

Non - Operating

PROGRAM HIGHLIGHTS

Non-operating funding is provided by the Board of County Commissioners for those activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. County employees responsible for the administration of these programs are presented in specific County Administrator department budgets.

SUMMARY OF KEY SERVICE FUNCTIONS

Non-Operating expenditures support the following County functions:

1. p. 11-2 Fire Control
2. p. 11-3 Insurance, Audit and Other Non Operating activities
4. p. 11-4 Risk Financing
3. p. 11-5 Workers' Compensation
5. p. 11-6 Line Item Funding
6. p. 11-7 800 MHz System Maintenance
7. p. 11-8 Summer Youth Employment
8. p. 11-9 Amtrak Depot
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10. p. 11-11 Communications
11. p. 11-12 Medicaid Match
12. p. 11-13 Cost Allocations
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FY 2002/2003 THRU FY 2006/2007 FINANCIAL SUMMARY

	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07
	Actual	Adopted	Budget	Planned	Planned	Planned	Planned
Fire Control	\$3,036,571	\$3,527,485	\$3,485,177	\$3,623,430	\$3,767,180	\$3,916,650	\$4,072,060
Ins, Aud, & Other	1,117,409	1,637,423	1,400,330	1,538,735	1,672,354	1,796,608	1,926,769
Workers' Comp	762,787	1,245,000	1,015,355	1,045,816	1,077,191	1,109,506	1,142,791
Risk Financing	708,893	1,026,218	1,273,699	1,305,910	1,339,087	1,373,260	1,408,458
Line Item Funding	715,250	645,000	836,500	751,500	751,500	751,500	751,500
800 MHz	167,258	323,000	285,000	252,350	259,920	267,720	275,750
Sum. Yth. Emp.	45,954	50,000	50,000	50,000	50,000	50,000	50,000
Amtrak Depot	-	30,000	16,910	17,413	17,936	18,477	19,028
Drg Abuse Trst Fd.	-	13,300	17,043	17,214	17,385	17,556	17,736
Communications	328,065	407,950	635,000	654,060	673,688	693,902	714,722
Cost Allocations	-	-	-	-	-	-	-
Medicaid Match		1,000,000	1,000,000				
Reserves		2,936,950	6,189,490	5,198,039	4,687,059	4,740,779	6,810,036
TOTAL	\$6,882,187	\$12,842,326	\$16,204,504	\$14,454,467	\$14,313,300	\$14,735,958	\$17,188,850

Non-Operating - Fire MSTU

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object <u>Code</u>	<u>Account Description</u>	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		<u>ARB</u>
		<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	
145-838-53400-522	City Fire Contract	2,938,575	3,418,935	3,370,000		3,370,000	3,370,000		3,370,000
145-843-54800-522	Vol. Fire Dept.	85,000	87,550	90,177		90,177	90,177		90,177
145-843-54500-522	Vol. Fire Dept. Insurance		21,000	25,000		25,000	25,000		25,000
TOTAL OPERATING EXPENSES		\$3,023,575	\$3,527,485	\$3,485,177		\$3,485,177	\$3,485,177		\$3,485,177
145-843-56200-522	Vol. Fire Dept. Substat.	12,996							
TOTAL CAPITAL OUTLAY		\$12,996							
PROGRAM TOTAL		\$3,036,571	\$3,527,485	\$3,485,177		\$3,485,177	\$3,485,177		\$3,485,177

FY 2002/2003 PROGRAM NOTES:

The Fire Services MSTU was established in FY00/01 as a method to fund fire protection services in the unincorporated area of Leon County. The funding is derived from a property tax levied on all property in the unincorporated area of the county. The County in turn contracts with the City of Tallahassee for the provision of this service. In addition, the County provides support to the Volunteer Fire Departments. Prior to FY00/01, this service was funded through the County's electric franchise fee. However, in 1999 Talquin Corporation sued the County alleging that the imposition of the franchise fee is illegal. The matter is still pending in the court system.

The increase in expenditures between FY 00/01 and FY 01/02 is associated with the annualization of the new station 15. Based on the interlocal agreement, the actual expenditures will be allocated on a percentage split in calls for service to the unincorporated vs. incorporated area.

Non-Operating - Insurance, Audit, & Other Non-Operating

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		ARB
		Actual	Adopted	NIT	Change	Total	NIT	Change	
001-820-52500-519	Unemployment Comp.	\$39,271	\$30,000	\$40,000		\$40,000	\$40,000		\$40,000
TOTAL PERSONAL SERVICES		\$39,271	\$30,000	\$40,000		\$40,000	\$40,000		\$40,000
001-820-53100-519	Professional Services	\$146,154	\$175,000	\$175,000		\$175,000	\$175,000		\$175,000
001-820-53102-519	Mental Health & Alcohol	9,113	20,000	20,000		20,000	20,000		20,000
001-820-53200-519	Accounting Services	134,206	179,880	176,380		176,380	176,380		176,380
001-820-54000-519	Travel & Per Diem	3,839	4,000	4,000		4,000	4,000		4,000
001-820-54200-519	Transportation								
001-820-54300-519	Utility Services								
001-820-54400-519	Rentals & Leases	(38,875)	10,000	10,000		10,000	10,000		10,000
001-820-54500-519	Insurance	356,521	447,970	443,500		443,500	443,500		443,500
001-820-54900-519	Other Current Charges	1,499	12,800	12,800		12,800	12,800		12,800
001-820-54908-519	Legal Notices		30,000	30,000		30,000	30,000		30,000
001-820-55400-519	Books, Pub., Memb.	30,164	40,000	45,100		45,100	45,100		45,100
001-820-55401-519	Training								
TOTAL OPERATING EXPENSES		\$642,620	\$919,650	\$916,780		\$916,780	\$916,780		\$916,780
001-379-58320-572	Youth Sports Team Fund	\$4,500	\$5,000	\$5,000		\$5,000	\$5,000		\$5,000
001-804-54900-527	Medical Examiner	248,882	250,000	250,000		250,000	250,000		250,000
001-819-55200-569	Community Service Trust	15,189							
001-843-54601-522	VFD-Vehicle Rep.	10,154							
001-972-54900-599	CRA - Frenchtown TIF		175,000	189,000	118,422	307,422	189,000	118,422	307,422
001-831-54900-513	Tax Deed Applications	1,000	7,500	7,500		7,500	7,500		7,500
001-973-58300-569	Community Ctr Utlty Pymt.		15,000	15,450		15,450	15,450		15,450
140-838-53400-572	Parks & Recreation (City)	435,000	455,000	475,000		475,000	475,000		475,000
125-991-54900-595	Grant Match		130,273	120,916		120,916	120,916		120,916
106-400-54980-541	Reimb. of Admin. Costs	(279,205)	(350,000)	(350,000)	(387,738)	(737,738)	(350,000)	(387,738)	(737,738)
TOTAL OTHER EXPENSES		\$435,519	\$687,773	\$712,866	(\$269,316)	\$443,550	\$712,866	(\$269,316)	\$443,550
PROGRAM TOTAL		\$1,117,409	\$1,637,423	\$1,669,646	(\$269,316)	\$1,400,330	\$1,669,646	(\$269,316)	\$1,400,330

FY 2002/2003 PROGRAM NOTES:

The operating expenditures included in Insurance, Audit and Other Non-Operating include the County's annual dues (i.e. National Association of Counties), unemployment compensation payments, preemployment drug tests, contribution to the Risk Fund for general liability, payment for legal notices, annual audit expenses, and bank charges. Routine inflationary expenses have been included.

Non-operating expenditures include payments to the Medical Examiner, payments to the City of Tallahassee for Parks and the Tax Increment Financing District (TIF), community center utility payments, the County's Youth Sports Team program, and funds set aside for grant matches. The TIF payment reflects the anticipated payment based on the Property Appraiser's estimated values for the district as approved by the Board at the July 30, 2002 Budget Workshop.

The (\$387,738) shown as a program change in the Reimbursement of Administrative Costs reflects the chargeback of operations staff to the Alternative Stabilization (OCGM) capital project.

Non-Operating - Risk Financing

ACCOUNT NUMBER: 501-820-596

PROGRAM EXPENDITURE DETAIL

Object <u>Code</u>	<u>Account Description</u>	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		
		<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
53201	Accounting Services								
54502	A.D. & D. Law Enforcement	\$11,599	\$16,000	\$16,000		\$16,000	\$16,000		\$16,000
54503	Public Official Liability	272,073	304,202	319,060	\$48,000	367,060	319,060	\$48,000	367,060
54504	Bonds	2,731	6,500	6,500		6,500	6,500		6,500
54505	Vehicle Coverage	31,933	40,000	70,249	10,600	80,849	70,249	10,600	80,849
54506	Property Insurance	185,575	242,516	379,290	57,000	436,290	379,290	57,000	436,290
54507	Aviation Insurance	39,720	42,000	42,000		42,000	42,000		42,000
54508	VFD-G/L, Property, Equip.	19,167	25,000	25,000		25,000	25,000		25,000
54514	Claims	73,318	30,000	30,000		30,000	30,000		30,000
54600	G/L Repair & Maintenance	57,278	70,000	70,000		70,000	70,000		70,000
54900	Other Current Charges	15,500							
59900	Reserve for Future Claims		250,000	200,000		200,000	200,000		200,000
TOTAL OPERATING EXPENSES		\$708,893	\$1,026,218	\$1,158,099	\$115,600	\$1,273,699	\$1,158,099	\$115,600	\$1,273,699
PROGRAM TOTAL		\$708,893	\$1,026,218	\$1,158,099	\$115,600	\$1,273,699	\$1,158,099	\$115,600	\$1,273,699

FY 2002/2003 PROGRAM NOTES:

Program changes reflect anticipated 15% increases in property insurance premium, vehicle coverage and public official/general liability insurance.

The reserve for future claims account has been adjusted to more reasonably reflect past activity.

Non-Operating - Workers' Compensation

ACCOUNT NUMBER: 501-821-596

PROGRAM EXPENDITURE DETAIL

Object <u>Code</u>	<u>Account Description</u>	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		
		<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
53201	Accounting Services								
54509	Excess Deposit Premium	\$57,039	\$70,000	\$57,700	\$88,655	\$146,355	\$57,700	\$88,655	\$146,355
54510	Service Fee	80,020	400,000	44,000		44,000	44,000		44,000
54513	State Assessment	79,528	125,000	125,000		125,000	125,000		125,000
54514	Claims	546,200	550,000	550,000	50,000	600,000	550,000	50,000	600,000
54900	Other Current Charges								
54915	Information Services								
59900	Reserve for Future Claims		100,000	100,000		100,000	100,000		100,000
TOTAL OPERATING EXPENSES		\$762,787	\$1,245,000	\$876,700	\$138,655	\$1,015,355	\$876,700	\$138,655	\$1,015,355
PROGRAM TOTAL		\$762,787	\$1,245,000	\$876,700	\$138,655	\$1,015,355	\$876,700	\$138,655	\$1,015,355

FY 2002/2003 PROGRAM NOTES:

Change reflects anticipated cost associated with aggregate retention limit coverage and anticipated increase in excess workers' compensation coverage.

Claims cost adjusted to reflect anticipated increase trend continuing.

Non-Operating - Line Item Funding

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		ARB
		Actual	Adopted	NIT	Change	Total	NIT	Change	
001-888-58219-515	Apalachee Reg. Plan. Council	\$5,000	\$5,000	\$5,000		\$5,000	\$5,000		\$5,000
001-982-58300-569	Cap. City Chamber	50,000							
001-888-58220-574	Celebrate America				2,500	2,500		2,500	2,500
001-888-58214-573	Cult.Res. Comm. Grant Prog.	125,000	145,000	145,000	105,000	250,000	145,000	2,000	147,000
001-888-58215-573	Cult.Com. - Local Arts Agency	45,000	50,000	50,000		50,000	50,000		50,000
001-888-58221-574	Dr. Martin Luther King Celebr.				2,000	2,000		2,000	2,000
001-888-58222-552	Econ. Development Council	175,000	175,000	175,000	35,000	210,000	175,000	35,000	210,000
001-888-58229-569	Mothers in Crisis							50,000	50,000
001-888-58223-569	Senior Citizens Foundation				50,000	50,000		50,000	50,000
001-848-58300-519	Florida North Shore Tech. Ctr.	32,250							
001-888-58224-564	Legal Svcs of North FL, Inc.	40,000	40,000	40,000		40,000	40,000		40,000
001-888-58225-573	Mary Brogran Museum	150,000	150,000	150,000		150,000	150,000		150,000
001-855-58300-519	N.W. FL Blk Bus.Invest. Corp.	20,000							
001-888-58226-562	St. Francis Wildlife Assoc.	18,000	25,000	25,000		25,000	25,000		25,000
001-888-58228-573	Tall. Museum of History/Science							50,000	50,000
001-888-58229-569	Tall. Trust for Hstrc Pres., Inc.	55,000	55,000	55,000		55,000	55,000		55,000
TOTAL OPERATING EXPENSES		\$715,250	\$645,000	\$645,000	\$194,500	\$839,500	\$645,000	\$191,500	\$836,500
PROGRAM TOTAL		\$715,250	\$645,000	\$645,000	\$194,500	\$839,500	\$645,000	\$191,500	\$836,500

FY 2002/2003 PROGRAM NOTES:

At the January 15, 2002 Board meeting, the Board authorized \$2,000 in funding for the Southern Christian Leadership Conference Annual Dr. Martin Luther King, Jr. Celebration. During the meeting, the Board requested this funding as a permanent line-item expenditure in subsequent budgets. At the March 26, 2002 Board meeting, the Board authorized \$2,500 in funding for Celebrate America in conjunction with the annual July 4th celebration. During the meeting, the Board requested this funding as a permanent line-item expenditure in subsequent budgets.

At the June 11, 2002 Budget Workshop, the Board authorized \$50,000 be designated for the Senior Citizens Foundation.

At the July 30, 2002 Budget Workshop, the Board authorized the following:

- Fully fund the Economic Development Council's \$210,000 request. This one-time \$35,000 increase is to be used for business retention efforts.
- \$50,000 one-time payment to the Mothers in Crisis organization.
- Create the Tallahassee Museum for History & Science as a permanent line item in the budget for \$50,000. The Museum previously received \$41,000 from the Cultural Resources Commission which will no longer occur.
- Authorized an additional \$2,000 to the Cultural Resources Commission which is in addition to the \$41,000 no longer required for the Tallahassee Museum which has the net effect of a \$43,000 increase in grant funding.

Non-Operating - 800 MHZ

ACCOUNT NUMBER: 331-529-519

PROGRAM EXPENDITURE DETAIL

Object <u>Code</u>	<u>Account Description</u>	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		<u>ARB</u>
		<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	
54900	Other Current Charges	\$167,258	\$323,000	\$245,000		\$245,000	\$245,000		\$245,000
TOTAL OPERATING EXPENSES		\$167,258	\$323,000	\$245,000		\$245,000	\$245,000		\$245,000
56400	Capital Outlay			\$40,000		\$40,000	\$40,000		\$40,000
TOTAL CAPITAL OUTLAY				\$40,000		\$40,000	\$40,000		\$40,000
PROGRAM TOTAL		\$167,258	\$323,000	\$285,000		\$285,000	\$285,000		\$285,000

FY 2002/2003 PROGRAM NOTES:

Major revenue sources of the \$12.50 Moving Violation Surcharge Fund include proceeds from civil penalties related to traffic infractions pursuant F.S. § 318.21. In accordance with F.S. § 318.21(10) \$12.50 from each moving traffic violation is distributed and paid monthly via the Clerk of Courts fine distribution system. The fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs that have been previously approved by the State of Florida, Department of Management Services. This program for Leon County is the 800 MHZ radio system. The actual expenditure is an annual payment to the City of Tallahassee for ongoing maintenance associated with the system.

The budget is predicated on an estimate provided by the City on an annual basis and \$40,000 for radios for the Volunteer Fire Departments.

Non-Operating - Summer Youth Employment

ACCOUNT NUMBER: 001-278-551

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		ARB
		Actual	Adopted	NIT	Change	Total	NIT	Change	
51200	Salaries & Wages								
51300	Other Salaries	\$38,411	\$40,000	\$40,000		\$40,000	\$40,000		\$40,000
51400	Overtime								
52100	FICA Taxes	\$2,938	\$3,530	\$3,530		\$3,530	\$3,530		\$3,530
52200	Retirement Contributions								
52300	Life & Health Insurance								
52400	Workers Compensation	\$473	\$1,670	\$1,670		\$1,670	\$1,670		\$1,670
TOTAL PERSONAL SERVICES		\$41,822	\$45,200	\$45,200		\$45,200	\$45,200		\$45,200
53100	Professional Services	\$2,100	\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
53400	Other Contractual Services								
54100	Communication Services								
54200	Postage	258	300	300		300	300		300
54300	Utility Services								
54400	Rentals & Leases								
54500	Insurance								
54600	Repair & Maintenance								
54601	Vehicle Repair								
54700	Printing & Binding	1,133	900	900		900	900		900
54900	Other Current Charges								
55100	Office Supplies								
55200	Operating Supplies	641	1,100	1,100		1,100	1,100		1,100
55210	Fuel & Oil								
55401	Training								
TOTAL OPERATING EXPENSES		\$4,132	\$4,800	\$4,800		\$4,800	\$4,800		\$4,800
PROGRAM TOTAL		\$45,954	\$50,000	\$50,000		\$50,000	\$50,000		\$50,000

FY 2002/2003 PROGRAM NOTES:

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. They generally lack any substantial work history, but are at the right age and maturity level to be introduced to the world of work. Participants will be covered by the County's workers' compensation program and wages will be paid out of available funds.

Non-Operating - Amtrak depot

ACCOUNT NUMBER: 420-496-590

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		ARB
		Actual	Adopted	NIT	Change	Total	NIT	Change	
53100	Professional Services								
53400	Other Contractual Services		10,000						
54000	Travel & Per Diem								
54100	Communication Services								
54200	Postage								
54300	Utility Services		9,000	9,270		9,270	9,270		9,270
54400	Rentals & Leases								
54500	Insurance								
54600	Repair & Maintenance		11,000	7,640		7,640	7,640		7,640
54601	Vehicle Repair								
54700	Printing & Binding								
54900	Other Current Charges								
55100	Office Supplies								
55200	Operating Supplies								
55210	Fuel & Oil								
55400	Books, Pub., Memberships								
55401	Training								
TOTAL OPERATING EXPENSES			\$30,000	\$16,910		\$16,910	\$16,910		\$16,910
56200	Property								
TOTAL CAPITAL OUTLAY									
PROGRAM TOTAL			\$30,000	\$16,910		\$16,910	\$16,910		\$16,910

FY 2002/2003 PROGRAM NOTES:

This is an enterprise fund of the County established in support of the County's operation of the Amtrak Depot for public benefit. Major revenue sources of the Amtrak Depot Fund include proceeds from rents charged to occupants of office space located within the facility. The fund is used to account for resources and expenditures associated with the operations and maintenance of the facility. The Blueprint 2000 staff is currently housed at this facility.

Non-Operating - Drug Abuse Trust Fund

ACCOUNT NUMBER: 116-800-562

PROGRAM EXPENDITURE DETAIL

Object		FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NII</u>	<u>Change</u>	<u>Total</u>	<u>NII</u>	<u>Change</u>	<u>ARB</u>
53400	Other Contractual Services		\$13,300	\$17,043		\$17,043	\$17,043		\$17,043
TOTAL OPERATING EXPENSES			\$13,300	\$17,043		\$17,043	\$17,043		\$17,043
PROGRAM TOTAL			\$13,300	\$17,043		\$17,043	\$17,043		\$17,043

FY 2002/2003 PROGRAM NOTES:

This fund is the repository for the collection of court costs from felony fines. Funding is used to support drug intervention programs.

Non-Operating - communications

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		ARB
		Actual	Adopted	NIT	Change	Total	NIT	Change	
COMMUNICATIONS BILLINGS									
001-470-54110-519	General Fund			\$ 178,251		\$ 178,251	\$ 178,251		\$ 178,251
106-470-54110-541	County Trans. Trust Fund	24,075	29,719	16,918		16,918	16,918		16,918
110-470-54110-603	Fine and Forfeiture Fund	14,969	16,500	94,561		94,561	94,561		94,561
111-470-54110-519	Probation Services Fund	12,107	13,468						
120-470-54110-524	Building Inspection Fund	12,806	20,625	8,690		8,690	8,690		8,690
121-470-54110-537	Growth Management Fund	14,375	15,813	8,690		8,690	8,690		8,690
160-470-54110-552	Tourist Development Fund	5,625	7,700	2,161		2,161	2,161		2,161
401-470-54110-534	Landfill Operating Fund	1,500	1,650	16,047		16,047	16,047		16,047
505-470-54110-519	Motor Pool Fund	2,250	2,475	682		682	682		682
TOTAL COMMUNICATIONS BILLINGS		\$87,707	\$107,950	\$326,000		\$326,000	\$326,000		\$326,000
COMMUNICATIONS TRUST									
502-900-54100-590	Communication Services	\$240,358	\$300,000	\$309,000		\$309,000	\$309,000		\$309,000
TOTAL COMMUNICATIONS TRUST		\$240,358	\$300,000	\$309,000		\$309,000	\$309,000		\$309,000
PROGRAM TOTAL		\$328,065	\$407,950	\$635,000		\$635,000	\$635,000		\$635,000

FY 2002/2003 PROGRAM NOTES:

The County centralizes the processing of all voice and data lines.

The data lines are directly charged to the various agencies with access to the lines. These expenses are reflected above in the COMMUNICATIONS - BILLINGS section. MIS administers this program. The FY02/03 amounts reflect an updated analysis by MIS of maintaince costs of existing data lines, internet charges and dial-up/TI lines. Previous year General Revenue supported allocations were included in the General Government Capital Improvement Program (CIP) Fun d 305.

The Communications Trust fund accounts for the resources and expenditures associated with the County's telecommunications (voice and fax) system. The individual departments and agencies are assessed based on line appearances within their individual areas.

Non-Operating - Medicaid Match

ACCOUNT NUMBER: 163-974-562

PROGRAM EXPENDITURE DETAIL

Object	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		
<u>Code</u> <u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
54900 Other Current Charges		\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
TOTAL OPERATING EXPENSES		\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
 PROGRAM TOTAL		\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000

FY 2002/2003 PROGRAM NOTES:

This appropriation provides the necessary matching funds for the State/Federal intergovernmental transfer upper payment limit medicaid matching program. The funds are used to receive an estimated 20% match which is returned to Leon County through Tallahassee Memorial Hospital to support the County's Uninsured Healthcare Program (Fund 163 Org 971).

Non-Operating -Cost Allocations

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		ARB	
		Actual	Adopted	NIT	Change	Total	NIT	Change		
001-499-54990-519	General Fund	(\$3,087,832)	(\$3,215,185)	(\$3,311,642)	\$0	(\$3,311,642)	(\$3,311,642)	\$0	(\$3,311,642)	
050-499-54990-562	Animal Control Fund	58,599	101,337	104,377		104,377	104,377		104,377	
106-499-54990-541	County Trans. Trust Fund	1,037,273	930,727	958,649		958,649	958,649		958,649	
111-499-54990-523	Probation Services Fund	275,556	340,324	350,534		350,534	350,534		350,534	
112-499-54990-564	Legal Aid Trust Fund	1,216	0	0		0	0		0	
113-499-54990-714	Law Library Trust Fund	5,758	1,820	1,875		1,875	1,875		1,875	
114-499-54990-661	Family Law Legal Svcs Fund		0	0		0	0		0	
115-499-54990-527	Criminal Justice Trust Fund		0	0		0	0		0	
116-499-54990-562	Drug Abuse Trust Fund	349	0	0		0	0		0	
120-499-54990-524	Building Inspection Fund	118,360	128,726	132,588		132,588	132,588		132,588	
121-499-54990-537	Growth Management Fund	397,311	441,779	455,032		455,032	455,032		455,032	
123-499-54990-538	Stormwater Utility Fund	357,658	475,750	490,023		490,023	490,023		490,023	
124-499-54990-554	SHIP Trust Fund	29,725	33,153	34,148		34,148	34,148		34,148	
140-499-54990-572	Parks Municipal Svcs Fund	175,033	221,407	228,049		228,049	228,049		228,049	
160-499-54990-552	Tourist Development Fund	102,093	77,662	79,992		79,992	79,992		79,992	
161-499-54990-554	Housing Finance Athrty Fund	1,862	0	0		0	0		0	
201-549-54990-523	Debt Service - 1991	5,601	0	0		0	0		0	
305-499-54990-519	Capital Improvement Fund	210,763	0	0		0	0		0	
308-499-54990-541	Local Option Sales Tax Fund	13,240	0	0		0	0		0	
401-499-54990-534	Landfill Operating Fund	292,182	439,509	473,871		473,871	473,871		473,871	
402-499-54990-534	Recycling Fund	5,253	20,560	Consolidated w/Landfill Fund effective FY02/03						
502-499-54990-590	Communications Trust Fund	0	2,431	2,504		2,504	2,504		2,504	
TOTAL COST ALLOCATION		0	0	0	0	0	0	0	0	
PROGRAM TOTAL		0	0	0	0	0	0	0	0	

FY 2002/2003 PROGRAM NOTES:

Cost allocations are a method for the County to distribute general and administrative costs throughout the organization. On a biannual basis, the County engages a cost plan consultant to determine the appropriate distribution of costs. These are cost incurred by the General Fund on behalf of the entire organization. Costs include such items as the Board, County Administration, Facilities Management, Human Resources, OMB, and MIS. As part of the budget the costs are charged to various non-General Fund agencies. These costs are then "booked" to the General Fund as a negative expense. As shown in the table above, this approach avoids a "double counting" in the budget. The negative expense in the General Fund is off-set by a like amount in the funds being charged.

Non-Operating - reserves

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget		
		Actual	Adopted	NIT	Change	Total	NIT	Change	ARB
Reserve for Contingency									
001-990-59900-599	General Fund		\$516,917	\$516,917	\$100,942	\$617,859	\$516,917	(\$36,058)	\$480,859
050-990-59900-599	Animal Control Fund		10,000	10,000		10,000	10,000		10,000
106-990-59900-599	Trans. Trust Fund		75,000	57,481		57,481	57,481		57,481
110-990-59900-599	Fine & Forfeiture Fund		100,000	100,000		100,000	100,000		100,000
111-990-59900-599	Probation Services Fund		25,000	25,000		25,000	25,000		25,000
112-990-59900-599	Legal Aid Trust Fund								
120-990-59900-599	Building Inspection Fund		30,000	30,000		30,000	30,000		30,000
121-990-59900-599	Growth Mgmt. Fund		20,000	20,000		20,000	20,000		20,000
123-990-59900-599	Stormwater Utility Fund		50,000	50,000		50,000	50,000		50,000
140-990-59900-599	Parks Mun. Service Fund		20,000	20,000		20,000	20,000		20,000
145-990-59900-599	Fire MSTU		100,586	50,000	213,087	263,087	50,000	213,087	263,087
160-990-59900-599	Tourist Development				100,000	100,000		100,000	100,000
331-990-59900-599	Emergency Comm.			74,002		74,002	74,002		74,002
401-990-59928-599	Landfill Op Fund - Landfill		225,000	50,000		50,000	50,000		50,000
401-990-59929-599	Lndfil Op Fund - Trans St.			175,000		175,000	175,000		175,000
420-990-59900-599	Amtrak Depot Fund								
TOTAL RESERVE FOR CONTINGENCY			\$1,172,503	\$1,178,400	\$414,029	\$1,592,429	\$1,178,400	\$277,029	\$1,455,429
Reserve for Pay Adjustments									
001-990-59901-599	General Fund		\$541,402	\$493,146		\$493,146	\$493,146		\$493,146
050-990-59901-599	Animal Control Fund		19,428	8,777		8,777	8,777		8,777
060-990-59901-599	Supervisor of Elections			45,000		45,000	45,000		45,000
106-990-59901-599	Trans. Trust Fund		106,270	127,133		127,133	127,133		127,133
111-990-59901-599	Probation Services Fund		43,721	36,661		36,661	36,661		36,661
120-990-59901-599	Building Inspection Fund		33,780	31,394		31,394	31,394		31,394
121-990-59901-599	Growth Mgmt. Fund		53,950	75,532		75,532	75,532		75,532
122-990-59901-599	Mosquito Control Fund		16,145	13,081		13,081	13,081		13,081
123-990-59901-599	Stormwater Utility Fund		83,622	72,989		72,989	72,989		72,989
124-990-59901-599	SHIP Trust Fund		4,200						
130-990-59901-599	911 - Emer.Comm. Fund								
140-990-59901-599	Parks Mun. Service Fund		34,860	21,916		21,916	21,916		21,916
160-990-59901-599	Tourist Dev.Fund		9,330	7,331		7,331	7,331		7,331
401-990-59900-599	Landfill Operating Fund		57,745	48,922		48,922	48,922		48,922
501-990-59901-599	Insurance Service Fund		5,334	3,478		3,478	3,478		3,478
505-990-59901-599	Motor Pool Fund		19,507	17,054		17,054	17,054		17,054
TOTAL RESERVE FOR PAY ADJUSTMENTS			\$1,029,294	\$1,002,414		\$1,002,414	\$1,002,414		\$1,002,414
Reserve for Future Projects									
140-990-59902-599	Parks Mun. Service Fund								
162-990-59902-599	Spcl. Assess. Pving Fund		133,903						
305-990-59902-599	Cap. Improvement Fund						294,438	(\$206,791)	87,647
306-990-59902-599	Gas Tax Trans Fund								
308-990-59902-599	Local Opt Sales Tax Fund								
314-990-59902-599	1997 Bond Constr. Fund								
330-990-59902-599	Emer.Comm. Fund		52,250	19,000		19,000	19,000		19,000
TOTAL RESERVE FOR FUTURE PROJECTS			\$186,153	\$19,000		\$19,000	\$313,438	(\$206,791)	\$106,647

Non-Operating - reserves

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object	FY 00/01	FY 01/02	FY 02/03 Request			FY 02/03 Budget			
Code	Account Description	Actual	Adopted	NII	Change	Total	NII	Change	ARB
Reserve for Fund Balance									
160-990-59918-599	Tourist Dev. Fund								
070-990-59918-599	Unrestricted Revenues								
201-990-59918-599	Debt Service - Series 1991		95,000	95,000		95,000	95,000		95,000
TOTAL RESERVE FOR FUND BALANCE			95,000	95,000		95,000	95,000		95,000
Reserve for Contingency Liability									
501-990-59926-599	Risk Financing Fund				2,500,000	2,500,000		2,500,000	2,500,000
TOTAL RESERVE FOR CONT. LIABILITY					2,500,000	2,500,000		2,500,000	2,500,000
Reserve for Sheriff									
110-990-59915-599	Fine & Forfeiture Fund		454,000	1,000,000		1,000,000	1,000,000		1,000,000
TOTAL RESERVE FOR SHERIFF			454,000	1,000,000		1,000,000	1,000,000		1,000,000
Reserve for Transportation Disadv.									
106-990-59927-599	Transportation Trust			30,000		30,000	30,000		30,000
TOTAL RESERVE FOR TRANS. DISADV.				30,000		30,000	30,000		30,000
TOTAL RESERVES			\$2,936,950	\$3,324,814	\$2,914,029	\$6,238,843	\$3,619,252	\$2,570,238	\$6,189,490

FY 2002/2003 PROGRAM NOTES:

These reserves do not include any of the County's unappropriated/undesignated balances. Please see the "Schedule of Fund Balance" in the Budget Summary section for this information. Leon County annually budgets a number of reserves for different purposes. Reserve for Contingencies provides funding for unforeseen circumstances that may occur in a given year. Reserve for Pay Adjustments provides funding for annual raises for all employees. Reserve for Future Projects are funds for future capital outlay. Reserve for Fund Balance provides cash balances as required. Reserve for Post Closure is funding for monitoring at the landfill. Beginning in FY 01/02, this funding is being retained on the balance sheet and not reflected in the budget. Reserve for Post Closure is funding for monitoring at the landfill. The Reserve for Sheriff will be utilized in subsequent budget cycles to off-set the cost of implementing the Sheriff Office compensation study.

The General Fund Contingency and Capital Projects Reserves reflect reductions authorized by the Board at the July 30, 2002 Workshop. The reductions were utilized to fund additional line-item agency requests and a reduction in the Countywide millage rate.

The Fire MSTU Contingency Reserves reflect a program change for \$213,087 in the FY 2002/2003 budget that will be utilized to reduce the millage rate for the Fire MSTU in future years.