

**Non-Operating**

**Non-Operating Summary**

Non-operating funding is provided by the Leon County 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. The County employees that are responsible for the administration of these programs are presented in the specific County Administrator department budgets.

<b>Budgetary Costs</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
Personal Services	95,975	85,200	90,200	25,000	115,200	115,200
Operating	7,543,435	10,121,325	8,371,410	4,033,958	12,405,368	12,573,278
Capital Outlay	0	0	579,702	0	579,702	40,000
Grants-in-Aid	1,051,167	1,120,350	2,423,456	1,002,676	3,426,132	2,803,632
Reserves	0	14,729,022	11,947,951	0	11,947,951	22,082,950
Total Budgetary Costs	<u>8,690,577</u>	<u>26,055,897</u>	<u>23,412,719</u>	<u>5,061,634</u>	<u>28,474,353</u>	<u>37,615,060</u>

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**Summary of Fire Control**

The County contracts with the City of Tallahassee for the provision of Fire Control Services in the unincorporated area. In addition, the County provides support to the Volunteer Fire Departments. From FY 2000/2001 through FY 2002/2003, Fire Services was funded through the imposition of a municipal services taxes unit, a tax levied on all property in the unincorporated area of the County. Beginning on October 1, 2003, funding for the program is derived from the imposition of the Public Service tax, a 10% on all water, electric, gas, and fuel oil services sold within the unincorporated area of the County.

<b><u>Budgetary Costs</u></b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
140-838-522 Fire Services Payment	0	3,581,431	3,575,152	0	3,575,152	3,724,794
140-843-522 Volunteer Fire Department	0	120,936	131,277	0	131,277	137,577
145-838-522 Fire Services Payment	3,281,809	0	0	0	0	0
145-843-522 Volunteer Fire Department	109,849	0	0	0	0	0
Total Budgetary Costs	<u>3,391,658</u>	<u>3,702,367</u>	<u>3,706,429</u>	<u>0</u>	<u>3,706,429</u>	<u>3,862,371</u>

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**Summary of Insurance, Audit, & Other Non-Operating**

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, pre-employment 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 City of Tallahassee for Parks & Recreation and the Community Redevelopment Area (CRA) Tax Increment Financing (TIF) payments, community center utility payments, the County's Youth Sports Team program, and funds set aside for grant matches.

Reimbursement of administrative costs are associated with the chargeback of Public Works operations and engineering staff to various capital projects, including the alternative stabilization program.

The Juvenile Detention payment is a new mandate authorized by the legislature in 2004. It requires Counties to pay the state for the predisposition of juveniles at detention facilities.

The large reduction in "Non-operating General Fund" is the direct result of realigning risk expenditures to a new stand along budget org.

<b>Budgetary Costs</b>		<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
001-379-572	Youth Sports Teams	5,000	5,000	5,000	0	5,000	5,000
001-820-519	Non- Operating General Fund	1,307,333	1,492,192	725,600	0	725,600	725,600
001-831-513	Tax Deed Applications	10,000	22,500	22,500	0	22,500	22,500
001-972-559	CRA- Payments	275,134	380,500	380,500	348,240	728,740	944,160
001-973-569	Community Center Utility Payments	1,667	15,914	15,914	0	15,914	15,914
106-400-541	Reimbursement of Admin Costs	-1,150,870	-850,000	-950,000	0	-950,000	-950,000
110-620-689	Juvenile Detention Payment- State	0	0	1,407,906	0	1,407,906	1,407,906
125-915013-569	Slosberg Driver Education Act	66,200	79,800	114,000	0	114,000	114,000
125-991-595	Grant Match Funds	0	115,488	102,252	0	102,252	102,252
140-838-572	Payment to City- Parks and Rec	475,000	585,000	640,000	0	640,000	665,000
<b>Total Budgetary Costs</b>		<b>989,464</b>	<b>1,846,394</b>	<b>2,463,672</b>	<b>348,240</b>	<b>2,811,912</b>	<b>3,052,332</b>

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**Summary of Communications**

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 below in the COMMUNICATIONS - BILLINGS section., administered by MIS. The FY 03/04 amounts reflect an updated analysis by MIS of maintenance costs of existing data lines, internet charges and dial-up/T1 lines. Prior to FY 02/03 General Revenue supported allocations were included in the General Government Capital Improvement Program (CIP) Fund 305.

The Communications Trust Fund accounts for the resources and expenditures associated with the County's telecommunications (voice and fax) system.

<b><u>Budgetary Costs</u></b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
001-470-519 General Fund	174,663	140,113	151,691	0	151,691	154,573
106-470-541 Transportation Trust	16,918	13,002	20,508	0	20,508	20,898
110-470-603 Fine and Forfeiture	83,657	68,746	123,930	0	123,930	126,285
120-470-524 Building Inspection	8,690	6,647	7,400	0	7,400	7,541
121-470-552 Growth Management	8,690	6,647	7,400	0	7,400	7,541
160-470-552 Tourist Development	2,161	8,386	7,732	0	7,732	7,879
401-470-534 Landfill Operating	16,047	15,313	13,704	0	13,704	13,964
502-900-590 Communications Trust	214,070	250,000	231,563	0	231,563	231,563
505-470-519 Motor Pool Fund	240	438	528	0	528	539
Total Budgetary Costs	<u>525,136</u>	<u>509,292</u>	<u>564,456</u>	<u>0</u>	<u>564,456</u>	<u>570,783</u>

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**Summary of Cost Allocations**

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 costs incurred by the General Fund on behalf of the entire organization. Costs include such items as the Board, County Administration, Facilities Management, Human Resources, Office of Management & Budget, and Management Information Systems. 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 below this approach avoids a "double counting" in the budget. The negative expense in the General Fund is offset by a like amount in the funds being charged.

The large increases reflected are the result of Emergency Medical Services (EMS) being charged for the first time and a realignment of MIS staff from Growth and Environmental Management (GEM) to MIS. This increase is offset by a direct decrease in personnel service expenditures in GEM, thereby having no net effect to the overall GEM budget.

<b>Budgetary Costs</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
001-499-519 General Fund	-3,277,943	-3,451,681	-4,309,537	0	-4,309,537	-4,439,945
050-499-562 Animal Control Fund	104,377	0	0	0	0	0
106-499-541 Transportation Trust	958,649	984,526	1,060,547	0	1,060,547	1,094,408
111-499-523 Probation Services	350,534	512,244	522,130	0	522,130	537,794
113-499-714 Law Library Trust Fund	1,875	1,937	0	0	0	0
120-499-524 Building Inspection	132,588	130,589	181,395	0	181,395	185,388
121-499-537 Growth Management	455,032	468,718	609,632	0	609,632	623,965
123-499-538 Stormwater Utility	490,023	470,099	479,172	0	479,172	493,547
135-499-526 Emergency Medical Services Fund	0	0	556,040	0	556,040	577,204
140-499-562 Municipal Service	0	102,078	104,048	0	104,048	107,169
140-499-572 Municipal Service	228,049	230,269	234,713	0	234,713	241,754
160-499-552 Tourist Development	79,992	82,672	84,268	0	84,268	86,796
401-499-534 Landfill Operating	473,871	466,995	476,008	0	476,008	490,288
502-499-590 Communications Trust	118	1,554	1,584	0	1,584	1,632
Total Budgetary Costs	<u>-2,835</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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**Summary of Risk Allocations**

The County maintains an internal services fund for risk management. The fund derives its revenue from workers' compensation contributions and allocations from various funds based on liability allocations (i.e. property insurance). Prior to FY2005 the General Fund made an annual contribution to the Risk Fund to support all liability expenses. Beginning in FY2005 a more equitable distribution of the risk allocation has been implemented across all funds.

<b>Budgetary Costs</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
001-495-596 General Fund	0	0	0	851,903	851,903	911,536
106-495-596 Transportation Trust	0	0	0	180,735	180,735	193,386
110-495-596 Fine and Forfeiture	0	0	0	193,656	193,656	207,212
111-495-596 Probation Services	0	0	0	34,193	34,193	36,587
120-495-596 Building Inspection	0	0	0	26,356	26,356	28,201
121-495-596 Growth Management	0	0	0	83,025	83,025	88,837
122-495-596 Mosquito Control Fund	0	0	0	28,181	28,181	30,154
123-495-596 Stormwater Utility	0	0	0	96,146	96,146	102,876
135-495-596 Emergency Medical Services Fund	0	0	0	138,223	138,223	147,899
140-495-596 Municipal Services	0	0	0	49,114	49,114	52,552
160-495-596 Tourist Development	0	0	0	7,670	7,670	8,207
163-495-596 Primary Care MSTU	0	0	0	687	687	735
401-495-596 Landfill Operating	0	0	0	110,083	110,083	117,789
505-495-596 Motor Pool Fund	0	0	0	19,896	19,896	21,289
Total Budgetary Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,819,868</u>	<u>1,819,868</u>	<u>1,947,260</u>

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**Summary of Permanent Line Item Funding**

At the June 8, 2004 Budget Workshop, the Board authorized additional funding for the Senior Citizens Foundation, DISC Village, the Celtic Festival, and the local arts agency. Additional one-time funding was authorized for the Boys and Girls Club, the Riley House-Lake Hall project, Tallahassee Community College's Economic Development - Fortune 1,000, and Team Child.

As part of the Cultural implementation plan, the Tallahassee Museum and Mary Brogan funding will now be allocated through the Cultural Resources Commission grant program. For FY2005, the funding will be maintained at their current levels. The process to determine the subsequent year's funding has yet to be determined.

At the September 14, 2004 Budget Hearing, the Board Authorized \$220,000 in additional funding for the capital needs of the H.O.P.E. Women's Community Shelter, and \$40,000 for air conditioning repairs .

<b>Budgetary Costs</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
001-888-58219-515 Apalachee Reg Planning Council	5,000	5,000	5,000	0	5,000	5,000
001-888-58348-515 Celtic Festival	0	0	5,000	0	5,000	5,000
001-888-58231-539 Keep Tallahassee/Leon Beautiful	0	15,000	15,000	0	15,000	15,000
001-888-58222-552 Economic Development Council	210,000	210,000	210,000	0	210,000	210,000
001-888-58226-562 St. Francis Wildlife Association	25,000	30,000	30,000	0	30,000	30,000
001-888-58224-564 Legal Services of North Florida	40,000	68,000	40,000	0	40,000	40,000
001-888-58223-569 Senior Citizens Foundation	50,000	75,136	75,136	30,676	105,812	105,812
001-888-58229-569 Tallahassee Trust for Historic Pres	55,000	55,000	62,500	0	62,500	62,500
001-888-58230-569 Disc Village	37,500	75,000	75,000	32,000	107,000	107,000
001-888-58300-569 Mothers in Crisis	50,000	0	0	0	0	0
001-814-58300-519 Partners for Highway Safety	0	0	0	0	0	0
001-888-58300-569 Boys and Girls Club	0	0	0	200,000	200,000	0
001-888-58300-569 Riley House- Lake Hall	0	0	0	105,000	105,000	0
001-888-58300-569 TCC Econ Dev- Fortune 1000	0	0	12,500	0	12,500	0
001-888-58300-569 Team Child	0	0	45,000	0	45,000	0
001-888-58214-573 Cultural Resources Grant Program	147,000	147,000	147,000	260,000	407,000	407,000
001-888-58215-573 Local Arts Agency Program	50,000	125,000	50,000	115,000	165,000	165,000
001-888-58225-573 Mary Bogan Museum	150,000	150,000	0	0	0	0
001-888-58228-573 Tallahassee Museum of H/ S	50,000	60,000	0	0	0	0
001-888-58220-574 Celebrate America	2,500	2,500	2,500	0	2,500	2,500
001-888-58232-569 H.O.P.E./Shelter	0	0	260,000	260,000	260,000	0
001-888-58221-574 Dr. Martin Luther King Celebration	2,000	2,000	2,000	0	2,000	2,000
Total Budgetary Costs	<u>874,000</u>	<u>1,019,636</u>	<u>1,036,636</u>	<u>1,002,676</u>	<u>1,779,312</u>	<u>1,156,812</u>

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**Military Personnel Grant Program**

Organizational Code: 001-888-58347-569

In accordance with County policy 03-18, this program allows all individuals serving in the United States Military to be eligible to apply for a grant that refunds a portion of their Leon County Ad Valorem taxes reflecting the amount of time served on active duty in direct support of the United States military, in a conflict or in a national emergency, declared by the President of the United States. The grant is also available to members of the United States Reserve or National Guard for time served on active duty or in active duty training in preparation for, and followed by, service in a military conflict or in support of a national emergency declared by the President of the United States.

The grant applies to Leon County property owners who are member of a unit in another state, in addition to those in a Florida unit. Only one refund may be granted to each household per tax year.

The amount of the refund shall be a percentage of the Ad Valorem taxes assessed by the Leon County on the tax bill received in November of such fiscal year reflecting the number of complete and/or partial months served on active duty. Credit for partial months will be prorated for the actual dates spent in active Unites States military service. Non-property owners that meet the eligibility requirements can receive a grant of up to \$600.

<b><u>Budgetary Costs</u></b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
Operating	0	0	100,000	0	100,000	100,000
Total Budgetary Costs	0	0	100,000	0	100,000	100,000

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**Workers Compensation Risk Management**

Organizational Code: 501-821-596

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 in costs associated with medical expenses and corresponding attorney fees.

<b><u>Budgetary Costs</u></b>	<b><u>FY 2003 Actual</u></b>	<b><u>FY 2004 Adopted</u></b>	<b><u>FY 2005 Continuation</u></b>	<b><u>FY 2005 Issues</u></b>	<b><u>FY 2005 Budget</u></b>	<b><u>FY 2006 Budget</u></b>
Operating	1,115,548	1,322,270	980,474	525,800	1,506,274	1,563,706
Total Budgetary Costs	<u>1,115,548</u>	<u>1,322,270</u>	<u>980,474</u>	<u>525,800</u>	<u>1,506,274</u>	<u>1,563,706</u>

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**Liability Risk Management**

Organizational Code: 501-820-596

Expenses reflected below are associated with the County's expense for various forms of insurance and liability coverage, some of which include: Accidental Death and Dismemberment, Public Official Liability, Public Official Bonds, Vehicle Insurance, Property Insurance, Aviation Insurance, Coverage for the County's Volunteer Fire Departments, and funding for any claims required to be paid. The FY 2005 budget also includes funding for a one-time payment to the Lake carolyn Homeowner's Association pursuant to a negotiated settlement agreement.

<b><u>Budgetary Costs</u></b>	<b><u>FY 2003 Actual</u></b>	<b><u>FY 2004 Adopted</u></b>	<b><u>FY 2005 Continuation</u></b>	<b><u>FY 2005 Issues</u></b>	<b><u>FY 2005 Budget</u></b>	<b><u>FY 2006 Budget</u></b>
Operating	1,396,241	1,701,346	1,081,750	1,340,050	2,421,800	1,996,233
Total Budgetary Costs	<u>1,396,241</u>	<u>1,701,346</u>	<u>1,081,750</u>	<u>1,340,050</u>	<u>2,421,800</u>	<u>1,996,233</u>

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**Bank of America**

Organizational Code: 165-154-519

The Board acquired the Bank of America building during FY 02/03. The facility will provide space for the County's long term needs for the next 20 to 25 years. The major driver of the current and anticipated space requirements is the Judiciary. The County is required to provide all facilities for the court system in Leon County.

The funding for the operation of the Bank of America will be derived from existing tenants of the facility through lease payments.

<b>Budgetary Costs</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
Operating	154,290	846,360	930,700	0	930,700	930,700
Total Budgetary Costs	<u>154,290</u>	<u>846,360</u>	<u>930,700</u>	<u>0</u>	<u>930,700</u>	<u>930,700</u>

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**800 MHz System Maintenance**

Organizational Code: 331-529-519

Major revenue sources of the \$12.50 Moving Violation Surcharge Fund include proceeds from civil penalties related to traffic infractions pursuant to 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.

<b>Budgetary Costs</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
Operating	202,012	299,000	198,799	0	198,799	204,763
Capital Outlay	0	0	579,702	0	579,702	40,000
Total Budgetary Costs	<u>202,012</u>	<u>299,000</u>	<u>778,501</u>	<u>0</u>	<u>778,501</u>	<u>244,763</u>

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**Summer Youth Employment**

Organizational Code: 001-278-551

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. At the June 8th, 2004 workshop, the Board authorized increasing the funding for this program by \$25,000.

<b><u>Budgetary Costs</u></b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
Personal Services	41,486	45,200	45,200	25,000	70,200	70,200
Operating	<u>3,577</u>	<u>4,800</u>	<u>4,800</u>	<u>0</u>	<u>4,800</u>	<u>4,800</u>
Total Budgetary Costs	<u>45,063</u>	<u>50,000</u>	<u>50,000</u>	<u>25,000</u>	<u>75,000</u>	<u>75,000</u>

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**Amtrak Platform**

Organizational Code: 420-496-590

This is an enterprise fund of the County established in support of the County's operation of the Amtrak Depot for the public's 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.

<b><u>Budgetary Costs</u></b>	<b><u>FY 2003 Actual</u></b>	<b><u>FY 2004 Adopted</u></b>	<b><u>FY 2005 Continuation</u></b>	<b><u>FY 2005 Issues</u></b>	<b><u>FY 2005 Budget</u></b>	<b><u>FY 2006 Budget</u></b>
Operating	0	16,910	16,000	0	16,000	16,000
Total Budgetary Costs	0	16,910	16,000	0	16,000	16,000

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**Drug Abuse**

Organizational Code: 116-800-562

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

<b>Budgetary Costs</b>	<b>FY 2003 Actual</b>	<b>FY 2004 Adopted</b>	<b>FY 2005 Continuation</b>	<b>FY 2005 Issues</b>	<b>FY 2005 Budget</b>	<b>FY 2006 Budget</b>
Operating	0	13,300	16,150	0	16,150	16,150
Total Budgetary Costs	0	13,300	16,150	0	16,150	16,150
Total Non Operating Costs without Reserves	8,690,577	11,326,875	11,464,768	4,801,634	16,266,402	15,532,110

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**Summary of Reserves**

These reserves do not include any of the County's inappropriate/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.

The Reserve for Rate Stabilization reflects the anticipated year ending balance for Solid Waste operations. These funds will be used to mitigate future tipping fee increases.

The Article V Reserve has been set aside to offset any unforeseen adjustments that maybe needed next fiscal year.

Effective FY2005, the stormwater utility reserve has been allocated to a capital project for the purpose of flooded property acquisition.

At the September 14, 2004 Board Meeting, the Board Authorized a \$100,000 reduction in the General Fund Reserves, and a \$239,524 reduction in the Capital Fund Reserves to provide funding for H.O.P.E. Women's Community and Apalachee Center.

Budgetary Costs		FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
001-990-599	General Fund	0	1,030,994	1,033,563	0	1,033,563	1,176,166
106-990-599	Transportation Trust Fund	0	230,830	283,320	0	283,320	297,552
110-990-599	Fine and Forfeiture Fund	0	982,000	200,000	0	200,000	200,000
111-990-599	Probation Services Fund	0	66,337	76,120	0	76,120	79,698
114-990-599	Family Law Legal Services	0	1,000	0	0	0	0
117-990-599	Jud Progs Special Revenue Fund	0	0	182,675	0	182,675	125,875
120-990-599	Building Inspection Fund	0	65,398	77,696	0	77,696	81,035
121-990-599	Growth Management Fund	0	105,166	120,440	0	120,440	127,471
122-990-599	Mosquito Control Fund	0	14,749	14,272	0	14,272	15,271
123-990-599	Stormwater Utility Fund	0	1,132,299	159,884	0	159,884	167,555
135-990-599	Emergency Medical Services Fu	0	0	202,477	0	202,477	211,399
140-990-599	Municipal Services Fund	0	144,608	144,016	0	144,016	147,097
160-990-599	Tourist Development	0	108,266	107,784	0	107,784	355,623
163-990-599	Primary Care MSTU	0	103,764	1,107,469	0	1,107,469	1,122,810
165-990-599	BOA Bldg- Operating	0	95,109	414,521	0	414,521	414,521
206-990-599	Debt Service- Series 1999	0	77,546	150,480	0	150,480	223,751
305-990-599	Capital Improvements	0	0	0	0	0	2,285,852
308-990-599	Local Option Sales Tax Fund	0	1,872,991	0	0	0	8,357,878
309-990-599	Local Option Sales Tax- Ext	-1	0	0	0	0	0
330-990-599	911 Capital Projects	0	15,075	21,850	0	21,850	21,850
331-990-599	800 Mhz Capital Projects	0	62,000	180,151	0	180,151	195,135
401-990-599	Solid Waste Fund	0	6,097,739	5,642,981	0	5,642,981	4,309,583
501-990-599	Insurance Service Fund	0	2,503,922	1,755,300	0	1,755,300	2,305,577
505-990-599	Motor Pool Fund	0	19,229	72,952	0	72,952	64,775
<b>Total Budgetary Costs</b>		<b>-1</b>	<b>14,729,022</b>	<b>11,947,951</b>	<b>0</b>	<b>11,947,951</b>	<b>22,286,474</b>

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**Non-Operating**

**Reserves for Contingency**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
001-990-59900-599 General Fund	0	474,947	524,947	0	524,947	524,947
106-990-59900-599 Transportation Trust Fund	0	57,481	50,000	0	50,000	50,000
110-990-59900-599 Fine and Forfeiture Fund	0	100,000	100,000	0	100,000	100,000
111-990-59900-599 Probation Services Fund	0	25,000	25,000	0	25,000	25,000
120-990-59900-599 Building Inspection Fund	0	30,000	30,000	0	30,000	30,000
121-990-59900-599 Growth Management Fund	0	20,000	20,000	0	20,000	20,000
123-990-59900-599 Stormwater Utility Fund	0	50,000	50,300	0	50,300	50,300
135-990-59900-599 Emergency Medical Services	0	0	41,113	0	41,113	43,580
140-990-59900-599 Municipal Services Fund	0	110,000	100,000	0	100,000	100,000
160-990-59900-599 Tourist Development	0	100,000	100,000	0	100,000	100,000
163-990-59900-599 Primary Healthcare Program	0	103,764	81,355	0	81,355	35,097
165-990-59900-599 BOA Building	0	95,109	414,521	0	414,521	414,521
331-990-59900-599 800 Mhz Capital Projects	0	62,000	100,000	0	100,000	100,000
401-990-59928-599 Landfill Op Fund- Landfill	0	50,000	50,000	0	50,000	50,000
401-990-59929-599 Landfill Op Fund- Trans. St.	0	175,000	75,000	0	75,000	75,000
Total Reserve for Contingency	0	1,453,301	1,762,236	0	1,762,236	1,718,445

**Reserves for Pay Adjustments**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
001-990-59901-599 General Fund	0	556,047	608,616	0	608,616	651,219
106-990-59901-599 Transportation Trust Fund	0	143,349	203,320	0	203,320	217,552
111-990-59901-599 Probation Services Fund	0	41,337	51,120	0	51,120	54,698
114-990-59901-599 Family Law Legal Services	0	1,000	0	0	0	0
120-990-59901-599 Building Inspection Fund	0	35,398	47,696	0	47,696	51,035
121-990-59901-599 Growth Management Fund	0	85,166	100,440	0	100,440	107,471
122-990-59901-599 Mosquito Control Fund	0	14,749	14,272	0	14,272	15,271
123-990-59901-599 Stormwater Utility Fund	0	82,299	109,584	0	109,584	117,255
135-990-59901-599 Emergency Medical Services	0	0	161,364	0	161,364	167,819
140-990-59901-599 Municipal Services Fund	0	34,608	44,016	0	44,016	47,097
160-990-59901-599 Tourist Development	0	8,266	7,784	0	7,784	8,329
163-990-59901-599 Primary Healthcare Program	0	0	3,184	0	3,184	3,407
401-990-59901-599 Landfill Operating Fund	0	55,162	72,144	0	72,144	77,194
501-990-59901-599 Insurance Service Fund	0	3,922	3,950	0	3,950	4,227
505-990-59901-599 Motor Pool Fund	0	19,229	22,680	0	22,680	24,268
Total Reserves for Pay Adjustments	0	1,080,532	1,450,170	0	1,450,170	1,546,842

**Reserves for Future Projects**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
123-990-59902-599 Stormwater Utility Fund	0	1,000,000	0	0	0	0
163-990-59902-599 Primary Healthcare Program*	0	0	1,022,930	0	1,022,930	1,084,306
305-990-59902-591 Capital Improvements	0	0	239,524	0	239,524	2,285,852
308-990-59902-591 Local Option Sales Tax Fund	0	1,872,991	0	0	0	6,582,878
309-990-59902-591 Local Option Sales Tax- Ext	0	0	0	0	0	0
330-990-59902-599 911 Capital Projects	0	15,075	21,850	0	21,850	21,850
331-990-59902-599 800 Mhz Capital Projects	0	0	80,151	0	80,151	95,135
Total Reserve for Future Projects	0	2,888,066	1,364,455	0	1,364,455	10,070,021

\*The Board approved a 0.10 mill increase in the Primary Healthcare MSTU. The additional funds are to be used for the implementation of a Women's Healthcare Clinic. Once the plan has been completed the funds will be realigned to the appropriate operating and capital accounts.

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**Non-Operating**

**Reserves for Fund Balance**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
160-990-59918-599 Tourist Development	0	0	0	0	0	247,294
206-990-59918-599 Debt Service- Series 1999	0	77,546	150,480	0	150,480	223,751
308-990-59918-599 Local Option Sales Tax Fund	0	0	0	0	0	1,775,000
505-990-59918-599 Motor Pool Fund	0	0	50,272	0	50,272	40,507
Total Reserve for Fund Balance	0	77,546	200,752	0	200,752	2,286,552

**Reserves for Contingency Liability**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
501-990-59926-599 Risk Financing Fund	0	2,500,000	1,751,350	0	1,751,350	2,301,350
Total Reserve for Contingency Liability	0	2,500,000	1,751,350	0	1,751,350	2,301,350

**Reserves for Sheriff**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
110-990-59915-599 Fine and Forfeiture Fund	0	500,000	0	0	0	0
Total Reserve for Sheriff	0	500,000	0	0	0	0

**Reserves for Transportation Disadvantage**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
106-990-59927-599 Transportation Trust Fund	0	30,000	30,000	0	30,000	30,000
Total Reserve for Transportation Disadvantage	0	30,000	30,000	0	30,000	30,000

**Reserves for Rate Stabilization**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
401-990-59925-599 Solid Waste	0	5,817,577	5,445,837	0	5,445,837	4,107,389
Total Reserve for Rate Stabilization	0	5,817,577	5,570,837	0	5,570,837	4,232,389

**Reserves for Article V**

	FY 2003 Actual	FY 2004 Adopted	FY 2005 Continuation	FY 2005 Issues	FY 2005 Budget	FY 2006 Budget
110-990-59930-599 Fine and Forfeiture	0	382,000	100,000	0	100,000	100,000
117-990-59930-599 Judicial Programs	0	0	182,675	0	182,675	125,875
Total Reserve for Article V	0	382,000	282,675	0	282,675	225,875
Total Reserves	-1	14,729,022	12,412,475	0	12,412,475	22,411,474
Total Non-Operating	8,690,576	26,055,897	23,877,243	4,801,634	28,678,877	37,943,584