

**Leon County Government  
Fiscal Year 2007 Budget**

**Non-Operating**

Non-operating funding is provided by the Leon County Board of County Commissioners for 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 included in the specific County Administrator department budgets.

Budgetary Costs	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Budget
Personal Services	89,923	119,775	119,775	2,835	122,610	122,610
Operating	12,293,278	15,099,617	19,088,402	-87,652	19,000,750	20,468,955
Capital Outlay	0	209,294	23,000	0	23,000	0
Grants-in-Aid	2,321,471	3,077,680	5,398,887	313,096	5,711,983	3,301,947
Reserves	0	9,971,449	7,367,595	69,966	7,437,561	8,094,781
General Fund	62,500	62,500	62,500	240,175	302,675	160,175
Total Budgetary Costs	<u>14,767,172</u>	<u>28,540,315</u>	<u>32,060,159</u>	<u>538,420</u>	<u>32,598,579</u>	<u>32,148,468</u>

Funding Sources	FY 2005 Actual	FY 2006 Adopted	FY 2007 Budget	FY 2008 Budget
001 General Fund	102,568	2,335,129	6,575,373	4,377,172
060 Supervisor of Elections	0	0	22,753	24,346
106 Transportation Trust	1,261,790	1,011,956	1,074,685	1,024,216
110 Fine and Forfeiture	661,413	1,921,515	2,287,192	2,377,395
111 Probation Services	556,323	533,550	626,196	649,113
114 Family Law Legal Services	0	15,646	29,043	23,901
116 Drug Abuse Trust	0	46,534	49,971	51,470
117 Judicial Programs	0	17,026	1,281	0
120 Building Inspection	215,151	318,439	314,118	304,823
121 Growth Management	700,057	781,123	989,121	976,299
122 Mosquito Control	28,181	38,319	178,840	180,268
123 Stormwater Utility	575,318	870,356	775,508	725,957
125 Grants	0	81,419	101,081	99,175
135 Emergency Medical Services MSTU	694,263	831,639	1,339,805	1,646,720
140 Municipal Service	4,674,988	6,241,047	6,248,712	6,366,219
160 Tourist Development	99,670	254,348	214,997	278,654
163 Primary Health Care MSTU	687	4,834	7,820	9,367
165 Bank of America Building Operations	832,798	949,303	978,617	1,004,804
308 Sales Tax	0	1,792,024	0	416,836
309 Sales Tax - Extension	0	0	219,799	36,673
331 800 Mhz Capital Projects	203,545	395,394	441,435	454,678
401 Solid Waste	599,795	3,836,957	2,531,275	2,681,712
420 Amtrak Depot	0	1,330	25,000	0
501 Insurance Service	3,338,987	5,979,249	7,267,113	8,139,848
502 Communications Trust	201,742	239,000	239,000	239,000
505 Motor Pool	19,896	44,178	59,844	59,822
Total Revenues	<u>14,767,172</u>	<u>28,540,315</u>	<u>32,598,579</u>	<u>32,148,468</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 (10%) on all water, electric, gas, and (4%) 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.

<b>Budgetary Costs</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Continuation</b>	<b>FY 2007 Issues</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
140-838-522 Fire Services Payment	3,537,330	4,626,556	4,685,420	0	4,685,420	4,771,102
140-843-522 Volunteer Fire Department	109,783	137,577	144,304	0	144,304	151,492
Total Budgetary Costs	<u>3,647,113</u>	<u>4,764,133</u>	<u>4,829,724</u>	<u>0</u>	<u>4,829,724</u>	<u>4,922,594</u>

<b>Funding Sources</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
140 Municipal Service		3,647,113	4,764,133	4,922,594
Total Revenues		<u>3,647,113</u>	<u>4,764,133</u>	<u>4,922,594</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. The other areas of funding include:

### 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 \$73,943 allocated for the FY2006/07 budget.

### Youth Sports Teams

The County provides \$4,750 annually in support of established youth sports teams to assist with costs associated with post season activities. 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. The Southside/Frenchtown payment is in the amount of \$1,707,860 and the Downtown Improvement payment is \$1,089,020.

### 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.

### Diversionsary Programs:

At the June 13, 2006 meeting, the Board approved \$300,000 for diversionsary programs to reduce incarceration rates. The Public Safety Coordinating Committee will make recommendations to the Board regarding how these funds should be allocated.

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**Summary of Other Non-Operating**

<b>Budgetary Costs</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Continuation</b>	<b>FY 2007 Issues</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
001-278-551 Summer Youth Employment	69,806	75,000	75,000	-1,057	73,943	73,943
001-379-572 Youth Sports Teams	5,000	5,000	5,000	-250	4,750	4,750
001-820-519 Non-Operating General Fund	653,165	704,669	747,234	0	747,234	751,408
001-831-513 Tax Deed Applications	1,770	22,500	22,500	0	22,500	22,500
001-972-559 CRA-Payment	843,107	1,852,671	2,880,390	-83,510	2,796,880	3,424,455
106-975-541 Reimbursement of Administrative Costs	0	-850,000	-850,000	0	-850,000	-850,000
110-508-569 Diversionary Programs	0	0	300,000	0	300,000	300,000
110-620-689 Juvenile Detention Payment - State	348,267	1,450,000	1,520,000	0	1,520,000	1,593,500
116-800-562 Drug Abuse	0	46,534	49,971	0	49,971	51,470
125-991-595 Grant Match Funds	0	81,419	101,081	0	101,081	99,175
140-838-572 Payment to City- Parks & Recreation	640,000	840,000	840,000	0	840,000	875,700
165-154-519 Bank of America	832,798	918,627	943,282	0	943,282	966,996
331-529-519 800 Mhz System Maintenance	203,545	395,394	441,435	0	441,435	454,678
420-496-590 Amtrak	0	1,330	25,000	0	25,000	0
Total Budgetary Costs	<u>3,597,458</u>	<u>5,543,144</u>	<u>7,100,893</u>	<u>-84,817</u>	<u>7,016,076</u>	<u>7,768,575</u>

<b>Funding Sources</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
001 General Fund	1,572,848	2,659,840	3,645,307	4,277,056
106 Transportation Trust	0	-850,000	-850,000	-850,000
110 Fine and Forfeiture	348,267	1,450,000	1,820,000	1,893,500
116 Drug Abuse Trust	0	46,534	49,971	51,470
125 Grants	0	81,419	101,081	99,175
140 Municipal Service	640,000	840,000	840,000	875,700
165 Bank of America Building Operations	832,798	918,627	943,282	966,996
331 800 Mhz Capital Projects	203,545	395,394	441,435	454,678
420 Amtrak Depot	0	1,330	25,000	0
Total Revenues	<u>3,597,458</u>	<u>5,543,144</u>	<u>7,016,076</u>	<u>7,768,575</u>

**Leon County Government  
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## Summary of Line Item Funding

During the June 13, 2006 Budget Workshop, the Board approved funding for the following agencies. During the 2nd and Final Public Hearing, the Board approved a 5% reduction in funding for all line-item funding agencies as follows:

- Big Brothers/Big Sisters - \$23,750
- Corey Simon Success Center - \$47,500
- Cultural Resources Commission Grants Program - \$501,600 (includes additional funding for the Tallahassee Museum as approved by the Board. Funding is provided to equal the funding provided to the Mary Brogan Museum)
- Cultural Resources Commission Local Arts Agency - \$156,750
- Dick Howser Center for Childhood Services - \$47,500
- DISC Village - \$185,759
- Domestic Violence Coordinating Council - \$19,000
- Economic Development Council - \$199,500
- Hope Community - \$47,500
- Keep Tallahassee/Leon County Beautiful - \$21,375
- Kids Voting - \$4,750
- Legal Services Low Income Families Program - \$66,500
- Legal Services Team Child Program - \$42,750
- Miracle League - \$71,250
- Mission San Luis - \$47,500
- Mothers in Crisis - \$47,500
- St. Francis Wildlife Foundation - \$71,250
- Tallahassee Senior Citizen Foundation - \$144,499
- Tallahassee Trust for Historic Preservation - \$63,175
- United Partners for Human Services - \$23,750
- Whole Child Leon Project - \$38,000

Funding is also included as follows:

- Trauma Center at Tallahassee Memorial Healthcare in the amount of \$300,000. (Approved by the Board at the April 25, 2006 meeting).
- Proportionate Share Payment from Southwood development to go to Florida Department of Transportation for Woodville Highway improvements in the amount of \$2,156,000.
- Additionally, at the February 28th Board meeting, the Board of County Commissioners approved the following special events funding for FY2006/2007:
- After School Jazz Jams - \$2,000
- Capital City Classic - \$5,000
- Celebrate America/4th of July Celebration - \$2,500
- Celtic Festival - \$5,000
- Dr. Martin Luther King Celebration - \$4,500
- Friends of the LeRoy Collins Public Library - \$2,500
- NAACP Freedom Fund Awards - \$1,000
- Soul Santa - \$1,000

Budgetary Costs	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Budget
001-888-515 Line Item - Comprehensive Planning	5,000	40,479	0	0	0	0
001-888-539 Line Item - Keep Tall. Beautiful	15,000	20,000	20,000	1,375	21,375	21,375
001-888-541 Line Item Funding - DOT Woodville	0	0	2,156,000	0	2,156,000	0
001-888-552 Line Item - EDC	210,000	210,000	210,000	-10,500	199,500	199,500
001-888-562 Line Item - St. Francis Wildlife	30,000	75,000	75,000	-3,750	71,250	71,250
001-888-564 Line Item - N. FL Legal	40,000	128,850	40,000	26,500	66,500	66,500
001-888-569 Line Item - Human Service Agencies	1,013,229	575,351	719,387	522,296	1,241,683	861,647
001-888-573 Line Item - Cultural Agencies	572,000	622,000	712,000	-6,150	705,850	615,850
001-888-574 Line Item - Special Events	4,500	9,500	0	23,500	23,500	23,500
Total Budgetary Costs	<u>1,889,729</u>	<u>1,681,180</u>	<u>3,932,387</u>	<u>553,271</u>	<u>4,485,658</u>	<u>1,859,622</u>

Funding Sources	FY 2005 Actual	FY 2006 Adopted	FY 2007 Budget	FY 2008 Budget
001 General Fund	1,889,729	1,681,180	4,485,658	1,859,622
Total Revenues	<u>1,889,729</u>	<u>1,681,180</u>	<u>4,485,658</u>	<u>1,859,622</u>

**Leon County Government**  
**Line Item Funding - Fiscal Year 2007 Budgetary Cost Summary**

Organizational Code / Account	FY 2005 Actual	FY 2006 Adopted	FY 2007 Budget	FY 2008 Projected
<b>001-888-515 Line Item - Comprehensive Planning</b>				
58219 Apalachee Region Plan Council	5,000	0	0	0
58238 CRTPA	0	40,479	0	0
001-888-515 Totals	<u>5,000</u>	<u>40,479</u>	<u>0</u>	<u>0</u>
<b>001-888-539 Line Item - Keep Tall. Beautiful</b>				
58231 Keep Tall Leon County Beautiful	15,000	20,000	21,375	21,375
001-888-539 Totals	<u>15,000</u>	<u>20,000</u>	<u>21,375</u>	<u>21,375</u>
<b>001-888-541 Line Item Funding - DOT Woodville Highway</b>				
56372 Woodville Hyway Payment to DOT from Southwood Fees	0	0	2,156,000	0
001-888-541 Totals	<u>0</u>	<u>0</u>	<u>2,156,000</u>	<u>0</u>
<b>001-888-552 Line Item - EDC</b>				
58222 Economic Development Council (856)	210,000	210,000	199,500	199,500
001-888-552 Totals	<u>210,000</u>	<u>210,000</u>	<u>199,500</u>	<u>199,500</u>
<b>001-888-562 Line Item - St. Francis Wildlife</b>				
58226 St Francis Wildlife Assn (851)	30,000	75,000	71,250	71,250
001-888-562 Totals	<u>30,000</u>	<u>75,000</u>	<u>71,250</u>	<u>71,250</u>
<b>001-888-564 Line Item - N. FL Legal</b>				
58224 Legal Services Of North Fl (801)	40,000	105,850	66,500	66,500
58235 Legal Aid/LAGP	0	23,000	0	0
001-888-564 Totals	<u>40,000</u>	<u>128,850</u>	<u>66,500</u>	<u>66,500</u>
<b>001-888-569 Line Item - Human Service Agencies</b>				
58223 Senior Citizens Foundation	105,812	141,351	144,499	144,499
58229 Tall Trust For Historic Preservation	62,500	62,500	63,175	63,175
58230 Disc Village/JAC	107,000	110,500	185,759	110,723
58232 HOPE Community, Inc.	260,000	56,000	47,500	0
58234 Team Child/Legal Services	0	45,000	42,750	0
58236 Mothers in Crisis	0	0	47,500	0
58237 Big Brothers/Big Sisters	0	25,000	23,750	23,750
58245 Corey Simon Success Center	0	0	47,500	0
58246 United Partners for Human Services	0	0	23,750	0
58247 Whole Child Leon (United Way of the Big Bend)	0	0	38,000	38,000
58249 Trauma Center	0	0	300,000	300,000
58250 Dick Howser Center for Childhood Services, Inc.	0	0	47,500	47,500
58251 Miracle League	0	0	71,250	0
58253 Domestic Violence Coordinating Council	0	0	19,000	0
58254 Kids Voting	0	0	4,750	0
58300 Other Grants & Aids	412,500	0	0	0
58347 Military Personnel Grant Program	65,417	135,000	135,000	135,000
001-888-569 Totals	<u>1,013,229</u>	<u>575,351</u>	<u>1,241,683</u>	<u>860,647</u>
<b>001-888-573 Line Item - Cultural Agencies</b>				
58214 Cultural Resource Grant Prog (837)	407,000	407,000	501,600	411,600
58215 Local Arts Agency Program (837)	165,000	165,000	156,750	156,750
58233 Mission San Luis	0	50,000	47,500	47,500
001-888-573 Totals	<u>572,000</u>	<u>622,000</u>	<u>705,850</u>	<u>615,850</u>

**Leon County Government**  
**Line Item Funding - Fiscal Year 2007 Budgetary Cost Summary**

Organizational Code / Account	FY 2005 Actual	FY 2006 Adopted	FY 2007 Budget	FY 2008 Projected
<b>001-888-574 Line Item - Special Events</b>				
58220 Celebrate America	2,500	2,500	2,500	2,500
58221 Dr Martin Luther King Celebration	2,000	2,000	4,500	4,500
58240 Capital City Classic	0	0	5,000	5,000
58241 Friends of the LeRoy Collins Public Library	0	0	2,500	2,500
58242 NAACP Freedom Fund Awards Banquet	0	0	1,000	1,000
58243 After School Jazz Jams	0	0	2,000	2,000
58244 Soul Santa	0	0	1,000	1,000
58348 Celtic Festival	0	5,000	5,000	5,000
001-888-574 Totals	<u>4,500</u>	<u>9,500</u>	<u>23,500</u>	<u>23,500</u>
Line Item Funding Totals	<u>1,889,729</u>	<u>1,681,180</u>	<u>4,485,658</u>	<u>1,859,622</u>

**Leon County Government  
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**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.

<b>Budgetary Costs</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Continuation</b>	<b>FY 2007 Issues</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
001-470-519 MIS Automation - General Fund	97,625	177,000	180,000	0	180,000	183,600
106-470-541 MIS Automation - Transportation Trust	20,508	9,000	17,000	0	17,000	17,340
110-470-603 MIS Automation - Fine and Forfeiture	119,490	80,000	110,000	0	110,000	112,200
111-470-523 MIS Automation - Probation Services	0	3,200	4,000	0	4,000	4,080
120-470-524 MIS Automation - Building Inspection	7,400	7,000	7,000	0	7,000	7,000
121-470-537 MIS Automation - Growth Management	7,400	7,000	7,000	0	7,000	7,000
135-470-526 MIS Automation - EMS Fund	0	4,000	6,000	0	6,000	6,120
160-470-552 MIS Automation - Tourist Development	7,732	9,000	10,000	0	10,000	10,200
401-470-534 MIS Automation - Solid Waste Fund	13,704	15,000	15,000	0	15,000	15,000
502-900-590 Comm. Control - Communications Trust	200,158	239,000	239,000	0	239,000	239,000
505-470-519 MIS Automation - Motor Pool Fund	0	700	700	0	700	714
Total Budgetary Costs	<u>474,017</u>	<u>550,900</u>	<u>595,700</u>	<u>0</u>	<u>595,700</u>	<u>602,254</u>

<b>Funding Sources</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
001 General Fund	97,625	177,000	180,000	183,600
106 Transportation Trust	20,508	9,000	17,000	17,340
110 Fine and Forfeiture	119,490	80,000	110,000	112,200
111 Probation Services	0	3,200	4,000	4,080
120 Building Inspection	7,400	7,000	7,000	7,000
121 Growth Management	7,400	7,000	7,000	7,000
135 Emergency Medical Services MSTU	0	4,000	6,000	6,120
160 Tourist Development	7,732	9,000	10,000	10,200
401 Solid Waste	13,704	15,000	15,000	15,000
502 Communications Trust	200,158	239,000	239,000	239,000
505 Motor Pool	0	700	700	714
Total Revenues	<u>474,017</u>	<u>550,900</u>	<u>595,700</u>	<u>602,254</u>

**Leon County Government  
Fiscal Year 2007 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.

<b>Budgetary Costs</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Continuation</b>	<b>FY 2007 Issues</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
001-499-519 Indirect Costs - General Fund	-4,309,537	-4,861,272	-4,799,902	0	-4,799,902	-4,943,899
106-499-541 Indirect Costs - Transportation Trust	1,060,547	1,415,477	1,292,563	0	1,292,563	1,331,340
111-499-523 Indirect Costs - Probation Services	522,130	391,742	474,184	0	474,184	488,410
120-499-524 Indirect Costs - Building Inspections	181,395	208,263	175,960	0	175,960	181,239
121-499-537 Indirect Costs - Growth Management	609,632	576,257	711,072	0	711,072	732,404
122-499-562 Indirect Cost - Mosquito Control	0	0	125,956	0	125,956	129,735
123-499-538 Indirect Costs - Stormwater Utility	479,172	606,472	428,031	0	428,031	440,872
135-499-526 Indirect Costs - EMS Fund	556,040	504,905	656,534	0	656,534	676,230
140-499-562 Indirect Costs - Municipal Service (Animal	104,048	231,435	125,280	0	125,280	129,038
140-499-572 Indirect Costs - Municipal Service (Parks)	234,713	242,093	199,597	0	199,597	205,585
160-499-552 Indirect Costs - Tourist Development	84,268	129,358	82,888	0	82,888	85,375
401-499-534 Indirect Costs - Solid Waste Fund	476,008	555,270	527,837	0	527,837	543,671
502-499-590 Indirect Costs - Communications Trust	1,584	0	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>

<b>Funding Sources</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
001 General Fund	-4,309,537	-4,861,272	-4,799,902	-4,943,899
106 Transportation Trust	1,060,547	1,415,477	1,292,563	1,331,340
111 Probation Services	522,130	391,742	474,184	488,410
120 Building Inspection	181,395	208,263	175,960	181,239
121 Growth Management	609,632	576,257	711,072	732,404
122 Mosquito Control	0	0	125,956	129,735
123 Stormwater Utility	479,172	606,472	428,031	440,872
135 Emergency Medical Services MSTU	556,040	504,905	656,534	676,230
140 Municipal Service	338,761	473,528	324,877	334,623
160 Tourist Development	84,268	129,358	82,888	85,375
401 Solid Waste	476,008	555,270	527,837	543,671
502 Communications Trust	1,584	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government  
Fiscal Year 2007 Budget**

**Summary of Reserves**

Each year the County set aside reserve and contingency funds. This is an integral part of the budget process in that it allows the Board to be prepared for unforeseeable events or market conditions.

Budgetary Costs	FY 2005 Actual	FY 2006 Adopted	FY 2007 Continuation	FY 2007 Issues	FY 2007 Budget	FY 2008 Budget
001-990-599 Reserves - General Fund	0	1,787,264	1,387,092	69,966	1,457,058	1,302,034
106-990-599 Reserves - Transportation Trust	0	267,000	419,733	0	419,733	316,470
110-990-599 Reserves - Fine and Forfeiture	0	200,000	150,000	0	150,000	150,000
111-990-599 Reserves - Probation Services	0	81,000	82,000	0	82,000	85,990
114-990-599 Reserves - Family Law Legal Services	0	15,646	29,043	0	29,043	23,901
117-990-599 Reserves - Judicial Programs	0	17,026	1,281	0	1,281	0
120-990-599 Reserves - Building Inspection	0	74,000	98,238	0	98,238	81,360
121-990-599 Reserves - Growth Management	0	115,000	177,343	0	177,343	136,630
122-990-599 Reserves - Mosquito Control Fund	0	14,000	18,657	0	18,657	13,910
123-990-599 Reserves - Stormwater Utility	0	164,000	238,771	0	238,771	168,770
135-990-599 Reserves - EMS Fund	0	191,000	522,832	0	522,832	799,120
140-990-599 Reserves - Municipal Service	0	79,268	156,492	0	156,492	128,850
160-990-599 Reserves - Tourist Development	0	108,000	113,104	0	113,104	173,444
163-990-599 Reserves - Primary Care MSTU	0	4,000	6,135	0	6,135	7,564
165-990-599 Reserves - BOA Building (Operating)	0	30,676	0	0	0	0
308-990-599 Reserves - Local Option Sales Tax	0	1,792,024	0	0	0	416,836
309-990-599 Reserves - Local Option Sales Tax	0	0	219,799	0	219,799	36,673
401-990-599 Reserves - Solid Waste Fund	0	3,141,029	1,846,175	0	1,846,175	1,970,820
501-990-599 Reserves - Insurance Service	0	1,867,516	1,864,848	0	1,864,848	2,248,009
505-990-599 Reserves - Motor Pool Fund	0	23,000	36,052	0	36,052	34,400
Total Budgetary Costs	<u>0</u>	<u>9,971,449</u>	<u>7,367,595</u>	<u>69,966</u>	<u>7,437,561</u>	<u>8,094,781</u>

Funding Sources	FY 2005 Actual	FY 2006 Adopted	FY 2007 Budget	FY 2008 Budget
001 General Fund	0	1,787,264	1,457,058	1,302,034
106 Transportation Trust	0	267,000	419,733	316,470
110 Fine and Forfeiture	0	200,000	150,000	150,000
111 Probation Services	0	81,000	82,000	85,990
114 Family Law Legal Services	0	15,646	29,043	23,901
117 Judicial Programs	0	17,026	1,281	0
120 Building Inspection	0	74,000	98,238	81,360
121 Growth Management	0	115,000	177,343	136,630
122 Mosquito Control	0	14,000	18,657	13,910
123 Stormwater Utility	0	164,000	238,771	168,770
135 Emergency Medical Services MSTU	0	191,000	522,832	799,120
140 Municipal Service	0	79,268	156,492	128,850
160 Tourist Development	0	108,000	113,104	173,444
163 Primary Health Care MSTU	0	4,000	6,135	7,564
165 Bank of America Building Operations	0	30,676	0	0
308 Sales Tax	0	1,792,024	0	416,836
309 Sales Tax - Extension	0	0	219,799	36,673
401 Solid Waste	0	3,141,029	1,846,175	1,970,820
501 Insurance Service	0	1,867,516	1,864,848	2,248,009
505 Motor Pool	0	23,000	36,052	34,400
Total Revenues	<u>0</u>	<u>9,971,449</u>	<u>7,437,561</u>	<u>8,094,781</u>

**Leon County Government**  
**Reserves - Fiscal Year 2007 Budgetary Cost Summary**

Account / Organizational Code	FY 2005 Actual	FY 2006 Adopted	FY 2007 Budget	FY 2008 Projected
<b>59900 Other Nonoperating Uses</b>				
001-990-599 Reserves - General Fund	0	458,777	360,058	356,244
106-990-599 Reserves - Transportation Trust	0	50,000	50,000	50,000
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	50,000	50,000	50,000
135-990-599 Reserves - EMS Fund	0	100,000	100,000	100,000
140-990-599 Reserves - Municipal Service	0	32,268	70,000	70,000
160-990-599 Reserves - Tourist Development	0	100,000	100,000	100,000
163-990-599 Reserves - Primary Care MSTU	0	0	0	0
165-990-599 Reserves - BOA Building (Operating)	0	30,676	0	0
331-990-599 Reserves - 800 Mhz Capital Projects	0	0	0	0
331-990-599 Totals	<u>0</u>	<u>996,721</u>	<u>905,058</u>	<u>901,244</u>
<b>59901 Salary Contingency</b>				
001-990-599 Reserves - General Fund	0	839,000	1,097,000	945,790
106-990-599 Reserves - Transportation Trust	0	187,000	339,733	236,470
111-990-599 Reserves - Probation Services	0	56,000	57,000	60,990
120-990-599 Reserves - Building Inspection	0	44,000	68,238	51,360
121-990-599 Reserves - Growth Management	0	95,000	157,343	116,630
122-990-599 Reserves - Mosquito Control Fund	0	14,000	18,657	13,910
123-990-599 Reserves - Stormwater Utility	0	114,000	188,771	118,770
135-990-599 Reserves - EMS Fund	0	91,000	217,927	141,240
140-990-599 Reserves - Municipal Service	0	47,000	86,492	58,850
160-990-599 Reserves - Tourist Development	0	8,000	13,104	9,630
163-990-599 Reserves - Primary Care MSTU	0	4,000	6,135	7,564
401-990-599 Reserves - Solid Waste Fund	0	80,000	134,103	93,090
501-990-599 Reserves - Insurance Service	0	4,000	5,000	5,350
505-990-599 Reserves - Motor Pool Fund	0	23,000	36,052	25,680
505-990-599 Totals	<u>0</u>	<u>1,606,000</u>	<u>2,425,555</u>	<u>1,885,324</u>
<b>59902 Reserve For Future Projects</b>				
163-990-599 Reserves - Primary Care MSTU	0	0	0	0
308-990-599 Reserves - Local Option Sales Tax	0	1,792,024	0	0
330-990-599 Reserves - 911 Capital Projects	0	0	0	0
331-990-599 Reserves - 800 Mhz Capital Projects	0	0	0	0
331-990-599 Totals	<u>0</u>	<u>1,792,024</u>	<u>0</u>	<u>0</u>
<b>59903 Reserve for Future Programming</b>				
001-990-599 Reserves - General Fund	0	489,487	0	0
001-990-599 Totals	<u>0</u>	<u>489,487</u>	<u>0</u>	<u>0</u>
<b>59918 Reserve For Fund Balance</b>				
135-990-599 Reserves - EMS Fund	0	0	204,905	557,880
160-990-599 Reserves - Tourist Development	0	0	0	63,814
206-990-599 Reserves - Debt Service Series 1999	0	0	0	0
308-990-599 Reserves - Local Option Sales Tax	0	0	0	416,836
309-990-599 Reserves - Local Option Sales Tax Extension	0	0	219,799	36,673
505-990-599 Reserves - Motor Pool Fund	0	0	0	8,720
505-990-599 Totals	<u>0</u>	<u>0</u>	<u>424,704</u>	<u>1,083,923</u>

**Leon County Government  
Reserves - Fiscal Year 2007 Budgetary Cost Summary**

Account / Organizational Code	FY 2005 Actual	FY 2006 Adopted	FY 2007 Budget	FY 2008 Projected
<b>59926 Reserve For Future Liability</b>				
501-990-599 Reserves - Insurance Service	0	1,863,516	1,859,848	2,242,659
501-990-599 Totals	<u>0</u>	<u>1,863,516</u>	<u>1,859,848</u>	<u>2,242,659</u>
<b>59927 Transport Disadvantaged Contingency</b>				
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>
<b>59928 Reserve Landfill Operating Fund</b>				
401-990-599 Reserves - Solid Waste Fund	0	3,061,029	1,712,072	1,877,730
401-990-599 Totals	<u>0</u>	<u>3,061,029</u>	<u>1,712,072</u>	<u>1,877,730</u>
<b>59930 Reserve For Article V</b>				
110-990-599 Reserves - Fine and Forfeiture	0	100,000	50,000	50,000
114-990-599 Reserves - Family Law Legal Services	0	15,646	29,043	23,901
117-990-599 Reserves - Judicial Programs	0	17,026	1,281	0
117-990-599 Totals	<u>0</u>	<u>132,672</u>	<u>80,324</u>	<u>73,901</u>
Reserves Totals	<u>0</u>	<u>9,971,449</u>	<u>7,437,561</u>	<u>8,094,781</u>

**Leon County Government  
Fiscal Year 2007 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.

The program numbers have been changed starting with FY2006 for reporting and audit purposes.

<b>Budgetary Costs</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Continuation</b>	<b>FY 2007 Issues</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
001-495-519 Risk Allocations - General Fund	0	891,117	1,607,252	0	1,607,252	1,698,759
001-495-596 Risk Allocation - General Fund	851,903	0	0	0	0	0
060-495-513 Risk Allocation - Supervisor of Elections	0	0	22,753	0	22,753	24,346
106-495-541 Risk Allocations - Transportation Trust	0	170,479	195,389	0	195,389	209,066
106-495-596 Risk Allocation - Transportation Trust	180,735	0	0	0	0	0
110-495-596 Risk Allocation - Fine & Forfeiture	193,656	0	0	0	0	0
110-495-689 Risk Allocations - Fine & Forfeiture	0	191,515	207,192	0	207,192	221,695
111-495-523 Risk Allocations - Probation Services	0	57,608	66,012	0	66,012	70,633
111-495-596 Risk Allocation - Probation Services	34,193	0	0	0	0	0
120-495-524 Risk Allocations - Building Inspection	0	29,176	32,920	0	32,920	35,224
120-495-596 Risk Allocation - Building Inspection	26,356	0	0	0	0	0
121-495-537 Risk Allocations - Growth Management	0	82,866	93,706	0	93,706	100,265
121-495-596 Risk Allocation - Growth Management	83,025	0	0	0	0	0
122-495-562 Risk Allocations - Mosquito Control	0	24,319	34,227	0	34,227	36,623
122-495-596 Risk Allocation - Mosquito Control	28,181	0	0	0	0	0
123-495-538 Risk Allocations - Stormwater Utility	0	99,884	108,706	0	108,706	116,315
123-495-596 Risk Allocation - Stormwater Utility	96,146	0	0	0	0	0
135-495-526 Risk Allocations - EMS	0	131,734	154,439	0	154,439	165,250
135-495-596 Risk Allocation - EMS	138,223	0	0	0	0	0
140-495-572 Risk Allocations - Municipal Services	0	84,118	97,619	0	97,619	104,452
140-495-596 Risk Allocation - Municipal Service	49,114	0	0	0	0	0
160-495-552 Risk Allocations - Tourist Development	0	7,990	9,005	0	9,005	9,635
160-495-596 Risk Allocation - Tourist Development	7,670	0	0	0	0	0
163-495-562 Risk Allocations - Primary Healthcare	0	834	1,685	0	1,685	1,803
163-495-596 Risk Allocation - Primary Healthcare	687	0	0	0	0	0
165-495-519 Risk Allocation - Bank of America	0	0	35,335	0	35,335	37,808
401-495-534 Risk Allocations - Solid Waste	0	125,658	142,263	0	142,263	152,221
401-495-596 Risk Allocation - Solid Waste	110,083	0	0	0	0	0
505-495-591 Risk Allocations - Fleet Maintenance	0	20,478	23,092	0	23,092	24,708
505-495-596 Risk Allocation - Fleet Maintenance	19,896	0	0	0	0	0
Total Budgetary Costs	<u>1,819,868</u>	<u>1,917,776</u>	<u>2,831,595</u>	<u>0</u>	<u>2,831,595</u>	<u>3,008,803</u>

**Leon County Government  
Fiscal Year 2007 Budget**

**Summary of Risk Financing & Workers Comp**

As reflected below, the County has consolidated two organizational units into one for purposes of accounting. The overall increase in cost is directly related to the anticipated increase in property insurance premiums that all of Florida is currently experiencing.

<b>Budgetary Costs</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Continuation</b>	<b>FY 2007 Issues</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
501-820-596 Insurance, Audit And Other Expenses	1,726,270	2,046,672	0	0	0	0
501-821-596 Workers Comp Risk Management	1,612,717	2,065,061	5,402,265	0	5,402,265	5,891,839
Total Budgetary Costs	<u>3,338,987</u>	<u>4,111,733</u>	<u>5,402,265</u>	<u>0</u>	<u>5,402,265</u>	<u>5,891,839</u>

  

<b>Funding Sources</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Adopted</b>	<b>FY 2007 Budget</b>	<b>FY 2008 Budget</b>
501 Insurance Service		3,338,987	4,111,733	5,891,839
Total Revenues		<u>3,338,987</u>	<u>4,111,733</u>	<u>5,891,839</u>