>65,559</b>	<b>65,559</b>	<b>54,908</b>	<b>43,348</b>	<b>31,706</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>65,559</b>	<b>65,559</b>	<b>65,559</b>	<b>54,908</b>	<b>43,348</b>	<b>31,706</b>				

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	TOTAL
93/94		\$1,970.12		\$3,260.45	\$1,736.59	\$6,967.16
94/95					\$4,763.41	\$4,763.41
95/96				\$1,404.00		\$1,404.00
96/97	\$49,000.00			\$23,000.00		\$72,000.00
97/98	\$62,914.01			\$206,474.54		\$269,388.55
98/99				\$25,000.00		\$25,000.00
99/00			\$25,399.25			\$25,399.25
00/01				\$50,366.65		\$50,366.65
01/02		\$64,166.63	\$8,500.00			\$72,666.63
02/03		\$70,000.00		\$541,819.56		\$611,819.56
03/04				\$109,272.02		\$109,272.02
04/05				\$573,575.76		\$573,575.76
05/06		\$14,800.00		\$677,367.34		\$692,167.34
06/07		\$23,280.00				\$23,280.00
07/08		\$2,427.18				\$2,427.18
08/09	\$26,208.40	\$5,360.78				\$31,569.18
09/10				\$15,324.00		\$15,324.00
10/11				\$18,230.00		\$18,230.00
11/12		\$1,915.50				\$1,915.50
12/13						\$0.00
13/14						\$0.00
14/15						\$0.00
15/16						\$0.00
<b>TOTAL</b>	\$138,122.41	\$183,920.21	\$33,899.25	\$2,245,094.32	\$6,500.00	\$2,607,536.19

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Road Paving Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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%
<b>Net Profit (Loss)</b>	<b>(266,071)</b>	<b>(1,916)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance Beginning	371,463	105,392	103,477	103,477	103,477	103,477				
Fund Balance Ending	105,392	103,477	103,477	103,477	103,477	103,477				
Fund Balance Policy	-	-	-	-	-	-				
Surplus (Deficit) Fund Balance	105,392	103,477	103,477	103,477	103,477	103,477				

Fund 307-RDS-COAST – Coastal District Road Paving Impact Fees.

**Service Outputs**

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

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Coastal Road District Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324310-COASTAL ROAD DISTRICT IMPACT FEES	-	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	3,144	3,144	-	0.0%
<b>Revenue Total</b>	-	-	-	-	-	-	<b>3,144</b>	<b>3,144</b>	-	<b>0.0%</b>
563000-ROAD DEPARTMENT	-	-	-	-	-	-	3,144	3,144	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	-	-	-	-	-	-	<b>3,144</b>	<b>3,144</b>	-	<b>0.0%</b>
<b>Net Profit (Loss)</b>	-	-	-	-	-	-	-	-	-	-
<b>Fund Balance Beginning</b>	3,144	3,144	3,144	3,144	3,144	3,144				
<b>Fund Balance Ending</b>	3,144	3,144	3,144	3,144	3,144	3,144				
<b>Fund Balance Policy</b>	-	-	-	-	-	-				
<b>Surplus (Deficit) Fund Balance</b>	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 FY2016/2017 Final Budget										
Cville & North Cville Road District Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324310-CRAWFORDVILLE & NORTH DISTRICT IMPACT FEES	7,336	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	23,700	23,700	-	0.0%
<b>Revenue Total</b>	7,336	-	-	-	-	-	<b>23,700</b>	<b>23,700</b>	-	<b>0.0%</b>
563000-ROAD DEPARTMENT	-	-	-	-	-	-	23,700	23,700	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	-	-	-	-	-	-	<b>23,700</b>	<b>23,700</b>	-	<b>0.0%</b>
<b>Net Profit (Loss)</b>	7,336	-	-	-	-	-	-	-	-	-
<b>Fund Balance Beginning</b>	16,364	23,700	23,700	23,700	23,700	23,700				
<b>Fund Balance Ending</b>	23,700	23,700	23,700	23,700	23,700	23,700				
<b>Fund Balance Policy</b>	-	-	-	-	-	-				
<b>Surplus (Deficit) Fund Balance</b>	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 FY2016/2017 Final Budget										
Western Road District Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324310-WESTERN DISTRICT IMPACT FEES	-	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	1,048	1,048	-	0.0%
<b>Revenue Total</b>	-	-	-	-	-	-	<b>1,048</b>	<b>1,048</b>	-	<b>0.0%</b>
563000-ROAD DEPARTMENT	-	-	-	-	-	-	1,048	1,048	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	-	-	-	-	-	-	<b>1,048</b>	<b>1,048</b>	-	<b>0.0%</b>
<b>Net Profit (Loss)</b>	-	-	-	-	-	-	-	-	-	-
<b>Fund Balance Beginning</b>	1,048	1,048	1,048	1,048	1,048	1,048				
<b>Fund Balance Ending</b>	1,048	1,048	1,048	1,048	1,048	1,048				
<b>Fund Balance Policy</b>	-	-	-	-	-	-				
<b>Surplus (Deficit) Fund Balance</b>	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 FY2016/2017 Final Budget										
East Park District Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324615-EAST PARK DISTRICT IMPACT FEES	905	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	1,811	1,811	-	0.0%
<b>Revenue Total</b>	905	-	-	-	-	-	<b>1,811</b>	<b>1,811</b>	-	<b>0.0%</b>
564500-CAPITAL EQUIPMENT	-	-	-	-	-	-	1,811	1,811	-	0.0%
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	-	-	-	-	-	-	<b>1,811</b>	<b>1,811</b>	-	<b>0.0%</b>
<b>Net Profit (Loss)</b>	905	-	-	-	-	-	-	-	-	-
<b>Fund Balance Beginning</b>	906	1,811	1,811	1,811	1,811	1,811				
<b>Fund Balance Ending</b>	1,811	1,811	1,811	1,811	1,811	1,811				
<b>Fund Balance Policy</b>	-	-	-	-	-	-				
<b>Surplus (Deficit) Fund Balance</b>	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 FY2016/2017 Final Budget										
Western Park District Impact Fee Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
324610-WEST PARK DISTRICT IMPACT FEES	247	-	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD		-	-	-	-	-	988	988	-	0.0%
<b>Revenue Total</b>	<b>247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>988</b>	<b>988</b>	<b>-</b>	<b>0.0%</b>
564500-CAPITAL EQUIPMENT	-	-	-	-	-	-	988	988	-	0.0%
599000-RESERVE		-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>988</b>	<b>988</b>	<b>-</b>	<b>0.0%</b>
<b>Net Profit (Loss)</b>	<b>247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>741</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>			
<b>Fund Balance Ending</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>			
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Surplus (Deficit) Fund Balance</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>	<b>988</b>			

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### 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”:

- 45% to Road Paving Infrastructure
- 23% to Public Facilities Infrastructure
- 22% to Public Safety Infrastructure
- 10% 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, \$2,255,000 in new revenue and \$2,857,440 in existing cash has been budgeted.

Fund 317-ROAD – 45% 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
<b>Road Paving</b>							
Road Construction		2,903,813	1,513,342	1,444,392	516,439	317,669	985,055
Closing Costs	4,000						
Principial			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							
<b>Total For Road</b>	<b>4,000</b>	<b>2,971,707</b>	<b>1,857,483</b>	<b>1,924,140</b>	<b>982,643</b>	<b>795,199</b>	<b>1,446,955</b>

Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Total
<b>Road Paving</b>								
Road Construction	1,466,172	614,421	386,685		297,500	1,334	14,775	10,461,597
Closing Costs								4,000
Principial	338,028	665,898	669,221	669,221	445,449	338,028	309,859	4,985,000
Interest	88,900	110,505	85,558	60,107	37,103	23,440	10,007	1,117,761
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
<b>Total For Road</b>	<b>1,893,101</b>	<b>1,390,824</b>	<b>1,141,464</b>	<b>1,103,881</b>	<b>1,168,809</b>	<b>362,803</b>	<b>334,641</b>	<b>17,377,649</b>

Fund 317-ROAD – 45% Road Paving 1 Cent Sales Tax continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
1 Cent Sales Tax - 45% Road Paving Fund	FY 10-11 - 60%	FY 11-12 - 60%	FY 12-13 - 60%	FY 13-14 - 60%	FY 14-15 - 60%	FY 15-16 - 45%		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
312601-1 CENT - ROAD PAVING	1,147,155	1,107,632	1,163,889	1,214,855	1,315,177	808,405	982,000	1,015,000	33,000	3.4%
361100-INTEREST EARNED	-	-	4	-	-	-	-	-	-	#DIV/0!
361110-INVETMENTS - GAIN (LOSS)	-	-	-	(101)	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	125,030	-	-	-	48,771	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	1,100,000	1,900,000	800,000	72.7%
<b>Revenue Total</b>	<b>1,272,185</b>	<b>1,107,632</b>	<b>1,163,894</b>	<b>1,214,754</b>	<b>1,363,948</b>	<b>808,405</b>	<b>2,082,000</b>	<b>2,915,000</b>	<b>833,000</b>	<b>40.0%</b>
546000-MAINTENANCE & REPAIR	-	-	-	-	-	14,775	25,000	-	(25,000)	-100.0%
563000-CAPITAL OUTLAY - New Paving/Resurfacing	-	-	-	-	-	-	600,000	2,345,000	1,745,000	290.8%
571000-LOAN PAYMENT - PRINCIPAL	665,898	669,225	669,221	445,449	338,028	281,690	338,028	84,508	(253,520)	-75.0%
572000-LOAN PAYMENT - INTEREST	110,505	85,558	60,107	37,103	23,440	9,544	10,217	544	(9,673)	-94.7%
599000-RESERVE	-	-	-	-	-	-	858,755	184,948	(673,807)	-78.5%
591000-INTERFUND TRANSFER	-	-	-	297,500	1,334	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR BRIDGES	-	-	66,842	-	-	-	250,000	300,000	50,000	20.0%
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	-	-	-	-	-	-	-	-	#DIV/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!
<b>Expense Total</b>	<b>1,390,824</b>	<b>1,141,464</b>	<b>1,103,881</b>	<b>1,168,809</b>	<b>362,803</b>	<b>306,009</b>	<b>2,082,000</b>	<b>2,915,000</b>	<b>833,000</b>	<b>40.0%</b>
<b>Net Profit (Loss)</b>	<b>(118,639)</b>	<b>(33,832)</b>	<b>60,013</b>	<b>45,945</b>	<b>1,001,146</b>	<b>502,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>402,449</b>	<b>283,810</b>	<b>249,978</b>	<b>309,991</b>	<b>355,935</b>	<b>1,357,081</b>				
<b>Fund Balance Ending</b>	<b>283,810</b>	<b>249,978</b>	<b>309,991</b>	<b>355,935</b>	<b>1,357,081</b>	<b>1,859,476</b>				
<b>Fund Balance Policy</b>	<b>776,403</b>	<b>754,783</b>	<b>729,328</b>	<b>482,552</b>	<b>361,468</b>	<b>291,234</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>(492,593)</b>	<b>(504,805)</b>	<b>(419,337)</b>	<b>(126,617)</b>	<b>995,613</b>	<b>1,568,242</b>				

Fund 317-FACI – 23% 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
<b>Public Facilities</b>							
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							
Courthouse Renovations							
Hancock Bank Loan Principal-Courthouse Renovations							
Hancock Bank Loan Interest-Courthouse Renovations							
Interfund Transfer - Courthouse Loan							
WCSSO Annex Construction							
Airport							
Solid Waste Land Purchase						12,715	
Community Center & Bocc Security System							
EMS Facility							
Animal Control							
Fire Station 8							
Riversink Water Tower							
Shell Point Boat Ramp Land Purchase							
<b>Total for Public Facilities</b>	<b>73,333</b>	<b>119,518</b>	<b>446,305</b>	<b>44,032</b>	<b>285,765</b>	<b>12,715</b>	<b>8,204</b>

Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Total
<b>Public Facilities</b>								
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	24,110		1,537,184
Courthouse Renovations	1,072,188	2,163,972						3,236,159
Hancock Bank Loan Principal-Courthouse Renovations			200,503	198,941	205,685	212,658	219,867	1,037,653
Hancock Bank Loan Interest-Courthouse Renovations		22,835	42,491	44,053	37,309	30,336	23,127	200,151
Interfund Transfer - Courthouse Loan		277,801		11,527	50,000	50,000	50,000	439,328
WCSSO Annex Construction			5,989	25,560	279,433	37,550		348,532
Airport			14,760	1,675				16,435
Solid Waste Land Purchase								12,715
Community Center & Bocc Security System								-
EMS Facility					1,193			1,193
Animal Control						12,415		12,415
Fire Station 8						110,372		110,372
Riversink Water Tower								-
Shell Point Boat Ramp Land Purchase					25,888			25,888
<b>Total for Public Facilities</b>	<b>2,294,201</b>	<b>2,482,724</b>	<b>263,742</b>	<b>309,292</b>	<b>844,915</b>	<b>477,441</b>	<b>292,994</b>	<b>7,955,181</b>

Fund 317-FACI – 23% Public Facility 1 Cent Sales Tax continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
1 Cent Sales Tax - 23% Public Facility Fund	FY 10-11 - 20%	FY 11-12 - 20%	FY 12-13 - 20%	FY 13-14 - 20%	FY 14-15 - 20%	FY 15-16 - 23%		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
312602-PUBLIC FACILITY INFRASTRUCTURE	382,385	369,211	387,962	404,952	438,392	348,327	502,000	520,000	18,000	3.6%
361100-INTEREST EARNED	-	-	-	1,073	1,594	800	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	407,994	472,440	64,446	15.8%
381000-INTERFUND TRANSFER	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	<b>382,385</b>	<b>369,211</b>	<b>387,962</b>	<b>406,025</b>	<b>439,986</b>	<b>349,127</b>	<b>909,994</b>	<b>992,440</b>	<b>82,446</b>	<b>9.1%</b>
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	30,000	30,000	#DIV/0!
571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	-	-	#DIV/0!
572000-LOAN PAYMENT - INTEREST	22,835	-	-	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFERS	277,801	-	-	50,000	50,000	50,000	50,000	40,000	(10,000)	-20.0%
599000-RESERVE	-	-	-	-	-	-	65,210	-	(65,210)	-100.0%
571000-LOAN PAYMENT - PRINCIPAL	-	200,503	198,940	205,685	212,658	219,867	219,867	227,320	7,453	3.4%
572000-LOAN PAYMENT - INTEREST	-	42,491	44,053	37,309	30,336	23,127	23,127	15,674	(7,453)	-32.2%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	25,000	-	(25,000)	-100.0%
565000-CONSTRUCTION IN PROGRESS	-	-	21,300	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST OFFICER	-	-	-	-	-	-	322,440	322,440	-	0.0%
564000-OPERATING EQUIPMENT	-	-	4,260	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST OFFICER	-	-	-	-	37,550	-	-	90,500	90,500	#DIV/0!
534000-CONTRACTED SERVICES	-	-	-	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	250,901	-	-	40,000	-	(40,000)	-100.0%
565000-CONSTRUCTION IN PROGRESS	-	5,989	-	-	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONST OFFICER	-	-	-	28,532	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	2,283	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	12,415	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	14,760	1,675	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	-	-	100,000	-	(100,000)	-100.0%
565000-CONSTRUCTION IN PROGRESS	-	-	-	1,193	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	-	-	-	-	21,827	-	-	-	-	#DIV/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	-	-	-	-	-	60,000	39,350	60,000	20,650	52.5%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	-	110,372	-	25,000	206,506	181,506	726.0%
<b>Expense Total</b>	<b>318,753</b>	<b>263,742</b>	<b>309,291</b>	<b>844,915</b>	<b>477,441</b>	<b>352,994</b>	<b>909,994</b>	<b>992,440</b>	<b>82,446</b>	<b>9.1%</b>
<b>Net Profit (Loss)</b>	<b>63,632</b>	<b>105,468</b>	<b>78,671</b>	<b>(438,890)</b>	<b>(37,455)</b>	<b>(3,867)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>694,448</b>	<b>758,080</b>	<b>863,548</b>	<b>942,219</b>	<b>503,330</b>	<b>465,875</b>				
<b>Fund Balance Ending</b>	<b>758,080</b>	<b>863,548</b>	<b>942,219</b>	<b>503,330</b>	<b>465,875</b>	<b>462,008</b>				
<b>Fund Balance Policy</b>	<b>-</b>	<b>242,994</b>	<b>242,993</b>	<b>242,994</b>	<b>242,994</b>	<b>242,994</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>758,080</b>	<b>620,554</b>	<b>699,226</b>	<b>260,336</b>	<b>222,881</b>	<b>219,014</b>				

Fund 317-SAFE – 22% 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	02-03	03-04	04-05	05-06	06-07	07-08	08-09
<b>Public Safety</b>							
Sheriff Cars (7) (5) (6) (8) (6) (5) (5) (6) (6) (9) (6) (3)		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							
Fire Trucks (2)							
EMS Equipment							
<b>Total for Public Safety</b>	<b>57,319</b>	<b>271,136</b>	<b>361,890</b>	<b>268,687</b>	<b>323,171</b>	<b>158,605</b>	<b>149,011</b>

Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Total
<b>Public Safety</b>								
Sheriff Cars (7) (5) (6) (8) (6) (5) (5) (6) (6) (9) (6) (3)	153,109	165,327		194,279	282,386	193,134	79,059	2,100,379
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
Fire Trucks (2)							621,985	621,985
EMS Equipment				378		39,860		40,238
<b>Total for Public Safety</b>	<b>278,109</b>	<b>303,793</b>	<b>18,552</b>	<b>346,581</b>	<b>561,196</b>	<b>232,995</b>	<b>701,044</b>	<b>4,032,089</b>

Fund 317-SAFE – 22% Public Safety 1 Cent Sales Tax continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
1 Cent Sales Tax - 22% Public Safety Fund	FY 10-11 - 15%	FY 11-12 - 15%	FY 12-13 - 15%	FY 13-14 - 15%	FY 14-15 - 15%	FY 15-16 - 22%		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
312603-1 CENT - PUBLIC SAFETY	286,789	276,908	290,972	303,714	328,794	308,068	480,000	495,000	15,000	3.1%
361000-INTEREST	-	-	-	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	77,472	14,258	-	-	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	250,000	60,000	(190,000)	-76.0%
361100-INTEREST EARNED	-	-	33	-	-	-	-	-	-	#DIV/0!
369305-MISC REV - INSURANCE SETTLEMENTS	-	-	-	14,864	-	-	-	-	-	#DIV/0!
<b>Revenue Total</b>	<b>364,261</b>	<b>291,166</b>	<b>291,006</b>	<b>318,578</b>	<b>328,794</b>	<b>308,068</b>	<b>730,000</b>	<b>555,000</b>	<b>(175,000)</b>	<b>-24.0%</b>
59900-RESERVE	-	-	-	-	-	-	9,515	-	(9,515)	-100.0%
546000-MAINTENANCE & REPAIR	-	-	-	5,761	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY BUILDING	-	-	-	174,977	-	-	-	-	-	#DIV/0!
591100-TRANSFER TO CONSTIUTIONAL OFFICER	-	-	194,278	282,386	193,134	79,059	98,500	121,000	22,500	22.8%
591100-TRANSFER TO CONSTIUTIONAL OFFICER	165,327	-	-	-	-	-	-	-	-	#DIV/0!
562000-CAPITAL OUTLAY BUILDING	-	-	-	-	-	-	-	35,000	35,000	#DIV/0!
552000-OPERATING SUPPLIES	-	-	-	-	3,316	-	-	-	-	#DIV/0!
564000-OPERATING EQUIPMENT	-	-	-	-	7,473	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	18,552	151,925	98,072	29,071	-	-	175,000	175,000	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
564500-AMBULANCE DEPARTMENT	138,466	-	-	-	-	-	-	-	-	#DIV/0!
591200-TRANSFER TO DOH	-	-	378	-	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	621,985	621,985	224,000	(397,985)	-64.0%
<b>Expense Total</b>	<b>303,793</b>	<b>18,552</b>	<b>346,580</b>	<b>561,196</b>	<b>232,995</b>	<b>701,044</b>	<b>730,000</b>	<b>555,000</b>	<b>(175,000)</b>	<b>-24.0%</b>
<b>Net Profit (Loss)</b>	<b>60,468</b>	<b>272,614</b>	<b>(55,574)</b>	<b>(242,618)</b>	<b>95,800</b>	<b>(392,977)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>165,613</b>	<b>226,081</b>	<b>498,695</b>	<b>443,120</b>	<b>200,502</b>	<b>296,302</b>				
<b>Fund Balance Ending</b>	<b>226,081</b>	<b>498,695</b>	<b>443,120</b>	<b>200,502</b>	<b>296,302</b>	<b>(96,675)</b>				
<b>Fund Balance Policy</b>	-	-	-	-	-	-				
<b>Surplus (Deficit) Fund Balance</b>	-	-	<b>443,120</b>	<b>200,502</b>	<b>296,302</b>	<b>(96,675)</b>				

Fund 317-PARK – 10% 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
<b>Parks &amp; Recreation</b>							
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	
Scenic Byw ay Trail							
Equestrian Center							
<b>Total for Parks and Recreation</b>	<b>6,263</b>	<b>60,902</b>	<b>107,341</b>	<b>32,021</b>	<b>81,741</b>	<b>68,750</b>	<b>132,870</b>

Fiscal Year	09-10	10-11	11-12	12-13	13-14	14-15	15-16	Total
<b>Parks &amp; Recreation</b>								
Medart Park	52,350	5,457	12,727		83,601	38,833	7,432	400,551
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		158,443		180,511
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			15,376	13,518	103,679
Scenic Byw ay Trail						25,000		25,000
Equestrian Center				9,355	14,200			23,555
<b>Total for Parks and Recreation</b>	<b>52,350</b>	<b>11,006</b>	<b>46,329</b>	<b>34,042</b>	<b>106,201</b>	<b>237,652</b>	<b>20,951</b>	<b>998,421</b>



Fund 317-PARK – 10% Parks & Recreation 1 Cent Sales Tax continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
1 Cent Sales Tax - 10% Parks & Recreation Fund	FY 10-11 - 5%	FY 11-12 - 5%	FY 12-13 - 5%	FY 13-14 - 5%	FY 14-15 - 5%	FY 15-16 - 10%		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
312604-PARKS & RECREATION INFRASTRUCTURE	95,596	92,303	96,991	101,238	109,598	128,975	218,000	225,000	7,000	3.2%
369900-MISCELLANEOUS REVENUES - OTHER	-	-	-	-	25,000	-	-	-	-	-
381000-INTERFUND TRANSFER	-	-	-	-	-	25,000	25,000	-	(25,000)	-100.0%
389000-CASH FORWARD	-	-	-	-	-	-	105,000	425,000	320,000	304.8%
<b>Revenue Total</b>	<b>95,596</b>	<b>92,303</b>	<b>96,991</b>	<b>101,238</b>	<b>134,598</b>	<b>153,975</b>	<b>348,000</b>	<b>650,000</b>	<b>302,000</b>	<b>86.8%</b>
546000-MAINTENANCE & REPAIR	-	-	-	-	25,480	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	-	-	-	25,000	-	-	-	-	#DIV/0!
561000-CAPITAL OUTLAY - LAND	-	-	-	-	-	-	100,000	100,000	-	0.0%
562000-CAPITAL OUTLAY - BUILDING	-	-	-	83,601	-	100	-	75,000	75,000	#DIV/0!
563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	40,475	-	75,000	75,000	-	0.0%
564000-OPERATING EQUIPMENT	-	-	925	-	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	38,029	24,817	-	15,376	13,518	20,000	97,000	77,000	385.0%
565000-CONSTRUCTION IN PROGRESS	-	-	-	14,200	-	-	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	5,549	-	-	-	-	-	-	10,000	10,000	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	53,000	193,000	140,000	264.2%
591000-INTERFUND TRANSFER	-	8,300	8,300	8,400	131,321	-	-	-	-	#DIV/0!
563000-MEDART PARK	5,457	-	-	-	-	4,715	100,000	100,000	-	0.0%
<b>Expense Total</b>	<b>11,006</b>	<b>46,329</b>	<b>34,042</b>	<b>106,201</b>	<b>237,652</b>	<b>18,333</b>	<b>348,000</b>	<b>650,000</b>	<b>302,000</b>	<b>86.8%</b>
<b>Net Profit (Loss)</b>	<b>84,590</b>	<b>45,974</b>	<b>62,949</b>	<b>(4,963)</b>	<b>(103,054)</b>	<b>135,642</b>	<b>-</b>	<b>-</b>		
<b>Fund Balance Beginning</b>	<b>117,330</b>	<b>201,920</b>	<b>247,894</b>	<b>310,842</b>	<b>305,879</b>	<b>202,825</b>				
<b>Fund Balance Ending</b>	<b>201,920</b>	<b>247,894</b>	<b>310,842</b>	<b>305,879</b>	<b>202,825</b>	<b>338,467</b>				
<b>Fund Balance Policy</b>	-	-	-	-	-	-				
<b>Surplus (Deficit) Fund Balance</b>	-	-	<b>310,842</b>	<b>305,879</b>	<b>202,825</b>	<b>338,467</b>				

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**

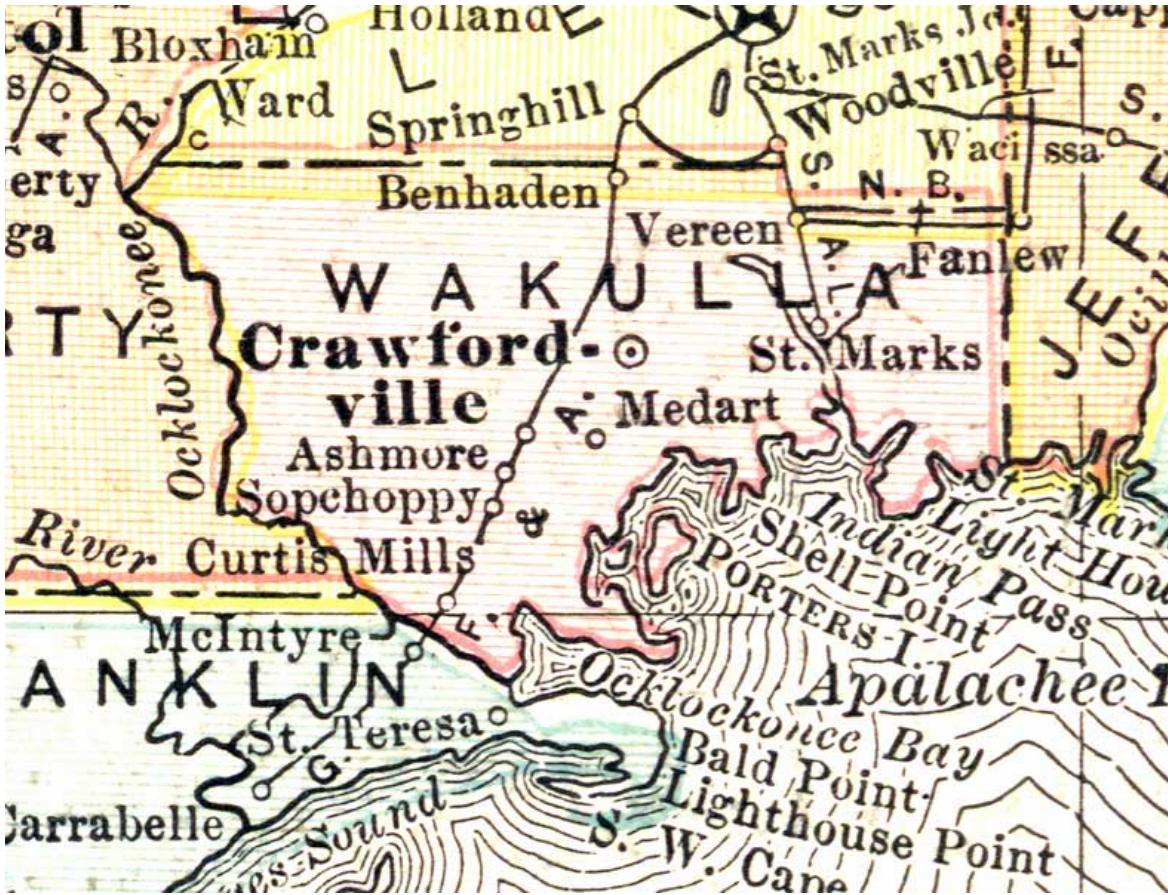
<b>Fiscal year - Dollars Spent</b>	<b>2011/12</b>	<b>2012/13</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>
CDBG - Wakulla Gardens	-	-	-	-	-
Rewinkel	1,664,433	-	-	-	-
New Light Church Road	-	-	-	-	-
Shell Point Road	-	-	-	-	-
Live Oak Island Road	-	-	-	-	-
Emmett Whaley Road	-	467,352	267,229	-	-
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 County Line	-	-	69,188	634,247	-
SR61 Shadeville Highway to Wakulla Springs	-	-	-	-	117,084
<b>Total</b>	<b>1,664,433</b>	<b>743,903</b>	<b>1,784,965</b>	<b>1,770,623</b>	<b>117,084</b>

Fund 362 – Road Paving Grants Fund continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget										
Road Paving Grant Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final 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!
334492-SCOP - SPRING CREEK	-	-	-	-	-	-	-	-	-	#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-DOT STIMULUS (SIDEWALK NETWORK DEV)	-	-	-	-	-	-	-	-	-	#DIV/0!
334490-ARRAN ROAD - SAFE ROUTES TO SCHOOLS	-	-	-	-	-	-	-	-	-	#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	402,514	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	462	-	-	-	-	#DIV/0!
334490-TRICE LANE RESURFACING-CIGP	-	-	-	41,542	257,453	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	242	-	-	-	-	#DIV/0!
334492 - WAKULLA ARRAN - SCOP	-	-	-	59,502	475,463	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	242	-	-	-	-	#DIV/0!
334492 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	-	-	-	-	-	-	-	-	-	#DIV/0!
334492 - SPRINGHILL RD AT 267 TO LEON CTY	-	-	-	69,188	633,859	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	388	-	-	-	-	#DIV/0!
334492 - SR 363 WOODVILLE HWY SR 30 TO LEON CTY	-	-	-	-	-	-	-	-	-	#DIV/0!
334492 - WAKULLA ARRAN & HWY 319 INTERSECTION	-	-	-	-	-	-	-	-	-	#DIV/0!
334492 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	-	-	-	-	108,258	2,000,165	1,883,081	(117,084)	-6.2%
334490 - STATE GRANT - OTTER LAKE ROAD	-	-	-	-	-	-	325,000	-	(325,000)	#DIV/0!
334491-MLK ROAD FROM SPRING CREEK TO HWY 98 - SCRAP	-	-	-	-	-	-	-	1,509,209	1,509,209	100.0%
334490-CAJER POSEY FROM MLK TO WAKULLA ARRAN - CIGP	-	-	-	-	-	-	-	454,952	454,952	100.0%
<b>Revenue Total</b>	<b>2,760,105</b>	<b>1,664,433</b>	<b>743,902</b>	<b>1,784,965</b>	<b>1,770,623</b>	<b>108,258</b>	<b>2,325,165</b>	<b>3,847,242</b>	<b>1,522,077</b>	<b>39.6%</b>
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!
599000-RESERVE	-	-	-	-	-	-	-	-	-	#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!
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	-	#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	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	52,162	-	-	-	-	-	#DIV/0!
563000-CIGP TRICE LANE RESURFACING	-	-	-	-	257,695	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	41,542	-	-	-	-	-	#DIV/0!
563000-SCOP WAKULLA ARRAN	-	-	-	-	475,705	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	59,502	-	-	-	-	-	#DIV/0!
563000 - SIDEWALK - ARRAN RD SCHOOL TO TOWLES RD	-	-	-	-	-	-	-	-	-	#DIV/0!
563000 - SPRINGHILL RD AT 267 TO LEON CTY	-	-	-	69,188	634,247	-	-	-	-	#DIV/0!
565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	-	-	-	-	#DIV/0!
563000 - SR 363 OLD WOODVILLE HWY SR 30 TO LEON CTY	-	-	-	-	-	-	-	-	-	#DIV/0!
563000 - WAKULLA ARRAN & HWY 319 INTERSECTION	-	-	-	-	-	-	-	-	-	#DIV/0!
563000 - SR 61 SHADEVILLE HWY TO WAKULLA SPRINGS	-	-	-	-	-	117,084	2,000,165	1,883,081	(117,084)	-6.2%
563000-OTTER LAKE ROAD	-	-	-	-	-	-	325,000	-	(325,000)	#DIV/0!
563000-MLK ROAD FROM SPRING CREEK TO HWY 98 - SCRAP	-	-	-	-	-	-	-	1,509,209	1,509,209	100.0%
563000-CAJER POSEY FROM MLK TO WAKULLA ARRAN - CIGP	-	-	-	-	-	-	-	454,952	454,952	100.0%
<b>Expense Total</b>	<b>2,954,037</b>	<b>1,664,433</b>	<b>743,902</b>	<b>1,784,965</b>	<b>1,770,623</b>	<b>117,084</b>	<b>2,325,165</b>	<b>3,847,242</b>	<b>1,522,077</b>	<b>39.6%</b>
<b>Net Profit (Loss)</b>	<b>(193,932)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,826)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>193,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,826)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,826)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Source: <http://fcit.usf.edu/Florida/maps/countgal/rand11/65rand11.htm>

## Section 6

# FY2016/2017 Enterprise Funds Budget

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## **Enterprise Funds Budget Summary**

The total budget for the Enterprise Funds is \$26,156,862, an increase of \$10,157,774 or 63.49% as compared to FY2015/2016 Budget as amended July 31, 2016. There are three (3) different enterprise funds.

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

- Intergovernmental revenues increased \$9,113,966.
- Charges for services increased \$291,383.
- Miscellaneous revenues and loan proceeds increased \$623,800.
- Inter-fund transfers in decreased by \$182,200.
- Budgeted cash forward increased by \$310,825.

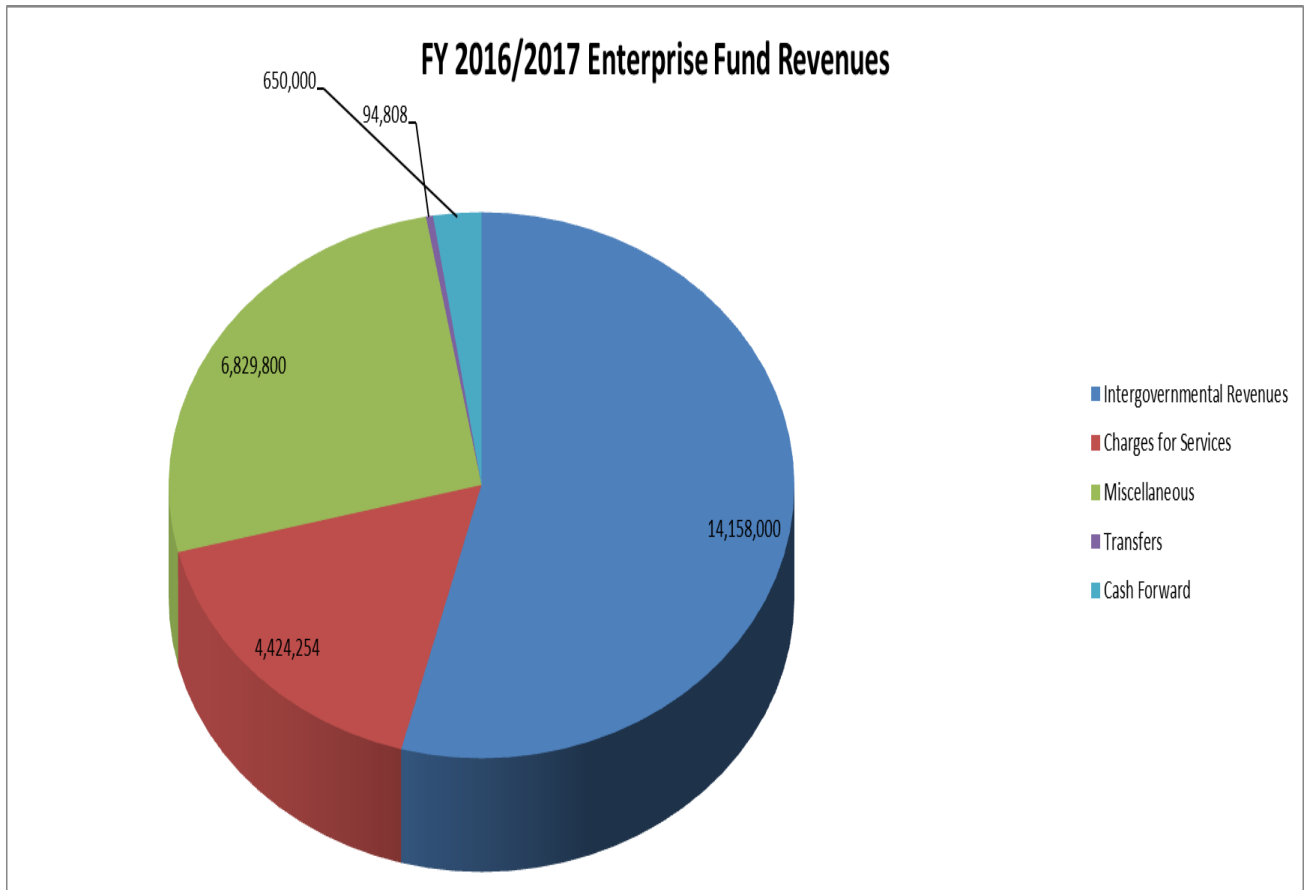
On the expenditure side, this increase is the result of:

- Operating costs decreased \$498,768.
- Equipment purchases and infrastructure costs increased \$10,048,000.
- Debt service payments decreased \$219,681.
- Aids & Contributions increased \$20,000.
- Inter-fund transfers decreased by \$203,500.
- Budgeted cash reserves increased by \$1,011,723.

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

## Enterprise Funds Revenue Summary

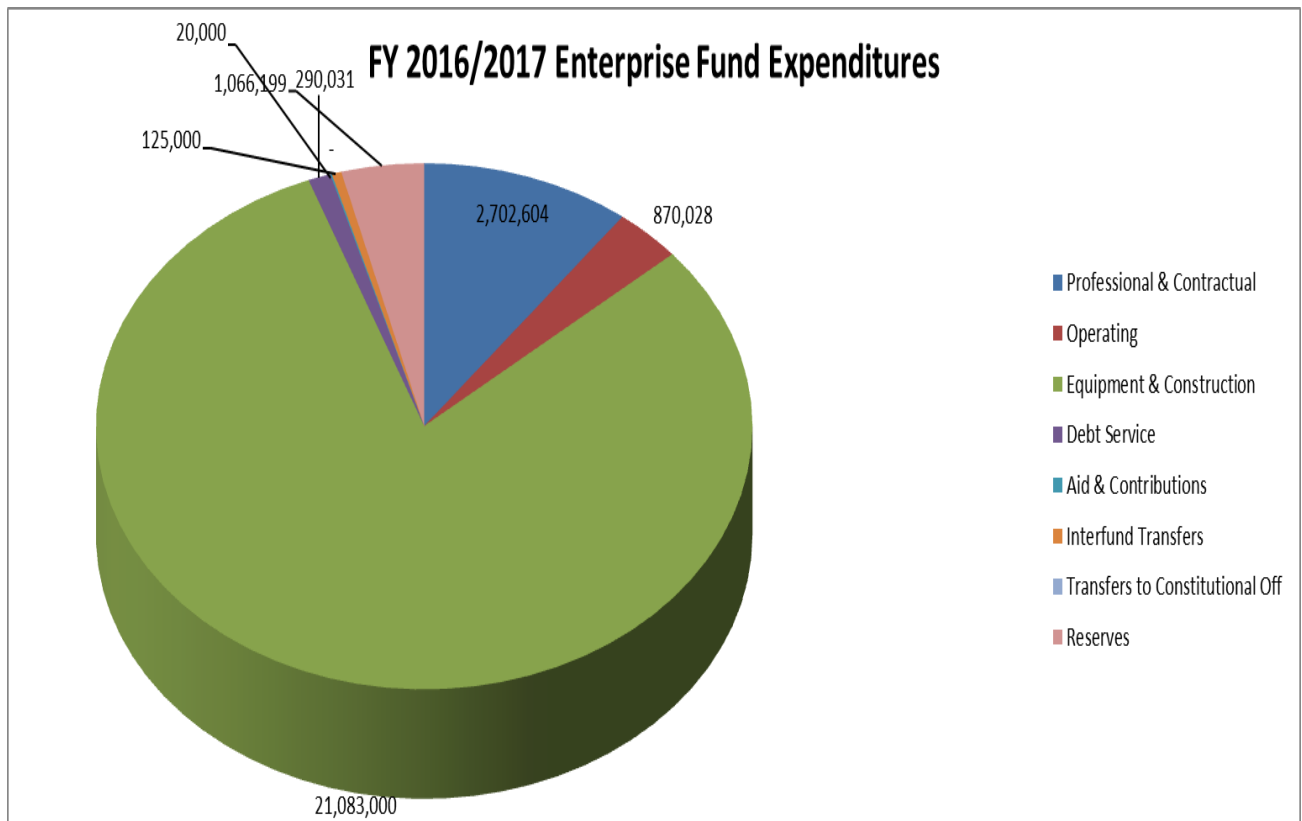
Wakulla County FY2016/2017 Final Budget										
Enterprise Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Intergovernmental Revenues	1,071,441	70,588	70,588	88,244	132,415	272,788	5,044,034	14,158,000	9,113,966	180.69%
Charges for Services	1,829,802	3,661,431	4,253,914	4,003,454	4,197,653	3,887,796	4,132,871	4,424,254	291,383	7.05%
Miscellaneous	84,760	52,700	33,468	27,506	13,432	17,823	6,206,000	6,829,800	623,800	10.05%
Transfers	1,931,389	1,103,423	1,264,061	643,642	936,732	471,331	277,008	94,808	(182,200)	-65.77%
Cash Forward	-	-	-	-	-	-	339,175	650,000	310,825	91.64%
<b>Total Revenues</b>	<b>4,917,392</b>	<b>4,888,141</b>	<b>5,622,031</b>	<b>4,762,847</b>	<b>5,280,231</b>	<b>4,649,738</b>	<b>15,999,088</b>	<b>26,156,862</b>	<b>10,157,774</b>	<b>63.49%</b>





## Enterprise Funds Expenditures Summary

Wakulla County FY2016/2017 Final Budget										
Enterprise Funds	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
Professional & Contractual	613,587	2,625,976	2,755,133	2,762,660	3,751,749	2,258,505	3,215,100	2,702,604	(512,496)	-15.94%
Operating	2,156,430	1,052,971	1,099,344	1,203,486	3,169,921	535,169	856,300	870,028	13,728	1.60%
Equipment & Construction	92,241	320	70,412	-	-	810,482	11,035,000	21,083,000	10,048,000	91.06%
Debt Service	174,836	118,124	111,770	89,476	103,462	455,401	509,712	290,031	(219,681)	-43.10%
Aid & Contributions	-	-	-	-	-	-	-	20,000	20,000	#DIV/0!
Interfund Transfers	1,321,388	792,449	1,175,990	575,102	991,682	462,823	328,500	125,000	(203,500)	-61.95%
Transfers to Constitutional Off	-	-	-	-	-	-	-	-	-	#DIV/0!
Reserves	-	-	-	-	-	-	54,476	1,066,199	1,011,723	1857.19%
<b>Total Expenses</b>	<b>4,358,482</b>	<b>4,589,840</b>	<b>5,212,648</b>	<b>4,630,725</b>	<b>8,016,814</b>	<b>4,522,381</b>	<b>15,999,088</b>	<b>26,156,862</b>	<b>10,157,774</b>	<b>63.49%</b>



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## **Enterprise Fund Detailed Budgets**

The total budget for the Enterprise Funds is \$26,156,862, an increase of \$10,157,774 or 63.49% as compared to FY2015/2016 Budget as July 31, 2016. 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, FY2014/2015 and budgetary and actual data for the current fiscal year through July 31, 2016 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. Construction has started on the Otter Creek Wastewater Treatment Facility and is expected to be completed early in FY2017/2018.

**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	2011/12	2012/13	2013/14	2014/15	2015/16
<b><i>Treatment Plant</i></b>					
average effluent flow	.506mgd	.499mgd	.97mgd	3.182mgd	3.880mgd
# of grease traps inspected	277	356	332	414	432
<b><i>Lift Stations</i></b>					
# of lift stations maintained	72	75	75	75	75
# of lift station call outs	137	180	325	336	121
# of lift station overflows	7	6	1	2	4
# of corrective maintenance tasks	468	372	438	355	331
# of preventive maintenance tasks	394	476	281	262	812
# of emergency repairs	11	9	1	2	0
# of odor complaints	10	7	3	5	1
# of lift station work orders completed	953	878	689	599	1,155
# of disconnects for nonpayment	-	-	-	68	63

\*FY2015/2016 data through May 31, 2016

Fund 435 – Sewer Operating Fund continued...

Detailed Budget

Wakulla County FY2016/2017 Final Budget											
Sewer Operating Fund		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
435	343510-SEWER FEES-SOPCHOPPY	439,006	566,090	566,766	575,082	611,856	481,318	575,000	664,000	89,000	15.5%
435	343511-TAP-IN FEES	-	-	7,700	-	3,850	-	-	-	-	#DIV/0!
435	343512-SEWER FEES - PAWS	311,549	400,498	397,136	410,965	422,401	328,789	420,000	435,000	15,000	3.6%
435	343513-SEWER FEES - TALQUIN SEWER	250,002	351,984	374,917	363,347	380,720	354,977	400,000	425,000	25,000	6.3%
435	343514-OYSTER BAY SEWER FEES	-	-	-	24,121	26,001	19,106	35,000	30,000	(5,000)	-14.3%
435	343515-SEWER DUMPING FEES	29,682	40,918	116,372	131,158	137,704	114,261	125,000	140,000	15,000	12.0%
435	361100-INTEREST EARNED	1,286	0	1,464	-	0	-	0	-	-	#DIV/0!
435	361110-INVESTMENTS-GAIN(LOSS)	-	-	-	(1,027)	-	-	-	-	-	#DIV/0!
435	365010-SALE OF SURPLUS PROPERTY	-	2,660	855	1,710	-	6,365	-	-	-	#DIV/0!
435	366010-LOCAL CONTRIBUTIONS	-	5,000	-	-	-	-	-	-	-	#DIV/0!
435	369900-MISCELLANEOUS REVENUES	2,150	6,469	307	-	-	-	-	-	-	#DIV/0!
435	369907-MISC REVENUE-CREDIT CARD FEES	-	-	-	-	-	3,132	-	4,000	4,000	#DIV/0!
435	381000-INTERFUND TRANSFERS	1,041,582	661,640	358,776	300,889	439,807	-	-	-	-	#DIV/0!
435	389000-CASH FORWARD	-	-	-	-	-	-	30,500	200,000	169,500	555.7%
435-ACC	343511-TAP-IN FEES	-	-	-	1,000	-	-	-	-	-	#DIV/0!
435-ACC	343516-SEWER ACCESS FEES	158,187	34,650	456,250	167,050	286,425	267,575	200,000	330,000	130,000	65.0%
435-ACC	343517-SEWER ACCESS FEES - FLOWERS	4,500	3,000	18,000	15,000	6,000	19,500	10,000	20,000	10,000	100.0%
435-ACC	361100-INTEREST EARNED	-	-	-	-	-	-	-	-	-	#DIV/0!
435-ACC	381000-INTERFUND TRANSFERS	-	-	230,608	159,671	380,858	148,625	148,625	-	(148,625)	-100.0%
435-ACC	389000-CASH FORWARD	-	-	-	-	-	-	298,875	-	(298,875)	-100.0%
435-ACC	361100-INTEREST EARNED	-	-	-	106	100	90	-	-	-	#DIV/0!
435-ACC	381000-INTERFUND TRANSFERS	-	-	-	82,833	86,016	57,857	-	-	-	#DIV/0!
435-CBR-03	334352-STATE GRANT - LEG APP	292,911	-	-	-	-	-	-	-	-	#DIV/0!
435-FEMA-01	331505-FEDERAL GRANT - FEMA	-	-	-	-	50,000	4,500	403,125	-	(403,125)	-100.0%
435-FEMA-01	381000-INTERFUND TRANSFERS	-	-	-	-	-	99,375	99,375	-	(99,375)	-100.0%
435-FEMA-01	389000-CASH FORWARD	-	-	-	-	-	-	-	-	-	#DIV/0!
435-NWF-02	334352-STATE GRANT - LEG APP	-	-	-	-	22,425	-	4,550,000	-	(4,550,000)	-100.0%
435-NWF-02	334352-STATE GRANT - LEG APP	-	-	-	-	-	143,025	-	6,375,000	6,375,000	#DIV/0!
435-NWF-02	334352-STATE GRANT - LEG APP	-	-	-	-	-	125,263	-	3,695,000	3,695,000	#DIV/0!
435-USDA-01	331507-FEDERAL GRANT - USDA	-	-	-	-	-	-	-	3,997,000	3,997,000	#DIV/0!
435-USDA-01	384000-LOAN PROCEEDS	-	-	-	-	-	-	6,195,000	6,816,000	621,000	10.0%
435-SRF-01	334352-STATE GRANT - LEG APP	800,314	-	-	-	-	-	-	-	-	#DIV/0!
435-SRF-01	366010-LOCAL CONTRIBUTIONS	-	1,510	-	-	-	-	-	-	-	#DIV/0!
435-SRF-02	381000-INTERFUND TRANSFERS	-	61,217	73,460	43,266	-	-	-	-	-	#DIV/0!
435-SRF-02	384000-LOAN PROCEEDS	29,617	-	-	-	-	-	-	-	-	#DIV/0!
Revenue Total		3,360,786	2,135,635	2,602,610	2,275,170	2,854,163	2,173,758	13,490,500	23,131,000	9,640,500	71.5%

See next page for expenditures.

Fund 435 – Sewer Operating Fund continued...

Wakulla County FY2016/2017 Final Budget											
Sewer Operating Fund		FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Fund #	Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
435	531000-PROFESSIONAL SERVICES	-	19,639	89,102	110,334	68,416	77,340	110,000	285,600	175,600	159.6%
435	534000-CONTRACTED SERVICES	127,374	238,409	286,148	288,071	287,942	233,333	280,000	100,000	(180,000)	-64.3%
435	534500-CONTRACTED SERVICES-IT	-	-	960	1,215	2,987	3,567	2,500	6,000	3,500	140.0%
435	540000-TRAVEL	-	-	-	-	460	-	-	-	-	#DIV/0!
435	541000-TELEPHONE	9,188	9,201	10,170	12,790	12,213	5,041	14,000	10,000	(4,000)	-28.6%
435	542000-POSTAGE & FREIGHT	-	-	-	-	-	-	-	-	-	#DIV/0!
435	543000-UTILITIES - ELECTRIC	148,086	165,059	136,145	147,808	153,796	104,150	155,000	160,000	5,000	3.2%
435	543300-UTILITIES-WATER/SEWER	483	-	6,871	7,822	7,465	7,192	8,000	9,000	1,000	12.5%
435	545000-PROPERTY INSURANCE	-	-	-	17,762	-	-	18,000	-	(18,000)	-100.0%
435	546000-MAINTENANCE & REPAIR	122,431	131,931	155,136	188,079	320,285	339,756	526,000	-	(526,000)	-100.0%
435	546200-MAINT & REPAIR - EQUIPMENT / COLLECT	-	-	-	-	-	-	-	150,000	150,000	#DIV/0!
435	546300-MAINT & REPAIR - FACILITY / WWTP	-	-	-	-	-	-	-	150,000	150,000	#DIV/0!
435	546400-MAINT & REPAIR - FLEET	-	-	-	-	-	-	-	100,000	100,000	#DIV/0!
435	548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	-	-	-	508	-	-	-	#DIV/0!
435	549000-OTHER CURRENT CHARGES	5,916	29,308	26,755	52,734	57,651	41,290	60,000	60,000	-	0.0%
435	549900-REFUNDS	-	2,152	-	-	-	-	-	-	-	#DIV/0!
435	552000-OPERATING SUPPLIES	833,498	87,782	5,274	7,659	1,795	5,577	6,000	90,000	84,000	1400.0%
435	552100-FUEL	48,594	41,296	41,549	42,177	23,656	14,016	42,000	35,000	(7,000)	-16.7%
435	561000-CAPITAL OUTLAY - LAND	-	-	-	-	-	5,200	-	-	-	#DIV/0!
435	564000-OPERATING EQUIPMENT	-	-	-	-	-	-	2,000	2,000	-	0.0%
435	564500-CAPITAL OUTLAY - EQUIPMENT	-	320	850	-	-	41,050	48,000	48,000	-	0.0%
435	572000-LOAN PAYMENT - INTEREST	-	-	-	-	2,802	-	-	-	-	#DIV/0!
435	591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	-	-	#DIV/0!
435	592000-DEPRECIATION EXPENSE	493,399	493,399	647,037	653,205	628,126	-	-	-	-	#DIV/0!
435	595000-BAD DEBT EXPENSE	-	6,870	-	-	-	-	500	-	(500)	-100.0%
435	599000-RESERVE	-	-	-	-	-	-	-	582,400	582,400	#DIV/0!
435	591000-INTERFUND TRANSFER	80,000	126,474	304,068	261,282	520,557	371,357	313,500	110,000	(203,500)	-64.9%
435-ACC	546000-MAINTENANCE & REPAIR	-	-	-	-	1,089	-	-	-	-	#DIV/0!
435-ACC	552000-OPERATING SUPPLIES	-	-	-	4,921	-	-	-	-	-	#DIV/0!
435-ACC	564000-OPERATING EQUIPMENT	92,241	-	14,987	-	-	-	-	-	-	#DIV/0!
435-ACC	564500-CAPITAL OUTLAY - EQUIPMENT / LS REHAB	-	-	-	-	-	302,188	440,000	350,000	(90,000)	-20.5%
435-ACC	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	344,356	175,000	-	(175,000)	-100.0%
435-ACC	572000-LOAN PAYMENT - INTEREST	114,858	96,818	78,270	63,093	47,164	26,574	13,000	-	(13,000)	-100.0%
435-ACC	599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
435-ACC	591000-INTERFUND TRANSFER	404,780	368,729	358,776	175,448	395,296	-	-	-	-	#DIV/0!
435-ACC	546000-MAINTENANCE & REPAIR	-	-	-	-	(50)	-	-	-	-	#DIV/0!
435-ACC	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	45,587	19,000	-	(19,000)	-100.0%
435-ACC	572000-LOAN PAYMENT - INTEREST	-	-	-	26,383	25,237	24,112	10,500	-	(10,500)	-100.0%
435-ACC	591000-INTERFUND TRANSFER	-	-	-	-	44,512	-	-	-	-	#DIV/0!
435-CBR-01	591000-INTERFUND TRANSFER	133,769	-	-	-	-	-	-	-	-	#DIV/0!
435-CBR-03	591000-INTERFUND TRANSFER	-	-	-	-	-	-	-	-	-	#DIV/0!
435-CBR-03	591000-INTERFUND TRANSFER	-	292,911	-	-	-	-	-	-	-	#DIV/0!
435-FEMA-01	534000-CONTRACTED SERVICES	-	-	-	-	50,000	18,000	502,500	-	(502,500)	-100.0%
435-NWF-01	591000-INTERFUND TRANSFER	500,000	-	-	-	-	-	-	-	-	#DIV/0!
435-NWF-02	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	-	-	-	-	-	#DIV/0!
435-NWF-02	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	-	164,398	2,275,000	6,375,000	4,100,000	180.2%
435-NWF-02	563000-CAPITAL OUTLAY - INFRASTRUCTURE	-	-	-	-	-	164,768	2,275,000	3,695,000	1,420,000	62.4%
435-SRF-01	540000-TRAVEL	-	1,510	-	-	-	-	-	-	-	#DIV/0!
435-SRF-01	572000-LOAN PAYMENT - INTEREST	59,978	-	-	-	-	-	-	-	-	#DIV/0!
435-SRF-02	549000-OTHER CURRENT CHARGES	-	-	2,014	-	-	-	-	-	-	#DIV/0!
435-SRF-02	563000-TRANSFER LINE - HWY 98	-	-	-	-	-	-	-	-	-	#DIV/0!
435-SRF-02	591000-INTERFUND TRANSFER	-	-	-	134,423	16,317	-	-	-	-	#DIV/0!
435-SRF-02	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	-	-	#DIV/0!
435-SRF-02	572000-LOAN PAYMENT - INTEREST	-	21,305	33,500	-	-	-	-	-	-	#DIV/0!
435-USDA-01	531300-LEGAL FEES - OTHER	-	-	-	-	-	-	-	-	-	#DIV/0!
435-USDA-01	565000-CONSTRUCTION IN PROGRESS	-	-	-	-	-	138,079	5,995,000	10,613,000	4,618,000	77.0%
435-USDA-01	571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	-	-	-	#DIV/0!
435-USDA-01	572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	-	200,000	200,000	-	0.0%
Expense Total		3,174,595	2,133,114	2,197,609	2,195,205	2,667,716	2,477,439	13,490,500	23,131,000	9,640,500	71.5%
Net Profit (Loss)		186,191	2,521	405,000	79,965	186,447	(303,681)	-	-	-	-
Unrestricted Fund Balance Beginning		(1,085,064)	(91,338)	19,583	522,089	595,915	562,163	-	-	-	-
Change in Invested / Restricted Capital Assets		807,535	108,399	97,507	(6,140)	(220,198)	14,276,729	-	-	-	-
Unrestricted Fund Balance Ending		(91,338)	19,583	522,089	595,915	562,163	14,535,212	-	-	-	-
Invested in Capital Assets Net of Related Debt		14,256,297	14,147,898	14,050,391	14,056,531	14,276,729	-	-	-	-	-
Restricted Assets		-	-	-	-	-	-	-	-	-	-
Total Fund Balance		14,164,959	14,167,480	14,572,480	14,652,446	14,838,893	14,535,212	-	-	-	-
Fund Balance Policy		582,100	434,779	505,786	510,827	569,202	683,275	-	-	-	-
Surplus (Deficit) Fund Balance		(673,438)	(415,196)	16,303	85,087	(7,039)	13,851,936	-	-	-	-

**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	2011/12	2012/13	2013/14	2014/15	2015/16
# of gallons sold	7,894,329	6,483,122	6,226,749	6,328,144	3,344,197
# of gallons treated/pumped	8,993,600	7,619,700	8,033,400	7,594,800	4,037,800
# of gallons pumped from fire hydrant	208,750	150,000	536,155	293,000	174,500
# of emergency repairs	0	0	1	0	0
# of taste/odor complaints	3	1	1	0	0
# of compliance samples taken	256	792	510	693	448
# of disconnects for non-payment	40	40	-		23
# of work orders completed	74	78	-	5	0

\*FY2015/2016 data through May 31, 2016

**Detailed Budget**

Wakulla County FY2016/2017 Final Budget										
Riversink Water Operating Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
343300-RIVERSINK WATER	30,077	30,505	35,231	43,660	46,167	34,556	46,000	47,228	1,228	2.7%
343511-TAP-IN FEES		600	75	-	-	-	-	-	-	#DIV/0!
369907-MISC REVENUE-CREDIT CARD FEES	-	-	-	-	-	573	-	800	800	#DIV/0!
381000-INTERFUND TRANSFER	-	-	-	-	-	60,000	-	68,740	68,740	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	9,800	-	(9,800)	-100.0%
<b>Revenue Total</b>	<b>30,077</b>	<b>31,105</b>	<b>35,306</b>	<b>43,660</b>	<b>46,167</b>	<b>95,129</b>	<b>55,800</b>	<b>116,768</b>	<b>60,968</b>	<b>109.3%</b>
531000-PROFESSIONAL SERVICES	-	-	720	720	2,212	866	2,000	37,740	35,740	1787.0%
534000-CONTRACTED SERVICES	-	95,431	34,617	35,024	33,876	30,833	37,000	2,000	(35,000)	-94.6%
534500-CONTRACTED SVS-INFO TECHNOLOGY	-	-	-	-	-	740	-	-	-	#DIV/0!
541000-TELEPHONE	433	447	473	492	503	432	600	600	-	0.0%
542000-POSTAGE & FREIGHT	-	-	-	-	-	-	700	700	-	0.0%
543000-UTILITIES - ELECTRIC	3,703	3,803	3,578	3,743	3,139	2,355	3,500	3,500	-	0.0%
546000-MAINTENANCE & REPAIR	12,043	6,534	6,972	20,257	5,807	6,859	8,000	68,228	60,228	752.9%
552000-OPERATING SUPPLIES	56,044	-	-	-	6	-	-	-	-	#DIV/0!
552100-FUEL	-	-	-	3,308	1,786	1,582	4,000	4,000	-	0.0%
564000-OPERATING EQUIPMENT	-	-	54,575	-	-	-	-	-	-	#DIV/0!
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-	-	-	-	#DIV/0!
592000-DEPRECIATION EXPENSE	26,846	26,846	27,535	27,535	27,535	-	-	-	-	#DIV/0!
599000-RESERVE	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>Expense Total</b>	<b>99,129</b>	<b>133,060</b>	<b>128,470</b>	<b>91,077</b>	<b>74,864</b>	<b>43,666</b>	<b>55,800</b>	<b>116,768</b>	<b>60,968</b>	<b>109.3%</b>
<b>Net Profit (Loss)</b>	<b>(69,052)</b>	<b>(101,955)</b>	<b>(93,164)</b>	<b>(47,417)</b>	<b>(28,697)</b>	<b>51,462</b>	<b>-</b>	<b>-</b>		
Unrestricted Fund Balance Beginning	280,348	169,090	93,981	28,352	8,470	7,307				
Change in Invested / Restricted Capital Assets	(42,206)	26,846	27,535	27,535	27,535	670,919				
<b>Unrestricted Fund Balance Ending</b>	<b>169,090</b>	<b>93,981</b>	<b>28,352</b>	<b>8,470</b>	<b>7,307</b>	<b>729,689</b>				
Invested in Capital Assets Net of Related Debt	752,835	725,989	698,454	670,919	643,384	(27,535)				
Restricted Assets	-	-	-	-	-	-				
<b>Total Fund Balance</b>	<b>921,925</b>	<b>819,970</b>	<b>726,806</b>	<b>679,389</b>	<b>650,692</b>	<b>702,154</b>				
Fund Balance Policy	24,782	33,265	32,118	22,769	18,716	10,917				
Surplus (Deficit) Fund Balance	144,308	60,716	(3,766)	(14,300)	(11,409)	718,772				

## 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 FY2016/2017 Final Budget										
Solid Waste Operating Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
343401-SOLID WASTE - RESIDENTIAL	606,799	2,187,643	2,234,815	2,219,018	2,238,196	2,226,691	2,261,871	2,288,026	26,155	1.2%
343402-SOLID WASTE - COMMERCIAL	-	45,542	46,653	53,053	38,334	41,023	60,000	45,000	(15,000)	-25.0%
361101-INTEREST ON TAX	-	9,543	9,425	8,625	7,832	7,177	8,000	8,000	-	0.0%
369901-MISC REV - RECYCLING RECEIPTS	44,042	11,557	2,432	4,533	930	-	3,000	1,000	(2,000)	-66.7%
381000-INTERFUND TRANSFERS	750,000	380,566	88,071	53,034	30,050	29,008	29,008	26,068	(2,940)	-10.1%
389000-CASH FORWARD	-	-	-	-	-	-	-	450,000	450,000	#DIV/0!
361100-INTEREST EARNED	-	-	1,235	2,203	4,570	487	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	-	-	513,146	3,950	-	76,466	-	-	-	#DIV/0!
334340-STATE GRANT - SOLID WASTE	70,588	70,588	70,588	88,244	59,990	-	90,909	91,000	91	0.1%
<b>Revenue Total</b>	<b>1,526,529</b>	<b>2,721,400</b>	<b>2,984,115</b>	<b>2,444,017</b>	<b>2,379,902</b>	<b>2,380,851</b>	<b>2,452,788</b>	<b>2,909,094</b>	<b>456,306</b>	<b>18.6%</b>
582000-AID TO PRIVATE ORGANIZATIONS	-	-	-	-	-	-	-	20,000	20,000	#DIV/0!
531000-PROFESSIONAL SERVICES	30,822	101,239	100,152	103,263	101,627	90,000	108,000	110,160	2,160	2.0%
534000-CONTRACTED SERVICES	270,487	2,031,666	2,060,972	2,066,082	2,036,376	1,688,753	2,042,191	2,090,104	47,913	2.3%
534800-LANDFILL MONITORING	-	83,991	55,900	256	1,242	-	40,000	-	(40,000)	-100.0%
552000-OPERATING SUPPLIES	238,033	-	-	-	-	4,084	10,000	9,000	(1,000)	-10.0%
571000-LOAN PAYMENT - PRINCIPAL	-	-	-	-	-	-	61,667	61,667	-	0.0%
572000-LOAN PAYMENT - INTEREST	-	-	-	-	-	14,771	30,545	28,364	(2,181)	-7.1%
591000-INTERFUND TRANSFER	63,032	4,335	513,146	3,950	-	90,065	15,000	15,000	-	0.0%
599000-RESERVE	-	-	-	-	-	-	54,476	483,799	429,323	788.1%
534000-CONTRACTED SERVICES	-	-	55,974	69,450	1,101,083	80,899	-	-	-	#DIV/0!
591000-INTERFUND TRANSFER	-	-	-	-	-	1,402	-	-	-	#DIV/0!
534800-LANDFILL MONITORING	55,600	55,600	70,588	88,244	59,990	34,173	90,909	71,000	(19,909)	-21.9%
552000-OPERATING SUPPLIES	14,988	14,988	-	-	-	2,328	-	20,000	20,000	#DIV/0!
<b>Expense Total</b>	<b>1,084,758</b>	<b>2,323,665</b>	<b>2,886,569</b>	<b>2,344,443</b>	<b>5,274,234</b>	<b>2,006,475</b>	<b>2,452,788</b>	<b>2,909,094</b>	<b>456,306</b>	<b>18.6%</b>
<b>Net Profit (Loss)</b>	<b>441,771</b>	<b>397,736</b>	<b>97,547</b>	<b>99,574</b>	<b>(2,894,332)</b>	<b>374,376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unrestricted Fund Balance Beginning</b>	<b>(1,070,362)</b>	<b>(628,591)</b>	<b>(11,023)</b>	<b>(8,547)</b>	<b>185,207</b>	<b>(2,476,779)</b>				
<b>Change in Invested / Restricted Capital Assets</b>	<b>-</b>	<b>219,832</b>	<b>(95,071)</b>	<b>94,180</b>	<b>232,346</b>	<b>233,057</b>				
<b>Unrestricted Fund Balance Ending</b>	<b>(628,591)</b>	<b>(11,023)</b>	<b>(8,547)</b>	<b>185,207</b>	<b>(2,476,779)</b>	<b>(1,869,346)</b>				
<b>Invested in Capital Assets Net of Related Debt</b>	<b>165,836</b>	<b>81,651</b>	<b>68,454</b>	<b>55,257</b>	<b>42,061</b>	<b>(13,197)</b>				
<b>Restricted Assets</b>	<b>505,312</b>	<b>369,665</b>	<b>477,933</b>	<b>396,949</b>	<b>177,800</b>	<b>-</b>				
<b>Total Fund Balance</b>	<b>42,557</b>	<b>440,293</b>	<b>537,840</b>	<b>637,414</b>	<b>(2,256,919)</b>	<b>(1,882,543)</b>				
<b>Fund Balance Policy</b>	<b>271,190</b>	<b>580,916</b>	<b>721,642</b>	<b>338,093</b>	<b>1,318,558</b>	<b>501,619</b>				
<b>Surplus (Deficit) Fund Balance</b>	<b>(899,781)</b>	<b>(591,939)</b>	<b>(730,189)</b>	<b>329,314</b>	<b>(3,795,337)</b>	<b>(2,370,965)</b>				





Source: <http://www.visitwakulla.com/Events/St-Marks-Lighthouse-Lens-Unveiling>

## 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 seventeen (17) revenues that are of vital importance – the County’s major revenue sources. The following pages contain a brief description and a chart containing fourteen (14) years of actual data (FY2001/2002 – FY2015/2016 through August 31, 2016) and one (1) year of budgeted data for each revenue.

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

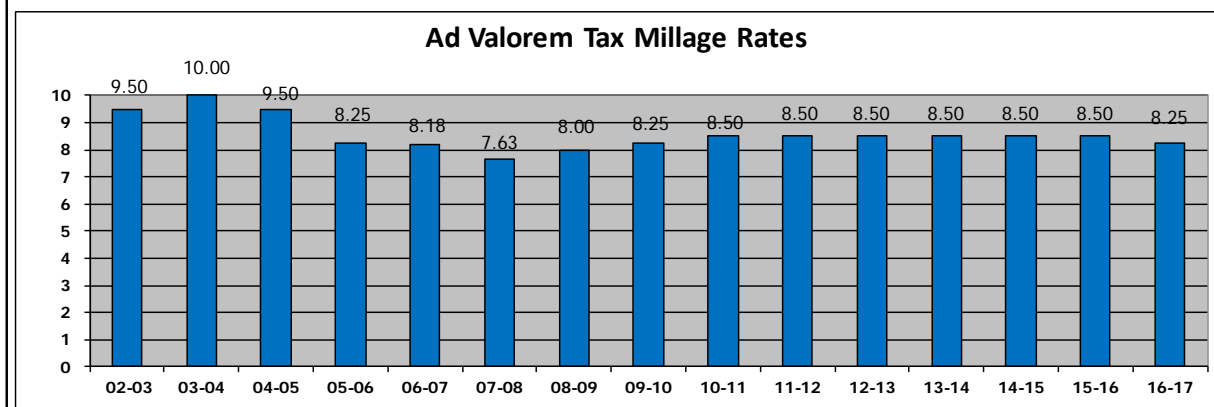
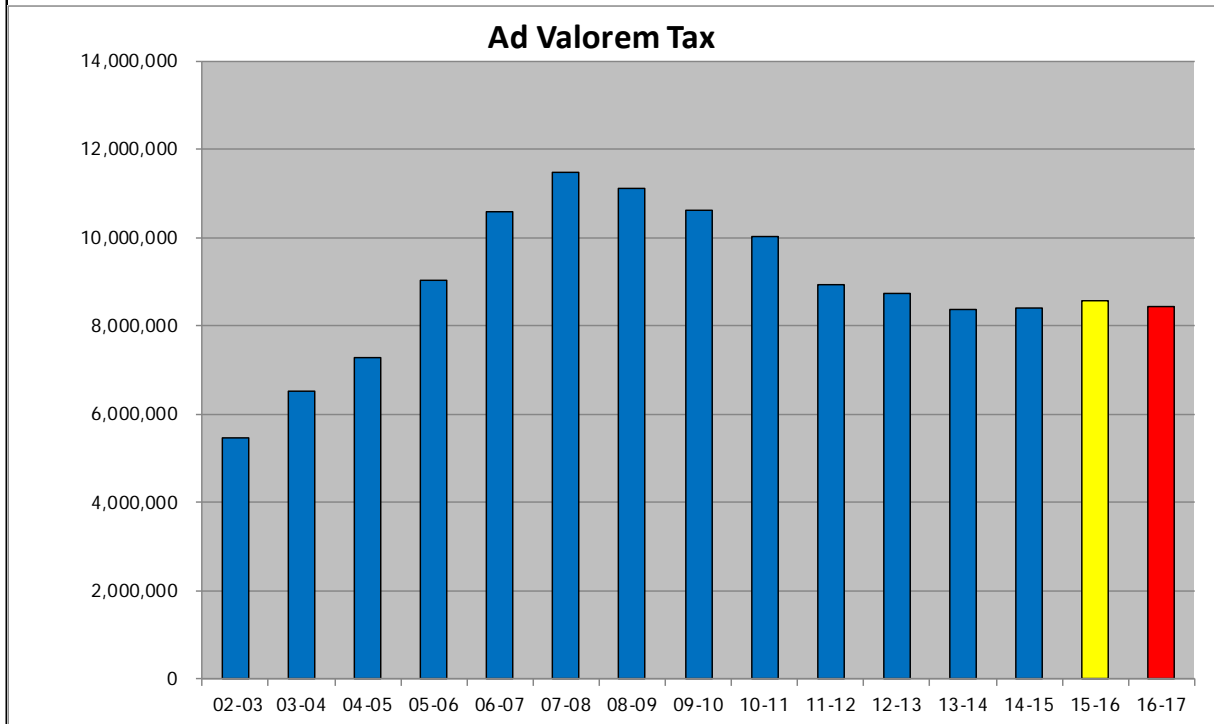
NOTE: Actual data columns are blue and orange, actual data through August 31, 2016 is yellow and violet and budget data is red and green.

	actual data
	actual data
	actual data through August 31, 2016
	actual data through August 31, 2016
	budget data
	budget data

## General Fund Major Revenues:

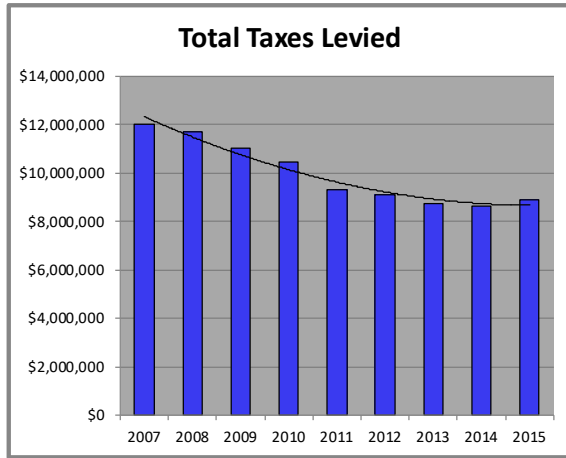
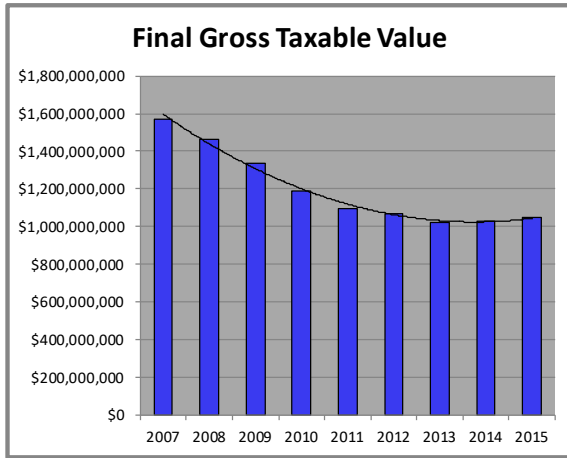
### AD VALOREM TAX:

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.



## Millage Rate & Taxable Value History

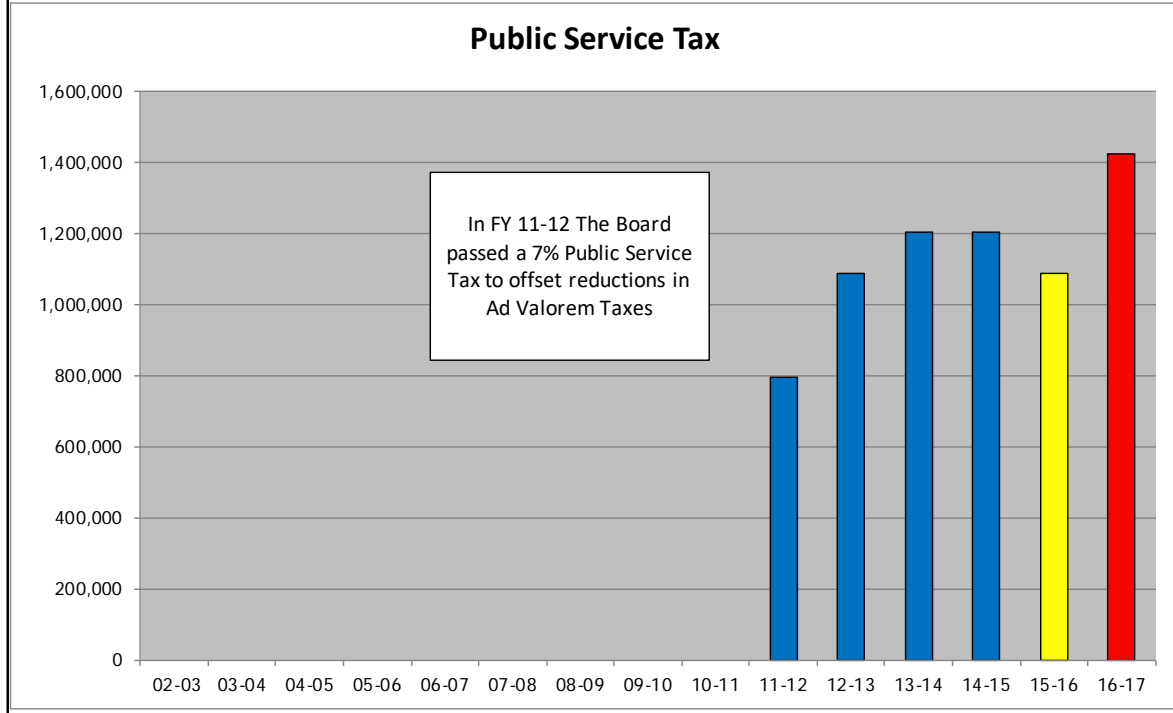
Year	Final Gross Taxable Value	Total Taxes Levied	Millage Rate
2007	\$1,571,761,713	\$11,984,997	7.63
2008	\$1,462,095,410	\$11,696,763	8.00
2009	\$1,333,882,040	\$11,004,527	8.25
2010	\$1,192,454,342	\$10,433,975	8.75
2011	\$1,097,476,423	\$9,328,550	8.50
2012	\$1,070,304,093	\$9,097,585	8.50
2013	\$1,025,105,348	\$8,741,022	8.50
2014	\$1,026,953,948	\$8,616,323	8.50
2015	\$1,050,560,880	\$8,897,256	8.50



**PUBLIC SERVICE TAX:**

F.S. Section 166.231

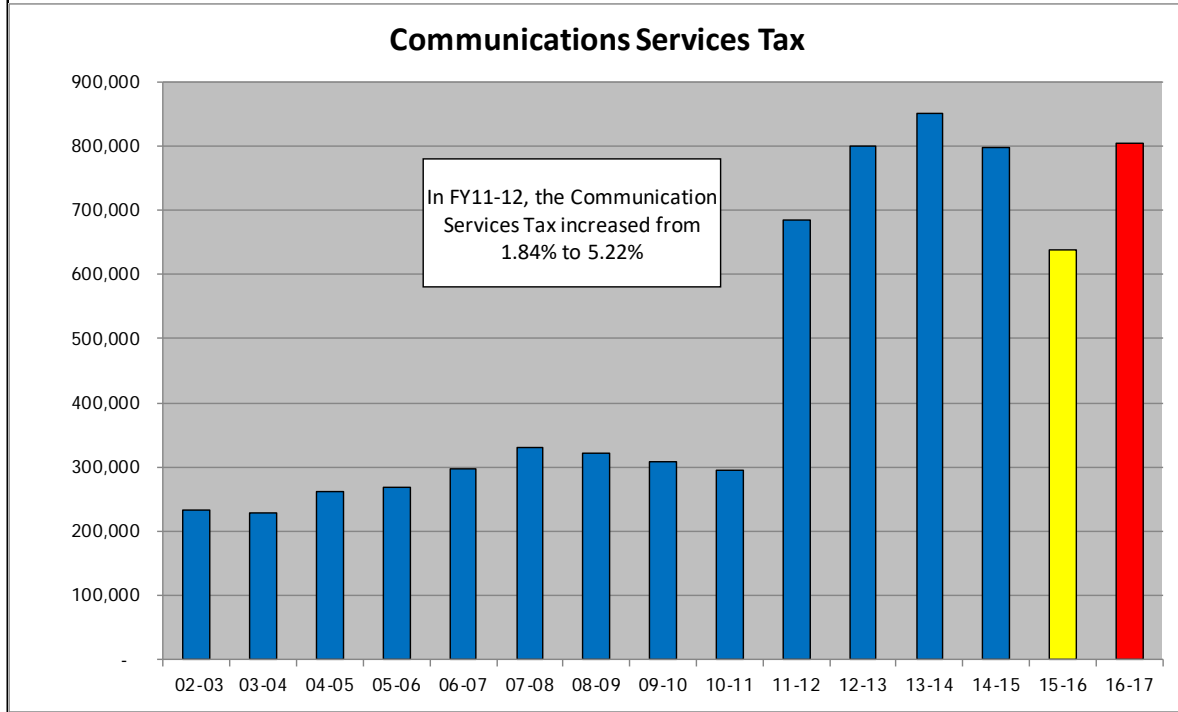
The Public Service Tax is a tax on the purchase of electricity, metered or bottled gas, fuel oils and water. The tax was passed by the Board in 2011 by Ordinance 2011-21. Electricity, metered and bottled gas and water is taxed at a rate of 7% and fuel oils are taxed at 2.8 cents per gallon. The intent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

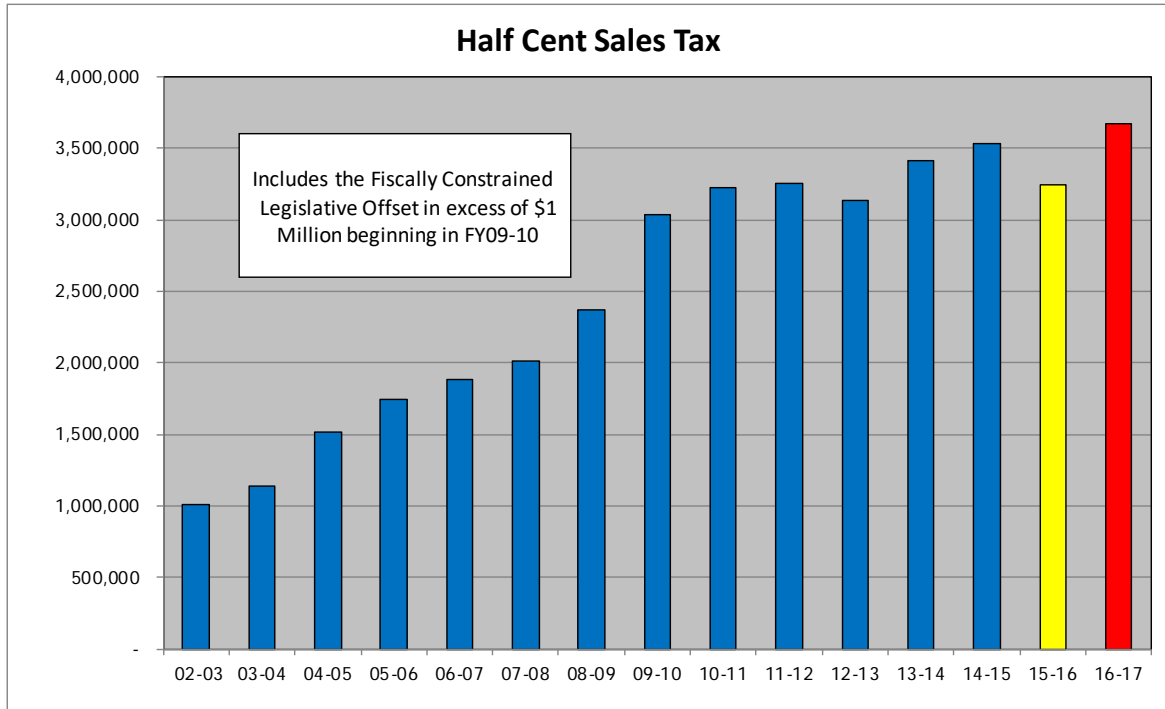
Chapter 202 of the Florida Statutes established this tax to simplify the complex structure of taxes on tele-communications, cable, satellite and related services. This tax has two parts: the state and local communications services tax. The State portion is comprised of several taxes: a 6.65% tax on the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

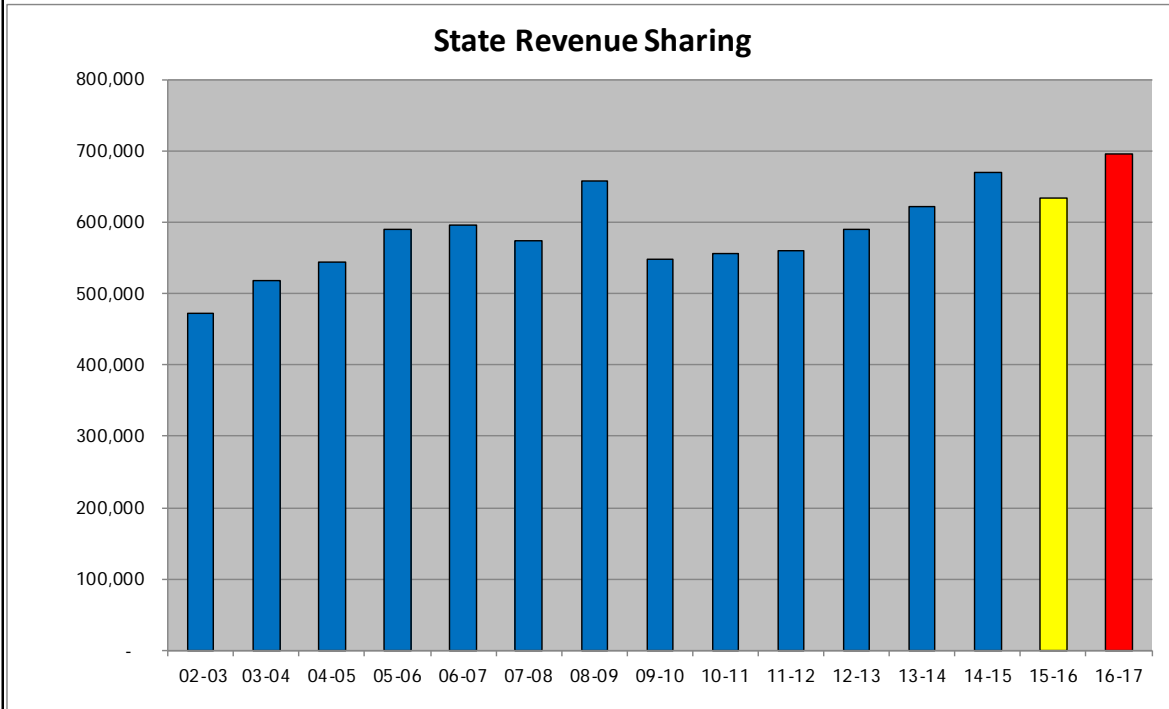




**STATE REVENUE SHARING:**

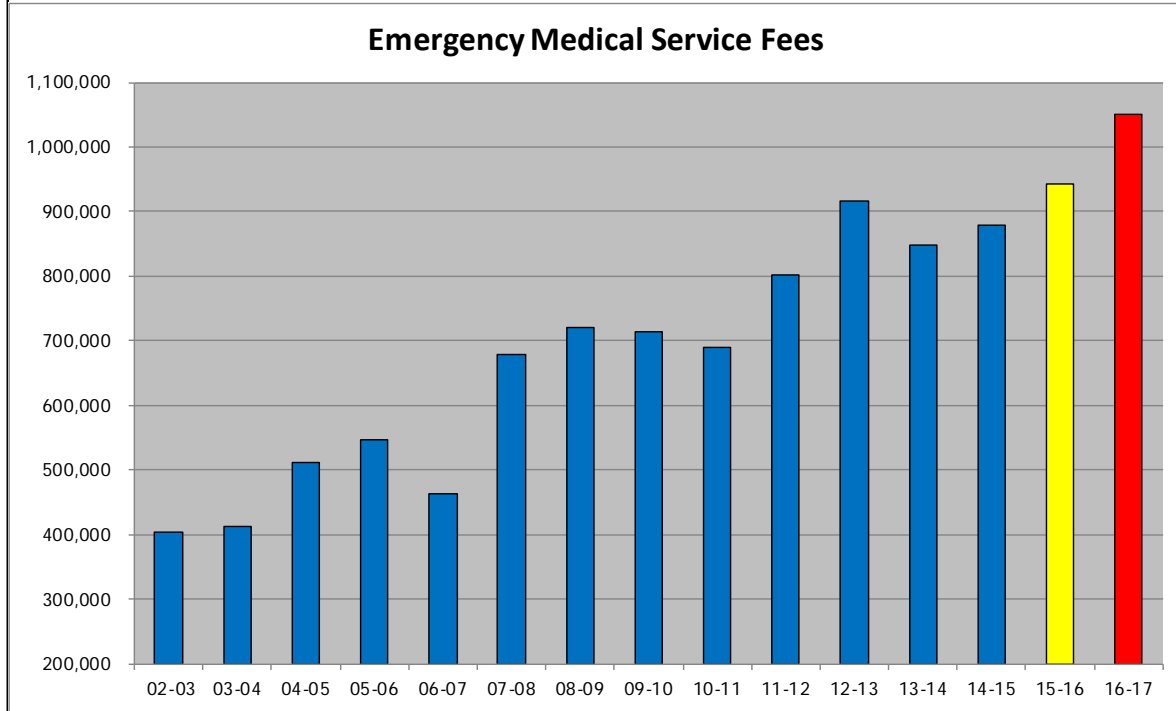
F.S. Sections 210.20(2), 212.20(6), and 218.20-.26

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:**

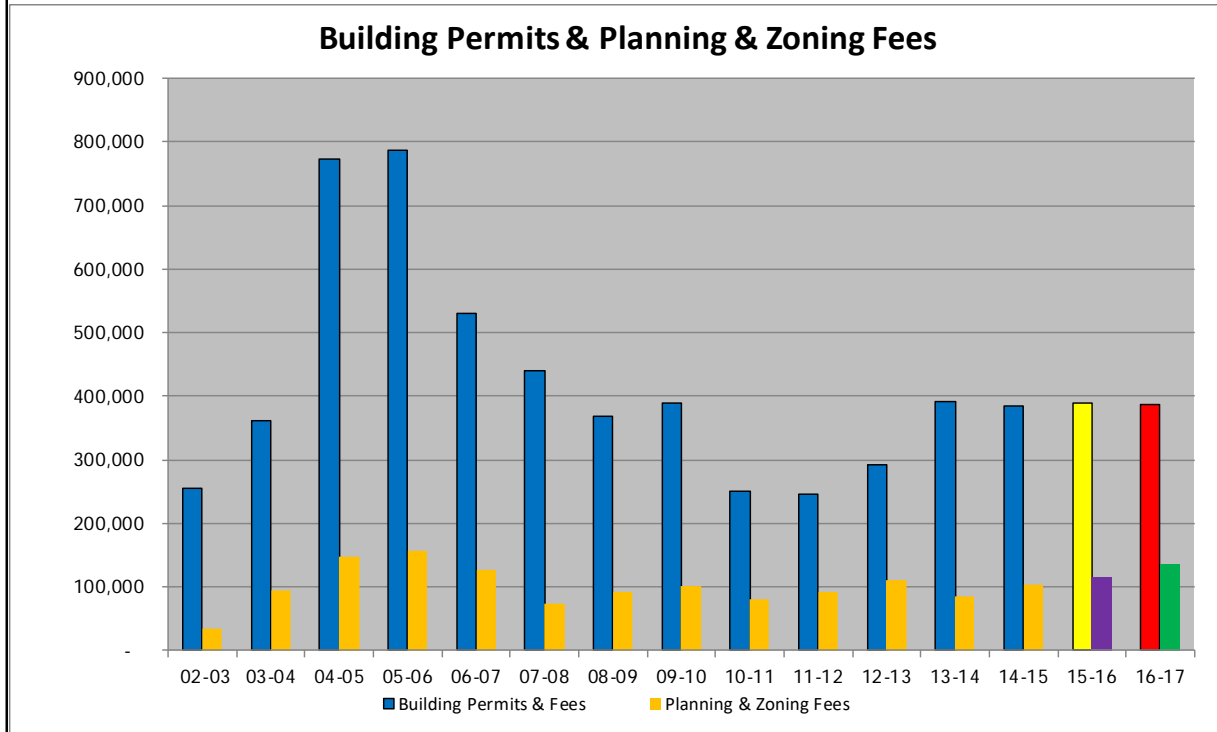
At one time, the EMS Department was operated as a Special Revenue Fund under the authority of Section 401, F.S. and Ordinance 98-6. When operated as a Special Revenue Fund it was partially funded by MSBU dollars, therefore the graph below includes some MSBU funding. Since the Florida Supreme Court determined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



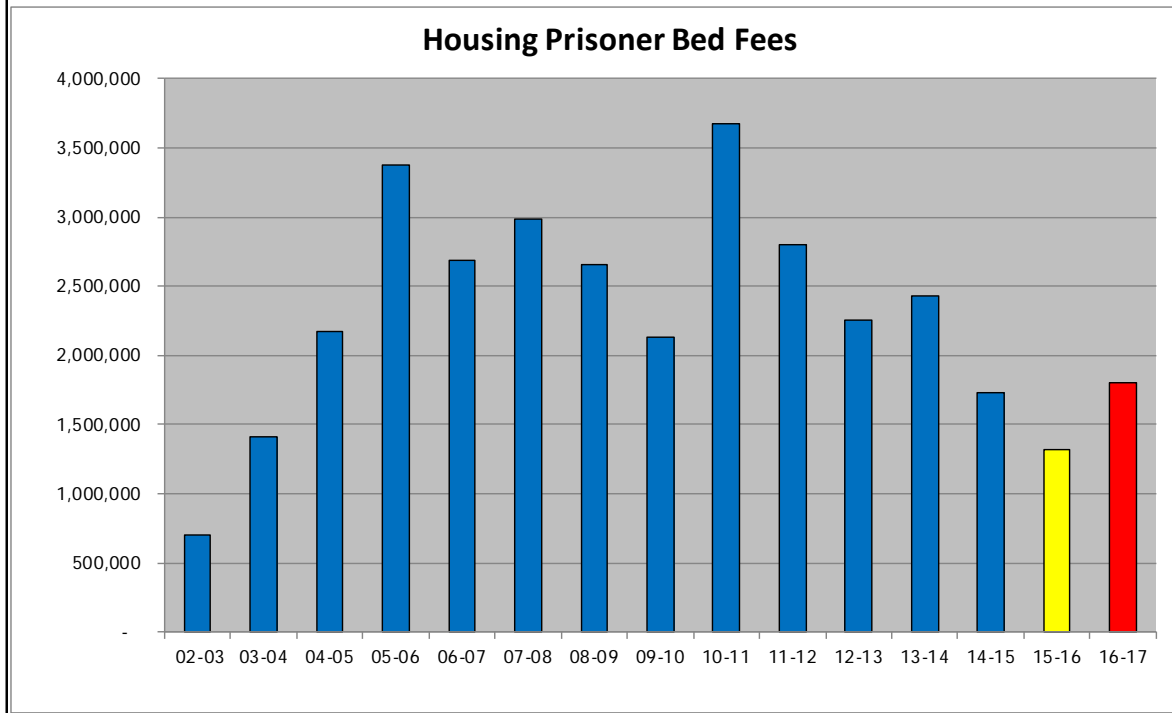
## Special Revenue Fund Major Revenues:

### Sheriff's 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.

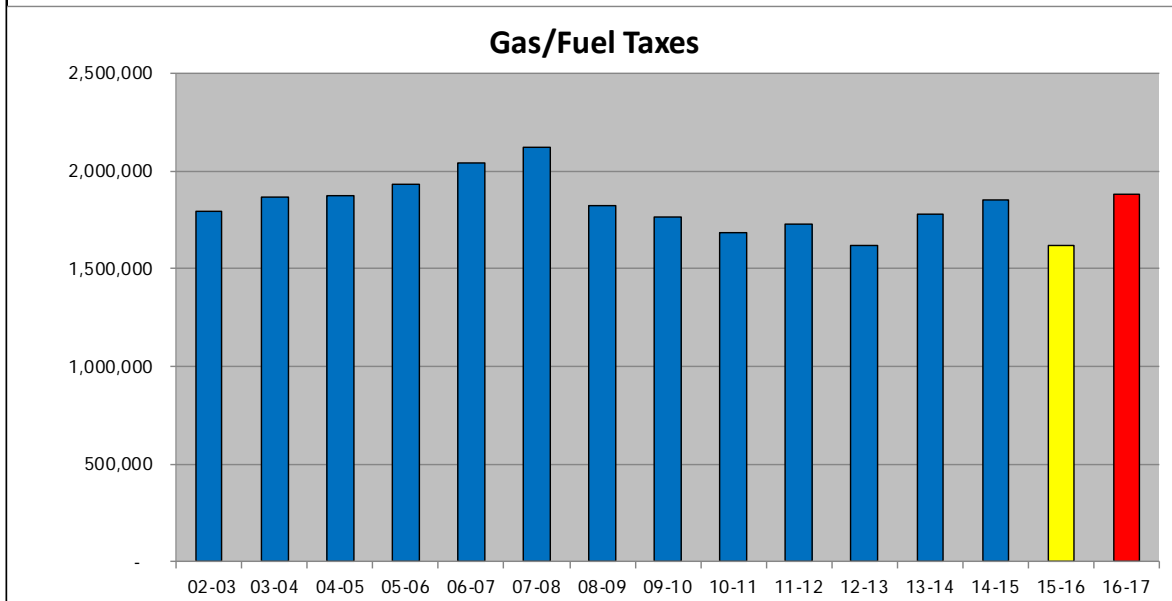
The **5th & 6th Cent Constitutional Gas Tax** is authorized by F.S. Section 206.41(1)(a), 206.45, 206.47, 336.023 and 336.024. It is a 2 cent tax levied at the wholesale level of the first sale of each gallon of motor and diesel fuel. Use of the proceeds is restricted to the acquisition, construction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

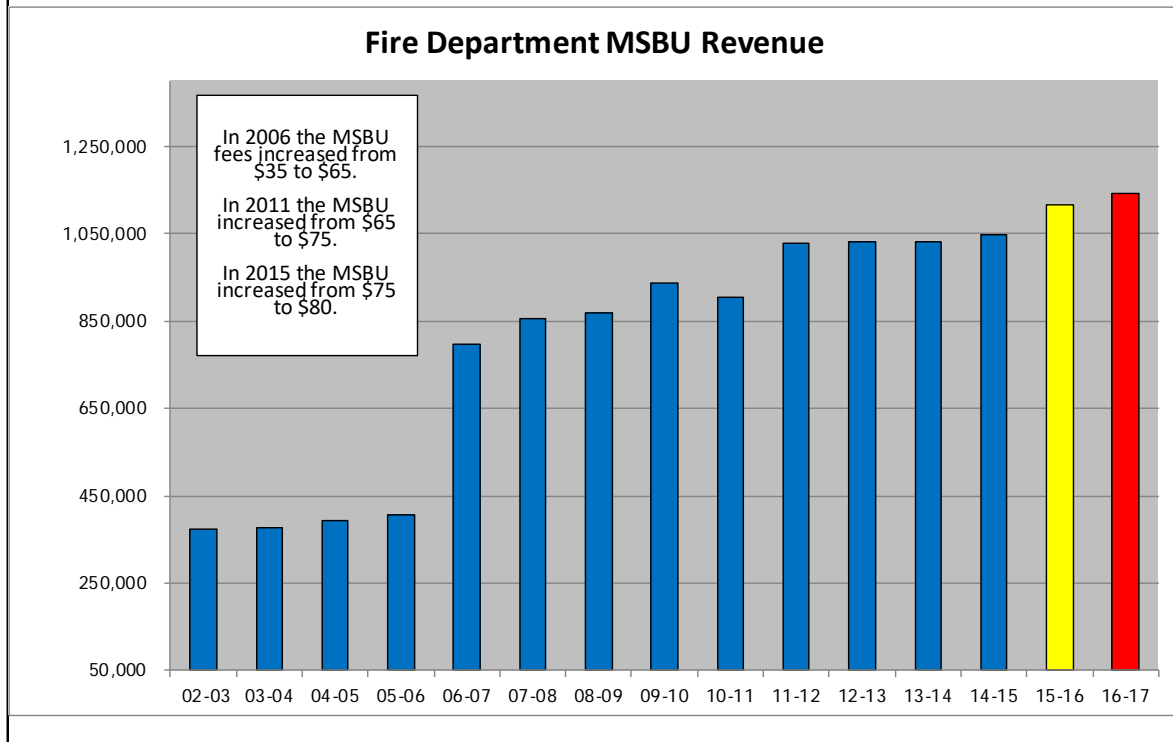
There is another group of gas taxes the County does not impose but could. F.S. Section 206.41(1)(e) and 336.025 also allows the County to impose 1 to 5 cents tax on every gallon of motor fuel sold within the county. Diesel fuel is excluded from this optional tax.



## Fire Department Fund

### FIRE DEPARTMENT MSBU REVENUE:

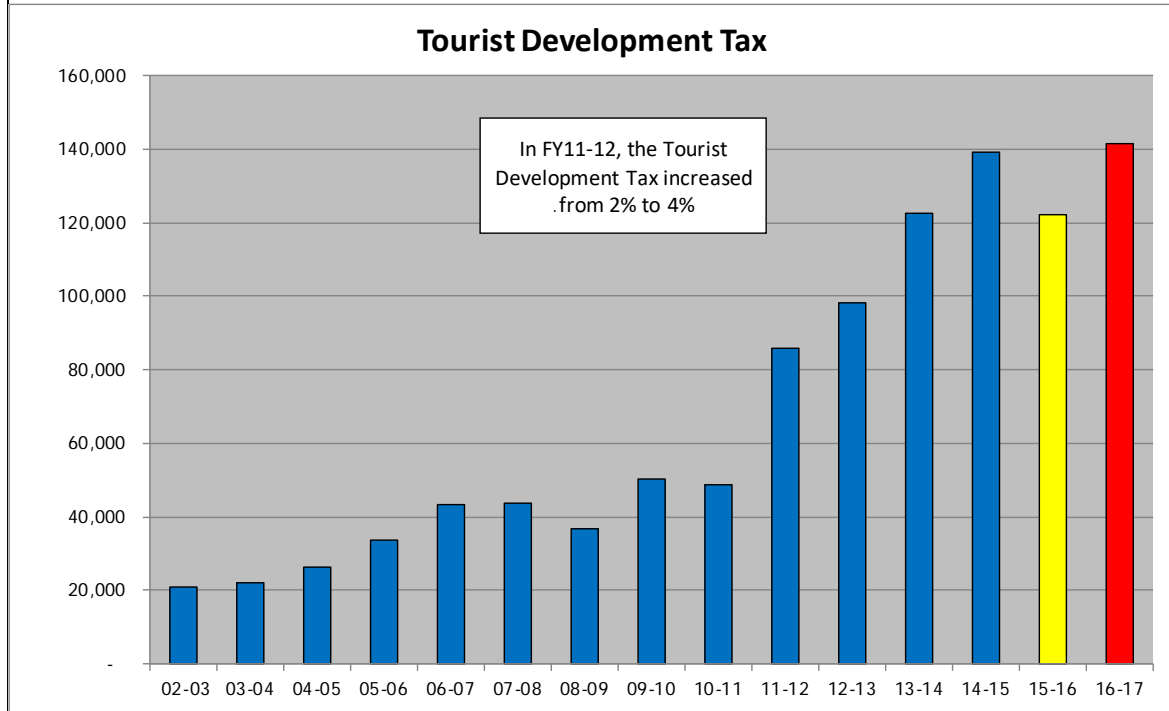
Section 125.01, Florida Statutes, authorizes a county who furnishes municipal services to levy additional taxes. The **MSBU** (Municipal Service Benefit Unit) is the mechanism used to fund the county fire departments **departments** and its **fire protection services**. The fee was originally set at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

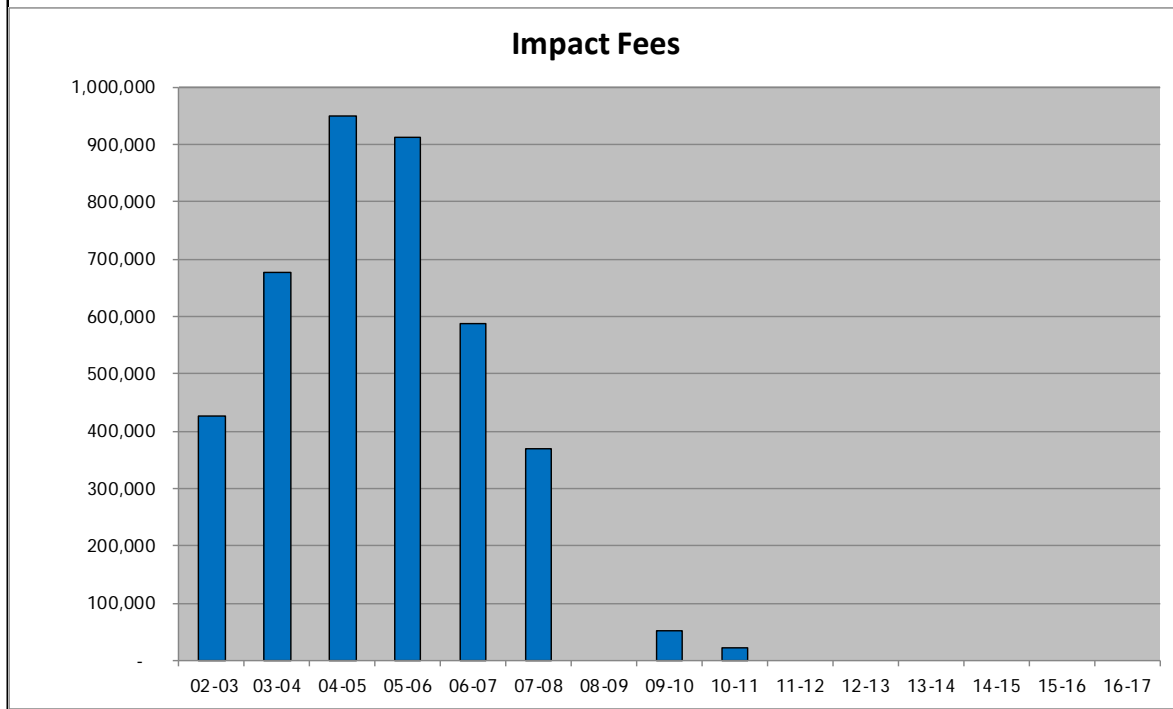
### Impact Fee Fund

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

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



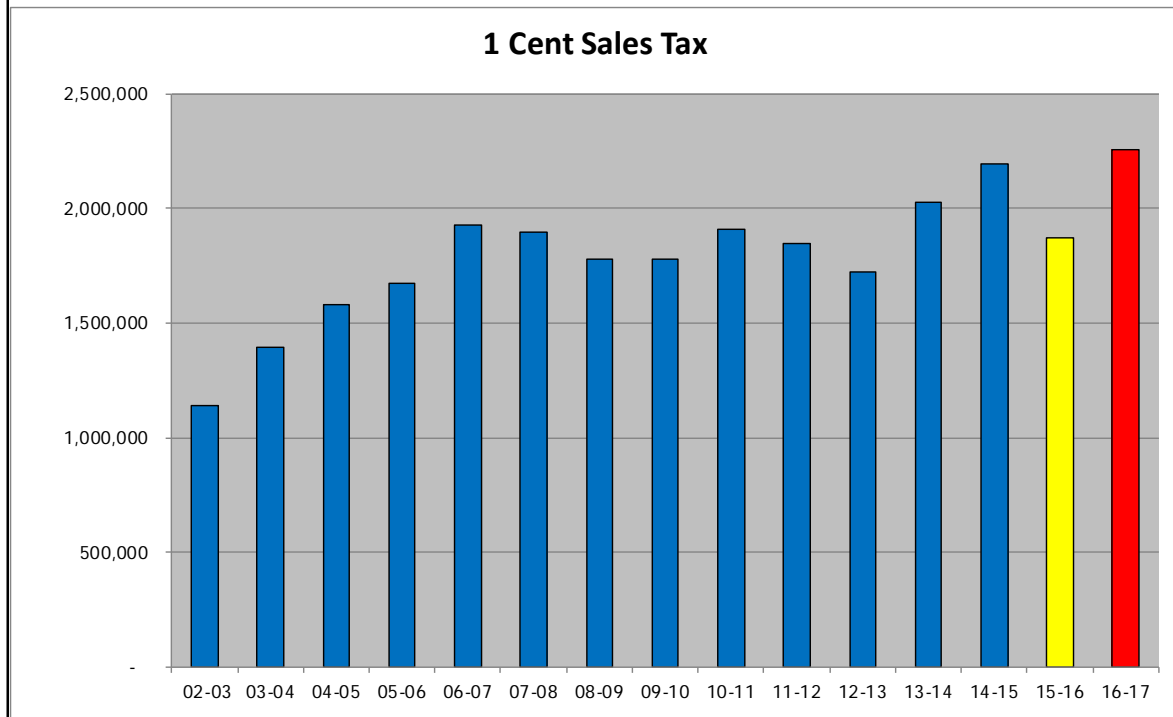


## One Cent Sales Tax Fund

### 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. On September 21, 2015, the Board of County Commissioners voted to change the allocation of the One Cent Sales Tax effective October 1, 2015 to 45% for roads infrastructure, 23% for public facility infrastructure, 22% public safety infrastructure and 10% parks and recreation infrastructure. The County receives these revenues into a **Capital Project Fund**.

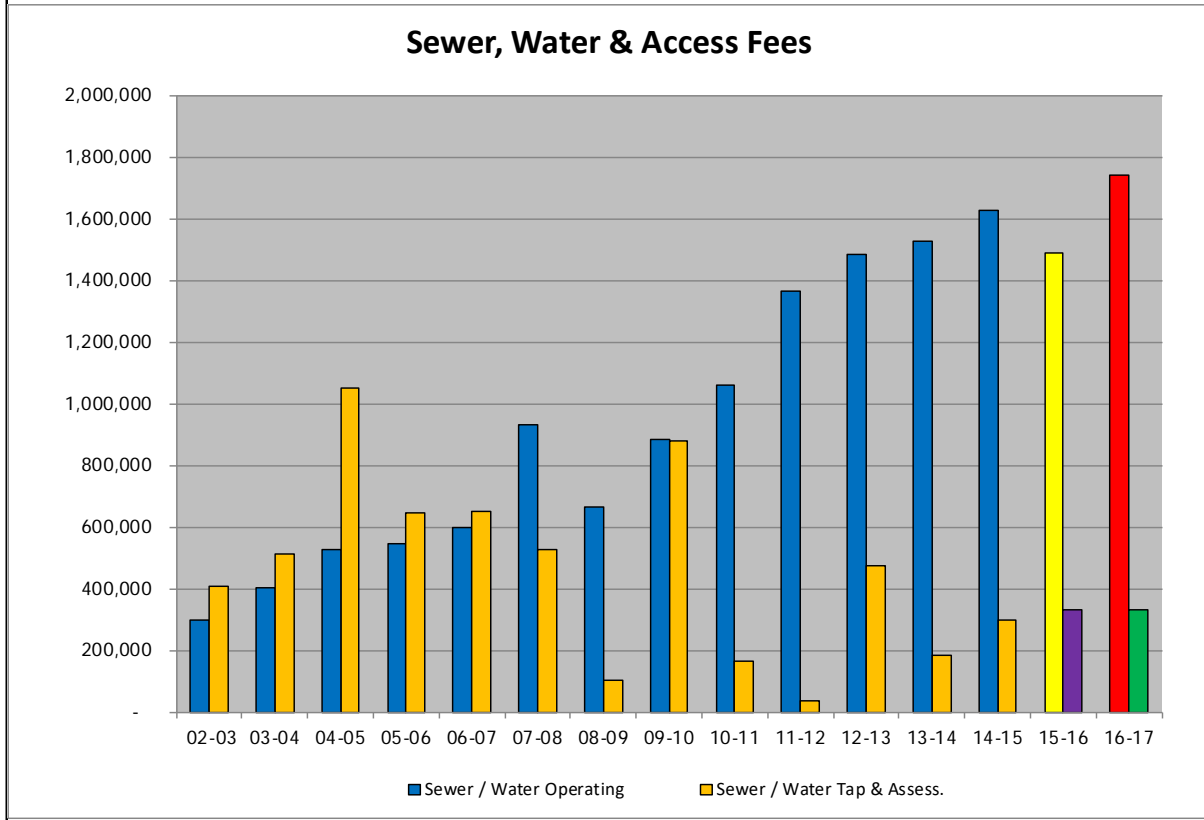


## Enterprise Funds Major Revenues:

### Sewer & Water Fund

#### SEWER & WATER FEES:

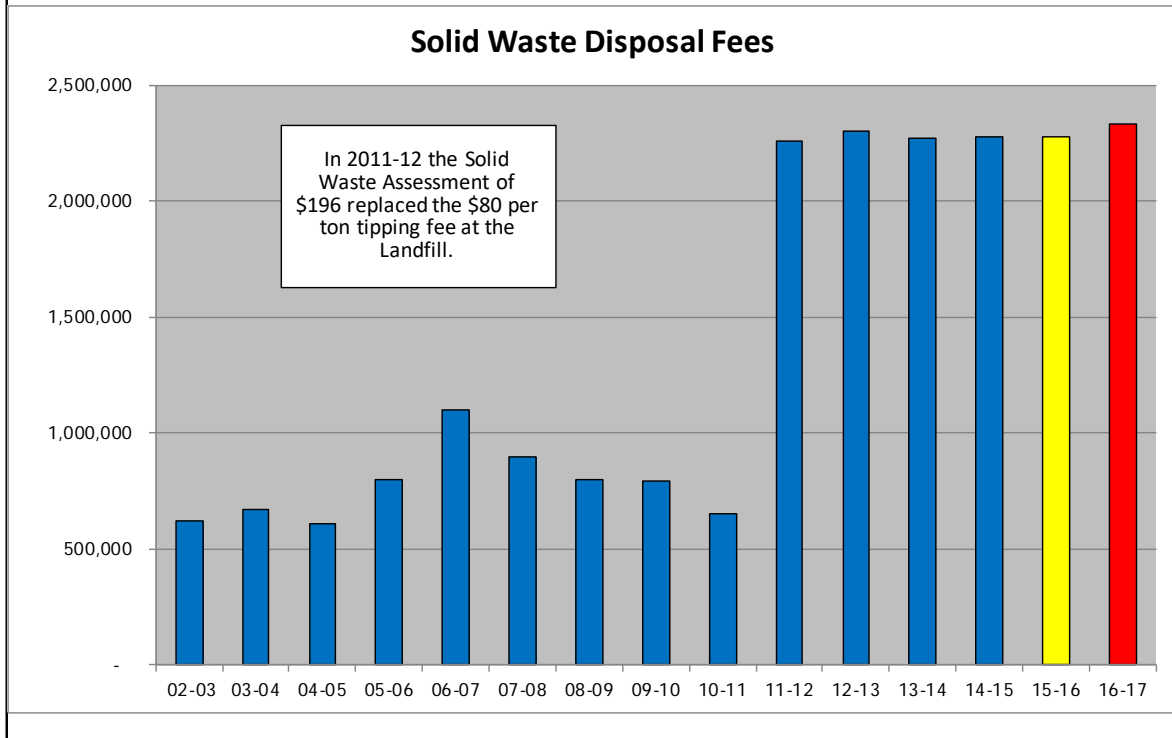
Section 153, Florida Statutes outlines the regulations regarding Sewer & Water Treatment Facilities. Wakulla County has several authorizing documents related to sewer, water and access fees. In 2009 Wakulla County rewrote these various documents into one comprehensive sewer document - Ordinance 09-09.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



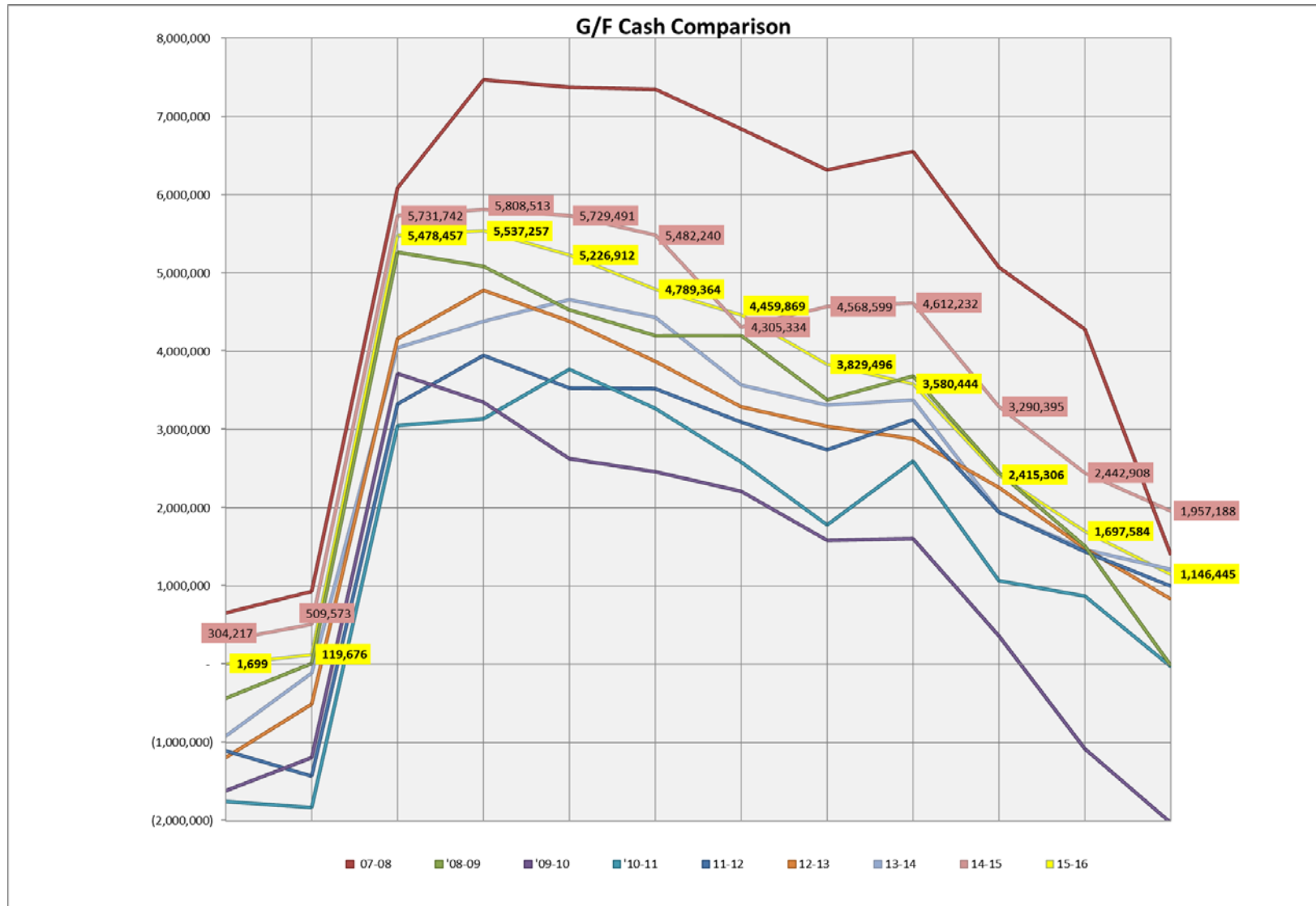
## Solid Waste Fund

### 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**.

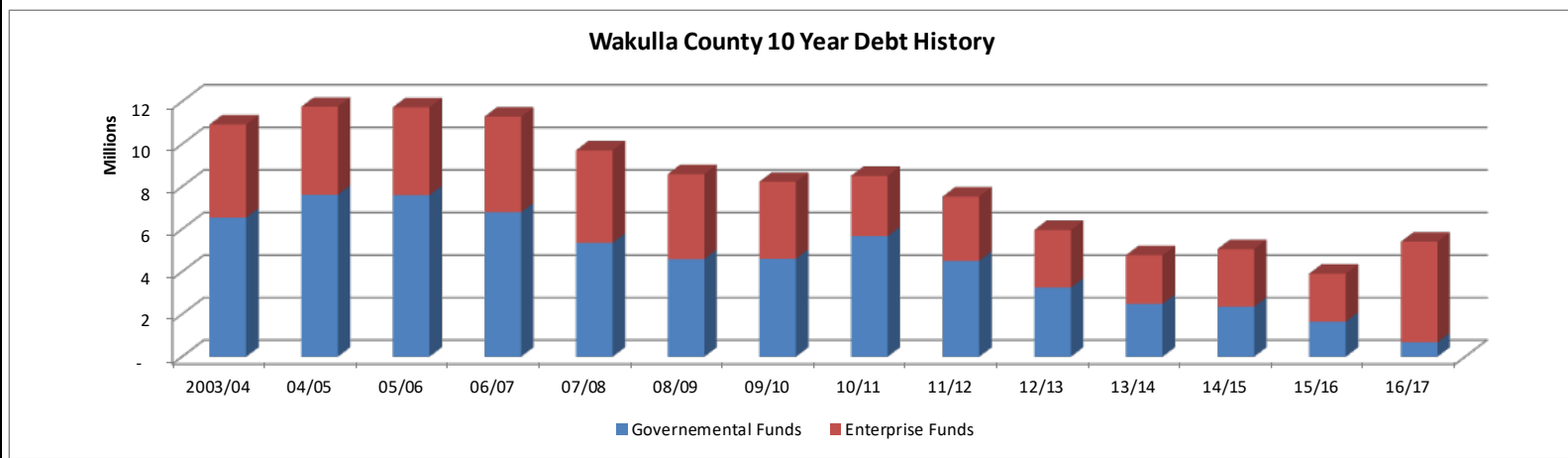


**General Fund Cash History:**



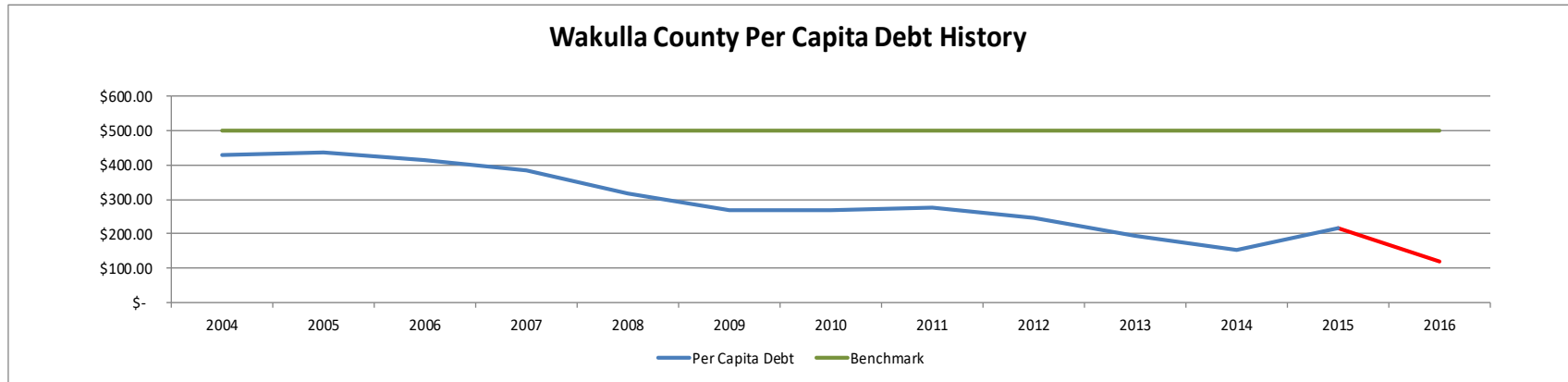
**Long Term Debt Schedule:**

Year	2003/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
Governmental 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	2,350,933	1,647,337	678,705
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	2,714,295	2,258,769	4,726,877
<b>Total Debt Service</b>	<b>10,919,436</b>	<b>11,750,387</b>	<b>11,729,598</b>	<b>11,286,069</b>	<b>9,709,479</b>	<b>8,588,531</b>	<b>8,224,681</b>	<b>8,503,264</b>	<b>7,530,110</b>	<b>5,960,609</b>	<b>4,771,537</b>	<b>5,065,228</b>	<b>3,906,106</b>	<b>5,405,582</b>



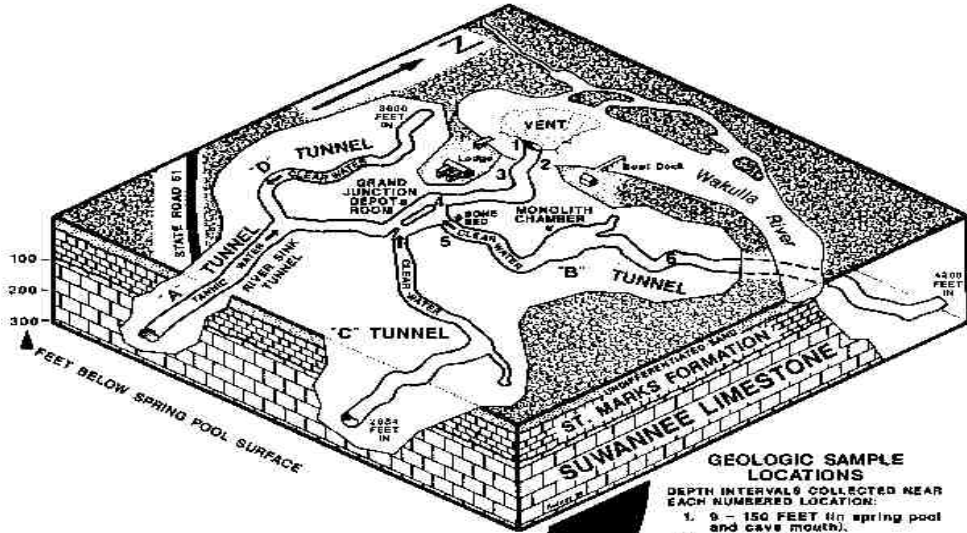
**Long Term Debt Schedule continued:**

Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Per Capita Debt	\$ 428.40	\$ 437.35	\$ 413.12	\$ 383.66	\$ 316.09	\$ 270.16	\$ 267.24	\$ 275.39	\$ 244.71	\$ 193.09	\$ 151.59	\$ 214.99	\$ 119.76
Benchmark	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Population	25,489	26,867	28,393	29,417	30,717	31,791	<b>30,776</b>	30,877	30,771	30,869	31,477	32,084	32,617

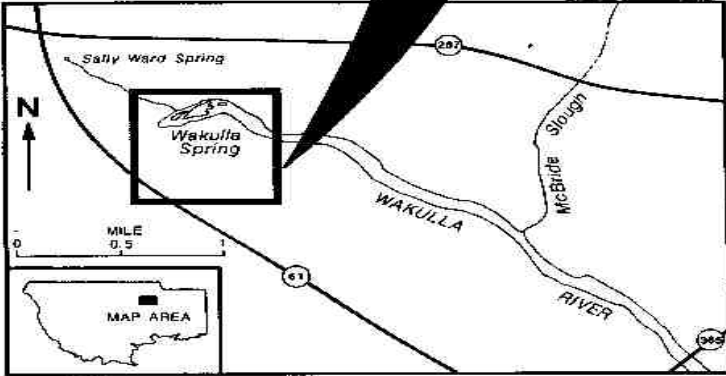


- 1) 10 Year Historical Average population increase was 2.2%
- 2) 10 Year Projection is estimated at 1.7%
- 3) Data compiled from annual reports from Office of Economic & Demographic Research - <http://edr.state.fl.us>

Change in Population	5.4%	5.7%	3.6%	4.4%	3.5%	-3.2%	0.3%	-0.3%	0.3%	2.0%	1.9%	1.7%
Change in Per Capita Debt	2.1%	-5.5%	-7.1%	-17.6%	-14.5%	-1.1%	3.0%	-11.1%	-21.1%	-21.5%	41.8%	-44.3%



- GEOLOGIC SAMPLE LOCATIONS**  
 DEPTH INTERVALS COLLECTED NEAR EACH NUMBERED LOCATION:
1. 9 - 150 FEET (in spring pool and cave mouth).
  2. 160 - 180 FEET
  3. 200 - 230 FEET
  4. 240 - 270 FEET
  5. 280 - 290 FEET
  6. 296 - 304 FEET



Source: <http://www.floridacaves.com/wakulla.htm>

**Section 8**  
**FY2017/2018 to FY2021/2022**  
**Five Year Plan**

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## **FY 2017/2018 to FY 2021/2022 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 showing a slight increase of 1% each year. 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 FY2017/2018 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.

- 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 Five Year Plan was increased to compensate for the mandate for insuring all employees that work over 1500 hours per year. 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. Collections of fees from users not under the Medicaid program have been streamlined.
- 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. The One Cent Sales Tax renewal will be voted on at the November 8, 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 76 lift stations with the majority of these being 10 years old or older. To date, many lift station pumps have been replaced at approximately \$6K each, re-plumbed and/or re-lined two lift stations at a cost of \$100k, and one other station has been replaced at a cost of \$300k. Public Works is developing a program to perform major maintenance or replacement of lift stations based on age and capacity.

## **General Fund Five Year Plan**

### **Forecast:**

This fund 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 8.25 mills until FY2019/2020 when it increases to 8.50 mills.
- Property values increase by 1%.
- PST and CST rates remain the same.
- PST 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 FY2018/2019.
- 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 FY2016/2017 Final Budget						
Operating Revenue	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final 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	270,000	275,400	280,908	286,526	292,257	298,102
General Administration Revenue	17,692,141	17,015,626	17,375,845	18,188,027	18,577,832	18,976,999
Collections Department Revenue	2,000	2,040	2,081	2,122	2,165	2,208
Planning & Community Development Revenue	136,700	139,434	142,223	145,067	147,968	150,928
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	17,650	18,003	18,363	18,730	19,105	19,487
Agriculture / Extension Department Revenue	2,000	2,040	2,081	2,122	2,165	2,208
Probation Department Revenue	109,650	111,843	114,080	116,361	118,689	121,062
EMS Department Revenue	1,050,000	1,071,000	1,092,420	1,114,268	1,136,554	1,159,285
Community Center Revenue	76,300	53,346	54,413	55,501	56,611	57,743
Parks Department Revenue	58,500	59,670	60,863	62,081	63,322	64,589
Clerk of Court Revenue	661,564	644,195	657,079	670,221	683,625	697,298
Property Appraiser Revenue	1,065,472	1,086,781	1,108,517	1,130,687	1,153,301	1,176,367
Tax Collector Revenue	738,998	753,778	768,854	784,231	799,915	815,914
Service of Process Grant Revenue	2,000	2,500	2,500	2,500	2,500	2,500
State Library Grant Revenue	129,219	131,803	134,439	137,128	139,871	142,668
Revenue Stabilization Revenues	471,881	50,000	50,000	50,000	50,000	50,000
<b>General Fund Revenue</b>	<b>22,513,875</b>	<b>21,447,856</b>	<b>21,895,670</b>	<b>22,797,199</b>	<b>23,278,137</b>	<b>23,770,260</b>
Clerk of Court Interfund Transfer	631,564	644,195	657,079	670,221	683,625	697,298
Property Appraiser Interfund Transfer	1,031,324	1,051,950	1,072,989	1,094,449	1,116,338	1,138,665
Sheriff Interfund Transfer	8,404,057	8,572,138	8,743,581	8,918,453	9,096,822	9,278,758
Supervisor of Elections Expense	513,492	393,262	401,127	409,150	417,333	425,679
Tax Collector Interfund Transfer	738,998	753,778	768,854	784,231	799,915	815,914
BOCC Department Expense	301,986	311,435	321,389	331,887	342,970	354,685
County Administrator Department Expense	520,119	533,295	547,003	561,275	576,145	591,649
Collections Department Expense	123,266	126,467	128,804	133,285	135,918	140,713
Attorney Related Expense	233,214	236,828	240,504	244,243	248,046	251,915
General Administration Expense	1,876,498	1,400,427	1,418,714	1,437,368	1,456,394	1,475,801
BOCC Memberships Expense	31,950	32,469	32,998	37,038	37,589	38,151
Constitutional Miscellaneous Expense	115,500	116,510	117,025	117,545	118,071	118,602
Health & Human Services Expense	646,101	656,431	673,298	695,202	717,144	739,124
Planning & Community Development Expense	289,840	298,297	307,208	316,604	326,520	336,993
Animal Services Department Expense	274,885	281,540	288,490	295,752	303,348	311,299
Airport Department Expense	4,250	4,335	4,422	4,510	4,600	4,692
Library Department Expense	264,119	272,513	281,333	290,608	300,368	310,649
Agriculture / Extension Department Expense	164,961	168,632	172,436	176,383	180,480	184,735
Facility Management Department Expense	441,026	392,392	399,670	307,324	315,381	323,869
Probation Department Expense	130,112	133,540	137,126	140,881	144,816	148,944
Veteran's Services Department Expense	53,924	55,621	57,412	59,306	61,308	63,426
EMS Department Expense	2,015,846	2,061,188	2,108,397	2,157,586	2,208,880	2,262,408
Recreation Department Expense	240,618	245,652	250,903	256,387	262,118	268,111
Community Center Expense	76,404	77,902	79,465	81,098	82,805	84,592
Parks Department Expense	320,687	325,993	331,541	337,348	343,430	349,806
Clerk of Court Expense	661,564	644,195	657,079	670,221	683,625	697,298
Property Appraiser Expense	1,065,472	1,086,781	1,108,517	1,130,687	1,153,301	1,176,367
Tax Collector Expense	738,998	753,778	768,854	784,231	799,915	815,914
Service of Process Grant Expense	2,000	2,500	2,500	2,500	2,500	2,500
State Library Grant Expense	129,219	131,259	134,475	137,786	141,193	144,702
Revenue Stabilization Expense	471,881	50,000	50,000	50,000	50,000	50,000
<b>General Fund Expense</b>	<b>22,513,875</b>	<b>21,815,303</b>	<b>22,263,194</b>	<b>22,633,557</b>	<b>23,110,898</b>	<b>23,603,258</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(367,448)</b>	<b>(367,524)</b>	<b>163,642</b>	<b>167,239</b>	<b>167,002</b>
Fund Balance Beginning	3,561,338	3,561,338	3,193,890	2,826,366	2,990,008	3,157,247
<b>Fund Balance Ending</b>	<b>3,561,338</b>	<b>3,193,890</b>	<b>2,826,366</b>	<b>2,990,008</b>	<b>3,157,247</b>	<b>3,324,249</b>
Fund Balance Policy		3,015,994	3,079,674	3,119,546	3,189,091	3,261,614
<b>Surplus (Deficit) Fund Balance</b>		<b>177,896</b>	<b>(253,307)</b>	<b>(129,538)</b>	<b>(31,844)</b>	<b>62,635</b>

## 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 FY2016/2017 Final Budget						
Building Department Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final 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	700	714	728	743	758	773
341802-BUILDING PERMITS	360,000	367,200	374,544	382,035	389,676	397,469
341803-APPLICATION FEES	13,000	13,260	13,525	13,796	14,072	14,353
341806-RE-INSPECTION FEE	3,500	3,570	3,641	3,714	3,789	3,864
341807-PRE-INSPECTION FEE	1,500	1,530	1,561	1,592	1,624	1,656
354321-VIOLATION SEARCHES	7,000	7,140	7,283	7,428	7,577	7,729
369900-MISCELLANEOUS REVENUES - OTHER	800	816	832	849	866	883
389000-CASH FORWARD	152,800	-	-	-	-	-
<b>Building Revenue Total</b>	<b>539,300</b>	<b>394,230</b>	<b>402,115</b>	<b>410,157</b>	<b>418,360</b>	<b>426,727</b>
512000-REGULAR SALARIES	66,000	67,320	68,666	70,040	71,441	72,869
513000-HOURLY WAGES	178,000	181,560	185,191	188,895	192,673	196,526
514000-OVERTIME	1,000	1,020	1,040	1,061	1,082	1,104
514500-HOLIDAY HOURS-WAGES	9,500	9,690	9,884	10,081	10,283	10,489
521000-FICA TAX	19,700	20,094	20,496	20,906	21,324	21,750
522000-RETIREMENT BENEFITS	22,900	23,358	23,825	24,302	24,788	25,283
523000-HEALTH INSURANCE	87,278	91,642	96,224	101,035	106,087	111,391
534000-CONTRACTED SERVICES	14,400	14,688	14,982	15,281	15,587	15,899
540000-TRAVEL	4,000	4,080	4,162	4,245	4,330	4,416
541000-TELEPHONE	3,500	3,570	3,641	3,714	3,789	3,864
542000-POSTAGE & FREIGHT	100	102	104	106	108	110
543000-UTILITIES - ELECTRIC	3,100	3,162	3,225	3,290	3,356	3,423
543300-UTILITIES-WATER/SEWER	1,000	1,020	1,040	1,061	1,082	1,104
544000-RENTALS/LEASES-MACH & EQUIP	3,500	3,570	3,641	3,714	3,789	3,864
546000-MAINTENANCE & REPAIR	5,000	5,100	5,202	5,306	5,412	5,520
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	500	510	520	531	541	552
551000-OFFICE SUPPLIES	2,500	2,550	2,601	2,653	2,706	2,760
552000-OPERATING SUPPLIES	3,000	3,060	3,121	3,184	3,247	3,312
552100-FUEL	12,000	12,240	12,485	12,734	12,989	13,249
554000-BOOKS AND SUBSCRIPTIONS	8,000	8,160	8,323	8,490	8,659	8,833
554400-MEMBERSHIPS	1,500	1,530	1,561	1,592	1,624	1,656
555000-TRAINING	4,000	4,080	4,162	4,245	4,330	4,416
564500-CAPITAL OUTLAY - MACHINERY & EQUIPMENT	25,000	25,000	5,000	25,000	5,000	25,000
591000-INTERFUND TRANSFER	45,000	15,000	15,000	15,000	15,000	15,000
599000-RESERVE	18,822	-	-	-	-	-
<b>Building Expense Total</b>	<b>539,300</b>	<b>502,106</b>	<b>494,097</b>	<b>526,466</b>	<b>519,226</b>	<b>552,393</b>
<b>Net Profit (Loss)</b>	-	(107,876)	(91,983)	(116,309)	(100,866)	(125,666)
<b>Fund Balance Beginning</b>		668,006	560,130	468,147	351,838	250,972
<b>Fund Balance Ending</b>		560,130	468,147	351,838	250,972	125,306
<b>Fund Balance Policy</b>		125,526	123,524	131,616	129,807	138,098
<b>Surplus (Deficit) Fund Balance</b>		434,604	344,623	220,222	121,166	(12,792)

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## Major Special Revenue Funds Five Year Plan

### Sheriff's Fund

#### **Forecast:**

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

#### **Revenue Assumptions**

- The Sheriff's Fund receives a transfer of General Administration revenue making up the majority of the annual Sheriff's Fund budget. That transfer is scheduled to increase 2% each year.
- 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 General Administration revenue.

#### **Expense Assumptions**

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

### Sheriff's Fund Five Year Plan

Wakulla County FY2016/2017 Final Budget						
Sheriff Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
381000-INTERFUND TRANSFER GENERAL REVENUE	8,404,057	8,572,138	8,743,581	8,918,453	9,096,822	9,278,758
342310-HOUSING FOR PRISONERS	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
389000-CASH FORWARD	371,900	-	-	-	-	-
341520-FEES REMITTED FROM SHERIFF	30,000	30,600	31,212	31,836	32,473	33,122
381000-INTERFUND TRANSFERS	2,000	2,040	2,040	2,040	2,040	2,040
<b>Sheriff Revenue</b>	<b>10,607,957</b>	<b>10,404,778</b>	<b>10,576,833</b>	<b>10,752,329</b>	<b>10,931,335</b>	<b>11,113,920</b>
591100-COURTS/BAILIFF	63,099	63,730	64,367	65,011	65,661	66,318
591100-COURTS/BAILIFF	77,006	77,776	78,554	79,339	80,133	80,934
591100-EMERGENCY MANAGEMENT	24,996	25,246	25,498	25,753	26,011	26,271
591100-CORRECTIONS	4,897,070	4,946,041	4,995,501	5,045,456	5,095,911	5,146,870
591100-LAW ENFORCEMENT	5,545,786	5,601,244	5,657,256	5,713,829	5,770,967	5,828,677
<b>Sheriff Expense</b>	<b>10,607,957</b>	<b>10,714,037</b>	<b>10,821,177</b>	<b>10,929,389</b>	<b>11,038,683</b>	<b>11,149,069</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(309,258)</b>	<b>(244,344)</b>	<b>(177,060)</b>	<b>(107,348)</b>	<b>(35,149)</b>
<b>Fund Balance Beginning</b>		368,983	59,724	(184,620)	(361,680)	(469,028)
<b>Fund Balance Ending</b>		59,724	(184,620)	(361,680)	(469,028)	(504,177)
<b>Fund Balance Policy</b>		2,678,509	2,705,294	2,732,347	2,759,671	2,787,267
<b>Surplus (Deficit) Fund Balance</b>		(2,618,785)	(2,889,914)	(3,094,027)	(3,228,698)	(3,291,444)

## 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 FY2016/2017 Final Budget						
Road Department Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final 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	450,000	454,500	459,045	463,635	468,272	472,955
312420-LOCAL OPTION FUEL TAX - 7TH CENT	332,000	335,320	338,673	342,060	345,481	348,935
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%)	600,000	606,000	612,060	618,181	624,362	630,606
331901-NAT'L FOREST SETTLEMENT-TITLE I-85%	113,969	115,109	116,260	117,423	118,597	119,783
335494-TRAFFIC SIGNAL MAINTENANCE	15,000	15,150	15,302	15,455	15,609	15,765
389000-CASH FORWARD	165,000	-	-	-	-	-
312300-9TH CENT GAS TAX	125,000	126,250	127,513	128,788	130,076	131,376
335493-ST - MOTOR FUEL USE TAX	37,500	37,875	38,254	38,636	39,023	39,413
344200-10/5 CENT LOCAL FEE	10,000	10,100	10,201	10,303	10,406	10,510
<b>Revenue Total</b>	<b>1,998,469</b>	<b>1,851,804</b>	<b>1,870,322</b>	<b>1,889,025</b>	<b>1,907,916</b>	<b>1,926,995</b>
531000-PROFESSIONAL SERVICES	1,393,130	1,407,061	1,421,132	1,435,343	1,449,696	1,464,193
541000-TELEPHONE	1,200	1,212	1,224	1,236	1,249	1,261
543000-UTILITIES - ELECTRIC	18,500	18,685	18,872	19,061	19,251	19,444
543300-UTILITIES-WATER	700	707	714	721	728	736
543500-UTILITIES-LP GAS	500	505	510	515	520	526
546000-MAINTENANCE & REPAIR	15,000	15,150	15,302	15,455	15,609	15,765
552100-FUEL	140,000	141,400	142,814	144,242	145,685	147,141
564000-OPERATING EQUIPMENT	5,000	5,050	5,101	5,152	5,203	5,255
591000-INTERFUND TRANSFER	60,000	60,600	61,206	61,818	62,436	63,061
599000-RESERVE	39,440	-	-	-	-	-
546300-MAINT & REPAIR - FACILITY / ROADS	110,000	111,100	112,211	113,333	114,466	115,611
546400-MAINT & REPAIR - FLEET	90,000	90,900	91,809	92,727	93,654	94,591
546000-MAINTENANCE & REPAIR	95,000	95,950	96,910	97,879	98,857	99,846
546000-MAINTENANCE & REPAIR	20,000	20,200	20,402	20,606	20,812	21,020
543000-UTILITIES - ELECTRIC	10,000	10,200	10,404	10,612	10,824	11,041
<b>Expense Total</b>	<b>1,998,469</b>	<b>1,978,720</b>	<b>1,998,609</b>	<b>2,018,699</b>	<b>2,038,993</b>	<b>2,059,491</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(126,916)</b>	<b>(128,287)</b>	<b>(129,674)</b>	<b>(131,077)</b>	<b>(132,496)</b>
<b>Fund Balance Beginning</b>		<b>229,076</b>	<b>102,160</b>	<b>(26,127)</b>	<b>(155,801)</b>	<b>(286,878)</b>
<b>Fund Balance Ending</b>		<b>102,160</b>	<b>(26,127)</b>	<b>(155,801)</b>	<b>(286,878)</b>	<b>(419,374)</b>
<b>Fund Balance Policy</b>		<b>494,680</b>	<b>499,652</b>	<b>504,675</b>	<b>509,748</b>	<b>514,873</b>
<b>Surplus (Deficit) Fund Balance</b>		<b>(392,520)</b>	<b>(525,779)</b>	<b>(660,476)</b>	<b>(796,626)</b>	<b>(934,247)</b>



**Road 2 Cent Gas Tax Fund Five Year Plan**

<b>Wakulla County FY2016/2017 Final Budget</b>						
<b>2 Cent Gas Tax Fund</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>	<b>FY19/20</b>	<b>FY20/21</b>	<b>FY21/22</b>
<b>Object #</b>	<b>Final Budget</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>
312411-LOCAL OPTION FUEL TAX - 2 CENTS	225,000	227,250	229,523	231,818	234,136	236,477
365010-SALE OF SURPLUS PROPERTY	10,000	10,100	10,201	10,303	10,406	10,510
389000-CASH FORWARD	200,000	-	-	-	-	-
<b>Revenue Total</b>	<b>435,000</b>	<b>237,350</b>	<b>239,724</b>	<b>242,121</b>	<b>244,542</b>	<b>246,987</b>
564500-CAPITAL OUTLAY - EQUIPMENT	200,000	165,350	167,724	170,121	172,542	174,987
571000-LOAN PAYMENT - PRINCIPAL	45,000	45,000	45,000	45,000	45,000	45,000
572000-LOAN PAYMENT - INTEREST	27,000	27,000	27,000	27,000	27,000	27,000
599000-RESERVE	163,000	-	-	-	-	-
<b>Expense Total</b>	<b>435,000</b>	<b>237,350</b>	<b>239,724</b>	<b>242,121</b>	<b>244,542</b>	<b>246,987</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>
<b>Fund Balance Beginning</b>		<b>214,115</b>	<b>214,115</b>	<b>214,115</b>	<b>214,114</b>	<b>214,114</b>
<b>Fund Balance Ending</b>		<b>214,115</b>	<b>214,115</b>	<b>214,114</b>	<b>214,114</b>	<b>214,115</b>
<b>Fund Balance Policy</b>		<b>59,338</b>	<b>59,931</b>	<b>60,530</b>	<b>61,136</b>	<b>61,747</b>
<b>Surplus (Deficit) Fund Balance</b>		<b>154,778</b>	<b>154,184</b>	<b>153,584</b>	<b>152,979</b>	<b>152,368</b>

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**

<b>Wakulla County FY2016/2017 Final Budget</b>						
<b>Fire Department MSBU Fund</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>	<b>FY19/20</b>	<b>FY20/21</b>	<b>FY21/22</b>
<b>Object #</b>	<b>Final Budget</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>
325200-MSBU - FIRE	1,140,734	1,219,914	1,244,312	1,269,199	1,294,582	1,320,474
361101-INTEREST ON TAX	3,500	3,535	3,570	3,606	3,642	3,679
381000-INTERFUND TRANSFER	139,640	141,036	142,447	143,871	145,310	146,763
389000-CASH FORWARD	190,000	-	-	-	-	-
<b>Revenue Total</b>	<b>1,473,874</b>	<b>1,364,485</b>	<b>1,390,329</b>	<b>1,416,676</b>	<b>1,443,535</b>	<b>1,470,916</b>
512000-REGULAR SALARIES	54,000	54,540	55,085	55,636	56,193	56,755
513000-HOURLY WAGES	320,000	323,200	326,432	329,696	332,993	336,323
513500-FLEX WAGES	94,000	94,940	95,889	96,848	97,817	98,795
514000-OVERTIME	70,000	70,700	71,407	72,121	72,842	73,571
514500-HOLIDAY HOURS-WAGES	18,000	18,180	18,362	18,545	18,731	18,918
521000-FICA TAX	42,534	42,959	43,389	43,823	44,261	44,704
522000-RETIREMENT BENEFITS	116,760	117,928	119,107	120,298	121,501	122,716
523000-HEALTH INSURANCE	73,775	77,464	81,337	85,404	89,674	94,158
531000-PROFESSIONAL SERVICES	25,000	25,250	25,503	25,758	26,015	26,275
534000-CONTRACTED SERVICES	24,000	24,240	24,482	24,727	24,974	25,224
540000-TRAVEL	4,500	4,545	4,590	4,636	4,683	4,730
540100-STIPEND	50,000	50,500	51,005	51,515	52,030	52,551
541000-TELEPHONE	16,000	16,160	16,322	16,485	16,650	16,816
542000-POSTAGE & FREIGHT	500	505	510	515	520	526
543000-UTILITIES - ELECTRIC	24,000	24,240	24,482	24,727	24,974	25,224
543300-UTILITIES-WATER/SEWER	6,000	6,060	6,121	6,182	6,244	6,306
543500-UTILITIES-LP GAS	1,000	1,010	1,020	1,030	1,041	1,051
544000-RENTALS/LEASES-MACH & EQUIP	750	758	765	773	780	788
545000-PROPERTY INSURANCE	28,000	28,280	28,563	28,848	29,137	29,428
545100-VEHICLE INSURANCE	36,000	36,360	36,724	37,091	37,462	37,836
545200-LIABILITY INSURANCE	13,000	13,130	13,261	13,394	13,528	13,663
546200-MAINT & REPAIR - EQUIPMENT	51,750	52,268	52,790	53,318	53,851	54,390
546300-MAINT & REPAIR - FACILITY	25,000	25,250	25,503	25,758	26,015	26,275
546400-MAINT & REPAIR - FLEET	100,000	101,000	102,010	103,030	104,060	105,101
551000-OFFICE SUPPLIES	1,500	1,515	1,530	1,545	1,561	1,577
552000-OPERATING SUPPLIES	75,000	75,750	76,508	77,273	78,045	78,826
552100-FUEL	22,000	22,220	22,442	22,667	22,893	23,122
554000-BOOKS AND SUBSCRIPTIONS	500	505	510	515	520	526
554400-MEMBERSHIPS	500	505	510	515	520	526
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	50,000	50,000	50,000	50,000	50,000	50,000
599000-RESERVE	92,305	-	-	-	-	-
<b>Expense Total</b>	<b>1,473,874</b>	<b>1,397,536</b>	<b>1,413,810</b>	<b>1,430,401</b>	<b>1,447,321</b>	<b>1,464,582</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(33,050)</b>	<b>(23,480)</b>	<b>(13,725)</b>	<b>(3,787)</b>	<b>6,334</b>
<b>Fund Balance Beginning</b>		<b>179,778</b>	<b>146,728</b>	<b>123,248</b>	<b>109,522</b>	<b>105,735</b>
<b>Fund Balance Ending</b>		<b>146,728</b>	<b>123,248</b>	<b>109,522</b>	<b>105,735</b>	<b>112,070</b>
<b>Fund Balance Policy</b>		<b>349,384</b>	<b>353,452</b>	<b>357,600</b>	<b>361,830</b>	<b>366,145</b>
<b>Surplus (Deficit) Fund Balance</b>		<b>(202,656)</b>	<b>(230,205)</b>	<b>(248,078)</b>	<b>(256,095)</b>	<b>(254,076)</b>

## 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 FY2016/2017 Final Budget						
1 Cent Sales Tax - 45% Road Paving Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final 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	1,015,000	250,410	-	-	-	-
389000-CASH FORWARD	1,900,000	-	-	-	-	-
<b>Revenue Total</b>	<b>2,915,000</b>	<b>250,410</b>	-	-	-	-
546000-MAINTENANCE & REPAIR	-	1,791,136	-	-	-	-
563000-CAPITAL OUTLAY - New Paving/Resurfacing	2,345,000	200,000	-	-	-	-
571000-LOAN PAYMENT - PRINCIPAL	84,508	-	-	-	-	-
572000-LOAN PAYMENT - INTEREST	544	-	-	-	-	-
599000-RESERVE	184,948	-	-	-	-	-
546000-MAINTENANCE & REPAIR BRIDGES	300,000	118,750	-	-	-	-
<b>Expense Total</b>	<b>2,915,000</b>	<b>2,109,886</b>	-	-	-	-
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(1,859,476)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>		<b>1,859,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Ending</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Policy</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**1 Cent Sales Tax Public Facility Fund Five Year Plan**

Wakulla County FY2016/2017 Final Budget						
1 Cent Sales Tax - 23% Public Facility Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final 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	520,000	128,010	-	-	-	-
389000-CASH FORWARD	472,440	135,894	-	-	-	-
<b>Revenue Total</b>	<b>992,440</b>	<b>263,904</b>	-	-	-	-
562000-CAPITAL OUTLAY - BUILDING	30,000	457,918	-	-	-	-
591000-INTERFUND TRANSFERS	40,000	25,000	-	-	-	-
571000-LOAN PAYMENT - PRINCIPAL	227,320	235,027	-	-	-	-
572000-LOAN PAYMENT - INTEREST	15,674	7,967	-	-	-	-
591100-TRANSFR TO CONST OFFICER	322,440	-	-	-	-	-
591100-TRANSFR TO CONST OFFICER	90,500	-	-	-	-	-
591000-INTERFUND TRANSFERS	60,000	-	-	-	-	-
562000-CAPITAL OUTLAY - BUILDING	206,506	-	-	-	-	-
<b>Expense Total</b>	<b>992,440</b>	<b>725,912</b>	-	-	-	-
<b>Net Profit (Loss)</b>	-	<b>(462,008)</b>	-	-	-	-
<b>Fund Balance Beginning</b>		462,008	(0)	(0)	(0)	(0)
<b>Fund Balance Ending</b>		(0)	(0)	(0)	(0)	(0)
<b>Fund Balance Policy</b>		242,994	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>		(242,994)	(0)	(0)	(0)	(0)

**1 Cent Sales Tax Public Safety Fund Five Year Plan**

Wakulla County FY2016/2017 Final Budget						
1 Cent Sales Tax - 22% Public Safety Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final 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	495,000	125,093	-	-	-	-
389000-CASH FORWARD	60,000	-	-	-	-	-
<b>Revenue Total</b>	<b>555,000</b>	<b>125,093</b>	-	-	-	-
591100-TRANSFER TO CONSTIUTIONAL OFFICER	121,000	42,000	-	-	-	-
562000-CAPITAL OUTLAY BUILDING	35,000	-	-	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	175,000	-	-	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	224,000	-	-	-	-	-
<b>Expense Total</b>	<b>555,000</b>	<b>42,000</b>	-	-	-	-
<b>Net Profit (Loss)</b>	-	<b>83,093</b>	-	-	-	-
<b>Fund Balance Beginning</b>		(96,675)	(13,582)	(13,582)	(13,582)	(13,582)
<b>Fund Balance Ending</b>		(13,582)	(13,582)	(13,582)	(13,582)	(13,582)
<b>Fund Balance Policy</b>		-	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>		(13,582)	(13,582)	(13,582)	(13,582)	(13,582)

**1 Cent Sales Tax Parks & Recreation Fund Five Year Plan**

<b>Wakulla County FY2016/2017 Final Budget</b>						
<b>1 Cent Sales Tax - 10% Parks &amp; Recreation Fund</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>	<b>FY19/20</b>	<b>FY20/21</b>	<b>FY21/22</b>
<b>Object #</b>	<b>Final Budget</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>
312604-PARKS & RECREATION INFRASTRUCTURE	225,000	55,590	-	-	-	-
389000-CASH FORWARD	425,000	-	-	-	-	-
<b>Revenue Total</b>	<b>650,000</b>	<b>55,590</b>	-	-	-	-
561000-CAPITAL OUTLAY - LAND	100,000	-	-	-	-	-
562000-CAPITAL OUTLAY - BUILDING	75,000	366,007	-	-	-	-
563000-CAPITAL OUTLAY - INFRASTRUCTURE	75,000	-	-	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	97,000	28,050	-	-	-	-
591000-INTERFUND TRANSFER	10,000	-	-	-	-	-
599000-RESERVE	193,000	-	-	-	-	-
563000-MEDART PARK	100,000	-	-	-	-	-
<b>Expense Total</b>	<b>650,000</b>	<b>394,057</b>	-	-	-	-
<b>Net Profit (Loss)</b>	-	<b>(338,467)</b>	-	-	-	-
<b>Fund Balance Beginning</b>		<b>338,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Ending</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Policy</b>		-	-	-	-	-
<b>Surplus (Deficit) Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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## Enterprise Funds Five Year Plan

### Sewer 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. 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 FY2016/2017 Final Budget						
Sewer Operating Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final 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	664,000	670,640	677,346	684,120	690,961	697,871
343512-SEWER FEES - PAWS	435,000	439,350	443,744	448,181	452,663	457,189
343513-SEWER FEES - TALQUIN SEWER	425,000	429,250	433,543	437,878	442,257	446,679
343514-OYSTER BAY SEWER FEES	30,000	30,300	30,603	30,909	31,218	31,530
343515-SEWER DUMPING FEES	140,000	141,400	142,814	144,242	145,685	147,141
369907-MISC REVENUE-CREDIT CARD FEES	4,000	4,040	4,080	4,121	4,162	4,204
389000-CASH FORWARD	200,000	-	-	-	-	-
343516-SEWER ACCESS FEES	330,000	333,300	336,633	339,999	343,399	346,833
343517-SEWER ACCESS FEES - FLOWERS	20,000	20,200	20,402	20,606	20,812	21,020
334352-STATE GRANT - LEG APP	6,375,000	-	-	-	-	-
334352-STATE GRANT - LEG APP	3,695,000	-	-	-	-	-
331507-FEDERAL GRANT - USDA	3,997,000	-	-	-	-	-
384000-LOAN PROCEEDS	6,816,000	-	-	-	-	-
<b>Revenue Total</b>	<b>23,131,000</b>	<b>2,068,480</b>	<b>2,089,165</b>	<b>2,110,056</b>	<b>2,131,157</b>	<b>2,152,469</b>

See next page for expenditures.

Sewer Fund continued...

Wakulla County FY2016/2017 Final Budget						
Sewer Operating Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
531000-PROFESSIONAL SERVICES	285,600	288,456	291,341	294,254	297,197	300,168
534000-CONTRACTED SERVICES	100,000	101,000	102,010	103,030	104,060	105,101
534500-CONTRACTED SERVICES-IT	6,000	6,060	6,121	6,182	6,244	6,306
541000-TELEPHONE	10,000	10,100	10,201	10,303	10,406	10,510
543000-UTILITIES - ELECTRIC	160,000	161,600	163,216	164,848	166,497	168,162
543300-UTILITIES-WATER/SEWER	9,000	9,090	9,181	9,273	9,365	9,459
546200-MAINT & REPAIR - EQUIPMENT / COLLECTION SYSTEM	150,000	151,500	153,015	154,545	156,091	157,652
546300-MAINT & REPAIR - FACILITY / WWTP	150,000	151,500	153,015	154,545	156,091	157,652
546400-MAINT & REPAIR - FLEET	100,000	101,000	102,010	103,030	104,060	105,101
549000-OTHER CURRENT CHARGES	60,000	60,600	61,206	61,818	62,436	63,061
552000-OPERATING SUPPLIES	90,000	90,900	91,809	92,727	93,654	94,591
552100-FUEL	35,000	35,350	35,704	36,061	36,421	36,785
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
599000-RESERVE	582,400	-	-	-	-	-
591000-INTERFUND TRANSFER	110,000	111,100	112,211	113,333	114,466	115,611
564500-CAPITAL OUTLAY - EQUIPMENT / LS REHAB	350,000	353,500	357,035	360,605	364,211	367,854
563000-CAPITAL OUTLAY - INFRASTRUCTURE	6,375,000	-	-	-	-	-
563000-CAPITAL OUTLAY - INFRASTRUCTURE	3,695,000	-	-	-	-	-
565000-CONSTRUCTION IN PROGRESS	10,613,000	-	-	-	-	-
572000-LOAN PAYMENT - INTEREST	200,000	-	-	-	-	-
Expense Total	23,131,000	1,682,256	1,699,079	1,716,069	1,733,230	1,750,562
Net Profit (Loss)	-	386,224	390,086	393,987	397,927	401,906
Unrestricted Fund Balance Beginning		14,535,212	14,921,436	15,311,522	15,705,509	16,103,436
Change in Invested / Restricted Capital Assets		-	-	-	-	-
Unrestricted Fund Balance Ending		14,921,436	15,311,522	15,705,509	16,103,436	16,505,342
Invested in Capital Assets Net of Related Debt		-	-	-	-	-
Restricted Assets		-	-	-	-	-
Total Fund Balance		14,921,436	15,311,522	15,705,509	16,103,436	16,505,342
Fund Balance Policy		332,189	335,511	338,866	342,255	345,677
Surplus (Deficit) Fund Balance		14,589,247	14,976,011	15,366,643	15,761,181	16,159,665



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. The annual revenue collected from user fees is not sufficient to sustain the increase in operating expense therefore a transfer in from General Administration revenue is necessary to cover the deficit.

**Expense Assumptions**

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

**Riversink Water Fund Five Year Plan**

<b>Wakulla County FY2016/2017 Final Budget</b>						
<b>Riversink Water Operating Fund</b>	<b>FY16/17</b>	<b>FY17/18</b>	<b>FY18/19</b>	<b>FY19/20</b>	<b>FY20/21</b>	<b>FY21/22</b>
<b>Object #</b>	<b>Final Budget</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>	<b>5 Year Plan Forecast</b>
343300-RIVERSINK WATER	47,228	47,700	48,177	48,659	49,146	49,637
369907-MISC REVENUE-CREDIT CARD FEES	800	808	816	824	832	841
381000-INTERFUND TRANSFER	68,740	9,517	9,612	9,708	9,805	9,903
<b>Revenue Total</b>	<b>116,768</b>	<b>58,025</b>	<b>58,606</b>	<b>59,192</b>	<b>59,784</b>	<b>60,381</b>
531000-PROFESSIONAL SERVICES	37,740	38,117	38,499	38,884	39,272	39,665
534000-CONTRACTED SERVICES	2,000	2,020	2,040	2,061	2,081	2,102
534500-CONTRACTED SVS-INFO TECHNOLOGY	-	-	-	-	-	-
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	68,228	9,000	9,090	9,181	9,273	9,365
552000-OPERATING SUPPLIES	-	-	-	-	-	-
552100-FUEL	4,000	4,040	4,080	4,121	4,162	4,204
564000-OPERATING EQUIPMENT	-	-	-	-	-	-
564500-CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	-
592000-DEPRECIATION EXPENSE	-	-	-	-	-	-
599000-RESERVE	-	-	-	-	-	-
<b>Expense Total</b>	<b>116,768</b>	<b>58,025</b>	<b>58,606</b>	<b>59,192</b>	<b>59,784</b>	<b>60,381</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Unrestricted Fund Balance Beginning</b>		<b>729,689</b>	<b>729,689</b>	<b>757,224</b>	<b>784,759</b>	<b>812,294</b>
<b>Change in Invested / Restricted Capital Assets</b>		<b>-</b>	<b>27,535</b>	<b>27,535</b>	<b>27,535</b>	<b>27,535</b>
<b>Unrestricted Fund Balance Ending</b>		<b>729,689</b>	<b>757,224</b>	<b>784,759</b>	<b>812,294</b>	<b>839,828</b>
<b>Invested in Capital Assets Net of Related Debt</b>		<b>(27,535)</b>	<b>(55,070)</b>	<b>(82,605)</b>	<b>(110,140)</b>	<b>(137,675)</b>
<b>Restricted Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balance</b>		<b>702,154</b>	<b>702,154</b>	<b>702,154</b>	<b>702,154</b>	<b>702,153</b>
<b>Fund Balance Policy</b>		<b>14,506</b>	<b>14,651</b>	<b>14,798</b>	<b>14,946</b>	<b>15,095</b>
<b>Surplus (Deficit) Fund Balance</b>		<b>715,183</b>	<b>742,572</b>	<b>769,961</b>	<b>797,348</b>	<b>824,733</b>

## 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 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 FY2016/2017 Final Budget						
Solid Waste Operating Fund	FY16/17	FY17/18	FY18/19	FY19/20	FY20/21	FY21/22
Object #	Final Budget	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast	5 Year Plan Forecast
343401-SOLID WASTE - RESIDENTIAL	2,288,026	2,310,906	2,334,015	2,357,355	2,380,929	2,404,738
343402-SOLID WASTE - COMMERCIAL	45,000	45,450	45,905	46,364	46,828	47,296
361101-INTEREST ON TAX	8,000	8,000	8,000	8,000	8,000	8,000
369901-MISC REV - RECYCLING RECEIPTS	1,000	1,000	1,000	1,000	1,000	1,000
381000-INTERFUND TRANSFERS	26,068	26,068	26,068	26,068	26,068	26,068
389000-CASH FORWARD	450,000	-	-	-	-	-
334340-STATE GRANT - SOLID WASTE	91,000	91,000	91,000	91,000	91,000	91,000
<b>Revenue Total</b>	<b>2,909,094</b>	<b>2,482,424</b>	<b>2,505,988</b>	<b>2,529,787</b>	<b>2,553,825</b>	<b>2,578,102</b>
582000-AID TO PRIVATE ORGANIZATIONS	20,000	20,200	20,402	20,606	20,812	21,020
531000-PROFESSIONAL SERVICES	110,160	111,262	112,375	113,499	114,634	115,780
534000-CONTRACTED SERVICES	2,090,104	2,111,005	2,132,115	2,153,436	2,174,970	2,196,720
552000-OPERATING SUPPLIES	9,000	9,090	9,181	9,273	9,366	9,460
571000-LOAN PAYMENT - PRINCIPAL	61,667	62,284	62,907	63,536	64,171	64,813
572000-LOAN PAYMENT - INTEREST	28,364	28,648	28,934	29,223	29,515	29,810
591000-INTERFUND TRANSFER	15,000	15,000	15,000	15,000	15,000	15,000
599000-RESERVE	483,799	-	-	-	-	-
534800-LANDFILL MONITORING	71,000	90,909	90,909	90,909	90,909	90,909
552000-OPERATING SUPPLIES	20,000	20,200	20,402	20,606	20,812	21,020
<b>Expense Total</b>	<b>2,909,094</b>	<b>2,468,598</b>	<b>2,492,225</b>	<b>2,516,088</b>	<b>2,540,189</b>	<b>2,564,532</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>13,826</b>	<b>13,763</b>	<b>13,699</b>	<b>13,636</b>	<b>13,570</b>
<b>Unrestricted Fund Balance Beginning</b>		<b>(1,869,346)</b>	<b>(1,842,323)</b>	<b>(1,854,954)</b>	<b>(1,841,255)</b>	<b>(1,827,619)</b>
<b>Change in Invested / Restricted Capital Assets</b>		<b>13,197</b>	<b>(26,394)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unrestricted Fund Balance Ending</b>		<b>(1,842,323)</b>	<b>(1,854,954)</b>	<b>(1,841,255)</b>	<b>(1,827,619)</b>	<b>(1,814,049)</b>
<b>Invested in Capital Assets Net of Related Debt</b>		<b>(26,394)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balance</b>		<b>(1,868,717)</b>	<b>(1,854,954)</b>	<b>(1,841,255)</b>	<b>(1,827,619)</b>	<b>(1,814,049)</b>
<b>Fund Balance Policy</b>		<b>612,100</b>	<b>617,956</b>	<b>623,871</b>	<b>629,844</b>	<b>635,878</b>
<b>Surplus (Deficit) Fund Balance</b>		<b>(2,454,422)</b>	<b>(2,472,910)</b>	<b>(2,465,125)</b>	<b>(2,457,463)</b>	<b>(2,449,927)</b>



Wakulla Beach Hotel 1955

Source: <https://www.floridamemory.com/items/show/156420>

**Section 9**  
**FY2016/2017 Constitutional Officers**  
**Detailed Budgets**

## Clerk of Court

### Finance

Wakulla County FY2016/2017 Final Budget										
Clerk of Court Detail Finance	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 5-31	Final Budget	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	29,114	28,764	28,338	29,983	28,702	21,630	33,579	34,251	672	2.00%
512000-REGULAR SALARIES	249,417	204,145	239,365	243,649	238,866	159,569	220,819	254,655	33,836	15.32%
513000-OPS WAGES	175	-	1,566	9,921	20,766	-	31,200	31,824	624	2.00%
514000-OVERTIME WAGES	1,185	-	1,330	2,352	753	285	-	-	-	#DIV/0!
521000-FICA TAX	19,933	17,816	20,700	21,869	22,115	13,883	21,848	22,285	437	2.00%
522000-RETIREMENT BENEFITS	25,856	14,511	20,885	43,007	37,605	24,705	37,128	37,871	743	2.00%
523000-HEALTH INSURANCE	36,855	40,130	72,730	73,178	79,748	71,069	92,220	96,831	4,611	5.00%
531000-PROFESSIONAL SERVICES	-	-	-	3,879	261	-	500	510	10	2.00%
534000-CONTRACTED SERVICES	2,120	11,663	11,235	12,775	11,848	11,112	11,014	11,234	220	2.00%
540000-TRAVEL	1,499	5,648	3,384	7,893	5,950	4,856	5,000	5,100	100	2.00%
541000-TELEPHONE	1,896	938	1,273	1,275	1,147	708	1,500	1,530	30	2.00%
542000-POSTAGE & FREIGHT	2,911	1,470	3,044	2,925	2,329	2,193	3,000	3,060	60	2.00%
544000-RENTALS & LEASES	157	497	449	435	465	323	750	765	15	2.00%
545000-INSURANCE	1,935	3,680	4,825	708	-	-	-	-	-	#DIV/0!
546000-MAINT & REPAIR	-	-	57	12	115	-	200	204	4	2.00%
548000-ADVERTISING & PROMOTION	-	-	265	20	346	-	750	765	15	2.00%
549000-OTHER CURRENT CHARGES	1,376	6,046	693	3,974	263	285	1,000	1,020	20	2.00%
551000-OFFICE SUPPLIES	3,297	3,086	2,752	2,891	2,626	2,654	3,000	3,060	60	2.00%
552000-OPERATING SUPPLIES	349	3,447	1,655	1,126	1,037	931	1,000	1,020	20	2.00%
554000-BOOKS & SUBSCRIPTIONS	-	252	-	82	-	-	500	510	10	2.00%
554400-MEMBERSHIPS	751	794	738	1,349	1,135	1,155	1,000	1,020	20	2.00%
555000-TRAINING	288	840	359	-	163	75	250	255	5	2.00%
564000-OPERATING EQUIPMENT	-	369	2,771	-	1,280	840	992	-	(992)	-100.00%
591000-INTERFUND TRANSFER OUT	202	-	800	2,370	96,174	-	95,000	-	(95,000)	-100.00%
593000-RETURN TO BOARD	-	790	49,009	-	-	-	-	35,029	35,029	#DIV/0!
<b>Clerk of Court Finance Detail</b>	<b>379,317</b>	<b>344,886</b>	<b>468,222</b>	<b>465,673</b>	<b>553,695</b>	<b>316,273</b>	<b>562,250</b>	<b>542,798</b>	<b>(19,452)</b>	<b>-3.46%</b>

### Maintenance

Wakulla County FY2016/2017 Final Budget										
Clerk of Court Detail Maintenance	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY 15/16 over FY 14/15	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 5-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	31,004	28,705	29,074	29,982	29,886	19,241	28,434	29,002	568	2.00%
514000-OVERTIME WAGES	203	497	995	3,733	2,370	1,538	5,331	5,438	107	2.01%
521000-FICA TAX	2,387	2,234	2,298	2,569	2,468	1,590	2,583	2,635	52	2.01%
522000-RETIREMENT BENEFITS	2,573	1,435	1,677	2,349	2,337	1,489	2,064	2,105	41	1.99%
523000-HEALTH INSURANCE	6,339	7,679	15,471	17,073	16,414	9,880	19,371	20,340	969	5.00%
534000-CONTRACTED SERVICES	7,337	18,425	12,419	6,114	3,448	2,939	3,000	3,060	60	2.00%
541000-TELEPHONE	91	108	137	137	141	92	150	153	3	2.00%
542000-POSTAGE & FREIGHT	588	294	494	588	462	316	750	765	15	2.00%
544000-RENTALS & LEASES	32	88	67	88	88	47	100	102	2	2.00%
546000-MAINT & REPAIR	6,871	7,076	16,837	27,124	12,327	7,069	11,500	11,730	230	2.00%
551000-OFFICE SUPPLIES	1,590	1,563	686	1,988	981	339	1,300	1,326	26	2.00%
552000-OPERATING SUPPLIES	8,621	8,160	8,662	10,135	11,065	4,608	11,650	11,855	205	1.76%
552100-FUEL	315	510	628	683	469	202	250	255	5	2.00%
591000-INTERFUND TRANSFER OUT	21,355	-	-	-	-	-	3,500	-	(3,500)	-100.00%
<b>Clerk of Court Maintenance Detail</b>	<b>90,000</b>	<b>77,957</b>	<b>90,132</b>	<b>102,723</b>	<b>82,522</b>	<b>50,267</b>	<b>89,983</b>	<b>88,766</b>	<b>(1,217)</b>	<b>-1.35%</b>

## Property Appraiser

\*The Board is providing \$1,031,324 in funding – information on individual line item funding can be requested directly from the Property Appraiser

Wakulla County FY2016/2017 Final Budget										
Property Appraiser Detail	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 3-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	-	98,900	49,453	102,503	102,809	51,530	103,060	103,060	-	0.00%
512000-REGULAR SALARIES	-	452,539	216,661	439,861	439,094	220,173	474,412	474,412	-	0.00%
SPECIAL PAY	-	18,000	8,999	16,833	16,051	9,600	18,000	16,000	(2,000)	-11.11%
521000-FICA TAX	-	42,594	20,556	43,478	45,210	21,416	45,553	45,401	(152)	-0.33%
522000-RETIREMENT BENEFITS	-	32,529	15,118	69,302	72,331	38,059	78,839	80,385	1,546	1.96%
523000-HEALTH INSURANCE	-	68,712	52,316	100,933	103,861	58,189	137,146	144,003	6,857	5.00%
531000-PROFESSIONAL SERVICES	-	5,215	4,100	9,168	4,370	4,342	12,100	12,100	-	0.00%
532000-AUDITING & ACCOUNTING	-	677	881	1,766	1,540	1,332	2,400	2,000	(400)	-16.67%
534000-CONTRACTED SERVICES	-	705	2,462	2,385	4,985	2,050	3,000	3,000	-	0.00%
540000-TRAVEL	-	3,106	5,672	9,324	6,915	5,456	10,759	10,759	-	0.00%
541000-TELEPHONE	-	2,926	1,599	2,495	2,393	1,073	3,500	3,000	(500)	-14.29%
542000-POSTAGE & FREIGHT	-	5,792	2,598	3,071	12,027	3,300	7,357	9,022	1,665	22.63%
543000-UTILITIES-ELECTRIC	-	8,630	4,615	8,480	7,848	3,884	9,000	8,000	(1,000)	-11.11%
546000-MAINTANENCE & REPAIR	-	105,404	34,789	127,818	101,683	43,830	85,392	91,192	5,800	6.79%
549000-OTHER CURRENT CHARGES	-	385	467	392	833	264	500	500	-	0.00%
551000-OFFICE SUPPLIES	-	12,575	1,625	10,101	8,793	4,413	9,000	9,000	-	0.00%
552000-OPERATING SUPPLIES	-	7,369	1,904	6,412	3,771	1,463	8,000	7,000	(1,000)	-12.50%
554000-BOOKS & SUBSCRIPTIONS	-	485	574	599	644	664	1,600	1,000	(600)	-37.50%
554400-MEMBERSHIPS	-	6,049	5,242	5,993	5,816	5,298	6,100	6,000	(100)	-1.64%
555000-TRAINING	-	1,855	1,715	2,305	2,855	760	3,170	3,170	-	0.00%
SPECIAL CONTINGENCY	-	-	-	-	-	-	3,267	11,554	8,287	253.66%
410020-SPECIAL ASSESSMENT EDP	-	-	-	-	12,000	-	-	2,296	2,296	#DIV/0!
NORTH FLORIDA WATER CONTRIBUTION	-	(1,885)	(778)	(1,885)	-	-	(11,053)	(2,208)	8,845	-80.02%
<b>Property Appraiser Expense Detail</b>	<b>-</b>	<b>875,244</b>	<b>431,385</b>	<b>961,334</b>	<b>983,420</b>	<b>477,096</b>	<b>1,011,102</b>	<b>1,040,646</b>	<b>29,544</b>	<b>2.92%</b>

**Sheriff**

*\*The Board is providing \$10,607,957 in funding – information on individual line item funding can be requested directly from the Sheriff Office*

**Law Enforcement**

Law Enforcement Object #	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY15/16		FY16/17	FY16/17 over FY15/16	
	Actual	Actual	Actual	Actual	Actual	Actual thru 3-31	Final Budget	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	53,898	49,828	52,535	55,469	55,024	27,651	55,710	57,381	1,671	3.0%
512000-REGULAR SALARIES	3,013,355	2,916,943	2,867,883	2,781,132	2,787,545	1,404,146	2,941,140	3,149,374	208,234	7.1%
513000-OTHER SALARIES	37,307	61,277	62,484	21,475	58,156	5,613	20,400	20,400	-	0.0%
514000-OVERTIME WAGES	7,791	2,206	14,129	14,058	33,485	8,798	6,630	6,630	-	0.0%
515000-INCENTIVE PAY	27,439	25,395	27,560	25,929	23,817	14,369	25,000	25,000	-	0.0%
519000-HOLIDAY WAGES	42,245	37,213	39,335	32,616	40,414	26,963	40,800	42,024	1,224	3.0%
521000-FICA TAX	241,530	228,625	224,658	213,343	221,705	109,694	232,522	248,663	16,141	6.9%
522000-RETIREMENTS BENEFITS	509,737	319,081	374,893	470,642	528,152	258,294	557,491	600,071	42,580	7.6%
523000-HEALTH INSURANCE	590,393	580,856	603,553	597,076	658,810	348,066	750,137	787,644	37,507	5.0%
524000-WORKERS COMPENSATION	142,863	95,114	105,313	70,724	87,709	44,194	97,026	110,144	13,118	13.5%
525000-UNEMPLOYMENT COMP	-	-	-	5,351	3,022	-	-	-	-	#DIV/0!
<b>TOTAL PERSONNEL SERVICES</b>	<b>4,666,558</b>	<b>4,316,538</b>	<b>4,372,343</b>	<b>4,287,815</b>	<b>4,497,839</b>	<b>2,247,788</b>	<b>4,726,855</b>	<b>5,047,331</b>	<b>320,476</b>	<b>6.8%</b>
531000-PROFESSIONAL SERVICES	11,826	11,391	26,693	23,212	47,040	26,415	20,000	20,000	-	0.0%
534000-CONTRACTED SERVICES	14,535	12,311	20,049	6,533	10,058	16,543	12,000	12,000	-	0.0%
535000- INVESTIGATIVE FUNDS	10,000	13,000	15,000	10,000	7,500	18,000	18,000	30,000	12,000	66.7%
540000-TRAVEL AND TRAINING	14,058	10,446	15,492	13,327	11,994	7,355	10,000	10,000	-	0.0%
541000-COMMUNICATIONS	59,551	46,248	56,036	60,732	50,369	24,120	55,000	55,000	-	0.0%
542000-POSTAGE	7,768	3,202	4,108	3,527	2,811	1,104	3,500	3,500	-	0.0%
543000-UTILITIES	50,954	45,853	30,653	36,181	32,942	16,863	45,000	45,000	-	0.0%
544030-LEASE/MAINT COPIERS	10,028	13,859	13,446	13,646	7,997	4,119	12,000	12,000	-	0.0%
544040-EQUIPMENT LEASE	87,983	32,075	-	-	-	-	-	-	-	#DIV/0!
545010-INSURANCE AUTO	41,120	37,592	38,168	33,243	34,112	17,676	38,000	39,330	1,330	3.5%
545020-INSURANCE LIABILITY	57,695	58,948	44,346	48,476	54,418	29,238	52,816	56,513	3,697	7.0%
545040-INSURANCE OTHER	1,790	3,497	10,670	4,851	1,520	3,876	10,500	10,500	-	0.0%
546000-REPAIRS/MAINT BLDG & EQUIP	6,254	5,747	8,509	10,604	8,502	1,282	6,000	6,000	-	0.0%
546010-REPAIRS/MAINT AUTO	34,894	16,410	34,342	38,014	39,396	19,795	35,000	35,000	-	0.0%
546030-REPAIRS/MAINT RADIO	20	1,042	513	279	214	946	2,500	2,500	-	0.0%
546040-AUTO SHOP SUPPLIES	133	-	254	283	-	-	1,000	1,000	-	0.0%
547000-PRINTING & BINDING	11,661	1,024	8,155	3,922	-	2,700	5,000	5,000	-	0.0%
549000-OTHER CHARGES	7,357	-	1,882	4,753	6,558	932	2,500	2,500	-	0.0%
549010-TAG & TITLE FEES	1,216	496	1,259	1,374	735	360	1,500	1,500	-	0.0%
549050-CLEANING/MAINT UNIFORMS	2,516	1,492	2,326	1,687	566	154	2,500	2,500	-	0.0%
551000-OFFICE SUPPLIES	23,764	17,716	20,536	17,189	14,020	9,197	20,000	20,000	-	0.0%
551010-FURN & EQUIP > 1,000	54,730	22,007	49,942	19,241	23,431	2,458	25,000	25,000	-	0.0%
551020-SOFTWARE SUPPORT & MAINT	28,887	36,742	30,531	36,361	28,576	17,916	35,000	35,000	-	0.0%
552000-OPERATING SUPPLIES	26,724	14,575	26,410	20,940	25,497	4,772	20,000	20,000	-	0.0%
552010-MOTOR FUEL	206,876	199,653	195,007	193,251	134,211	52,070	195,000	171,000	(24,000)	-12.3%
552020-AMMUNITION	6,936	14,180	17,399	63,029	17,857	14,270	30,000	30,000	-	0.0%
552070-K-9 SUPPLIES	4,363	1,422	-	-	-	-	-	-	-	#DIV/0!
552080-TASERS & SUPPLIES	1,995	3,561	25,892	6,162	1,233	-	5,000	5,000	-	0.0%
552090-UNIFORMS	30,474	4,321	23,026	36,439	25,264	9,892	15,000	27,000	12,000	80.0%
552150-VEHICLE SUPPLIES	16,112	459	6,585	7,212	3,391	8,351	5,000	5,000	-	0.0%
552200-CLEANING/MAINT SUPPLIES	2,277	2,554	3,565	2,845	2,354	1,485	3,000	3,000	-	0.0%
554020-MEMBERSHIP DUES	8,846	4,221	6,431	8,146	7,522	7,155	6,000	6,000	-	0.0%
<b>TOTAL OPERATING</b>	<b>843,343</b>	<b>636,044</b>	<b>737,225</b>	<b>725,479</b>	<b>600,088</b>	<b>319,044</b>	<b>691,816</b>	<b>696,843</b>	<b>5,027</b>	<b>0.7%</b>
964010-MACHINERY & EQUIPM	93,330	7,824	-	45,613	(1,625)	-	-	25,000	25,000	#DIV/0!
<b>TOTAL CAPITAL OUTLAY</b>	<b>93,330</b>	<b>7,824</b>	<b>-</b>	<b>45,613</b>	<b>(1,625)</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>#DIV/0!</b>
CONTINGENCY	-	-	58,932	117,864	-	-	-	-	-	#DIV/0!
<b>TOTAL PROGRAM BUDGET</b>	<b>5,603,231</b>	<b>4,960,406</b>	<b>5,168,500</b>	<b>5,176,771</b>	<b>5,096,302</b>	<b>2,566,832</b>	<b>5,418,671</b>	<b>5,769,174</b>	<b>350,503</b>	<b>6.5%</b>

Sheriff continued...

Corrections

Corrections	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 3-31	Final Budget	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	53,898	53,885	52,994	55,009	55,024	27,651	55,710	57,381	1,671	3.0%
512000-REGULAR SALARIES	2,157,415	1,888,849	1,743,918	1,682,945	1,689,552	818,784	1,688,089	1,838,732	150,643	8.9%
513000-OTHER SALARIES	140,875	87,570	10,082	19,256	19,674	8,005	15,300	15,300	-	0.0%
514000-OVERTIME WAGES	3,189	10,806	4,638	17,882	7,643	6,653	13,770	33,770	20,000	145.2%
515000-INCENTIVE PAY	13,543	14,385	16,495	17,120	14,900	7,125	14,000	14,000	-	0.0%
519000-HOLIDAY WAGES	43,413	38,035	34,900	32,199	32,885	20,445	35,700	36,771	1,071	3.0%
521000-FICA TAX	184,395	160,809	135,312	132,677	132,331	65,301	137,190	150,444	13,254	9.7%
522000-RETIREMENTS BENEFITS	381,512	224,470	224,128	281,722	300,614	153,637	333,818	364,013	30,195	9.0%
523000-HEALTH INSURANCE	436,695	417,504	424,389	443,149	456,138	225,436	539,937	566,934	26,997	5.0%
524000-WORKERS COMPENSATION	116,665	91,809	70,748	48,208	63,672	32,194	66,326	76,302	9,976	15.0%
525000-UNEMPLOYMENT COMP	337	8,378	3,396	-	-	-	2,500	2,500	-	0.0%
<b>TOTAL PERSONNEL SERVICES</b>	<b>3,531,937</b>	<b>2,996,500</b>	<b>2,721,000</b>	<b>2,730,167</b>	<b>2,772,433</b>	<b>1,365,231</b>	<b>2,902,340</b>	<b>3,156,147</b>	<b>253,807</b>	<b>8.7%</b>
534000-CONTRACTED SERVICES	30,664	491,046	1,082,214	1,084,684	1,111,378	557,761	1,135,862	1,179,606	43,744	3.9%
540000-TRAVEL AND TRAINING	7,657	4,355	2,105	5,007	7,437	2,512	2,500	2,500	-	0.0%
541000-COMMUNICATIONS	11,240	7,827	5,851	5,120	3,854	2,075	8,400	8,400	-	0.0%
542000-POSTAGE	5,081	2,031	1,025	2,052	2,627	1,031	2,300	2,300	-	0.0%
543000-UTILITIES	209,913	195,916	222,224	209,335	204,568	107,910	200,000	200,000	-	0.0%
544030-LEASE/MAINT COPIERS	5,103	7,001	7,739	7,826	7,006	3,717	7,200	7,200	-	0.0%
545010-INSURANCE AUTO	5,832	5,072	5,168	4,496	4,844	2,564	5,000	5,175	175	3.5%
545020-INSURANCE LIABILITY	54,535	55,856	33,833	33,091	41,592	21,242	44,625	47,749	3,124	7.0%
545040-INSURANCE OTHER	-	1,826	9,073	3,889	-	3,384	8,837	8,837	-	0.0%
545030-INSURANCE INMATE MEDICAL	10,256	10,371	9,449	8,792	9,822	5,981	10,000	10,000	-	0.0%
546000-REPAIRS/MAINT BLDG & EQUIP	36,117	50,605	53,745	56,612	44,897	29,119	31,937	31,937	-	0.0%
546010-REPAIRS/MAINT AUTO	2,946	3,623	1,380	2,339	1,739	1,641	3,500	3,500	-	0.0%
546030-REPAIRS/MAINT RADIO	-	291	380	-	-	-	1,500	1,500	-	0.0%
546040-AUTO SHOP SUPPLIES	861	1,474	2,123	2,272	1,371	145	1,000	1,000	-	0.0%
549000-OTHER CHARGES	433	52	709	221	744	2,967	750	750	-	0.0%
549010-TAG & TITLE FEES	87	-	19	87	84	21	200	200	-	0.0%
549050-CLEANING/MAINT UNIFORMS	2,264	1,630	1,308	1,110	530	136	2,000	2,000	-	0.0%
551000-OFFICE SUPPLIES	12,375	7,202	6,858	6,614	4,582	4,259	7,000	7,000	-	0.0%
551010-FURN & EQUIP > 1,000	4,952	44,775	14,581	10,847	3,799	1,759	8,000	8,000	-	0.0%
551020-SOFTWARE SUPPORT & MAINT	8,656	10,500	6,500	9,217	7,606	4,750	11,000	11,000	-	0.0%
552000-OPERATING SUPPLIES	12,617	8,665	9,916	12,518	6,710	3,128	5,000	5,000	-	0.0%
552010-MOTOR FUEL	10,993	19,902	25,407	27,803	8,059	5,543	13,000	13,000	-	0.0%
552080-TASERS & SUPPLIES	-	-	1,264	-	-	-	3,500	3,500	-	0.0%
552090-UNIFORMS	5,598	2,034	2,879	4,342	3,187	981	5,000	5,000	-	0.0%
552100-TRAINING SUPPLIES	2,029	-	905	-	1,313	906	2,500	2,500	-	0.0%
552120-MEDICAL/NURSES SUPPLIES	32,631	15,228	-	-	-	-	-	-	-	#DIV/0!
552130-INMATE FOOD SUPPLIES	300,774	312,753	294,780	293,120	254,878	136,792	289,080	289,080	0	0.0%
552140-INMATE SUPPLIES	78,251	37,270	37,926	37,402	37,208	19,736	35,000	35,000	-	0.0%
552200-CLEANING/MAINT SUPPLIES	12,378	27,717	35,383	21,544	15,213	13,601	32,000	32,000	-	0.0%
<b>TOTAL OPERATING</b>	<b>864,243</b>	<b>1,325,022</b>	<b>1,874,744</b>	<b>1,850,340</b>	<b>1,785,048</b>	<b>933,661</b>	<b>1,876,691</b>	<b>1,923,734</b>	<b>47,043</b>	<b>2.5%</b>
964010-RADIO EQUIPMENT	694	1,204	68,796	257,340	13,039	-	-	25,000	25,000	#DIV/0!
<b>TOTAL CAPITAL OUTLAY</b>	<b>694</b>	<b>1,204</b>	<b>68,796</b>	<b>257,340</b>	<b>13,039</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>#DIV/0!</b>
CONTINGENCY	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL PROGRAM BUDGET</b>	<b>4,396,874</b>	<b>4,322,726</b>	<b>4,664,540</b>	<b>4,837,847</b>	<b>4,570,520</b>	<b>2,298,892</b>	<b>4,779,031</b>	<b>5,104,881</b>	<b>325,850</b>	<b>6.8%</b>

Sheriff continued...

Courthouse Security

Courthouse Security		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual	Actual thru 3-31	Final Budget	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	131,333	150,561	99,849	91,731	94,325	94,325	51,156	87,606	90,234	2,628	3.0%
513000-OTHER SALARIES	-	-	-	4,107	2,646	2,646	-	2,040	2,040	-	0.0%
515000-INCENTIVE PAY	-	500	-	311	339	339	-	2,000	2,000	-	0.0%
519000-HOLIDAY WAGES	-	-	338	502	728	728	504	510	525	15	2.9%
521000-FICA TAX	6,222	11,542	7,600	9,149	7,607	7,607	3,952	7,061	7,263	202	2.9%
522000-RETIREMENTS BENEFITS	11,243	10,497	11,373	17,260	13,908	13,908	8,511	14,766	15,640	874	5.9%
523000-HEALTH INSURANCE	155	821	3,776	9,891	8,808	8,808	129	11,035	11,587	552	5.0%
524000-WORKERS COMPENSATION	3,464	6,953	3,935	4,189	3,127	3,127	1,889	3,491	3,827	336	9.6%
<b>TOTAL PERSONNEL SERVICES</b>	<b>152,417</b>	<b>180,874</b>	<b>126,871</b>	<b>137,140</b>	<b>131,488</b>	<b>131,488</b>	<b>66,141</b>	<b>128,509</b>	<b>133,116</b>	<b>4,607</b>	<b>3.6%</b>
541000-COMMUNICATIONS	-	-	-	-	-	-	-	-	-	-	#DIV/0!
545010-INSURANCE AUTO	464	440	468	508	453	453	-	634	656	22	3.5%
545020-INSURANCE LIABILITY	5,228	4,767	3,909	2,076	2,180	2,180	1,144	2,424	2,594	170	7.0%
546010-REPAIRS/MAINT AUTO	211	216	46	56	9	9	196	300	300	-	0.0%
546030-REPAIRS/MAINT RADIO	-	-	-	467	-	-	-	350	350	-	0.0%
549050-CLEANING/MAINT UNIFORMS	341	421	444	99	-	-	-	400	400	-	0.0%
552000-OPERATING SUPPLIES	9	-	1,128	1,149	424	424	13	500	500	-	0.0%
552010-MOTOR FUEL	1,270	1,519	1,810	1,000	564	564	80	1,500	1,500	-	0.0%
552080-TASERS & SUPPLIES	-	-	2,156	-	-	-	-	500	500	-	0.0%
552090-UNIFORMS	35	20	696	618	-	-	-	1,000	1,000	-	0.0%
<b>TOTAL OPERATING</b>	<b>7,558</b>	<b>7,383</b>	<b>10,657</b>	<b>5,973</b>	<b>3,630</b>	<b>3,630</b>	<b>1,433</b>	<b>7,608</b>	<b>7,800</b>	<b>192</b>	<b>2.5%</b>
964010-RADIO EQUIPMENT	-	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
CONTINGENCY	-	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL PROGRAM BUDGET</b>	<b>159,975</b>	<b>188,257</b>	<b>137,528</b>	<b>143,113</b>	<b>135,118</b>	<b>135,118</b>	<b>67,574</b>	<b>136,117</b>	<b>140,916</b>	<b>4,799</b>	<b>3.5%</b>

Emergency Management

Emergency Management		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual	Actual thru 3-31	Final Budget	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
512000-REGULAR SALARIES	16,976	16,976	20,000	20,000	20,000	20,000	-	20,855	20,855	-	0.0%
513000-OPS SALARIES	-	-	-	-	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	1,299	1,299	1,530	1,530	1,530	1,530	-	1,594	1,594	-	0.0%
522000-RETIREMENTS BENEFITS	1,539	1,539	1,400	1,400	1,400	1,400	-	1,505	1,505	-	0.0%
523000-HEALTH INSURANCE	3,459	3,459	548	548	548	548	-	552	552	-	0.0%
524000-WORKERS COMPENSATION	-	-	-	-	-	-	-	-	-	-	#DIV/0!
<b>TOTAL PERSONNEL SERVICES</b>	<b>23,273</b>	<b>23,273</b>	<b>23,478</b>	<b>23,478</b>	<b>23,478</b>	<b>23,478</b>	<b>-</b>	<b>24,506</b>	<b>24,506</b>	<b>-</b>	<b>0.0%</b>

Total

Sheriff Fund Summary		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual	Actual thru 3-31	Final Budget	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
FUND 150 TOTAL PERSONNEL SERV	8,374,185	7,517,185	7,243,692	7,178,600	7,425,238	7,425,238	3,679,160	7,782,210	8,361,100	578,890	7.4%
FUND 150 TOTAL OPERATING	1,715,144	1,968,449	2,622,626	2,581,792	2,388,766	2,388,766	1,254,138	2,576,115	2,628,377	52,262	2.0%
FUND 150 TOTAL CAPITAL OUTLAY	94,024	9,028	68,796	302,953	11,414	11,414	-	-	50,000	50,000	#DIV/0!
FUND 150 TOTAL CONTINGENCY	-	-	58,932	117,864	3,418	3,418	-	-	-	-	#DIV/0!
<b>TOTAL WCSO PROGRAM</b>	<b>10,183,353</b>	<b>9,494,662</b>	<b>9,994,046</b>	<b>10,181,209</b>	<b>9,828,836</b>	<b>9,828,836</b>	<b>4,933,298</b>	<b>10,358,324</b>	<b>11,039,477</b>	<b>681,153</b>	<b>6.6%</b>



# Supervisor of Elections

Wakulla County FY2016/2017 Final Budget										
Supervisor of Elections Fund	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 7-31	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
369900-MISCELLANEOUS REVENUES - OTHER	251	6,128	4,868	3,737	1,983	1,779	-	-	-	-
347401-SPECIAL ELECTIONS PROCEEDS	-	-	36,950	-	-	-	-	-	-	#DIV/0!
381000-INTERFUND TRANSFERS	312,309	326,348	347,568	366,563	370,844	375,482	375,482	513,492	138,010	36.8%
386500-RETURN FROM SUPERVISOR OF ELECTIONS	-	-	-	11,009	-	-	-	-	-	#DIV/0!
389000-CASH FORWARD	-	-	-	-	-	-	6,424	20,608	14,184	220.8%
<b>Supervisor of Elections Revenue</b>	<b>312,560</b>	<b>332,476</b>	<b>389,386</b>	<b>381,309</b>	<b>372,827</b>	<b>377,261</b>	<b>381,906</b>	<b>534,100</b>	<b>152,194</b>	<b>39.9%</b>
511000-EXECUTIVE SALARIES	79,395	80,422	80,372	85,318	85,523	69,657	87,750	105,200	17,450	19.9%
512000-REGULAR SALARIES	61,969	64,454	76,240	68,837	66,633	56,279	69,870	71,250	1,380	2.0%
512100-ANNUAL/SICK LEAVE PAY OUT	-	-	3,336	-	-	-	-	-	-	#DIV/0!
513000-HOURLY WAGES	16,591	14,464	8,023	10,940	5,883	2,012	20,000	10,000	(10,000)	-50.0%
514000-OVERTIME	-	957	1,872	2,009	2,205	1,609	4,000	2,500	(1,500)	-37.5%
514500-HOLIDAY HOURS-WAGES	-	-	1,000	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	12,162	12,275	13,222	12,936	12,259	9,911	14,166	14,738	572	4.0%
522000-RETIREMENT BENEFITS	18,720	12,890	22,325	40,998	47,227	38,456	49,393	55,900	6,507	13.2%
523000-HEALTH INSURANCE	5,745	5,301	5,239	16,355	16,091	16,986	17,675	22,524	4,849	27.4%
531300-LEGAL FEES - OTHER	2,700	5,544	3,263	6,613	3,600	2,978	6,000	5,000	(1,000)	-16.7%
534000-CONTRACTED SERVICES	37,968	41,719	37,340	37,573	33,263	15,340	37,500	40,000	2,500	6.7%
540000-TRAVEL	6,257	2,137	2,183	4,116	5,714	4,134	5,500	5,500	-	0.0%
541000-TELEPHONE	4,262	7,041	4,692	5,846	5,315	5,489	5,000	5,000	-	0.0%
542000-POSTAGE & FREIGHT	-	-	-	-	2,438	2,013	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	7,424	9,630	8,412	9,801	2,328	2,815	10,000	10,000	-	0.0%
545000-PROPERTY INSURANCE	-	-	360	-	-	-	-	-	-	#DIV/0!
546000-MAINTENANCE & REPAIR	1,336	354	615	663	1,117	190	1,000	1,000	-	0.0%
547000-PRINTING & BINDING	10,593	21,963	13,828	14,481	8,298	6,904	9,500	7,600	(1,900)	-20.0%
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	1,405	1,101	1,059	2,465	950	510	2,500	2,500	-	0.0%
549000-OTHER CURRENT CHARGES	12,064	21,415	15,297	13,415	9,586	12,595	22,052	15,000	(7,052)	-32.0%
549500-EVENTS & SERVICES	424	379	329	410	256	234	500	388	(112)	-22.4%
551000-OFFICE SUPPLIES	2,728	3,925	2,215	2,685	1,778	1,846	2,500	2,500	-	0.0%
552000-OPERATING SUPPLIES	15,703	8,509	19,663	13,845	671	3,219	10,000	10,000	-	0.0%
552100-FUEL	37	135	70	197	94	153	200	200	-	0.0%
554000-BOOKS AND SUBSCRIPTIONS	1,630	-	-	-	-	-	-	-	-	#DIV/0!
554400-MEMBERSHIPS	-	-	1,600	1,659	3,457	125	1,800	2,300	500	27.8%
564000-OPERATING EQUIPMENT	-	2,134	-	-	10,555	719	-	145,000	145,000	#DIV/0!
594000-NON-OPERATING EXPENSE / RETURN TO BOARD	13,447	15,727	11,009	-	-	-	-	-	-	#DIV/0!
599000-Reserve	-	-	-	-	-	-	5,000	-	(5,000)	-100.0%
513000-HOURLY WAGES	-	-	516	-	744	-	-	-	-	#DIV/0!
514000-OVERTIME	-	-	967	-	-	-	-	-	-	#DIV/0!
521000-FICA TAX	-	-	113	-	57	-	-	-	-	#DIV/0!
522000-RETIREMENT BENEFITS	-	-	56	-	135	-	-	-	-	#DIV/0!
534000-CONTRACTED SERVICES	-	-	3,400	-	-	-	-	-	-	#DIV/0!
540000-TRAVEL	-	-	59	-	-	-	-	-	-	#DIV/0!
541000-TELEPHONE	-	-	740	-	-	-	-	-	-	#DIV/0!
544000-RENTALS/LEASES-MACH & EQUIP	-	-	1,514	-	-	-	-	-	-	#DIV/0!
547000-PRINTING & BINDING	-	-	3,114	-	151	-	-	-	-	#DIV/0!
548000-ADVERTISING/PROMOTIONAL ACTIVITIES	-	-	760	-	110	-	-	-	-	#DIV/0!
549000-OTHER CURRENT CHARGES	-	-	8,755	-	-	-	-	-	-	#DIV/0!
549900-REFUNDS	-	-	14,369	-	-	-	-	-	-	#DIV/0!
551000-OFFICE SUPPLIES	-	-	272	-	-	-	-	-	-	#DIV/0!
552000-OPERATING SUPPLIES	-	-	2,314	-	-	-	-	-	-	#DIV/0!
<b>Supervisor of Elections Expense</b>	<b>312,560</b>	<b>332,476</b>	<b>370,513</b>	<b>351,160</b>	<b>326,436</b>	<b>254,175</b>	<b>381,906</b>	<b>534,100</b>	<b>152,194</b>	<b>39.9%</b>
<b>Net Profit (Loss)</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>30,149</b>	<b>46,390</b>	<b>123,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>49,022</b>	<b>95,412</b>	<b>218,498</b>	<b>218,498</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Ending</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>49,022</b>	<b>95,412</b>	<b>218,498</b>	<b>218,498</b>	<b>218,498</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Policy</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,477</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>18,873</b>	<b>49,022</b>	<b>95,412</b>	<b>218,498</b>	<b>123,022</b>	<b>218,498</b>	<b>-</b>	<b>-</b>

## Tax Collector

\*The Board is providing \$738,998 in funding - information on individual line item funding can be requested directly from the Tax Collector

Wakulla County FY2016/2017 Final Budget										
Tax Collector Detail	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16		FY16/17	FY16/17 over FY15/16	
Object #	Actual	Actual	Actual	Actual	Actual	Actual thru 4-30	Final Budget	Final Budget	\$ Increase (Decrease)	% Increase (Decrease)
511000-EXECUTIVE SALARIES	-	-	49,467	58,627	100,809	58,952	101,060	101,060	-	0.00%
512000-REGULAR SALARIES	-	-	148,515	176,794	301,220	177,311	302,110	331,064	28,954	9.58%
OTHER WAGES & SPECIAL PAY	-	-	12,721	15,903	8,182	8,662	9,536	1,000	(8,536)	-89.51%
521000-FICA TAX	-	-	14,965	17,478	29,345	17,565	32,023	34,307	2,284	7.13%
522000-RETIREMENT BENEFITS	-	-	9,098	33,171	76,854	44,200	76,403	79,619	3,216	4.21%
523000-HEALTH INSURANCE	-	-	35,962	44,872	82,905	50,544	86,632	88,539	1,907	2.20%
531000-PROFESSIONAL SERVICES	-	-	1,447	(1,189)	15,075	4,734	25,550	19,550	(6,000)	-23.48%
534000-CONTRACTUAL SERVICES	-	-	22,500	26,922	40,414	28,804	36,000	43,390	7,390	20.53%
540000-TRAVEL	-	-	-	-	236	-	475	250	(225)	-47.37%
541000-TELEPHONE	-	-	3,247	4,751	7,986	5,214	7,120	8,640	1,520	21.35%
542000-POSTAGE & FREIGHT	-	-	8,690	1,400	32,802	3,219	13,000	15,314	2,314	17.80%
544000-RENTALS & LEASES	-	-	1,234	1,286	1,516	1,672	3,641	3,685	44	1.21%
545000-INSURANCE AND NOTARY BONDS	-	-	255	255	231	231	300	462	162	54.00%
546000-MAINTANENCE & REPAIR	-	-	6,051	9,112	14,017	6,878	13,200	14,100	900	6.82%
547000-PRINTING & BINDING	-	-	-	2,351	3,730	743	3,500	6,230	2,730	78.00%
549000-OTHER CURRENT CHARGES	-	-	8,596	541	1,323	730	400	500	100	25.00%
551000-OFFICE SUPPLIES	-	-	4,521	6,576	10,408	237	9,743	9,418	(325)	-3.34%
554000-BOOKS & SUBSCRIPTIONS	-	-	2,150	2,496	3,409	2,284	3,815	2,825	(990)	-25.95%
SOLID WASTE COLLECTION FEES	-	-	-	-	(18,300)	-	-	-	-	#DIV/0!
<b>Tax Collector Expense Detail</b>	-	-	<b>329,418</b>	<b>401,345</b>	<b>712,161</b>	<b>411,980</b>	<b>724,508</b>	<b>759,953</b>	<b>35,445</b>	<b>4.89%</b>

Thank you for reading the Wakulla County FY 2016/2017 Final Budget and Five Year Plan. If you have any questions regarding the contents of this document, please don't hesitate to call. If you have any suggestions for improving the County's budget document or budget process, please let me know. Thank you.

J. David Edwards, County Administrator  
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