

Wakulla County BOCC

Revenue Monitoring Report - Major County Revenues

for the Period Ending September 30, 2023

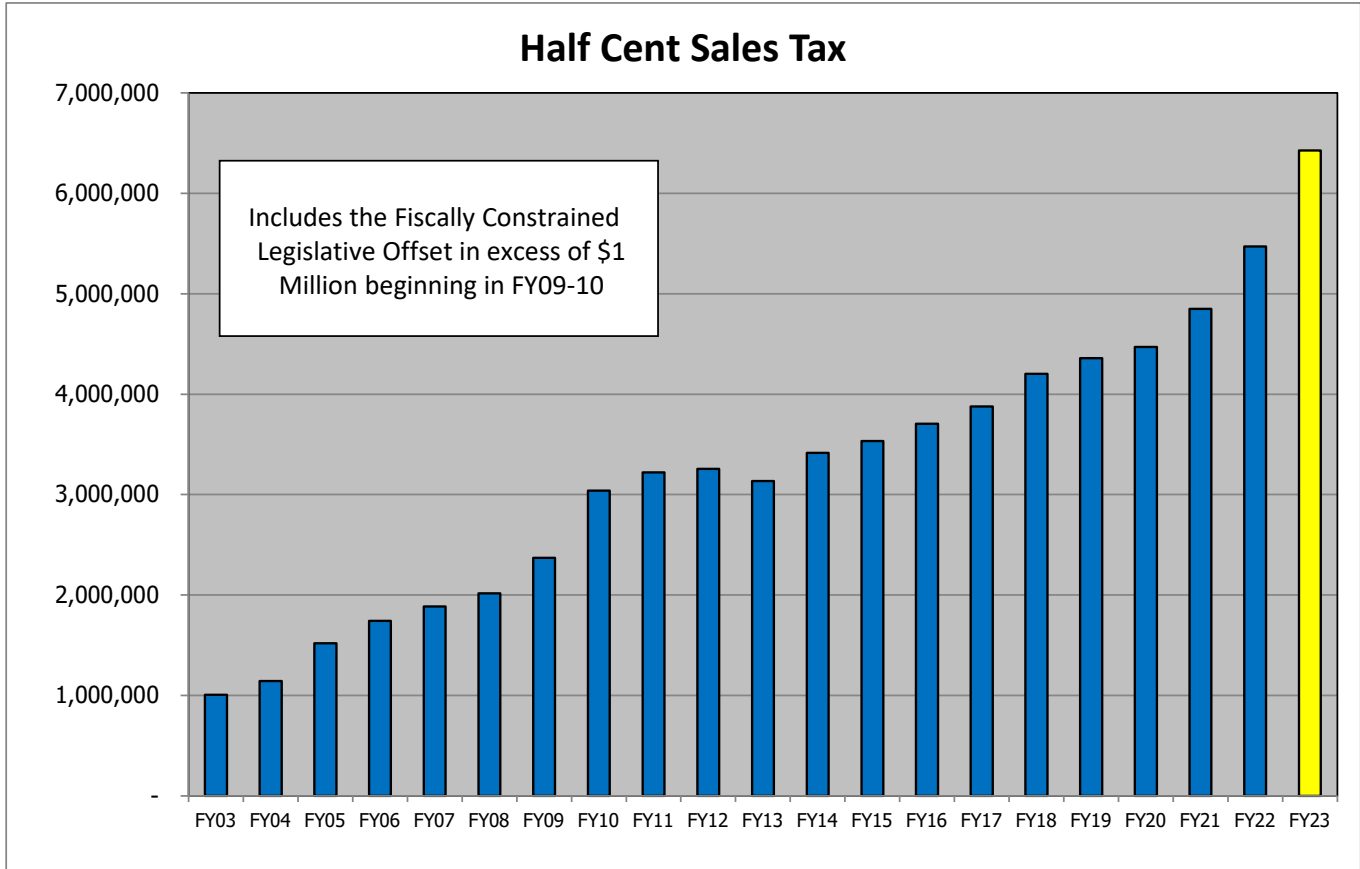


Category	Annual Budget	Actual for Fiscal Year	Variance Favorable (Unfavorable)	Percent Increase (Decrease)
<b>STATE REVENUES</b>				
<b>Half Cent Sales Tax</b>	<b>\$ 5,060,762.00</b>	<b>\$ 6,426,230</b>	<b>\$ 1,365,468</b>	<b>26.98%</b>
Ordinary	\$ 1,545,472.00	\$ 1,473,009	\$ (72,463)	-4.69%
Fiscal Emergency	\$ 1,577,489.00	\$ 2,441,552	\$ 864,063	54.77%
Supp-Inmate	\$ 45,000.00	\$ 33,360	\$ (11,640)	-25.87%
Fiscally Constrained	\$ 506,668.00	\$ 349,538	\$ (157,130)	-31.01%
Fiscally Const Legis Offset	\$ 1,386,133.00	\$ 2,128,770	\$ 742,637	53.58%
<b>State Revenue Sharing</b>	<b>\$ 931,119.00</b>	<b>\$ 1,228,595</b>	<b>\$ 297,476</b>	<b>31.95%</b>
<b>Communication Service Tax</b>	<b>\$ 550,000.00</b>	<b>\$ 746,053</b>	<b>\$ 196,053</b>	<b>35.65%</b>
<b>Gas / Fuel Taxes</b>	<b>\$ 2,226,607.00</b>	<b>\$ 2,319,717</b>	<b>\$ 93,110</b>	<b>4.18%</b>
Local Option Fuel Tax - 4 cents	\$ 576,000.00	\$ 603,537	\$ 27,537	4.78%
Local Option Fuel Tax - 7th cent	\$ 376,000.00	\$ 383,873	\$ 7,873	2.09%
St - 5th & 6th Cent Gas Tax (20%)	\$ 167,000.00	\$ 171,619	\$ 4,619	2.77%
St - 5th & 6th Cent Gas Tax (80%)	\$ 657,000.00	\$ 686,475	\$ 29,475	4.49%
9th Cent Gas Tax	\$ 157,000.00	\$ 172,441	\$ 15,441	9.83%
Local Option Fuel Tax - 2 cents	\$ 293,607.00	\$ 301,772	\$ 8,165	2.78%
<b>1 Cent Sales Tax</b>	<b>\$ 3,532,069.00</b>	<b>\$ 4,294,232</b>	<b>\$ 762,163</b>	<b>21.58%</b>
1 Cent - Public Facilities Infrastruct	\$ 812,376.00	\$ 987,673	\$ 175,297	21.58%
1 Cent - Parks & Rec Infrastructure	\$ 353,207.00	\$ 429,423	\$ 76,216	21.58%
1 Cent - Road Infrastructure	\$ 1,589,431.00	\$ 1,932,404	\$ 342,973	21.58%
1 Cent - Public Safety Infrastructure	\$ 777,055.00	\$ 944,731	\$ 167,676	21.58%
<b>LOCAL REVENUES</b>				
<b>Ad Valorem Tax</b>	<b>\$ 13,740,321.00</b>	<b>\$ 13,810,068</b>	<b>\$ 69,747</b>	<b>0.51%</b>
General Fund Ad Valorem Tax	\$ 13,740,321.00	\$ 13,810,068	\$ 69,747	0.51%
<b>Public Service Tax</b>	<b>\$ 2,993,871.00</b>	<b>\$ 2,924,061</b>	<b>\$ (69,810)</b>	<b>-2.33%</b>
<b>EMS Fee Revenue</b>	<b>\$ 1,350,000.00</b>	<b>\$ 1,446,694</b>	<b>\$ 96,694</b>	<b>7.16%</b>
<b>Building Permits &amp; Fees</b>	<b>\$ 1,156,100.00</b>	<b>\$ 801,834</b>	<b>\$ (354,266)</b>	<b>-30.64%</b>
Building Permits & Fees	\$ 906,100.00	\$ 801,834	\$ (104,266)	-11.51%
Building Construction Fees	\$ 250,000.00	\$ -	\$ (250,000)	-100.00%
<b>Planning &amp; Zoning Fees</b>	<b>\$ 295,950.00</b>	<b>\$ 336,433</b>	<b>\$ (569,667)</b>	<b>-62.87%</b>
<b>Housing Prisoner Bed Fees</b>		\$ -	\$ -	<b>0.00%</b>
<b>Fire Dept. MSBU Revenue</b>	<b>\$ 2,213,432.00</b>	<b>\$ 2,224,760</b>	<b>\$ 11,328</b>	<b>0.51%</b>
<b>Tourist Development Tax</b>	<b>\$ 265,605.00</b>	<b>\$ 330,172</b>	<b>\$ 64,567</b>	<b>24.31%</b>
<b>Impact Fees</b>		\$ -	\$ -	<b>0.00%</b>
<b>Sewer Fees</b>	<b>\$ 3,504,000.00</b>	<b>\$ 3,364,561</b>	<b>\$ (139,439)</b>	<b>-3.98%</b>
Sopchoppy	\$ 1,260,000.00	\$ 1,357,294	\$ 97,294	7.72%
PAWS	\$ 561,000.00	\$ 626,173	\$ 65,173	11.62%
Wakulla/Talquin	\$ 1,543,000.00	\$ 1,210,058	\$ (332,942)	-21.58%
Dumping Fees	\$ 140,000.00	\$ 171,036	\$ 31,036	22.17%
<b>Sewer Access Fees</b>	<b>\$ 1,310,000.00</b>	<b>\$ 1,215,100</b>	<b>\$ (94,900)</b>	<b>-7.24%</b>
Sewer Access Fees	\$ 1,260,000.00	\$ 1,215,100	\$ (44,900)	-3.56%
Flowers Subdivision	\$ 50,000.00	\$ -	\$ (50,000)	-100.00%
<b>Solid Waste Disposal</b>	<b>\$ 2,834,906.00</b>	<b>\$ 2,875,929</b>	<b>\$ 41,023</b>	<b>1.45%</b>
Residential	\$ 2,759,906.00	\$ 2,805,078	\$ 45,172	1.64%
Commercial	\$ 75,000.00	\$ 70,851	\$ (4,149)	-5.53%
<b>Total</b>	<b>\$ 41,964,742.00</b>	<b>\$ 44,344,438</b>	<b>\$ 2,379,696</b>	<b>5.37%</b>

Category	FY 2023 Actual	FY 2022 Actual	Variance Favorable (Unfavorable)	Percent Increase (Decrease)
<b>STATE REVENUES</b>				
<b>Half Cent Sales Tax</b>	<b>\$ 6,426,230</b>	<b>\$ 5,469,923</b>	<b>\$ 956,307</b>	<b>14.88%</b>
Ordinary	\$ 1,473,009	\$ 1,429,946	\$ 43,063	2.92%
Fiscal Emergency	\$ 2,441,552	\$ 2,097,890	\$ 343,662	14.08%
Supp-Inmate	\$ 33,360	\$ 50,423	\$ (17,063)	-51.15%
Fiscally Contrained	\$ 349,538	\$ 347,819	\$ 1,719	0.49%
Fiscally Const Legis Offset	\$ 2,128,770	\$ 1,543,845	\$ 584,925	27.48%
<b>State Revenue Sharing</b>	<b>\$ 1,228,595</b>	<b>\$ 1,153,993</b>	<b>\$ 74,602</b>	<b>6.07%</b>
<b>Communication Service Tax</b>	<b>\$ 746,053</b>	<b>\$ 649,535</b>	<b>\$ 96,518</b>	<b>12.94%</b>
<b>Gas / Fuel Taxes</b>	<b>\$ 2,319,717</b>	<b>\$ 2,197,930</b>	<b>\$ 121,787</b>	<b>5.25%</b>
Local Option Fuel Tax - 4 cents	\$ 603,537	\$ 551,280	\$ 52,257	8.66%
Local Option Fuel Tax - 7th cent	\$ 383,873	\$ 371,939	\$ 11,934	3.11%
St - 5th & 6th Cent Gas Tax (20%)	\$ 171,619	\$ 170,222	\$ 1,397	0.81%
St - 5th & 6th Cent Gas Tax (80%)	\$ 686,475	\$ 680,888	\$ 5,587	0.81%
9th Cent Gas Tax	\$ 172,441	\$ 147,964	\$ 24,477	14.19%
Local Option Fuel Tax - 2 cents	\$ 301,772	\$ 275,637	\$ 26,135	8.66%
<b>1 Cent Sales Tax</b>	<b>\$ 4,294,232</b>	<b>\$ 4,070,412</b>	<b>\$ 223,820</b>	<b>5.21%</b>
1 Cent - Public Facilities Infrastruct	\$ 987,673	\$ 936,195	\$ 51,478	5.21%
1 Cent - Parks & Rec Infrastructure	\$ 429,423	\$ 407,041	\$ 22,382	5.21%
1 Cent - Road Infrastructure	\$ 1,932,404	\$ 1,831,685	\$ 100,719	5.21%
1 Cent - Public Safety Infrastructure	\$ 944,731	\$ 895,491	\$ 49,240	5.21%
<b>LOCAL REVENUES</b>				
<b>Ad Valorem Tax</b>	<b>\$ 13,810,068</b>	<b>\$ 11,965,125</b>	<b>\$ 1,844,943</b>	<b>13.36%</b>
General Fund Ad Valorem Tax	\$ 13,810,068	\$ 11,965,125	\$ 1,844,943	13.36%
<b>Public Service Tax</b>	<b>\$ 2,924,061</b>	<b>\$ 2,477,255</b>	<b>\$ 446,806</b>	<b>15.28%</b>
<b>Emer. Medical Service Fees</b>	<b>\$ 1,446,694</b>	<b>\$ 1,268,639</b>	<b>\$ 178,055</b>	<b>12.31%</b>
<b>Building Permits &amp; Fees</b>	<b>\$ 801,834</b>	<b>\$ 862,522</b>	<b>\$ (60,688)</b>	<b>-7.57%</b>
Building Permits & Fees	\$ 801,834	\$ 862,522	\$ (60,688)	-7.57%
Building Construction Fees	\$ -	\$ -	\$ -	#DIV/0!
<b>Planning &amp; Zoning Fees</b>	<b>\$ 336,433</b>	<b>\$ 305,811</b>	<b>\$ 30,622</b>	<b>9.10%</b>
<b>Housing Prisoner Bed Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>Fire Dept. MSBU Revenue</b>	<b>\$ 2,224,760</b>	<b>\$ 2,142,346</b>	<b>\$ 82,414</b>	<b>3.70%</b>
<b>Tourist Development Tax</b>	<b>\$ 330,172</b>	<b>\$ 310,509</b>	<b>\$ 19,663</b>	<b>5.96%</b>
<b>Impact Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Sewer Fees</b>	<b>\$ 3,364,561</b>	<b>\$ 2,934,220</b>	<b>\$ 430,341</b>	<b>12.79%</b>
Sopchoppy	\$ 1,357,294	\$ 1,243,696	\$ 113,598	8.37%
PAWS	\$ 626,173	\$ 538,027	\$ 88,146	14.08%
Wakulla/Talquin	\$ 1,210,058	\$ 1,036,097	\$ 173,961	14.38%
Dumping Fees	\$ 171,036	\$ 116,400	\$ 54,636	31.94%
<b>Sewer Access Fees</b>	<b>\$ 1,215,100</b>	<b>\$ 1,182,750</b>	<b>\$ 32,350</b>	<b>2.66%</b>
Sewer Access Fees	\$ 1,215,100	\$ 1,136,250	\$ 78,850	6.49%
Flowers Subdivision	\$ -	\$ 46,500	\$ (46,500)	#DIV/0!
<b>Solid Waste Disposal</b>	<b>\$ 2,875,929</b>	<b>\$ 2,774,498</b>	<b>\$ 101,431</b>	<b>3.53%</b>
Residential	\$ 2,805,078	\$ 2,702,294	\$ 102,784	3.66%
Commercial	\$ 70,851	\$ 72,204	\$ (1,353)	-1.91%
<b>Total</b>	<b>\$ 44,344,438</b>	<b>\$ 39,765,468</b>	<b>\$ 4,578,971</b>	<b>11.51%</b>

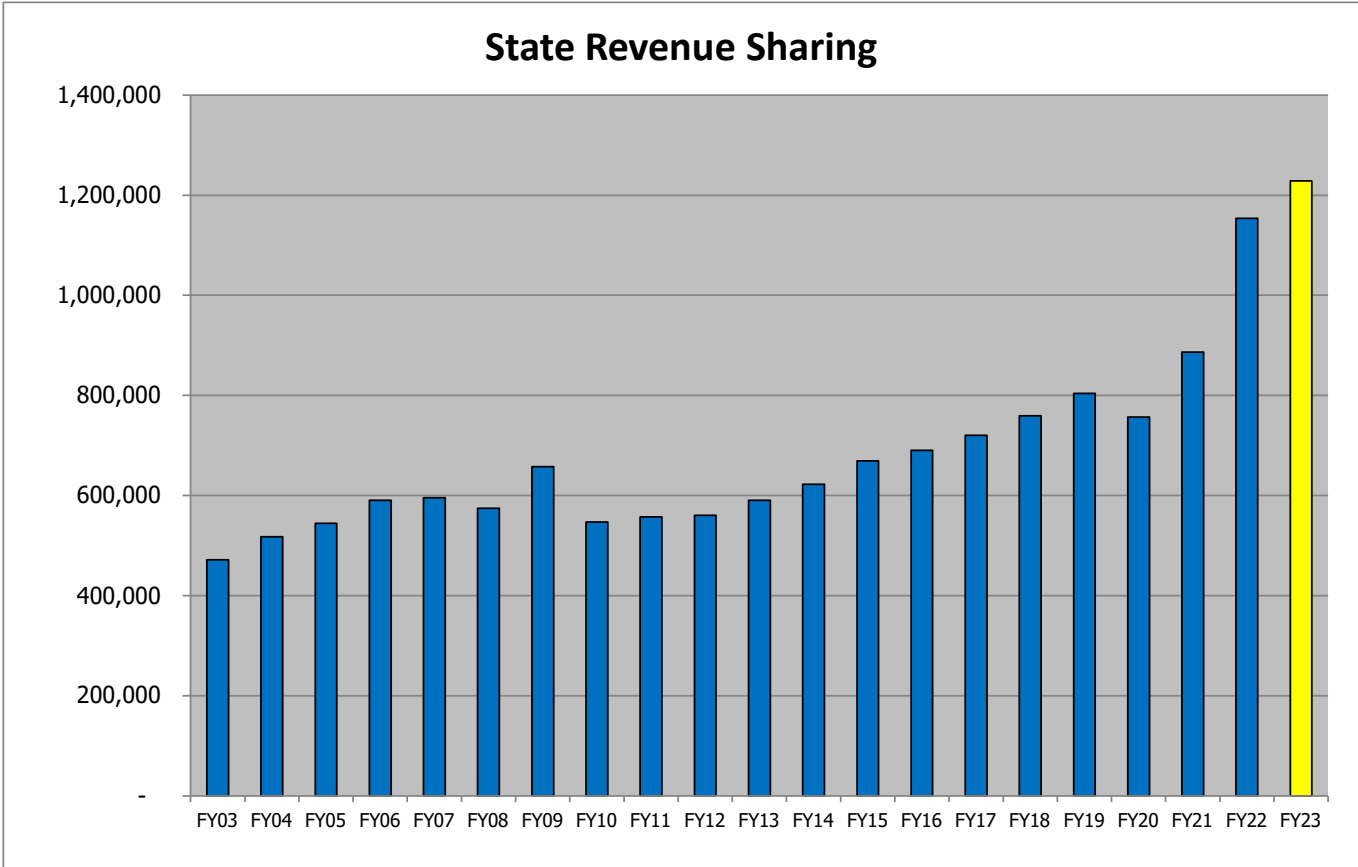
**HALF CENT SALES TAX: F.S. Sections 202.18(2)(c), 212.20(6), 218.60-.67 and 409.915**

The Florida Legislature authorized the establishment of the 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.



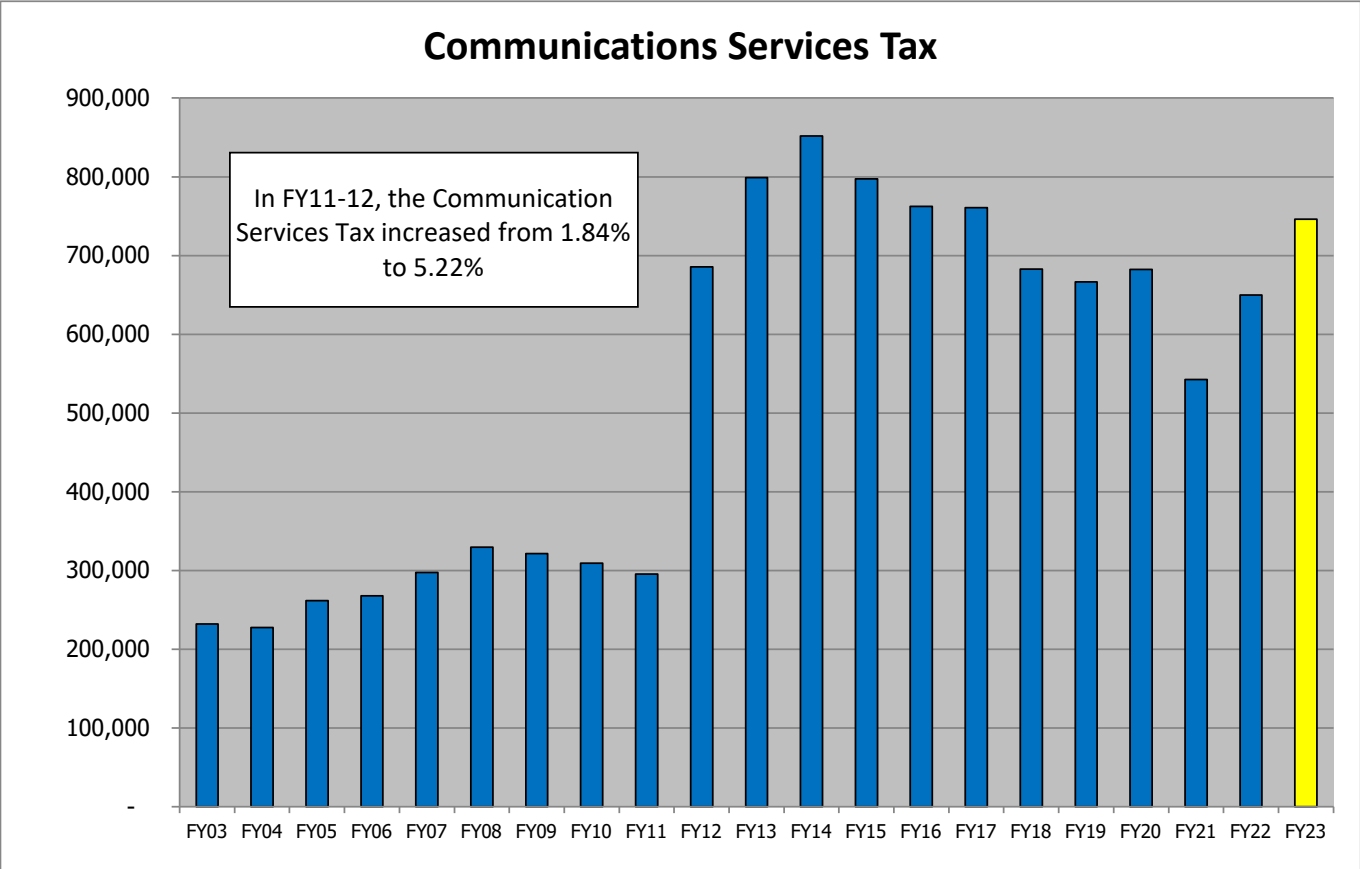
**STATE REVENUE SHARING: F.S. Sections 210.20(2), 212.20(6), 218.20-.26, and 409.915**

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 98.49 % of the amount shared with counties. The program is funded by 2.0810% 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 county 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. Consequently, it is possible that some portion of a county's growth monies will become available as a pledge for bonded indebtedness.



**COMMUNICATIONS SERVICES TAX: F.S. Chapter 202**

Chapter 202 of the Florida Statutes established this tax to simplify the complex structure of taxes on telecommunications, cable, satellite and related services. This tax has two parts: the state and local communications services tax. For the State portion, communications services, except direct-to-home satellite service, are subject to the state tax of 4.92 percent and the gross receipts tax of 2.52 percent for a combined rate of 7.44 percent. Direct-to-home satellite service is subject to the state tax of 9.07 percent and the gross receipts tax of 2.37 percent for a combined rate of 11.44 percent. 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.



**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.

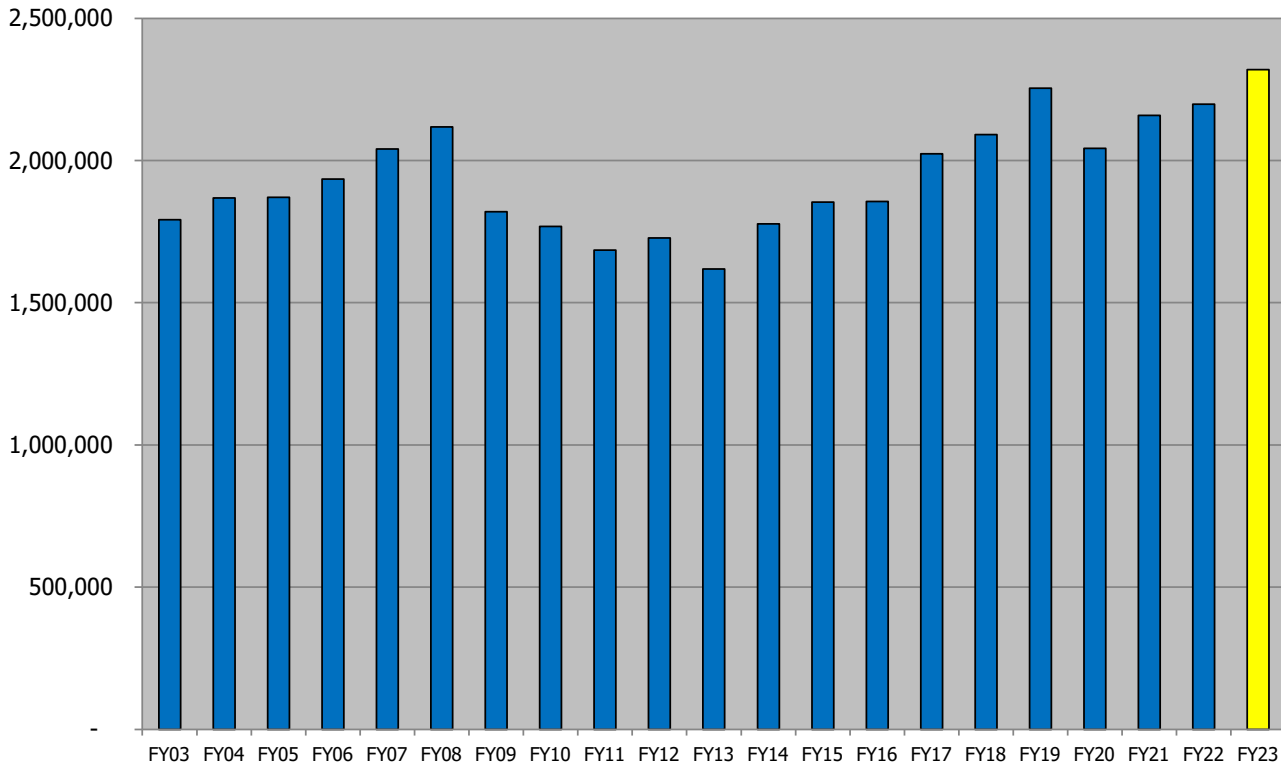
The **7th Cent County Gas Tax** is authorized by F.S. Section 206.41(1) and 206.60. It is a 1 cent tax levied at the wholesale level on the first sale of each gallon of motor and diesel fuel. Use of the proceeds is restricted to purchase of right of way, construction, reconstruction, operation, maintenance 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.

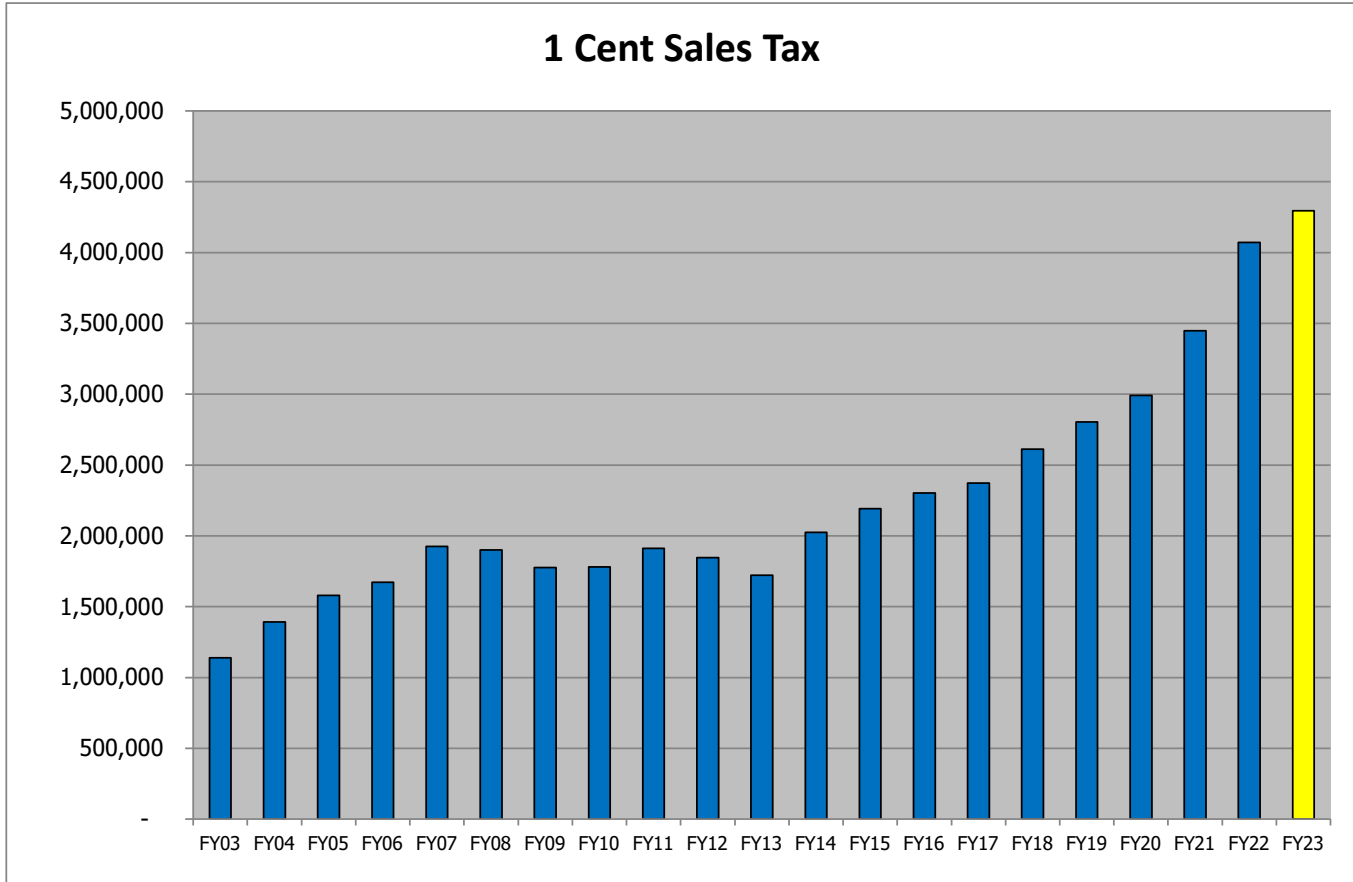
There is another group of gas taxes the County does not impose but could. F.S. Section 206.41(1)(e) and 336.025 also allows the County to impose 1 to 5 cents tax on every gallon of motor fuel sold within the county. Diesel fuel is excluded from this optional tax.

**Gas/Fuel Taxes**



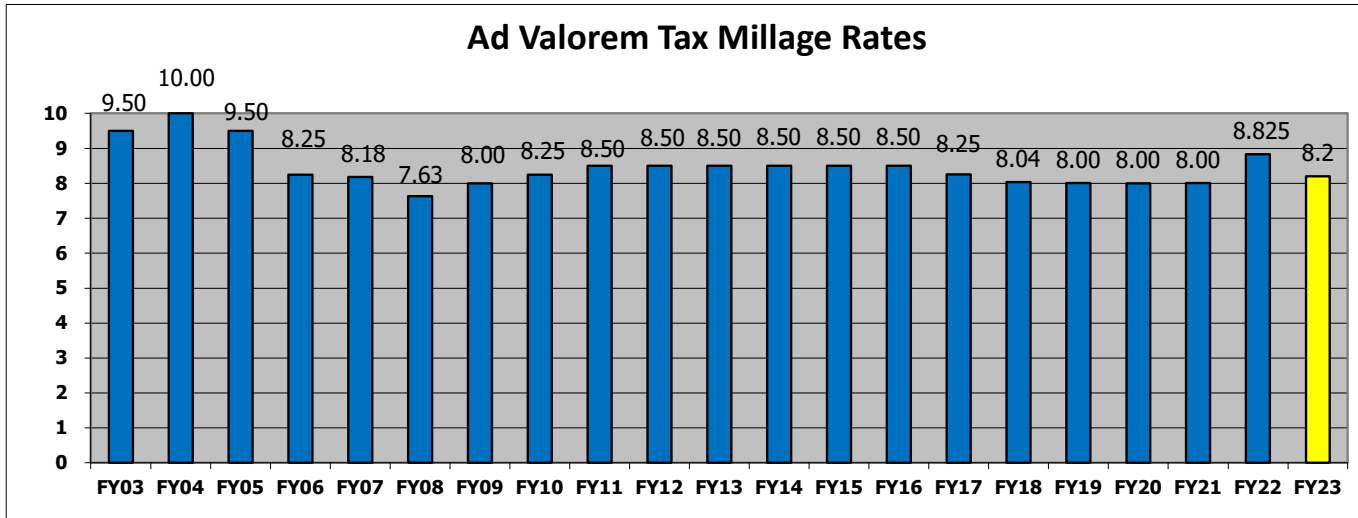
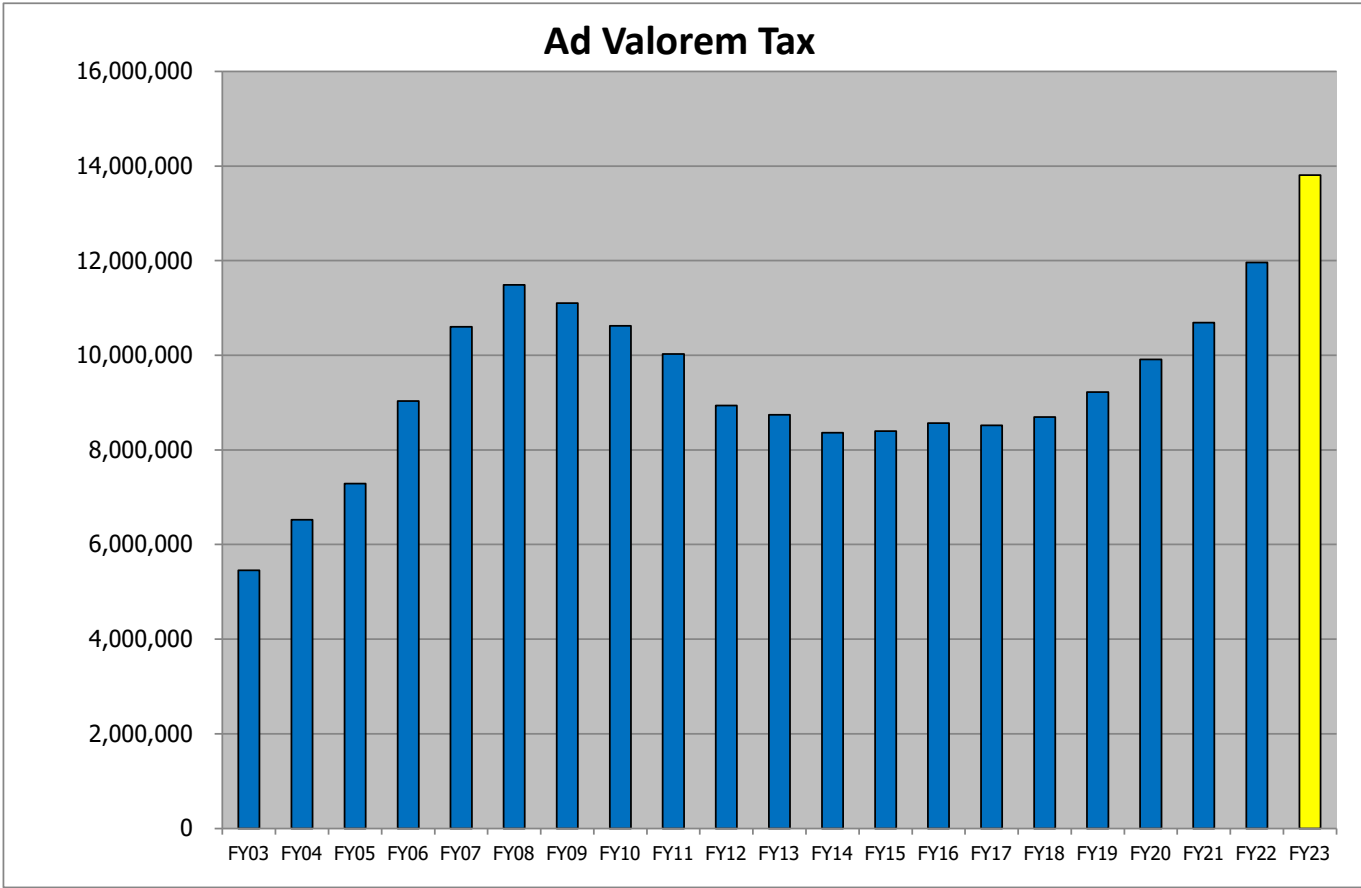
**ONE CENT SALES TAX: F.S. Section 212.054-.055**

The State authorizes counties to impose nine 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, renewed in September 2002 for another 15 years, and then renewed In July 2016 for the period of January 1, 2018 to December 31, 2037. 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**.



**AD VALOREM TAX:**

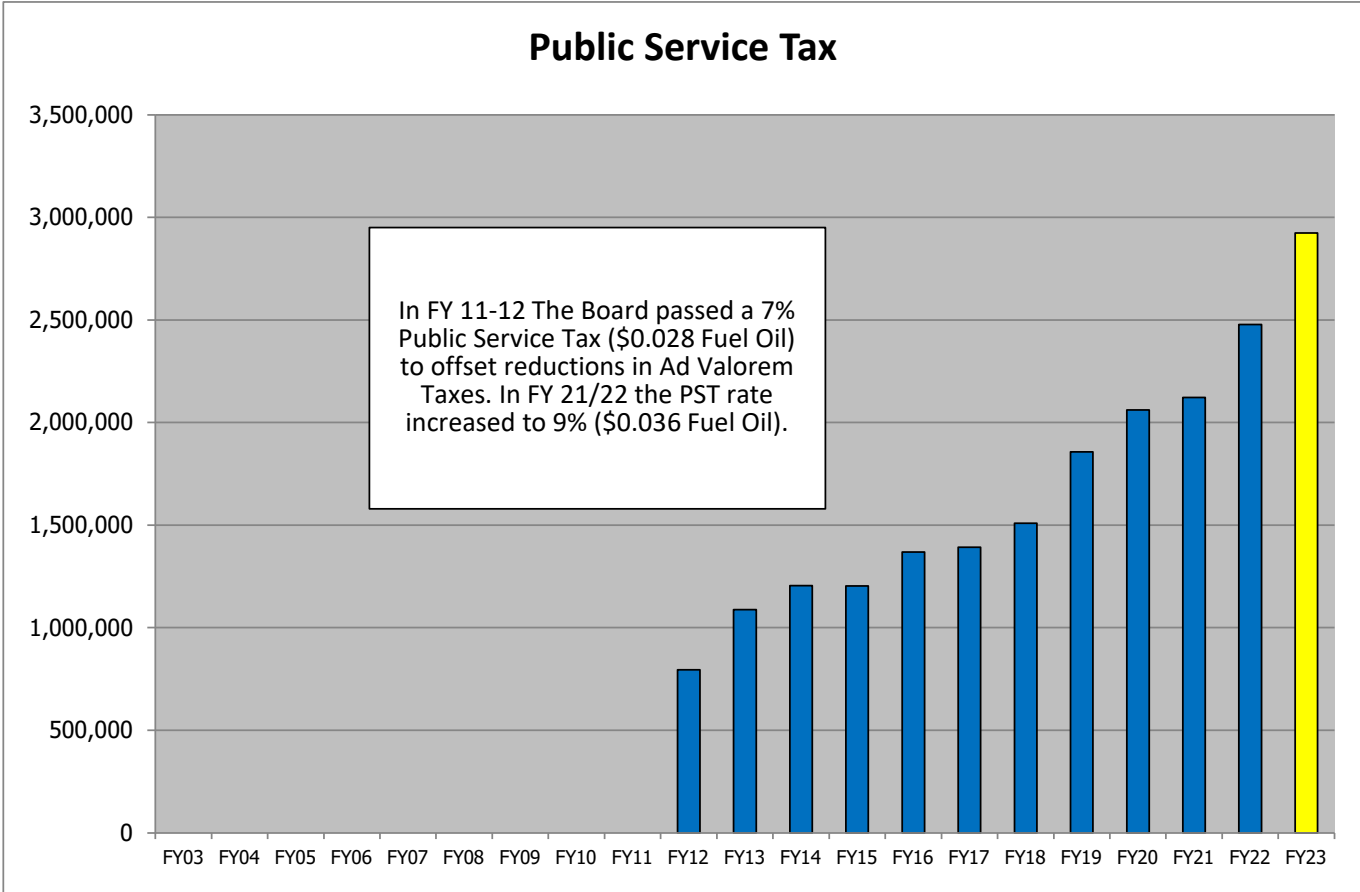
Article VII, Section 9 of the Florida Constitution, Chapters 192-197 & 200 of the Florida Statutes authorizes local governments to raise revenue by levy of ad valorem tax up to ten mills for county purposes. The ad valorem taxable base is the fair market value of locally assessed real estate, tangible personal property and state-assessed railroad property, less certain exclusions, differentials, exemptions, credits, and deferrals. 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 may take the form of allowances, discounts, and rebates. Deferrals do not reduce the taxpayers tax liability but allow for changes in the timing of payments. Ad Valorem taxes are considered general revenue for general-purpose use.





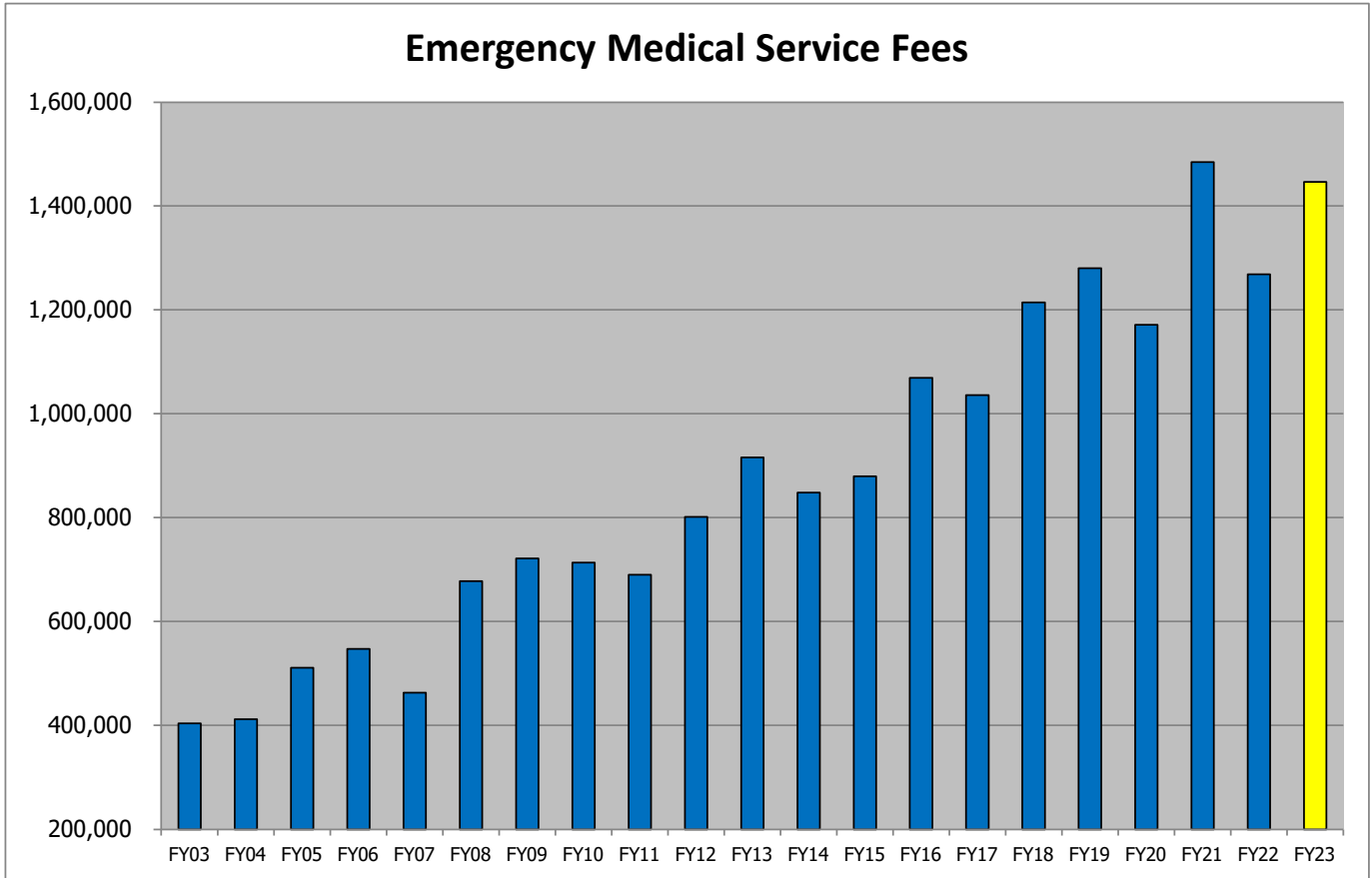
**PUBLIC SERVICE TAX: F.S. Section 166.231**

The Public Service Tax is a tax on the purchase of electricity, metered or bottled gas, fuel oils and water. The tax was passed by the Board in 2011 by Ordinance 2011-21. Electricity, metered and bottled gas and water is taxed at a rate of 7% and fuel oils are taxed at 2.8 cents per gallon. The rates were increased by Ordinance 2021-37 to 9% and 3.6 cents respectively. The intent of imposing the public service tax was to diversify General Fund revenues and reduce its reliance on other taxes.



**EMERGENCY MEDICAL SERVICE FEES:**

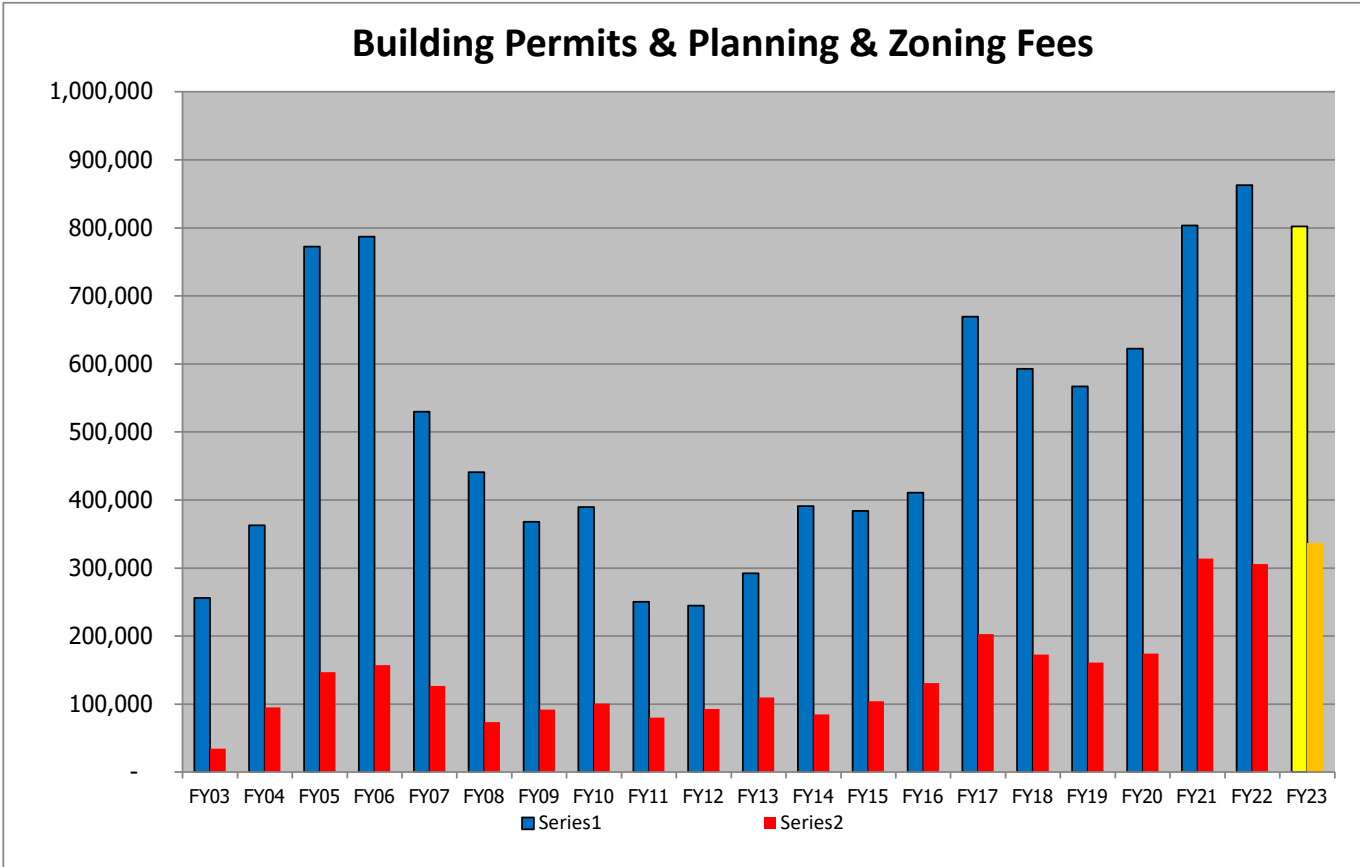
At one time, the EMS Department was operated as a Special Revenue Fund under the authority of Section 401, F.S. and Ordinance 98-6. When operated as a Special Revenue Fund it was partially funded by MSBU dollars, therefore the graph below includes some MSBU funding. Since the Florida Supreme Court determined 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 13-61 which modified many of the fees from Resolution 93-16, 97-38, 04-37, and 08-30. 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.

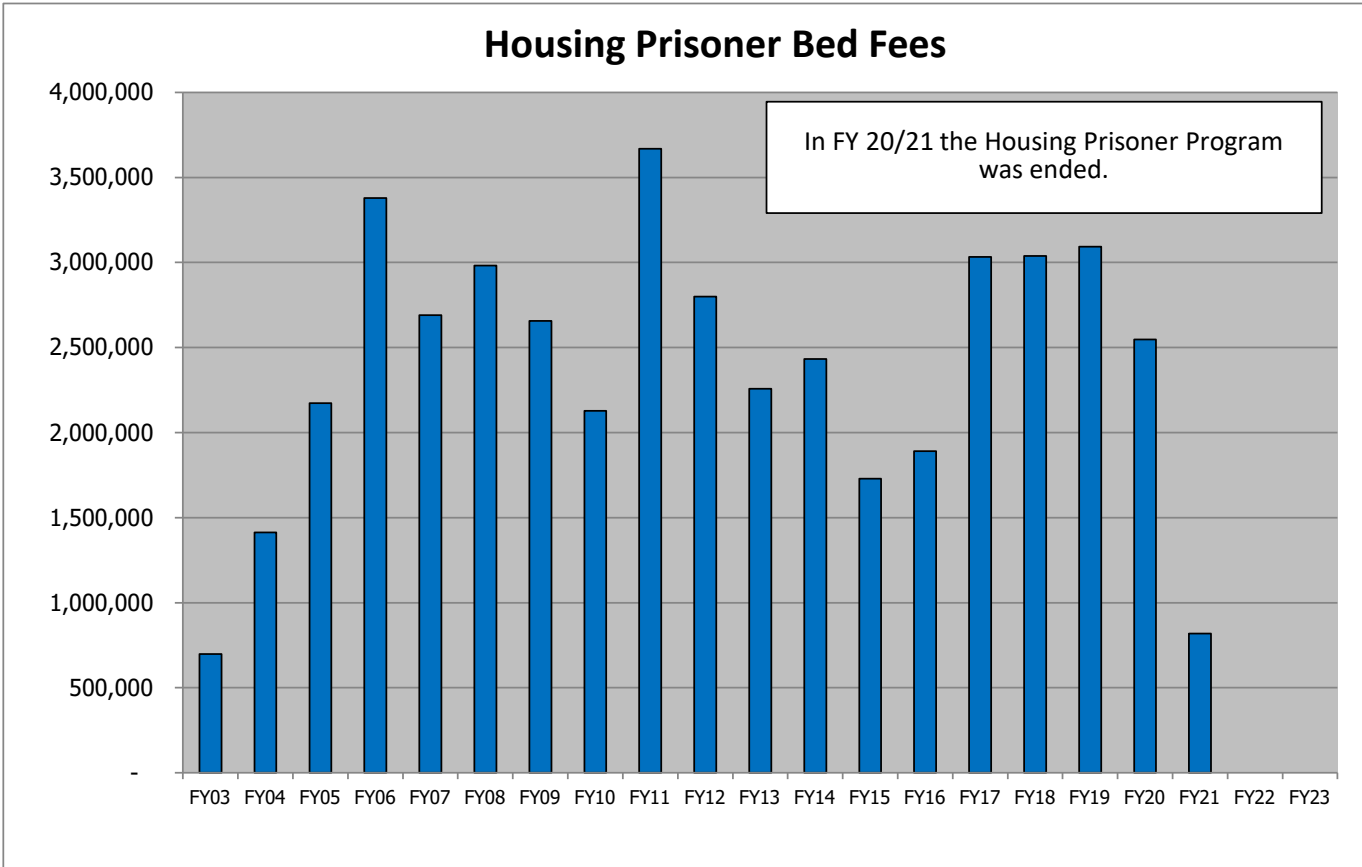
The Planning & Zoning Dept. works closely with this department but it is operated from the General Fund. Resolution 94-6 and 03-12 was amended by Resolution 08-28 which established the various fees for the Planning and Zoning function.



**HOUSING PRISONER BED FEES:**

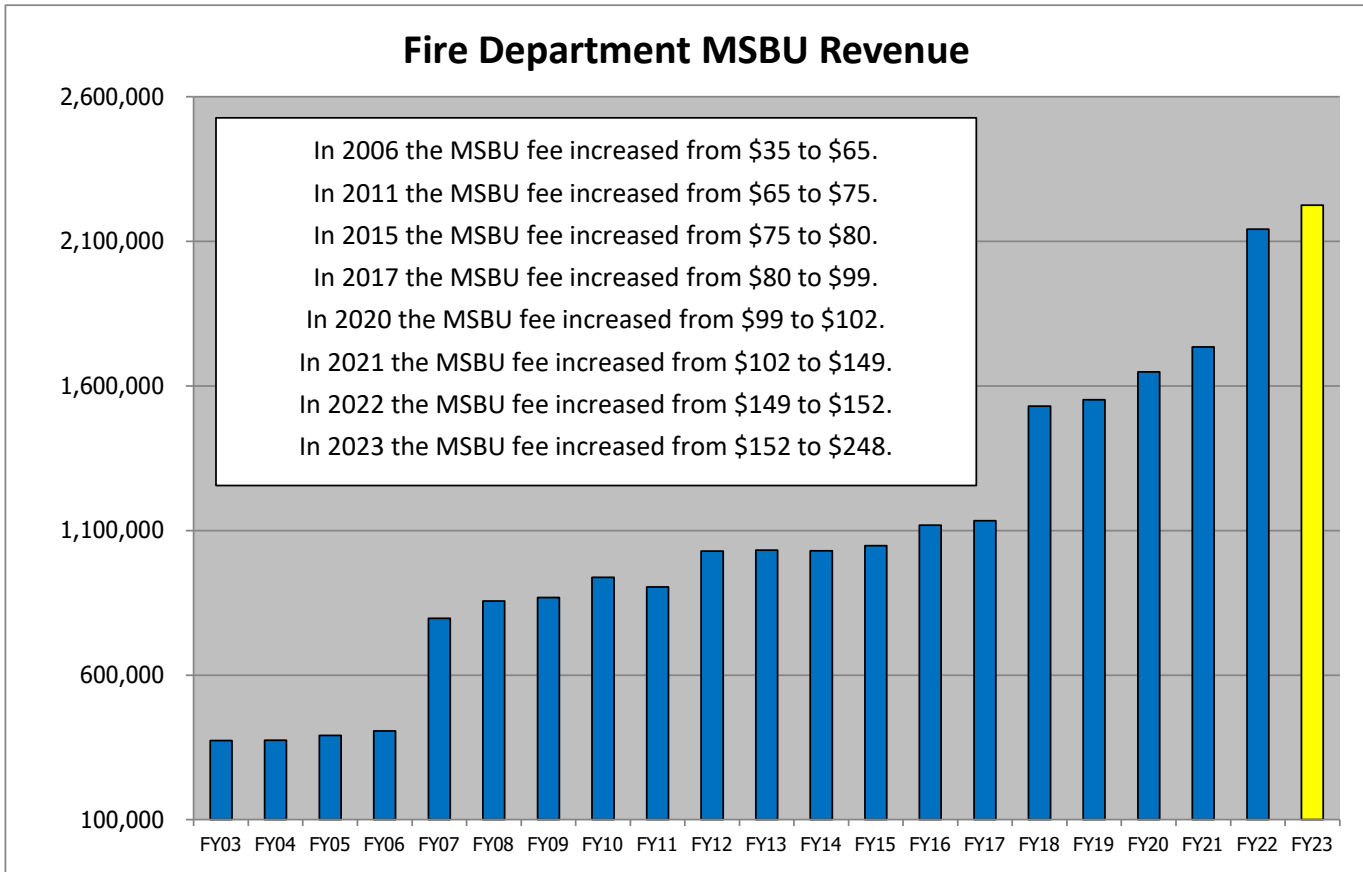
The Sheriff's Office began renting surplus beds to other law enforcement agencies in May of 1991. Additional jail beds were added to the Corrections Facility in 2004 to housing more non-local inmates. While several agencies such as the U.S. Marshalls and Florida Department of Corrections have housed 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 help by the Clerk of Court as the custodian of County funds. Due to Federal policy changes, the BOCC ended the Housing Prisoner Program in FY20/21 due to a lack of inmates in the program.



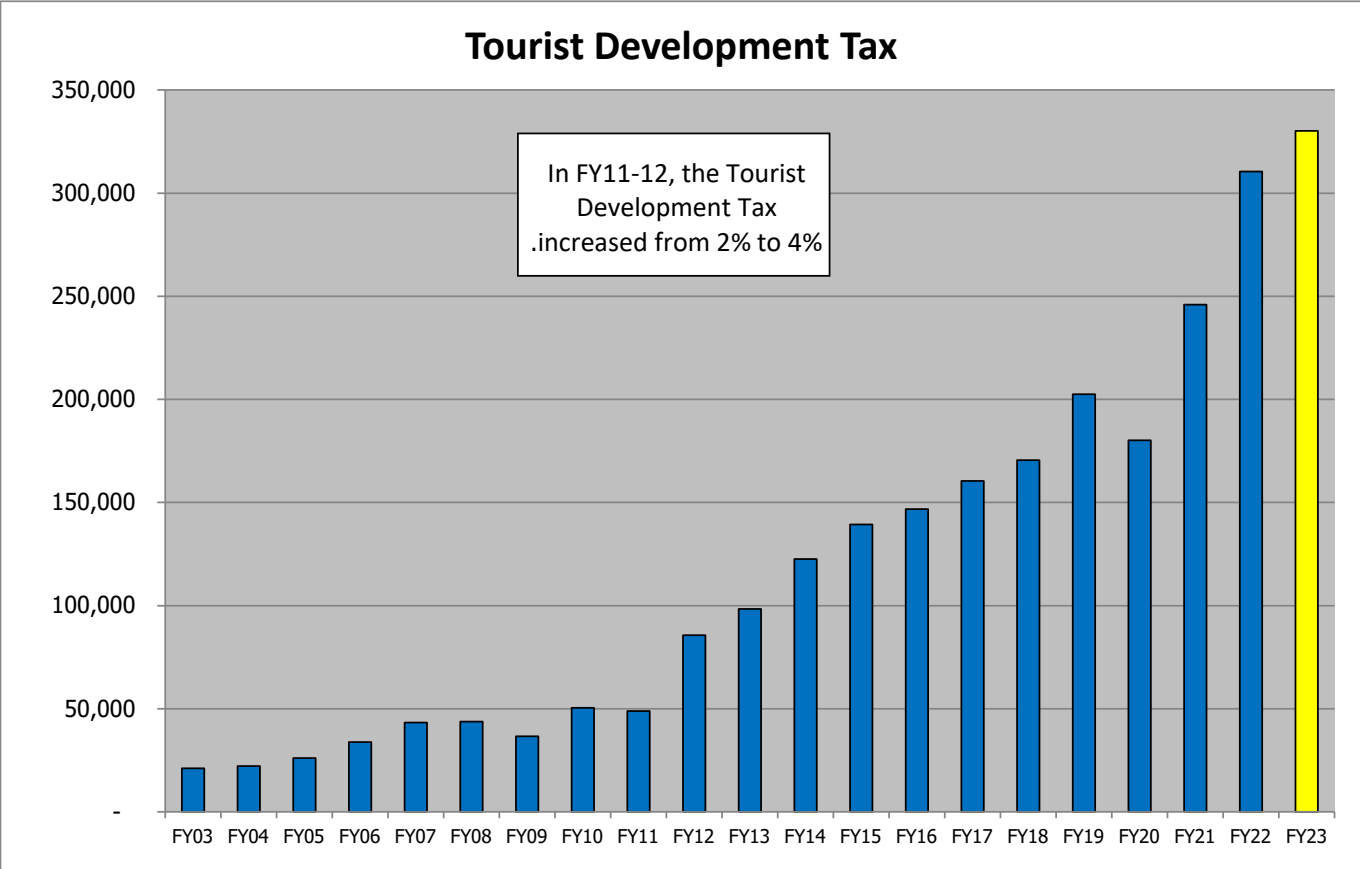
**FIRE DEPARTMENT MSBU REVENUE:**

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 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. In 2015, the rate was increased to \$80 for residential units; \$0.0640 per square foot for non-residential units and \$0.1813 per acre for vacant land. In 2017 per Resolution 2017-45 the residential rate increased to \$99; the non-residential rate increased to \$0.1164 and \$0.2184 for vacant land. In 2020 per Resolution 2020-40 the residential rate increased to \$102; the non-residential rate increased to \$0.1193 and the vacant land rate increased to \$0.2239. In 2021 per Resolution 2021-61 the residential rate increased to \$149, and three new non-residential rates were created - \$0.12 for commercial, \$0.02 for industrial/warehouse, \$0.13 for institutional. The vacant land rate increased to \$0.79. In 2022 the rate was increased to \$152 for residential; \$0.12 per square foot for commercial, \$0.02 for industrial/warehouse, \$0.13 for institutional and \$0.81 per acre for vacant land. In 2023, the rate was increased to \$248.00 for residential; \$0.20 per square foot for commercial, \$0.02 for industrial/warehouse, \$0.23 for institutional and \$1.44 per acre for vacant land. The revenue generated is restricted to expenditures related to the Fire Departments providing emergency fire and paramedic services.



**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. For coastal counties, it may also be used to reimburse expenses incurred in providing public safety services, as long as such funds are not used to supplant pre-existing expenditures on such services. 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 coordinator.

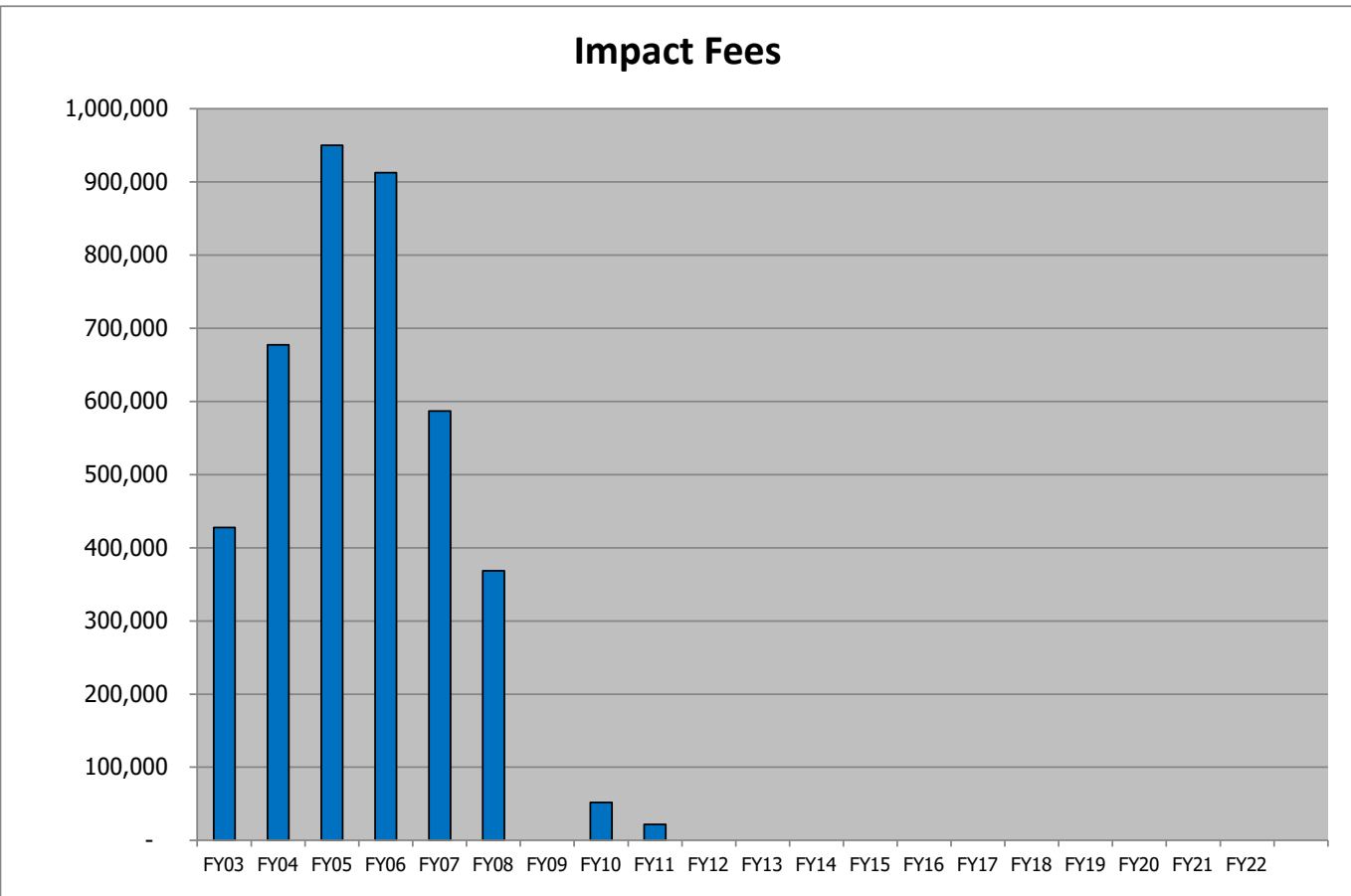


**IMPACT FEES:**

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

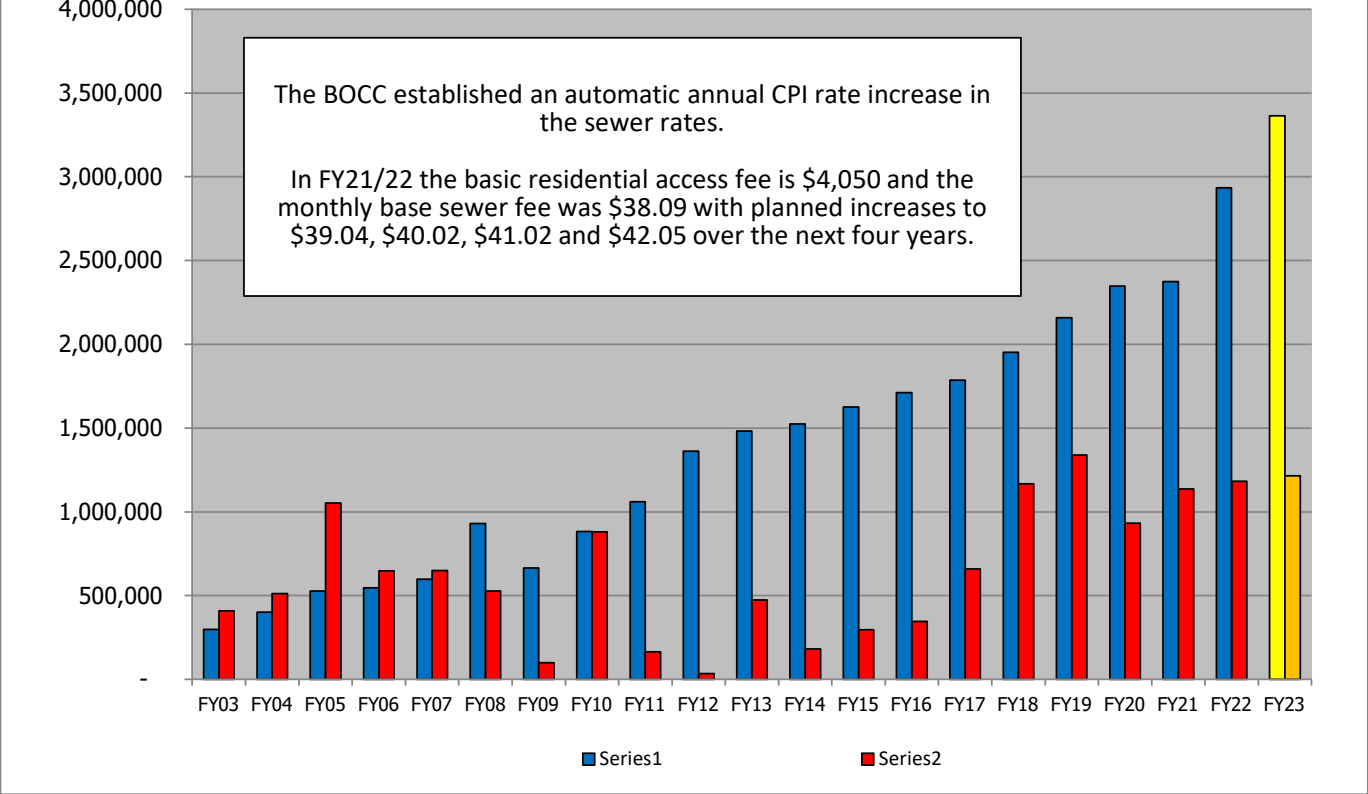
A moratorium on impact fees for one year was imposed resulting in zero impact fee collections for 2008-09. In February 2011 Ordinance 2011-1 set the impact fee collection percentages to zero percent (0%) of the rates established in Ordinance 2009-15.



**SEWER 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. These rates are increased from time to time by resolution. The County has 3 water providers: Panacea Area Water, 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 fees are restricted to the operation, maintenance and repair of the sewer facilities. The access fees are restricted to the construction and expansion of the sewer facilities. The Sewer Fund is operated as an **Enterprise Fund**. The County sold its small water facility called Riversink Water to Talquin in FY 2019/20.

**Sewer & Access Fees**





**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 Department 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. In 2021 the rate increased from \$196 to \$200. In 2022 the rate increased from \$200 to \$204. 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**.

**Solid Waste Disposal Fees**

