

Non-Operating

Non-Operating Summary	12 - 2
Fire Control	12 - 3
Line Item Funding	12 - 4
Communications	12 - 7
Cost Allocations	12 - 8
Risk Allocations	12 - 9
Risk Financing & Workers Comp	12 - 10
Budgeted Reserves	12 - 11
Budgeted Capital Reserves	12 - 14
Other Non-Operating	12 - 15

**Leon County Government
Fiscal Year 2008 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 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 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
Personal Services	96,009	122,610	119,767	0	119,767	119,767
Operating	15,122,987	18,912,750	18,048,897	617,545	18,666,442	19,431,953
Transportation	79,861	88,000	87,424	0	87,424	96,166
Capital Outlay	0	23,000	10,000	0	10,000	10,000
Grants-in-Aid	3,511,704	5,711,983	3,858,564	0	3,858,564	4,014,464
Budgeted Reserves	0	7,437,561	3,030,018	0	3,030,018	3,289,687
General Fund	62,500	302,675	161,675	23,750	185,425	172,425
Total Budgetary Costs	<u>18,873,061</u>	<u>32,598,579</u>	<u>25,316,345</u>	<u>641,295</u>	<u>25,957,640</u>	<u>27,134,462</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
505 Motor Pool	21,178	59,844	55,275	84,568
123 Stormwater Utility	706,356	775,508	619,057	672,413
114 Family Law Legal Services	0	29,043	9,675	6,489
420 Amtrak Depot	0	25,000	25,000	0
501 Insurance Service	3,573,787	7,267,113	5,369,303	5,888,583
163 Primary Health Care MSTU	834	7,820	0	0
110 Fine and Forfeiture	1,728,021	2,287,192	2,474,418	2,606,481
160 Tourist Development	146,348	214,997	732,762	216,290
060 Supervisor of Elections	0	22,753	25,580	28,138
330 9-1-1 Capital Projects	0	0	0	336,022
502 Communications Trust	317,361	239,000	749,998	780,700
120 Building Inspection	36,176	314,118	284,930	312,076
164 Special Assessment - Killearn Lakes Units I and II S	0	0	237,280	237,280
111 Probation Services	452,550	626,196	688,867	753,103
106 Transportation Trust	1,594,956	1,074,685	748,787	1,134,249
121 Growth Management	666,123	989,121	1,112,641	1,217,405
165 Bank of America Building Operations	965,515	978,617	1,107,488	1,147,853
309 Sales Tax - Extension	0	219,799	0	0
140 Municipal Service	6,138,278	6,248,712	6,908,945	6,739,298
125 Grants	0	101,081	99,175	95,926
116 Drug Abuse Trust	34,017	49,971	59,686	60,849
122 Mosquito Control	24,319	178,840	191,045	209,749
401 Solid Waste	695,928	2,531,275	945,931	1,017,995
331 800 MHz Capital Projects	149,600	441,435	417,632	421,809
135 Emergency Medical Services MSTU	640,639	1,339,805	1,419,170	1,574,049
001 General Fund	981,075	6,575,373	1,674,995	1,593,137
117 Judicial Programs	0	1,281	0	0
Total Revenues	<u>18,873,061</u>	<u>32,598,579</u>	<u>25,957,640</u>	<u>27,134,462</u>

**Leon County Government
Fiscal Year 2008 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 2001 through FY 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.

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
140-838-522 Fire Services Payment	4,621,882	4,685,420	4,904,609	0	4,904,609	5,006,730
140-843-522 Volunteer Fire Department	118,750	144,304	125,838	0	125,838	129,922
Total Budgetary Costs	<u>4,740,632</u>	<u>4,829,724</u>	<u>5,030,447</u>	<u>0</u>	<u>5,030,447</u>	<u>5,136,652</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
140 Municipal Service		4,740,632	4,829,724	5,136,652
Total Revenues		<u>4,740,632</u>	<u>4,829,724</u>	<u>5,136,652</u>

**Leon County Government
Fiscal Year 2008 Budget**

Summary of Line Item Funding

The Board approved the allocation of line item funding as follows:

- Big Brothers/Big Sisters - \$23,750
- Dick Howser Center for Childhood Services - \$47,500
- DISC Village - \$185,759
- Economic Development Council - \$199,500
- Keep Tallahassee/Leon County Beautiful - \$21,375
- Military Personnel Grant Program - \$135,000
- Mission San Luis - \$52,500
- St. Francis Wildlife Foundation - \$71,250
- Tallahassee Memorial Trauma Center - \$300,000
- Tallahassee Trust for Historic Preservation - \$63,175
- United Partners for Human Services - \$23,750
- Whole Child Leon Project - \$38,000

The Board authorized the transfer of funding \$526,350 for the Cultural Resources Commission (COCA - Grant and Local Arts Agency programs) to the Tourist Development Council. Additionally, the Board approved \$131,670 from the General Fund to fund COCA. Total FY08 funding for COCA is \$ 658,020.

Funding is included for the FEMA flood plain map revision study (Gum Road Target Planning Area Project) in the amount of \$250,000.

Funding is included to support the following events:

- After School Jazz Jams - \$2,000
- Capital City Classic - \$5,000
- Celebrate America/4th of July Celebration - \$2,500
- Dr. Martin Luther King Celebration - \$4,500
- Friends of the LeRoy Collins Public Library - \$2,500
- NAACP Freedom Fund Awards - \$1,000
- Soul Santa - \$2,500

Funding is also included to provide continued support of the Military Grant Program to off-set property taxes in the amount of \$135,000.

Pursuant to Board direction provided at the February 13, 2007, meeting that set policy for the FY08 budget, funding for Legal Services of North Florida has been provided under contractual obligations in the Fine and Forfeiture fund consistent with the requirements of Article V, in the amount of \$95,985; and funding for the Senior Citizen Foundation in the amount of \$144,000 has been provided in the Health and Human Services budget for direct contracting for services.

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-888-538 Gum Road Target Planning Area	0	0	0	250,000	250,000	0
001-888-539 Line Item - Keep Tall. Beautiful	20,000	21,375	21,375	0	21,375	21,375
001-888-541 Line Item Funding - DOT Woodville Hyway	0	2,156,000	0	0	0	0
001-888-552 Line Item - Economic Development	610,000	199,500	199,500	0	199,500	199,500
001-888-562 Line Item - St. Francis Wildlife	75,000	71,250	71,250	0	71,250	71,250
001-888-564 Line Item - N. FL Legal	128,016	66,500	0	0	0	0
001-888-569 Line Item - Human Service Agencies	479,181	1,241,683	793,184	23,750	816,934	816,934
001-888-573 Line Item - Cultural Agencies	627,000	705,850	710,850	-526,680	184,170	658,350
001-888-574 Line Item - Special Events	4,500	23,500	20,000	0	20,000	0
160-888-573 Cultural Resource Grant Program (COCA)	0	0	0	526,680	526,680	0
Total Budgetary Costs	<u>1,943,697</u>	<u>4,485,658</u>	<u>1,816,159</u>	<u>273,750</u>	<u>2,089,909</u>	<u>1,767,409</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
001 General Fund	1,943,697	4,485,658	1,563,229	1,767,409
160 Tourist Development	0	0	526,680	0
Total Revenues	<u>1,943,697</u>	<u>4,485,658</u>	<u>2,089,909</u>	<u>1,767,409</u>

Leon County Government
Line Item Funding - Fiscal Year 2008 Budgetary Cost Summary

Organizational Code / Account	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Projected
001-888-538 Gum Road Target Planning Area				
53105 Gum Road Target Planning Area - FEMA Maps	0	0	250,000	0
001-888-538 Totals	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>0</u>
001-888-539 Line Item - Keep Tall. Beautiful				
58231 Keep Tall Leon County Beautiful	20,000	21,375	21,375	21,375
001-888-539 Totals	<u>20,000</u>	<u>21,375</u>	<u>21,375</u>	<u>21,375</u>
001-888-541 Line Item Funding - DOT Woodville Highway				
56372 Woodville Highway Payment to DOT from Southwood Fees	0	2,156,000	0	0
001-888-541 Totals	<u>0</u>	<u>2,156,000</u>	<u>0</u>	<u>0</u>
001-888-552 Line Item - Economic Development				
58222 Economic Development Council (856)	210,000	199,500	199,500	199,500
58239 Local Economic Development	400,000	0	0	0
001-888-552 Totals	<u>610,000</u>	<u>199,500</u>	<u>199,500</u>	<u>199,500</u>
001-888-562 Line Item - St. Francis Wildlife				
58226 St Francis Wildlife Assn (851)	75,000	71,250	71,250	71,250
001-888-562 Totals	<u>75,000</u>	<u>71,250</u>	<u>71,250</u>	<u>71,250</u>
001-888-564 Line Item - N. FL Legal				
58224 Legal Services Of North Fl (801)	105,016	66,500	0	0
58235 Legal Aid/LAGP	23,000	0	0	0
001-888-564 Totals	<u>128,016</u>	<u>66,500</u>	<u>0</u>	<u>0</u>
001-888-569 Line Item - Human Service Agencies				
58223 Senior Citizens Foundation	141,351	144,499	0	0
58229 Tall Trust For Historic Preservation	62,500	63,175	63,175	63,175
58230 Disc Village/JAC	110,500	185,759	185,759	185,759
58232 HOPE Community, Inc.	56,000	47,500	0	0
58234 Team Child/Legal Services	45,000	42,750	0	0
58236 Mothers in Crisis	0	47,500	0	0
58237 Big Brothers/Big Sisters	25,000	23,750	23,750	23,750
58245 Corey Simon Success Center	0	47,500	0	0
58246 United Partners for Human Services	0	23,750	23,750	23,750
58247 Whole Child Leon (United Way of the Big Bend)	0	38,000	38,000	38,000
58249 Trauma Center	0	300,000	300,000	300,000
58250 Dick Howser Center for Childhood Services, Inc.	0	47,500	47,500	47,500
58251 Miracle League	0	71,250	0	0
58253 Domestic Violence Coordinating Council	0	19,000	0	0
58254 Kids Voting	0	4,750	0	0
58300 Other Grants & Aids	0	0	0	0
58347 Military Personnel Grant Program	38,830	135,000	135,000	135,000
001-888-569 Totals	<u>479,181</u>	<u>1,241,683</u>	<u>816,934</u>	<u>816,934</u>
001-888-573 Line Item - Cultural Agencies				
58214 Cultural Resource Grant Prog (837)	407,000	501,600	100,320	501,600
58215 Local Arts Agency Program (837)	165,000	156,750	31,350	156,750
58233 Mission San Luis	50,000	47,500	52,500	0
58348 Celtic Festival	5,000	0	0	0
001-888-573 Totals	<u>627,000</u>	<u>705,850</u>	<u>184,170</u>	<u>658,350</u>

Leon County Government
Line Item Funding - Fiscal Year 2008 Budgetary Cost Summary

Organizational Code / Account	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Projected
001-888-574 Line Item - Special Events				
58220 Celebrate America	2,500	2,500	2,500	0
58221 Dr Martin Luther King Celebration	2,000	4,500	4,500	0
58240 Capital City Classic	0	5,000	5,000	0
58241 Friends of the LeRoy Collins Public Library	0	2,500	2,500	0
58242 NAACP Freedom Fund Awards Banquet	0	1,000	1,000	0
58243 After School Jazz Jams	0	2,000	2,000	0
58244 Soul Santa	0	1,000	2,500	0
58348 Celtic Festival	0	5,000	0	0
001-888-574 Totals	<u>4,500</u>	<u>23,500</u>	<u>20,000</u>	<u>0</u>
160-888-573 Cultural Resource Grant Program (COCA)				
58214 Cultural Resource Grant Prog (837)	0	0	401,280	0
58215 Local Arts Agency Program (837)	0	0	125,400	0
160-888-573 Totals	<u>0</u>	<u>0</u>	<u>526,680</u>	<u>0</u>
Line Item Funding Totals	<u>1,943,697</u>	<u>4,485,658</u>	<u>2,089,909</u>	<u>1,767,409</u>

**Leon County Government
Fiscal Year 2008 Budget**

Summary of Communications

The Communications Trust Fund accounts for the resources and expenditures associated with the County's centralized telecommunications network, which included the telephone and internet systems. The individual departments and agencies are assessed based on the number of internet connections, data lines, and telephone usage within their individual areas. The centralization of communication charges is for accounting purposes and is not an increase in expenditures.

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-470-519 MIS Automation - General Fund	122,953	180,000	198,970	0	198,970	218,867
106-470-541 MIS Automation - Transportation Trust	9,000	17,000	13,946	0	13,946	15,341
110-470-602 MIS Automation - State Attorney	0	0	15,736	0	15,736	17,310
110-470-603 MIS Automation - Public Defender	92,779	110,000	15,259	0	15,259	16,785
111-470-523 MIS Automation - Probation Services	3,200	4,000	4,247	0	4,247	4,672
120-470-524 MIS Automation - Building Inspection	7,000	7,000	3,160	0	3,160	3,476
121-470-537 MIS Automation - Growth Management	7,000	7,000	13,569	0	13,569	14,926
135-470-526 MIS Automation - EMS Fund	4,000	6,000	6,145	0	6,145	6,760
140-470-520 MIS Automation - Animal Control	0	0	1,868	0	1,868	2,055
140-470-572 MIS Automation - Parks and Recreation	0	0	834	0	834	917
160-470-552 MIS Automation - Tourist Development	9,000	10,000	9,763	0	9,763	10,739
401-470-534 MIS Automation - Solid Waste Fund	15,000	15,000	15,099	0	15,099	16,609
502-900-590 Comm. Control - Communications Trust	317,361	239,000	749,998	0	749,998	780,700
505-470-519 MIS Automation - Motor Pool Fund	700	700	715	0	715	787
Total Budgetary Costs	<u>587,993</u>	<u>595,700</u>	<u>1,049,309</u>	<u>0</u>	<u>1,049,309</u>	<u>1,109,944</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
001 General Fund	122,953	180,000	198,970	218,867
106 Transportation Trust	9,000	17,000	13,946	15,341
110 Fine and Forfeiture	92,779	110,000	30,995	34,095
111 Probation Services	3,200	4,000	4,247	4,672
120 Building Inspection	7,000	7,000	3,160	3,476
121 Growth Management	7,000	7,000	13,569	14,926
135 Emergency Medical Services MSTU	4,000	6,000	6,145	6,760
140 Municipal Service	0	0	2,702	2,972
160 Tourist Development	9,000	10,000	9,763	10,739
401 Solid Waste	15,000	15,000	15,099	16,609
502 Communications Trust	317,361	239,000	749,998	780,700
505 Motor Pool	700	700	715	787
Total Revenues	<u>587,993</u>	<u>595,700</u>	<u>1,049,309</u>	<u>1,109,944</u>

**Leon County Government
Fiscal Year 2008 Budget**

Summary of Cost Allocations

Cost allocations are a method for the County to distribute general and administrative costs throughout the organization. On an annual 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 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-499-519 Indirect Costs - General Fund	-4,653,009	-4,799,902	-5,456,221	0	-5,456,221	-6,243,945
106-499-541 Indirect Costs - Transportation Trust	1,415,477	1,292,563	1,208,648	0	1,208,648	1,568,212
111-499-523 Indirect Costs - Probation Services	391,742	474,184	580,253	0	580,253	638,278
120-499-524 Indirect Costs - Building Inspections	0	175,960	200,000	0	200,000	223,403
121-499-537 Indirect Costs - Growth Management	576,257	711,072	945,726	0	945,726	1,040,299
122-499-562 Indirect Costs - Mosquito Control	0	125,956	154,792	0	154,792	170,271
123-499-538 Indirect Costs - Stormwater Utility	606,472	428,031	447,320	0	447,320	492,052
135-499-526 Indirect Costs - EMS	504,905	656,534	853,229	0	853,229	938,552
140-499-562 Indirect Costs - Municipal Services (Anima	231,435	125,280	166,622	0	166,622	183,284
140-499-572 Indirect Costs - Municipal Services (Parks	242,093	199,597	265,464	0	265,464	292,010
160-499-552 Indirect Costs - Tourist Development	129,358	82,888	79,179	0	79,179	87,097
401-499-534 Indirect Costs - Solid Waste	555,270	527,837	516,395	0	516,395	568,035
501-499-596 Indirect Costs - Insurance Service	0	0	38,593	0	38,593	42,452
Total Budgetary Costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
001 General Fund	-4,653,009	-4,799,902	-5,456,221	-6,243,945
106 Transportation Trust	1,415,477	1,292,563	1,208,648	1,568,212
111 Probation Services	391,742	474,184	580,253	638,278
120 Building Inspection	0	175,960	200,000	223,403
121 Growth Management	576,257	711,072	945,726	1,040,299
122 Mosquito Control	0	125,956	154,792	170,271
123 Stormwater Utility	606,472	428,031	447,320	492,052
135 Emergency Medical Services MSTU	504,905	656,534	853,229	938,552
140 Municipal Service	473,528	324,877	432,086	475,294
160 Tourist Development	129,358	82,888	79,179	87,097
401 Solid Waste	555,270	527,837	516,395	568,035
501 Insurance Service	0	0	38,593	42,452
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government
Fiscal Year 2008 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). In prior years, the General Fund made an annual contribution to the Risk Fund to support all liability expenses. Beginning in FY 2005 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 were changed starting with FY 2006 for reporting and audit purposes.

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-495-519 Risk Allocation - General Fund	891,117	1,607,252	1,165,219	0	1,165,219	1,281,742
060-495-513 Risk Allocation - Supervisor of Elections	0	22,753	25,580	0	25,580	28,138
106-495-541 Risk Allocation - Transportation Trust	170,479	195,389	137,860	0	137,860	151,646
110-495-689 Risk Allocation - Fine & Forfeiture	191,515	207,192	135,623	0	135,623	149,186
111-495-523 Risk Allocation - Probation Services	57,608	66,012	36,367	0	36,367	40,003
120-495-524 Risk Allocation - Building Inspection	29,176	32,920	16,770	0	16,770	18,447
121-495-537 Risk Allocation - Growth Management	82,866	93,706	43,346	0	43,346	47,680
122-495-562 Risk Allocation - Mosquito Control	24,319	34,227	28,253	0	28,253	31,078
123-495-538 Risk Allocation - Stormwater Utility	99,884	108,706	50,737	0	50,737	55,811
135-495-526 Risk Allocation - EMS	131,734	154,439	65,796	0	65,796	72,376
140-495-572 Risk Allocation - Municipal Services	84,118	97,619	89,465	0	89,465	98,413
160-495-552 Risk Allocation - Tourist Development	7,990	9,005	9,140	0	9,140	10,054
163-495-562 Risk Allocation - Primary Healthcare	834	1,685	0	0	0	0
165-495-519 Risk Allocation - Bank of America Operating	0	35,335	140,498	0	140,498	154,548
401-495-534 Risk Allocation - Solid Waste	125,658	142,263	116,092	0	116,092	127,701
505-495-591 Risk Allocation - Fleet Maintenance	0	23,092	23,840	0	23,840	26,224
505-495-596 Risk Allocation - Fleet Maintenance	20,478	0	0	0	0	0
Total Budgetary Costs	<u>1,917,776</u>	<u>2,831,595</u>	<u>2,084,586</u>	<u>0</u>	<u>2,084,586</u>	<u>2,293,047</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
001 General Fund	891,117	1,607,252	1,165,219	1,281,742
060 Supervisor of Elections	0	22,753	25,580	28,138
106 Transportation Trust	170,479	195,389	137,860	151,646
110 Fine and Forfeiture	191,515	207,192	135,623	149,186
111 Probation Services	57,608	66,012	36,367	40,003
120 Building Inspection	29,176	32,920	16,770	18,447
121 Growth Management	82,866	93,706	43,346	47,680
122 Mosquito Control	24,319	34,227	28,253	31,078
123 Stormwater Utility	99,884	108,706	50,737	55,811
135 Emergency Medical Services MSTU	131,734	154,439	65,796	72,376
140 Municipal Service	84,118	97,619	89,465	98,413
160 Tourist Development	7,990	9,005	9,140	10,054
163 Primary Health Care MSTU	834	1,685	0	0
165 Bank of America Building Operations	0	35,335	140,498	154,548
401 Solid Waste	125,658	142,263	116,092	127,701
505 Motor Pool	20,478	23,092	23,840	26,224
Total Revenues	<u>1,917,776</u>	<u>2,831,595</u>	<u>2,084,586</u>	<u>2,293,047</u>

**Leon County Government
Fiscal Year 2008 Budget**

Summary of Risk Financing & Workers Comp

As reflected below, the County has consolidated two organizational units into one for purposes of accounting.

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
501-820-596 Insurance, Audit and Other Expenses	1,845,593	0	0	0	0	0
501-821-596 Workers Comp Risk Management	1,728,194	5,402,265	5,327,710	0	5,327,710	5,842,981
Total Budgetary Costs	<u>3,573,787</u>	<u>5,402,265</u>	<u>5,327,710</u>	<u>0</u>	<u>5,327,710</u>	<u>5,842,981</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
501 Insurance Service		3,573,787	5,402,265	5,842,981
Total Revenues		<u>3,573,787</u>	<u>5,402,265</u>	<u>5,842,981</u>

**Leon County Government
Fiscal Year 2008 Budget**

Summary of Budgeted Reserves

Each year the County sets aside budgeted reserve and contingency funds. This is an integral part of the budgeting process allowing the Board to allocate funds for unforeseeable events or market conditions. Budgeted reserves include funding to provide employee salary adjustment during the mid-year for pay adjustments that take place on the first day of the fiscal year. This approach allows an analysis of lapsed salary dollars within program areas to determine if adjustments are warranted.

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-990-599 Budgeted Reserves - General Fund	0	1,457,058	1,114,945	0	1,114,945	1,019,608
106-990-599 Budgeted Reserves - Transport. Trust	0	419,733	238,333	0	238,333	249,050
110-990-599 Budgeted Reserves - Fine and Forfeiture	0	150,000	250,000	0	250,000	150,000
111-990-599 Budgeted Reserves - Probation Services	0	82,000	68,000	0	68,000	70,150
114-990-599 Budgeted Reserves - Family Law Legal Sv	0	29,043	9,675	0	9,675	6,489
117-990-599 Budgeted Reserves - Judicial Programs	0	1,281	0	0	0	0
120-990-599 Budgeted Reserves - Building Inspection	0	98,238	65,000	0	65,000	66,750
121-990-599 Budgeted Reserves - Growth Managemen	0	177,343	110,000	0	110,000	114,500
122-990-599 Budgeted Reserves - Mosquito Control	0	18,657	8,000	0	8,000	8,400
123-990-599 Budgeted Reserves - Stormwater Utility	0	238,771	121,000	0	121,000	124,550
135-990-599 Budgeted Reserves - EMS Fund	0	522,832	494,000	0	494,000	556,361
140-990-599 Budgeted Reserves - Municipal Service	0	156,492	111,000	0	111,000	113,050
160-990-599 Budgeted Reserves - Tourist Developmen	0	113,104	108,000	0	108,000	108,400
163-990-599 Budgeted Reserves - Primary Care MSTU	0	6,135	0	0	0	0
309-990-599 Budgeted Reserves - Local Opt. Sales Tax	0	219,799	0	0	0	0
401-990-599 Budgeted Reserves - Solid Waste Fund	0	1,846,175	298,345	0	298,345	305,650
501-990-599 Budgeted Reserves - Insurance Service	0	1,864,848	3,000	0	3,000	3,150
505-990-599 Budgeted Reserves - Motor Pool Fund	0	36,052	30,720	0	30,720	57,557
Total Budgetary Costs	<u>0</u>	<u>7,437,561</u>	<u>3,030,018</u>	<u>0</u>	<u>3,030,018</u>	<u>2,953,665</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
001 General Fund	0	1,457,058	1,114,945	1,019,608
106 Transportation Trust	0	419,733	238,333	249,050
110 Fine and Forfeiture	0	150,000	250,000	150,000
111 Probation Services	0	82,000	68,000	70,150
114 Family Law Legal Services	0	29,043	9,675	6,489
117 Judicial Programs	0	1,281	0	0
120 Building Inspection	0	98,238	65,000	66,750
121 Growth Management	0	177,343	110,000	114,500
122 Mosquito Control	0	18,657	8,000	8,400
123 Stormwater Utility	0	238,771	121,000	124,550
135 Emergency Medical Services MSTU	0	522,832	494,000	556,361
140 Municipal Service	0	156,492	111,000	113,050
160 Tourist Development	0	113,104	108,000	108,400
163 Primary Health Care MSTU	0	6,135	0	0
309 Sales Tax - Extension	0	219,799	0	0
401 Solid Waste	0	1,846,175	298,345	305,650
501 Insurance Service	0	1,864,848	3,000	3,150
505 Motor Pool	0	36,052	30,720	57,557
Total Revenues	<u>0</u>	<u>7,437,561</u>	<u>3,030,018</u>	<u>2,953,665</u>

Leon County Government
Budgeted Reserves - Fiscal Year 2008 Budgetary Cost Summary

Account / Organizational Code	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Projected
59900 Budgeted Contingency				
001-990-599 Budgeted Reserves - General Fund	0	360,058	415,858	415,858
106-990-599 Budgeted Reserves - Transport. Trust	0	50,000	50,000	50,000
110-990-599 Budgeted Reserves - Fine and Forfeiture	0	100,000	100,000	100,000
111-990-599 Budgeted Reserves - Probation Services	0	25,000	25,000	25,000
120-990-599 Budgeted Reserves - Building Inspection	0	30,000	30,000	30,000
121-990-599 Budgeted Reserves - Growth Management	0	20,000	20,000	20,000
123-990-599 Budgeted Reserves - Stormwater Utility	0	50,000	50,000	50,000
135-990-599 Budgeted Reserves - EMS Fund	0	100,000	350,000	405,161
140-990-599 Budgeted Reserves - Municipal Service	0	70,000	70,000	70,000
160-990-599 Budgeted Reserves - Tourist Development	0	100,000	100,000	100,000
163-990-599 Budgeted Reserves - Primary Care MSTU	0	0	0	0
165-990-599 Budgeted Reserves - BOA Building (Operating)	0	0	0	0
331-990-599 Budgeted Reserves - 800 Mhz Capital Projects	0	0	0	0
331-990-599 Totals	<u>0</u>	<u>905,058</u>	<u>1,210,858</u>	<u>1,266,019</u>
59901 Salary Adjustments				
001-990-599 Budgeted Reserves - General Fund	0	1,097,000	699,087	603,750
106-990-599 Budgeted Reserves - Transport. Trust	0	339,733	158,333	169,050
111-990-599 Budgeted Reserves - Probation Services	0	57,000	43,000	45,150
120-990-599 Budgeted Reserves - Building Inspection	0	68,238	35,000	36,750
121-990-599 Budgeted Reserves - Growth Management	0	157,343	90,000	94,500
122-990-599 Budgeted Reserves - Mosquito Control	0	18,657	8,000	8,400
123-990-599 Budgeted Reserves - Stormwater Utility	0	188,771	71,000	74,550
135-990-599 Budgeted Reserves - EMS Fund	0	217,927	144,000	151,200
140-990-599 Budgeted Reserves - Municipal Service	0	86,492	41,000	43,050
160-990-599 Budgeted Reserves - Tourist Development	0	13,104	8,000	8,400
163-990-599 Budgeted Reserves - Primary Care MSTU	0	6,135	0	0
401-990-599 Budgeted Reserves - Solid Waste Fund	0	134,103	53,000	55,650
501-990-599 Budgeted Reserves - Insurance Service	0	5,000	3,000	3,150
505-990-599 Budgeted Reserves - Motor Pool Fund	0	36,052	30,720	57,557
505-990-599 Totals	<u>0</u>	<u>2,425,555</u>	<u>1,384,140</u>	<u>1,351,157</u>
59918 Reserve For Fund Balance				
135-990-599 Budgeted Reserves - EMS Fund	0	204,905	0	0
160-990-599 Budgeted Reserves - Tourist Development	0	0	0	0
206-990-599 Budgeted Reserves - Debt Service Series 1999	0	0	0	0
309-990-599 Budgeted Reserves - Local Opt. Sales Tax.	0	219,799	0	0
401-990-599 Budgeted Reserves - Solid Waste Fund	0	0	0	0
505-990-599 Budgeted Reserves - Motor Pool Fund	0	0	0	0
505-990-599 Totals	<u>0</u>	<u>424,704</u>	<u>0</u>	<u>0</u>
59926 Reserve For Future Liability				
501-990-599 Budgeted Reserves - Insurance Service	0	1,859,848	0	0
501-990-599 Totals	<u>0</u>	<u>1,859,848</u>	<u>0</u>	<u>0</u>
59927 Transport Disadvantaged				
106-990-599 Budgeted Reserves - Transport. 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 Budgeted Reserves - Solid Waste Fund	0	1,712,072	245,345	250,000
401-990-599 Totals	<u>0</u>	<u>1,712,072</u>	<u>245,345</u>	<u>250,000</u>

Leon County Government
Budgeted Reserves - Fiscal Year 2008 Budgetary Cost Summary

Account / Organizational Code	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Projected
59930 Reserve For Article V				
110-990-599 Budgeted Reserves - Fine and Forfeiture	0	50,000	150,000	50,000
114-990-599 Budgeted Reserves - Family Law Legal Svs.	0	29,043	9,675	6,489
117-990-599 Budgeted Reserves - Judicial Programs	0	1,281	0	0
117-990-599 Totals	<u>0</u>	<u>80,324</u>	<u>159,675</u>	<u>56,489</u>
Budgeted Reserves Totals	<u>0</u>	<u>7,437,561</u>	<u>3,030,018</u>	<u>2,953,665</u>

**Leon County Government
Fiscal Year 2008 Budget**

Summary of Budgeted Capital Reserves

As part of the FY08 budget process, the Board allocated \$14 million in reserves for current and future mandatory, maintenance, and essential general fund capital projects (Fund 305) for the next five years. Likewise, the Board reallocated \$26.4 million in one-cent sales tax revenue to maintain the existing transportation network over the next five to eight years (Fund 308) largely by eliminating the Tharpe Street project. The amounts reflected below for FY08 and FY09 are not cumulative. The FY09 amount reflects the anticipated balance that will be available at the conclusion of FY08.

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
305-990-599 Budgeted Reserves - Capital Improvement	0	0	14,039,917	0	14,039,917	10,554,275
308-990-599 Budgeted Reserves - Local Opt. Sales Tx.	0	0	26,483,009	0	26,483,009	22,682,485
330-990-599 Budgeted Reserves - 911 Capital Projects	0	0	0	0	0	336,022
Total Budgetary Costs	<u>0</u>	<u>0</u>	<u>40,522,926</u>	<u>0</u>	<u>40,522,926</u>	<u>33,572,782</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
305 Capital Improvements	0	0	14,039,917	10,554,275
308 Sales Tax	0	0	26,483,009	22,682,485
330 9-1-1 Capital Projects	0	0	0	336,022
Total Revenues	<u>0</u>	<u>0</u>	<u>40,522,926</u>	<u>33,572,782</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 FY 2008 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 10 youth sports teams at a maximum of \$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 \$1,591,585 and the Downtown Improvement payment is \$643,489.

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 mandate authorized by the legislature in 2004. It requires counties to pay the State for the predisposition of juveniles at detention facilities.

Drug Abuse Trust

Expenditures associated with the support of drug intervention programs.

Bank of America

During FY 2003, the Board acquired the Bank of America building to provide for the County's long-term space needs for the next 20 to 25 years. The current and anticipated space needs is driven by the State's requirement that the County provide all facilities for the Second Judicial Circuit court system in Leon County. The funding for the operation of the Bank of America is 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 previously approved by the Florida Department of Management Services. The actual expenditure is an annual payment to the City of Tallahassee for ongoing maintenance associated with the Leon County 800 MHz radio system.

Amtrak Depot

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 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 the payment of any claims.

Diversionsary Programs:

At the June 27-28 Workshops, the Board approved \$100,000 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.

Special Assessment - Killearn Lakes Units I and II

Expenses in accordance with an interlocal agreement with the City of Tallahassee to maintain the new Killearn Lakes Unit I and II sewer system completed in October 2006.

**Leon County Government
Fiscal Year 2008 Budget**

Summary of Other Non-Operating

Budgetary Costs	FY 2006 Actual	FY 2007 Adopted	FY 2008 Continuation	FY 2008 Issues	FY 2008 Budget	FY 2009 Budget
001-278-551 Summer Youth Employment	65,992	73,943	73,943	0	73,943	73,943
001-379-572 Youth Sports Teams	5,000	4,750	4,750	0	4,750	4,750
001-820-519 Non-Operating General Fund	764,213	747,234	752,586	0	752,586	756,876
001-831-513 Tax Deed Applications	5,333	22,500	22,500	0	22,500	22,500
001-972-559 CRA-Payment	1,835,779	2,796,880	2,235,074	0	2,235,074	2,691,387
106-978-541 Public Works Admin Chargebacks	0	-850,000	-850,000	0	-850,000	-850,000
110-508-569 Diversionary Programs	0	300,000	100,000	0	100,000	100,000
110-620-689 Juvenile Detention Payment - State	1,443,727	1,520,000	1,957,800	0	1,957,800	2,173,200
116-800-562 Drug Abuse	34,017	49,971	59,686	0	59,686	60,849
125-991-595 Grant Match Funds	0	101,081	99,175	0	99,175	95,926
140-838-562 Payment to City-Animal Shelter CIP	0	0	0	367,545	367,545	0
140-838-572 Payment to City- Parks & Recreation	840,000	840,000	875,700	0	875,700	912,917
164-838-535 Sewer Services Killearn Lakes Units I and	0	0	237,280	0	237,280	237,280
165-154-519 Bank of America	965,515	943,282	966,990	0	966,990	993,305
331-529-519 800 MHz System Maintenance	149,600	441,435	417,632	0	417,632	421,809
420-496-590 Amtrak	0	25,000	25,000	0	25,000	0
Total Budgetary Costs	<u>6,109,176</u>	<u>7,016,076</u>	<u>6,978,116</u>	<u>367,545</u>	<u>7,345,661</u>	<u>7,694,742</u>

Funding Sources	FY 2006 Actual	FY 2007 Adopted	FY 2008 Budget	FY 2009 Budget
001 General Fund	2,676,317	3,645,307	3,088,853	3,549,456
106 Transportation Trust	0	-850,000	-850,000	-850,000
110 Fine and Forfeiture	1,443,727	1,820,000	2,057,800	2,273,200
116 Drug Abuse Trust	34,017	49,971	59,686	60,849
125 Grants	0	101,081	99,175	95,926
140 Municipal Service	840,000	840,000	1,243,245	912,917
164 Special Assessment - Killearn Lakes Units I and II S	0	0	237,280	237,280
165 Bank of America Building Operations	965,515	943,282	966,990	993,305
331 800 MHz Capital Projects	149,600	441,435	417,632	421,809
420 Amtrak Depot	0	25,000	25,000	0
Total Revenues	<u>6,109,176</u>	<u>7,016,076</u>	<u>7,345,661</u>	<u>7,694,742</u>