

CLAY COUNTY, FLORIDA
Cost Revenue Analysis of Local Option Sales Tax

FY 2007-08 TO FY 2012-13

	2007-2008	2008-09	2009-10	2010-11	2011-12	2012-13	Total 07/08 - 12/13
Sales Tax Revenues							
Prior Year Carry Forward	\$18,769,584	\$24,144,441	\$69,314,107	\$31,669,090	(\$136,721)	(\$207,113)	\$143,553,387
Local Option Sales Tax Receipts	\$13,597,962	\$14,006,444	\$14,146,508	\$14,287,974	\$14,430,853	\$14,719,470	\$85,189,212
Investment Earnings	\$507,000	\$1,250,000	\$1,750,000	\$750,000	\$500,000	\$500,000	\$5,257,000
Subtotal	\$32,874,546	\$39,400,885	\$85,210,615	\$46,707,064	\$14,794,132	\$15,012,357	\$233,999,598
Other Revenues							
Other Revenue	\$95,655	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$345,655
Grant - SJRWMD - Doctors Lake	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant - SJRWMD - Black Creek	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant - FDOT - for 218 West	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant - Doctors Lake Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant - FCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FDOT - TRIP funding for CR 209 Extension	\$0	\$2,911,487	\$0	\$0	\$0	\$0	\$2,911,487
Grant - EOC	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
Grant - Library	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000
Centrex Contribution for 295	\$200,000						\$200,000
FACC Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$5,000,000	\$0	\$0	\$0	\$0	\$0	\$5,000,000
Transfer from Court Facility Fund	\$1,000,000	\$300,000	\$0	\$0	\$0	\$0	\$1,300,000
Transfer from Court Improvement Fund	\$62,120	\$0	\$0	\$0	\$0	\$0	\$62,120
Transfer from Building Fund	\$0	\$1,100,000	\$0	\$0	\$0	\$0	\$1,100,000
Transfer from Fair Share Cont - NE Sector	\$0	\$3,976,245	\$2,500,000	\$0	\$0	\$0	\$6,476,245
Transfer from Transportation Impact Fee Fund	\$0	\$5,000,000	\$5,300,000	\$5,300,000	\$5,300,000	\$5,300,000	\$26,200,000
Debt Financing	\$0	\$84,923,697	\$0	\$0	\$0	\$0	\$84,923,697
Subtotal	\$6,357,775	\$99,261,429	\$7,850,000	\$6,350,000	\$5,350,000	\$5,350,000	\$130,519,204
Total Funds	\$39,232,321	\$138,662,314	\$93,060,615	\$53,057,064	\$20,144,132	\$20,362,357	\$364,518,802
Less 5% of Revenues	\$0	\$960,897	\$922,325	\$804,399	\$749,043	\$763,474	\$4,200,138
Total Revenues Available to County	\$39,232,321	\$137,701,417	\$92,138,290	\$52,252,665	\$19,395,089	\$19,598,883	\$360,318,664
Expenditures							
Plan Improvements	\$2,355,400	\$27,677,331	\$38,960,000	\$37,640,000	\$0	\$2,300,243	\$108,932,974
Other Improvements	\$12,732,480	\$41,670,876	\$22,431,525	\$15,553,785	\$20,351,245	\$21,151,245	\$133,891,156
Total	\$15,087,880	\$69,348,207	\$61,391,525	\$53,193,785	\$20,351,245	\$23,451,488	\$242,824,130
Excess of Revenues Over Expenditures							
Annually (total funds less expenditures)	\$24,144,441	\$69,314,107	\$31,669,090	(\$136,721)	(\$207,113)	(\$3,089,131)	
Over (Under) 95 Percent	\$24,144,441	\$68,353,210	\$30,746,765	(\$941,120)	(\$956,156)	(\$3,852,605)	

CLAY COUNTY, FLORIDA
Sales Tax Program

Improvement	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	07/08 - 12/13 Total
I COMPREHENSIVE PLAN CAPITAL IMPROVEMENTS							
Traffic Circulation Element							
13 CR 220 Widening (CR224-Knightbox)	500,000	9,730,187	0	0	0	0	10,230,187
99 CR 209 Extension North	984,000	4,216,544	0	0	0	0	5,200,544
6004 Peoria from College to Moody - widen/turn lane	81,000	269,000	2,080,000	0	0	0	2,430,000
21 Wells Road Corridor	419,000	2,403,000	0	0	0	0	2,822,000
79 CR 209 & Henley Intersection	73,400	1,726,600	0	0	0	0	1,800,000
15 CR 220 & Baxley (Intersection)	257,000	543,000	0	0	0	0	800,000
17 CR 209 & CR 315 Intersection	41,000	609,000	0	0	0	0	650,000
CR 220 Widening (from US 17 to Lakeshore Drive W)	0	0	0	0	0	2,300,243	2,300,243
Old Jennings Road Widening	0	1,300,000	8,600,000	4,000,000	0	0	13,900,000
Henley Road	0	4,920,000	20,280,000	24,000,000	0	0	49,200,000
CR 209 Widening	0	1,960,000	8,000,000	9,640,000	0	0	19,600,000
Total Sales Tax Funded Plan Improvements	2,355,400	27,677,331	38,960,000	37,640,000	0	2,300,243	108,932,974
II NON-PLAN CAPITAL IMPROVEMENTS							
Transportation							
6001 Rehab CR 218 from Astor (Library) to US 301	73,578	0	0	0	0	0	73,578
14 Drainage -Loch Rane	116,000	1,609,000	850,000	0	0	0	2,575,000
82 Wells Road & SR 21 Improvements	55,000	101,000	0	0	0	0	156,000
85 209 Bridge Replacement over Black Creek	0	2,500,000	0	0	0	0	2,500,000
Doctors Lake Drive Bike/Ped Path	0	205,000	1,600,000	0	0	0	1,805,000
SR23 (BFCR) Improvements	0	985,000	0	0	0	0	985,000
6002 JTA	0	5,075,000	0	0	0	0	5,075,000
Parks and Recreation							
37 Twin Lakes Park	0	50,000	75,000	100,000	50,000	50,000	325,000
72 Grants Match	0	100,000	100,000	100,000	100,000	100,000	500,000
49 Little Rain Lake Park	0	0	454,750	0	0	0	454,750
95 Moccasin Slough	400,222	620,000	400,000	250,000	350,000	250,000	2,270,222
32 Ballfield Lighting	0	0	0	0	0	0	0
98 Camp Chowenwaw	209,418	660,500	250,000	200,000	250,000	50,000	1,619,918
6010 Parcels P-4 and 52A	3,000	662,700	505,700	977,540	300,000	0	2,448,940
52 Park Land - Non-Mandatory	0	0	0	0	0	0	0
Public Libraries							
6008 Middleburg Library	0	750,000	4,000,000	2,000,000	0	0	6,750,000
Argyle Library	0	0	0	0	450,000	6,500,000	6,950,000
Human Services							
47 Fair Complex	0	60,000	450,000	50,000	50,000	275,000	885,000
Senior Center	0	0	500,000	1,500,000	0	0	2,000,000
54 Exhibit Building/Extension Complex	20,000	0	0	0	0	0	20,000
Public Safety							
Sheriff's Office Vehicles	0	0	0	0	0	0	0
33 Animal Control - New Facility	330,000	3,000,000	0	0	0	0	3,330,000
92 Fire Station - New - Argyle	0	0	0	0	0	0	0
76 Fire Station - New - Keystone Heights	0	250,000	2,500,000	0	0	0	2,750,000
8 Emergency Vehicles	249,500	350,000	0	0	0	0	599,500
4 Fire Station - Remodel - McCrae	1,154,887	0	0	0	0	0	1,154,887
Public Works							
28 Sidewalks	5,000	100,000	125,000	150,000	175,000	200,000	755,000
31 Fleet Replacement Program	0	0	0	0	0	0	0
23 Drainage - Public Works	42,000	119,270	0	0	0	0	161,270
77 Water Supply - Public Safety	150,000	0	0	0	0	0	150,000
24 Road Construction - Public Works Improvments	34,970	0	0	0	0	0	34,970
6005 Road Paving	761,300	238,700	0	0	0	0	1,000,000
Suzanne & Moody Culvert Lining	0	0	0	0	0	0	0
6006 Sharron Road Bridge	0	750,000	0	0	0	0	750,000
27 Road Resurfacing	866,973	669,056	1,000,000	1,000,000	4,000,000	2,500,000	10,036,029
12 Black Creek Stabilization	30,763	0	0	0	0	0	30,763
16 218 W. Henley to 16	0	0	0	0	0	0	0
6007 CR218 & Blanding Turn Lane	0	50,000	0	0	0	0	50,000
29 Carpet and Drapes Area Project	2,650,539	293,910	0	0	0	0	2,944,449
Other Projects							
61 Supervisor of Elections - Ballot Equipment	0	800,000	0	0	0	0	800,000
58 Property Appraiser - Computer Upgrade	183,000	0	0	0	0	0	183,000
91 Court House Expansion	4,100,000	400,000	0	0	0	0	4,500,000
Court House Renovation	0	500,000	0	0	0	0	500,000
Administration Building Renovation	0	500,000	0	0	0	0	500,000
6009 Emergency Operations Center	400,000	9,440,000	0	0	5,400,000	2,000,000	17,240,000
84 Hurricane Enhancements	500,000	250,000	250,000	250,000	250,000	250,000	1,750,000
Debt Service							
4205 Series 1994	396,330	377,000	394,830	0	0	0	1,168,160
Debt Financing	0	10,204,740	8,976,245	8,976,245	8,976,245	8,976,245	28,157,230
Total Non-Plan Improvements (I)	12,732,480	41,670,876	22,431,525	15,553,785	20,351,245	21,151,245	133,891,156
Grand Total - Improvements (I)	15,087,880	69,348,207	61,391,525	53,193,785	20,351,245	23,451,488	242,824,130