

Non-Operating

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**Leon County Government
Fiscal Year 2006 Budget**

Non-Operating

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.

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
Personal Services	80,540	115,200	119,775	0	119,775	119,775
Operating	9,194,221	12,405,368	15,099,617	0	15,099,617	16,109,405
Capital Outlay	302,265	579,702	209,294	0	209,294	211,851
Grants-in-Aid	1,141,812	3,312,132	3,016,547	171,125	3,187,672	3,154,614
Reserves	0	11,947,951	9,971,449	0	9,971,449	10,081,254
Total Budgetary Costs	10,718,838	28,360,353	28,416,682	171,125	28,587,807	29,676,899

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
001 General Fund	-250,276	1,179,686	2,335,129	3,884,765
106 Transportation Trust	-109,833	595,110	1,011,956	1,189,226
110 Fine and Forfeiture	68,746	1,925,492	1,921,515	1,978,421
111 Probation Services	512,244	632,443	533,550	555,650
113 Law Library Trust	1,937	0	0	0
114 Family Law Legal Services	0	0	15,646	14,412
116 Drug Abuse Trust	18,300	16,150	46,534	47,633
117 Judicial Programs	0	182,675	64,518	59,107
120 Building Inspection	137,236	292,847	318,439	330,695
121 Growth Management	475,365	820,497	781,123	814,040
122 Mosquito Control	0	42,453	38,319	40,620
123 Stormwater Utility	470,099	735,202	870,356	906,486
125 Grants	0	102,252	81,419	76,624
135 Emergency Medical Services MSTU	0	896,740	831,639	864,951
140 Municipal Service	4,451,106	4,878,320	6,241,047	6,370,374
160 Tourist Development	91,058	207,454	254,348	208,422
163 Primary Health Care MSTU	0	1,108,156	4,834	5,063
165 Bank of America Building Operations	787,329	1,345,221	949,303	957,303
206 Bond Series 1999	0	150,480	0	0
308 Local Option Sales Tax	0	0	1,792,024	229,287
330 9-1-1 Capital Projects	0	21,850	0	0
331 800 Mhz Capital Projects	467,556	958,652	395,394	407,256
401 Solid Waste	482,308	6,242,776	3,836,957	3,778,610
420 Amtrak Depot	0	16,000	1,330	1,330
501 Insurance Service	2,898,768	5,683,374	5,979,249	6,671,029
502 Communications Trust	216,457	233,147	239,000	239,000
505 Motor Pool	438	93,376	44,178	46,595
Total Revenues	10,718,838	28,360,353	28,587,807	29,676,899

**Leon County Government
Fiscal Year 2006 Budget**

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.

As a result of the recently executed amendment to the Interlocal Agreement with the City of Tallahassee, Leon County will pay an additional \$1 million for Fire Protection Services for the remaining term of the agreement.

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
140-838-522 Fire Services Payment	3,434,354	3,575,152	4,626,556	0	4,626,556	4,714,783
140-843-522 Volunteer Fire Department	95,655	131,277	137,577	0	137,577	144,304
Total Budgetary Costs	<u>3,530,009</u>	<u>3,706,429</u>	<u>4,764,133</u>	<u>0</u>	<u>4,764,133</u>	<u>4,859,087</u>

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
140 Municipal Service		3,530,009	3,706,429	4,859,087
Total Revenues		<u>3,530,009</u>	<u>3,706,429</u>	<u>4,859,087</u>

Summary of 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.

Summer Youth Employment

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. Participants will be covered by the County's workers' compensation program and wages will be paid out of available funds. There is currently \$75,000 allocated for the FY2005/06 budget.

Youth Sports Teams

The County provides \$5,000 annually in support of established youth sports teams to assist with costs associated with tournament. Funding is for ten youth sports teams at the \$500 per team annually.

Other Non-Operating Expenses

Non-operating expenditures include payments to the City of Tallahassee for Parks & Recreation and the Community Redevelopment Area (CRA) Tax Increment Financing (TIF) payments, and funds set aside for grant matches.

Community Center Utility Payments

As a result of action taken by the Board at the June 14, 2005 Workshop, all Community Center utility payments will be made by Parks and Recreation.

Reimbursement of Administrative Costs

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

State Juvenile Detention Payments

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.

Bank of America

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.

800 Mhz System Maintenance

The Moving Violation Surcharge 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.

Amtrak

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.

Insurance Service

Expenses reflected 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.

**Leon County Government
Fiscal Year 2006 Budget**

Summary of Other Non-Operating

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
001-278-551 Summer Youth Employment	43,909	75,000	75,000	0	75,000	75,000
001-379-572 Youth Sports Teams	5,000	5,000	5,000	0	5,000	5,000
001-820-519 Non-Operating General Fund	1,439,279	725,600	704,669	0	704,669	705,935
001-831-513 Tax Deed Applications	-1,800	22,500	22,500	0	22,500	22,500
001-972-559 CRA-Payment	464,245	728,740	1,852,671	0	1,852,671	2,212,779
001-973-569 Community Center Utility Payments	0	15,914	15,914	-15,914	0	0
106-975-541 Reimbursement of Administrative Costs	-1,107,361	-950,000	-850,000	0	-850,000	-850,000
110-620-689 Juvenile Detention Payment - State	0	1,407,906	1,450,000	0	1,450,000	1,493,500
116-800-562 Drug Abuse	13,300	16,150	46,534	0	46,534	47,633
125-991-595 Grant Match Funds	0	102,252	81,419	0	81,419	76,624
140-838-572 Payment to City- Parks & Recreation	588,750	640,000	840,000	0	840,000	840,000
165-154-519 Bank of America	787,329	930,700	918,627	0	918,627	921,712
331-529-519 800 Mhz System Maintenance	467,556	778,501	395,394	0	395,394	407,256
420-496-590 Amtrak	0	16,000	1,330	0	1,330	1,330
501-820-596 Insurance, Audit And Other Expenses	1,575,847	2,421,800	2,046,672	0	2,046,672	2,250,689
Total Budgetary Costs	<u>4,276,054</u>	<u>6,936,063</u>	<u>7,605,730</u>	<u>-15,914</u>	<u>7,589,816</u>	<u>8,209,958</u>

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
001 General Fund	1,950,633	1,572,754	2,659,840	3,021,214
106 Transportation Trust	-1,107,361	-950,000	-850,000	-850,000
110 Fine and Forfeiture	0	1,407,906	1,450,000	1,493,500
116 Drug Abuse Trust	13,300	16,150	46,534	47,633
125 Grants	0	102,252	81,419	76,624
140 Municipal Service	588,750	640,000	840,000	840,000
165 Bank of America Building Operations	787,329	930,700	918,627	921,712
331 800 Mhz Capital Projects	467,556	778,501	395,394	407,256
420 Amtrak Depot	0	16,000	1,330	1,330
501 Insurance Service	1,575,847	2,421,800	2,046,672	2,250,689
Total Revenues	<u>4,276,054</u>	<u>6,936,063</u>	<u>7,589,816</u>	<u>8,209,958</u>

**Leon County Government
Fiscal Year 2006 Budget**

Summary of Line Item Funding

During the June 14, 2005 Budget Workshop, the Board approved funding for the following agencies:

- Celebrate America - \$2,500
- Celtic Festival - \$5,000
- Dr. Martin Luther King Day - \$2,000
- Apalachee Regional Planning Council - \$5,000
- Cultural Resource Commission – Art Agency - \$165,000
- Cultural Resource Commission – Grants - \$407,000
- DISC Village – \$107,000
- Keep Tallahassee/Leon County Beautiful - \$15,000
- San Luis Mission - \$50,000
- St. Francis Wildlife Foundation - \$75,000 (includes \$30,000 in additional funding as approved by the Board)
- Tallahassee Senior Citizen Foundation - \$141,351
- Tallahassee Trust - Historic Preservation - \$62,500
- Big Brothers/Big Sisters - \$25,000
- Legal Services – Low Income Families - \$40,000
- Legal Aid – Indigent Citizen Services (additional \$23,000 in one time funding as approved by the Board.)

At the June 14, 2005 Budget Workshop, the Board also gave direction on the following issues:

The Board directed Team Child to submit the \$45,000 request for funding to the Public Safety Coordinating Council (PSCC) for approval. The \$45,000 will be included in the FY05/06 budget and only released upon the recommendation of the PSCC and approval by the Board.

The Board directed Mothers in Crisis to submit the \$50,000 one time request for funding to the PSCC for approval. Funds will only be released upon the recommendation of the PSCC and approval by the Board. The \$50,000 will be taken from the FY04/05 General Fund Contingency.

The Board approved setting aside \$56,000 for a one time match to fund Project Hope. The funds are to be released based on cash matches from the private sector. In-kind services will not count towards the match. This provision will expire as of September 30, 2006.

The Board directed staff to place EDC's \$210,000 in abeyance; conduct a financial review of how funds have been expended and report findings to the Board in a workshop; and conduct a workshop with the City to coordinate overall economic development funding.

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
001-888-515 Line Item - Comprehensive Planning	5,000	5,000	40,479	0	40,479	40,479
001-888-539 Line Item - Keep Tall. Beautiful	15,000	15,000	15,000	5,000	20,000	20,000
001-888-552 Line Item - EDC	210,000	210,000	210,000	0	210,000	210,000
001-888-562 Line Item - St. Francis Wildlife	30,000	30,000	30,000	45,000	75,000	75,000
001-888-564 Line Item - N. FL Legal	68,000	40,000	105,850	23,000	128,850	105,850
001-888-569 Line Item - Human Service Agencies	295,237	997,812	511,312	64,039	575,351	519,351
001-888-573 Line Item - Cultural Agencies	482,000	577,000	577,000	50,000	627,000	627,000
001-888-574 Line Item - Special Events	4,500	4,500	4,500	0	4,500	4,500
117-888-569 Juvenile Assessment Funding	0	0	47,492	0	47,492	49,934
Total Budgetary Costs	<u>1,109,737</u>	<u>1,879,312</u>	<u>1,541,633</u>	<u>187,039</u>	<u>1,728,672</u>	<u>1,652,114</u>

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
001 General Fund	1,109,737	1,879,312	1,681,180	1,602,180
117 Judicial Programs	0	0	47,492	49,934
Total Revenues	<u>1,109,737</u>	<u>1,879,312</u>	<u>1,728,672</u>	<u>1,652,114</u>

Leon County Government
Line Item Funding - Fiscal Year 2006 Budgetary Cost Summary

Organizational Code / Account	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Projected
001-888-515 Line Item - Comprehensive Planning				
58219 Apalachee Region Plan Council	5,000	5,000	0	0
58238 CRTPA	0	0	40,479	40,479
001-888-515 Totals	<u>5,000</u>	<u>5,000</u>	<u>40,479</u>	<u>40,479</u>
001-888-539 Line Item - Keep Tall. Beautiful				
58231 Keep Tall Leon County Beautiful	15,000	15,000	20,000	20,000
001-888-539 Totals	<u>15,000</u>	<u>15,000</u>	<u>20,000</u>	<u>20,000</u>
001-888-552 Line Item - EDC				
58222 Economic Development Council (856)	210,000	210,000	210,000	210,000
001-888-552 Totals	<u>210,000</u>	<u>210,000</u>	<u>210,000</u>	<u>210,000</u>
001-888-562 Line Item - St. Francis Wildlife				
58226 St Francis Wildlife Assn (851)	30,000	30,000	75,000	75,000
001-888-562 Totals	<u>30,000</u>	<u>30,000</u>	<u>75,000</u>	<u>75,000</u>
001-888-564 Line Item - N. FL Legal				
58224 Legal Services Of North Fl (801)	68,000	40,000	105,850	105,850
58235 Legal Aid/LAGP	0	0	23,000	0
001-888-564 Totals	<u>68,000</u>	<u>40,000</u>	<u>128,850</u>	<u>105,850</u>
001-888-569 Line Item - Human Service Agencies				
58223 Senior Citizens Foundation	75,136	105,812	141,351	141,351
58229 Tall Trust For Historic Preservatio	55,000	62,500	62,500	62,500
58230 Disc Village/JAC	75,000	107,000	110,500	110,500
58232 HOPE Community, Inc.	0	260,000	56,000	0
58234 Team Child/Legal Services	0	0	45,000	45,000
58236 Mothers in Crisis	0	0	0	0
58237 Big Brothers/Big Sisters	0	0	25,000	25,000
58300 Other Grants & Aids	0	362,500	0	0
58347 Military Personnel Grant Program	90,101	100,000	135,000	135,000
001-888-569 Totals	<u>295,237</u>	<u>997,812</u>	<u>575,351</u>	<u>519,351</u>
001-888-573 Line Item - Cultural Agencies				
58214 Cultural Resource Grant Prog (837)	147,000	407,000	407,000	407,000
58215 Local Arts Agency Program (837)	125,000	165,000	165,000	165,000
58225 Mary Brogan Museum (830)	150,000	0	0	0
58228 Tallahassee Museum History/science	60,000	0	0	0
58233 Mission San Luis	0	0	50,000	50,000
58348 Celtic Festival	0	5,000	5,000	5,000
001-888-573 Totals	<u>482,000</u>	<u>577,000</u>	<u>627,000</u>	<u>627,000</u>
001-888-574 Line Item - Special Events				
58220 Celebrate America	2,500	2,500	2,500	2,500
58221 Dr Martin Luther King Celebration	2,000	2,000	2,000	2,000
001-888-574 Totals	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
117-888-569 Juvenile Assessment Funding				
58230 Disc Village/JAC	0	0	47,492	49,934
117-888-569 Totals	<u>0</u>	<u>0</u>	<u>47,492</u>	<u>49,934</u>
Line Item Funding Totals	<u>1,109,737</u>	<u>1,879,312</u>	<u>1,728,672</u>	<u>1,652,114</u>

**Leon County Government
Fiscal Year 2006 Budget**

Summary of Communications

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

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.

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
001-470-519 MIS Automation - General Fund	139,513	151,691	177,000	0	177,000	177,000
106-470-541 MIS Automation - Transportation Trust	13,002	20,508	9,000	0	9,000	9,000
110-470-603 MIS Automation - Fine and Forfeiture	68,746	123,930	80,000	0	80,000	80,000
111-470-523 MIS Automation - Probation Services	0	0	3,200	0	3,200	3,200
120-470-524 MIS Automation - Building Inspection	6,647	7,400	7,000	0	7,000	7,000
121-470-537 MIS Automation - Growth Management	6,647	7,400	7,000	0	7,000	7,000
135-470-526 MIS Automation - EMS Fund	0	0	4,000	0	4,000	4,000
160-470-552 MIS Automation - Tourist Development	8,386	7,732	9,000	0	9,000	9,000
401-470-534 MIS Automation - Solid Waste Fund	15,313	13,704	15,000	0	15,000	15,000
502-900-590 Comm. Control - Communications Trust	216,425	231,563	239,000	0	239,000	239,000
505-470-519 MIS Automation - Motor Pool Fund	438	528	700	0	700	700
Total Budgetary Costs	<u>475,117</u>	<u>564,456</u>	<u>550,900</u>	<u>0</u>	<u>550,900</u>	<u>550,900</u>

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
001 General Fund	139,513	151,691	177,000	177,000
106 Transportation Trust	13,002	20,508	9,000	9,000
110 Fine and Forfeiture	68,746	123,930	80,000	80,000
111 Probation Services	0	0	3,200	3,200
120 Building Inspection	6,647	7,400	7,000	7,000
121 Growth Management	6,647	7,400	7,000	7,000
135 Emergency Medical Services MSTU	0	0	4,000	4,000
160 Tourist Development	8,386	7,732	9,000	9,000
401 Solid Waste	15,313	13,704	15,000	15,000
502 Communications Trust	216,425	231,563	239,000	239,000
505 Motor Pool	438	528	700	700
Total Revenues	<u>475,117</u>	<u>564,456</u>	<u>550,900</u>	<u>550,900</u>

**Leon County Government
Fiscal Year 2006 Budget**

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.

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
001-499-519 Indirect Costs - General Fund	-3,450,159	-4,309,537	-4,861,272	0	-4,861,272	-4,971,973
106-499-541 Indirect Costs - Transportation Trust	984,526	1,060,547	1,415,477	0	1,415,477	1,472,096
111-499-523 Indirect Costs - Probation Services	512,244	522,130	391,742	0	391,742	407,412
113-499-714 Indirect Costs - Law Library Trust Fund	1,937	0	0	0	0	0
120-499-524 Indirect Costs - Building Inspections	130,589	181,395	208,263	0	208,263	216,594
121-499-537 Indirect Costs - Growth Management	468,718	609,632	576,257	0	576,257	599,307
123-499-538 Indirect Costs - Stormwater Utility	470,099	479,172	606,472	0	606,472	630,731
135-499-526 Indirect Costs - EMS Fund	0	556,040	504,905	0	504,905	525,101
140-499-562 Indirect Costs - Municipal Service (Animal)	102,078	104,048	231,435	0	231,435	240,692
140-499-572 Indirect Costs - Municipal Service (Parks)	230,269	234,713	242,093	0	242,093	251,777
160-499-552 Indirect Costs - Tourist Development	82,672	84,268	129,358	0	129,358	82,531
401-499-534 Indirect Costs - Solid Waste Fund	466,995	476,008	555,270	0	555,270	545,732
502-499-590 Indirect Costs - Communications Trust	32	1,584	0	0	0	0
Total Budgetary Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
001 General Fund	-3,450,159	-4,309,537	-4,861,272	-4,971,973
106 Transportation Trust	984,526	1,060,547	1,415,477	1,472,096
111 Probation Services	512,244	522,130	391,742	407,412
113 Law Library Trust	1,937	0	0	0
120 Building Inspection	130,589	181,395	208,263	216,594
121 Growth Management	468,718	609,632	576,257	599,307
123 Stormwater Utility	470,099	479,172	606,472	630,731
135 Emergency Medical Services MSTU	0	556,040	504,905	525,101
140 Municipal Service	332,347	338,761	473,528	492,469
160 Tourist Development	82,672	84,268	129,358	82,531
401 Solid Waste	466,995	476,008	555,270	545,732
502 Communications Trust	32	1,584	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government
Fiscal Year 2006 Budget**

Summary of Reserves

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
001-990-599 Reserves - General Fund	0	1,033,563	1,787,264	0	1,787,264	3,102,849
106-990-599 Reserves - Transportation Trust	0	283,320	267,000	0	267,000	375,717
110-990-599 Reserves - Fine and Forfeiture	0	200,000	200,000	0	200,000	200,000
111-990-599 Reserves - Probation Services	0	76,120	81,000	0	81,000	83,397
114-990-599 Reserves - Family Law Legal Services	0	0	15,646	0	15,646	14,412
117-990-599 Reserves - Judicial Programs	0	182,675	17,026	0	17,026	9,173
120-990-599 Reserves - Building Inspection	0	77,696	74,000	0	74,000	75,883
121-990-599 Reserves - Growth Management	0	120,440	115,000	0	115,000	119,066
122-990-599 Reserves - Mosquito Control Fund	0	14,272	14,000	0	14,000	14,599
123-990-599 Reserves - Stormwater Utility	0	159,884	164,000	0	164,000	168,879
135-990-599 Reserves - EMS Fund	0	202,477	191,000	0	191,000	194,895
140-990-599 Reserves - Municipal Service	0	144,016	79,268	0	79,268	88,812
160-990-599 Reserves - Tourist Development	0	107,784	108,000	0	108,000	108,342
163-990-599 Reserves - Primary Care MSTU	0	1,107,469	4,000	0	4,000	4,171
165-990-599 Reserves - BOA Building (Operating)	0	414,521	30,676	0	30,676	35,591
206-990-599 Reserves - Debt Service Series 1999	0	150,480	0	0	0	0
308-990-599 Reserves - Local Option Sales Tax	0	0	1,792,024	0	1,792,024	229,287
330-990-599 Reserves - 911 Capital Projects	0	21,850	0	0	0	0
331-990-599 Reserves - 800 Mhz Capital Projects	0	180,151	0	0	0	0
401-990-599 Reserves - Solid Waste Fund	0	5,642,981	3,141,029	0	3,141,029	3,083,424
501-990-599 Reserves - Insurance Service	0	1,755,300	1,867,516	0	1,867,516	2,148,773
505-990-599 Reserves - Motor Pool Fund	0	72,952	23,000	0	23,000	23,984
Total Budgetary Costs	<u>0</u>	<u>11,947,951</u>	<u>9,971,449</u>	<u>0</u>	<u>9,971,449</u>	<u>10,081,254</u>

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
001 General Fund	0	1,033,563	1,787,264	3,102,849
106 Transportation Trust	0	283,320	267,000	375,717
110 Fine and Forfeiture	0	200,000	200,000	200,000
111 Probation Services	0	76,120	81,000	83,397
114 Family Law Legal Services	0	0	15,646	14,412
117 Judicial Programs	0	182,675	17,026	9,173
120 Building Inspection	0	77,696	74,000	75,883
121 Growth Management	0	120,440	115,000	119,066
122 Mosquito Control	0	14,272	14,000	14,599
123 Stormwater Utility	0	159,884	164,000	168,879
135 Emergency Medical Services MSTU	0	202,477	191,000	194,895
140 Municipal Service	0	144,016	79,268	88,812
160 Tourist Development	0	107,784	108,000	108,342
163 Primary Health Care MSTU	0	1,107,469	4,000	4,171
165 Bank of America Building Operations	0	414,521	30,676	35,591
206 Bond Series 1999	0	150,480	0	0
308 Local Option Sales Tax	0	0	1,792,024	229,287
330 9-1-1 Capital Projects	0	21,850	0	0
331 800 Mhz Capital Projects	0	180,151	0	0
401 Solid Waste	0	5,642,981	3,141,029	3,083,424
501 Insurance Service	0	1,755,300	1,867,516	2,148,773
505 Motor Pool	0	72,952	23,000	23,984
Total Revenues	<u>0</u>	<u>11,947,951</u>	<u>9,971,449</u>	<u>10,081,254</u>

Leon County Government
Reserves - Fiscal Year 2006 Budgetary Cost Summary

Account / Organizational Code	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Projected
59900 Other Nonoperating Uses				
001-990-599 Reserves - General Fund	0	424,947	458,777	465,954
106-990-599 Reserves - Transportation Trust	0	50,000	50,000	150,713
110-990-599 Reserves - Fine and Forfeiture	0	100,000	100,000	100,000
111-990-599 Reserves - Probation Services	0	25,000	25,000	25,000
120-990-599 Reserves - Building Inspection	0	30,000	30,000	30,000
121-990-599 Reserves - Growth Management	0	20,000	20,000	20,000
123-990-599 Reserves - Stormwater Utility	0	50,300	50,000	50,000
135-990-599 Reserves - EMS Fund	0	41,113	100,000	100,000
140-990-599 Reserves - Municipal Service	0	100,000	32,268	39,800
160-990-599 Reserves - Tourist Development	0	100,000	100,000	100,000
163-990-599 Reserves - Primary Care MSTU	0	81,355	0	0
165-990-599 Reserves - BOA Building (Operating)	0	414,521	30,676	35,591
331-990-599 Reserves - 800 Mhz Capital Projects	0	100,000	0	0
331-990-599 Totals	<u>0</u>	<u>1,537,236</u>	<u>996,721</u>	<u>1,117,058</u>
59901 Salary Contingency				
001-990-599 Reserves - General Fund	0	608,616	839,000	866,349
106-990-599 Reserves - Transportation Trust	0	203,320	187,000	195,004
111-990-599 Reserves - Probation Services	0	51,120	56,000	58,397
120-990-599 Reserves - Building Inspection	0	47,696	44,000	45,883
121-990-599 Reserves - Growth Management	0	100,440	95,000	99,066
122-990-599 Reserves - Mosquito Control Fund	0	14,272	14,000	14,599
123-990-599 Reserves - Stormwater Utility	0	109,584	114,000	118,879
135-990-599 Reserves - EMS Fund	0	161,364	91,000	94,895
140-990-599 Reserves - Municipal Service	0	44,016	47,000	49,012
160-990-599 Reserves - Tourist Development	0	7,784	8,000	8,342
163-990-599 Reserves - Primary Care MSTU	0	3,184	4,000	4,171
401-990-599 Reserves - Solid Waste Fund	0	72,144	80,000	83,424
501-990-599 Reserves - Insurance Service	0	3,950	4,000	4,171
505-990-599 Reserves - Motor Pool Fund	0	22,680	23,000	23,984
505-990-599 Totals	<u>0</u>	<u>1,450,170</u>	<u>1,606,000</u>	<u>1,666,176</u>
59902 Reserve For Future Projects				
110-990-599 Reserves - Fine and Forfeiture	0	0	0	0
123-990-599 Reserves - Stormwater Utility	0	0	0	0
163-990-599 Reserves - Primary Care MSTU	0	1,022,930	0	0
305-990-599 Reserves - Capital Improvements	0	0	0	0
308-990-599 Reserves - Local Option Sales Tax	0	0	1,792,024	229,287
309-990-599 Reserves - Local Option Sales Tax Extension	0	0	0	0
330-990-599 Reserves - 911 Capital Projects	0	21,850	0	0
331-990-599 Reserves - 800 Mhz Capital Projects	0	80,151	0	0
331-990-599 Totals	<u>0</u>	<u>1,124,931</u>	<u>1,792,024</u>	<u>229,287</u>
59903 Reserve for Future Programming				
001-990-599 Reserves - General Fund	0	0	489,487	1,770,546
001-990-599 Totals	<u>0</u>	<u>0</u>	<u>489,487</u>	<u>1,770,546</u>
59918 Reserve For Fund Balance				
135-990-599 Reserves - EMS Fund	0	0	0	0
160-990-599 Reserves - Tourist Development	0	0	0	0
206-990-599 Reserves - Debt Service Series 1999	0	150,480	0	0
308-990-599 Reserves - Local Option Sales Tax	0	0	0	0
505-990-599 Reserves - Motor Pool Fund	0	50,272	0	0
505-990-599 Totals	<u>0</u>	<u>200,752</u>	<u>0</u>	<u>0</u>

**Leon County Government
Reserves - Fiscal Year 2006 Budgetary Cost Summary**

Account / Organizational Code	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Projected
59925 Reserve For Rate Stabilization				
401-990-599 Reserves - Solid Waste Fund	0	5,445,837	0	0
401-990-599 Totals	<u>0</u>	<u>5,445,837</u>	<u>0</u>	<u>0</u>
59926 Reserve For Future Liability				
501-990-599 Reserves - Insurance Service	0	1,751,350	1,863,516	2,144,602
501-990-599 Totals	<u>0</u>	<u>1,751,350</u>	<u>1,863,516</u>	<u>2,144,602</u>
59927 Transport Disadvantaged Contingency				
106-990-599 Reserves - Transportation Trust	0	30,000	30,000	30,000
106-990-599 Totals	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
59928 Reserve Landfill Operating Fund				
401-990-599 Reserves - Solid Waste Fund	0	50,000	2,811,029	2,500,000
401-990-599 Totals	<u>0</u>	<u>50,000</u>	<u>2,811,029</u>	<u>2,500,000</u>
59929 Reserve for Future Capacity - Transfer Station				
401-990-599 Reserves - Solid Waste Fund	0	75,000	250,000	500,000
401-990-599 Totals	<u>0</u>	<u>75,000</u>	<u>250,000</u>	<u>500,000</u>
59930 Reserve For Article V				
110-990-599 Reserves - Fine and Forfeiture	0	100,000	100,000	100,000
114-990-599 Reserves - Family Law Legal Services	0	0	15,646	14,412
117-990-599 Reserves - Judicial Programs	0	182,675	17,026	9,173
117-990-599 Totals	<u>0</u>	<u>282,675</u>	<u>132,672</u>	<u>123,585</u>
Reserves Totals	<u>0</u>	<u>11,947,951</u>	<u>9,971,449</u>	<u>10,081,254</u>

**Leon County Government
Fiscal Year 2006 Budget**

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.

The amounts reflected below are the allocations for property and liability. Worker's Compensation is charged directly to each department's Personal Services budget.

Budgetary Costs	FY 2004 Actual	FY 2005 Adopted	FY 2006 Continuation	FY 2006 Issues	FY 2006 Budget	FY 2007 Budget
001-495-596 Risk Allocation - General Fund	0	851,903	891,117	0	891,117	953,495
106-495-596 Risk Allocation - Transportation Trust	0	180,735	170,479	0	170,479	182,413
110-495-596 Risk Allocation - Fine and Forfeiture	0	193,656	191,515	0	191,515	204,921
111-495-596 Risk Allocation - Probation Services	0	34,193	57,608	0	57,608	61,641
120-495-596 Risk Allocation - Building Inspections	0	26,356	29,176	0	29,176	31,218
121-495-596 Risk Allocation - Growth Management	0	83,025	82,866	0	82,866	88,667
122-495-596 Risk Allocation - Mosquito Control Fund	0	28,181	24,319	0	24,319	26,021
123-495-596 Risk Allocation - Stormwater Utility	0	96,146	99,884	0	99,884	106,876
135-495-596 Risk Allocation - EMS Fund	0	138,223	131,734	0	131,734	140,955
140-495-596 Risk Allocation - Municipal Service	0	49,114	84,118	0	84,118	90,006
160-495-596 Risk Allocation - Tourist Development	0	7,670	7,990	0	7,990	8,549
163-495-596 Risk Allocation - Primary Care MSTU	0	687	834	0	834	892
401-495-596 Risk Allocation - Solid Waste Fund	0	110,083	125,658	0	125,658	134,454
505-495-596 Risk Allocation - Motor Pool Fund	0	19,896	20,478	0	20,478	21,911
Total Budgetary Costs	<u>0</u>	<u>1,819,868</u>	<u>1,917,776</u>	<u>0</u>	<u>1,917,776</u>	<u>2,052,019</u>

Funding Sources	FY 2004 Actual	FY 2005 Adopted	FY 2006 Budget	FY 2007 Budget
001 General Fund	0	851,903	891,117	953,495
106 Transportation Trust	0	180,735	170,479	182,413
110 Fine and Forfeiture	0	193,656	191,515	204,921
111 Probation Services	0	34,193	57,608	61,641
120 Building Inspection	0	26,356	29,176	31,218
121 Growth Management	0	83,025	82,866	88,667
122 Mosquito Control	0	28,181	24,319	26,021
123 Stormwater Utility	0	96,146	99,884	106,876
135 Emergency Medical Services MSTU	0	138,223	131,734	140,955
140 Municipal Service	0	49,114	84,118	90,006
160 Tourist Development	0	7,670	7,990	8,549
163 Primary Health Care MSTU	0	687	834	892
401 Solid Waste	0	110,083	125,658	134,454
505 Motor Pool	0	19,896	20,478	21,911
Total Revenues	<u>0</u>	<u>1,819,868</u>	<u>1,917,776</u>	<u>2,052,019</u>

