

Non-Operating

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**Leon County Government
Fiscal Year 2010 Budget**

Non-Operating

Non-operating funding is provided by the Leon County Board of County Commissioners for activities for which costs does 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 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Personnel Services	83,198	119,767	119,767	-	119,767	119,767
Operating	16,042,096	16,853,166	16,223,606	-	16,223,606	16,583,480
Transportation	91,330	90,000	102,000	-	102,000	102,000
General Fund	185,425	186,925	139,925	-	139,925	139,925
Grants-in-Aid	3,641,708	3,781,153	3,114,164	-	3,114,164	3,182,235
Transfers to Special Revenues	-	300,000	-	-	-	-
Budgeted Reserves	-	2,007,703	1,330,930	(20,000)	1,310,930	1,434,183
Total Budgetary Costs	<u>20,043,757</u>	<u>23,338,714</u>	<u>21,030,392</u>	<u>(20,000)</u>	<u>21,010,392</u>	<u>21,561,590</u>
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Fire Control	4,918,953	5,165,451	6,853,747	-	6,853,747	6,853,747
Other Non-Operating	5,400,286	6,703,305	5,260,269	-	5,260,269	5,473,685
Risk Financing & Workers Comp	5,001,404	4,658,700	3,827,500	-	3,827,500	3,907,927
Line Item Funding	1,651,925	1,878,809	1,508,059	-	1,508,059	1,508,059
Communications	986,603	1,049,131	908,005	-	908,005	908,005
Budgeted Reserves	-	2,007,703	1,330,930	(20,000)	1,310,930	1,434,183
Risk Allocations	2,084,586	1,875,615	1,341,882	-	1,341,882	1,475,984
Total Budget	<u>20,043,757</u>	<u>23,338,714</u>	<u>21,030,392</u>	<u>(20,000)</u>	<u>21,010,392</u>	<u>21,561,590</u>

**Leon County Government
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Fire Control Summary

During FY 2009, the County entered into an interlocal agreement for a functionally consolidated Fire and Emergency Medical Services program with the City of Tallahassee. With this new organizational structure, a new fire services fee, based on a contracted fire service fee study, was adopted by resolution on June 9, 2009, to fund fire services in the unincorporated areas of the County. This fire service fee also provides funding for the six volunteer fire departments that operate in the County.

The increase in costs is associated with more resources provided for fire services (such as an additional fire fighter at unincorporated area fire stations and additional funding for volunteer fire departments), and to maintain level service fees over the next five year. Billing for these services in the unincorporated area will be through the City electric bill, or quarterly direct billing for properties not served by City utilities. Property owners who do not respond to direct billing, will have the fee placed on their tax bill in subsequent years.

Budgetary Costs	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Operating	4,918,953	5,165,451	6,853,747	-	6,853,747	6,853,747
Total Budgetary Costs	<u>4,918,953</u>	<u>5,165,451</u>	<u>6,853,747</u>	<u>-</u>	<u>6,853,747</u>	<u>6,853,747</u>
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Fire Services Payment (140-838-522)	4,833,953	5,039,613	-	-	-	-
Fire Services Payment (145-838-522)	-	-	6,311,232	-	6,311,232	6,294,957
Volunteer Fire Department (140-843-522)	85,000	125,838	-	-	-	-
Volunteer Fire Department (145-843-522)	-	-	542,515	-	542,515	558,790
Total Budget	<u>4,918,953</u>	<u>5,165,451</u>	<u>6,853,747</u>	<u>-</u>	<u>6,853,747</u>	<u>6,853,747</u>
Funding Sources	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
140 Municipal Service	4,918,953	5,165,451	-	-	-	-
145 Fire Rescue Services	-	-	6,853,747	-	6,853,747	6,853,747
Total Revenues	<u>4,918,953</u>	<u>5,165,451</u>	<u>6,853,747</u>	<u>-</u>	<u>6,853,747</u>	<u>6,853,747</u>

**Leon County Government
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Line Item Funding Summary

Annually during the budget process (by March 1), the Board determines the amount of funding available for specific outside agencies. The Board approved the allocation of line item funding as follows:

- DISC Village/Juvenile Assessment Center - \$185,759
- Keep Tallahassee/Leon County Beautiful - \$21,375
- Tallahassee Trust for Historic Preservation - \$63,175
- United Partners for Human Services - \$23,750
- Whole Child Leon Project - \$38,000

In addition, funding was allocated for the Tallahassee Memorial Trauma Center and the Economic Development Council (EDC) as follows:

- Tallahassee Memorial Trauma Center - \$300,000
- Economic Development Council - \$199,500

Also included were appropriations for Council on Culture and Arts (COCA):

- Cultural re-granting funds from the Tourist Development 3-cent bed tax - \$504,500
- Cultural re-granting administrative costs from the general fund - \$150,000

Funding is also included to support the following events:

- After School Jazz Jam - \$2,000
- Capital City Classic - \$5,000
- Celebrate America/4th of July Celebration - \$2,500
- Dr. Martin Luther King Celebration/Inter-Civic Council - \$4,500
- Friends of the LeRoy Collins Public Library - \$3,000
- NAACP Freedom Fund Awards - \$1,000
- Soul Santa - \$4,000

Budgetary Costs	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Operating	10,926	-	-	-	-	-
General Fund	185,425	186,925	139,925	-	139,925	139,925
Grants-in-Aid	1,455,574	1,391,884	1,368,134	-	1,368,134	1,368,134
Transfers to Special Revenues	-	300,000	-	-	-	-
Total Budgetary Costs	<u>1,651,925</u>	<u>1,878,809</u>	<u>1,508,059</u>	<u>-</u>	<u>1,508,059</u>	<u>1,508,059</u>
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Council on Culture & Arts (COCA) (160-888-573)	526,680	654,500	504,500	-	504,500	504,500
Goodwood Conference Center (160-888-552)	-	300,000	-	-	-	-
Gum Road Target Planning Area (001-888-538)	10,926	-	-	-	-	-
Line Item - COCA Administration (001-888-573)	184,170	-	150,000	-	150,000	150,000
Line Item - Economic Development (001-888-552)	99,750	199,500	199,500	-	199,500	199,500
Line Item - Human Service Agencies (001-888-569)	789,024	681,934	610,684	-	610,684	610,684
Line Item - Keep Tall. Beautiful (001-888-539)	21,375	21,375	21,375	-	21,375	21,375
Line Item - Special Events (001-888-574)	20,000	21,500	22,000	-	22,000	22,000
Total Budget	<u>1,651,925</u>	<u>1,878,809</u>	<u>1,508,059</u>	<u>-</u>	<u>1,508,059</u>	<u>1,508,059</u>
Funding Sources	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
001 General Fund	1,125,245	924,309	1,003,559	-	1,003,559	1,003,559
160 Tourist Development	526,680	954,500	504,500	-	504,500	504,500
Total Revenues	<u>1,651,925</u>	<u>1,878,809</u>	<u>1,508,059</u>	<u>-</u>	<u>1,508,059</u>	<u>1,508,059</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-888-538 Gum Road Target Planning Area				
53105 Gum Road Target Planning Area - FEMA Maps	10,926	0	0	0
001-888-538 Totals	<u>10,926</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-888-539 Line Item - Keep Tall. Beautiful				
58231 Keep Tall Leon County Beautiful	21,375	21,375	21,375	21,375
001-888-539 Totals	<u>21,375</u>	<u>21,375</u>	<u>21,375</u>	<u>21,375</u>
001-888-552 Line Item - Economic Development				
58222 Economic Development Council (856)	99,750	199,500	199,500	199,500
001-888-552 Totals	<u>99,750</u>	<u>199,500</u>	<u>199,500</u>	<u>199,500</u>
001-888-569 Line Item - Human Service Agencies				
58229 Tall Trust For Historic Preservation	63,175	63,175	63,175	63,175
58230 Disc Village/JAC	185,759	185,759	185,759	185,759
58237 Big Brothers/Big Sisters	21,250	23,750	0	0
58246 United Partners for Human Services	23,750	23,750	23,750	23,750
58247 Whole Child Leon (United Way of the Big Bend)	38,000	38,000	38,000	38,000
58249 Trauma Center	300,000	300,000	300,000	300,000
58250 Dick Howser Center for Childhood Services, Inc.	47,500	47,500	0	0
58347 Military Personnel Grant Program	109,590	0	0	0
001-888-569 Totals	<u>789,024</u>	<u>681,934</u>	<u>610,684</u>	<u>610,684</u>
001-888-573 Line Item - COCA Administration				
58214 Cultural Resource Grant Prog (837)	100,320	0	0	0
58215 Local Arts Agency Program (837)	31,350	0	150,000	150,000
58233 Mission San Luis	52,500	0	0	0
001-888-573 Totals	<u>184,170</u>	<u>0</u>	<u>150,000</u>	<u>150,000</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	4,500	4,500	4,500	4,500
58240 Capital City Classic	5,000	5,000	5,000	5,000
58241 Friends of the LeRoy Collins Public Library	2,500	2,500	3,000	3,000
58242 NAACP Freedom Fund Awards Banquet	1,000	1,000	1,000	1,000
58243 After School Jazz Jams	2,000	2,000	2,000	2,000
58244 Soul Santa	2,500	4,000	4,000	4,000
001-888-574 Totals	<u>20,000</u>	<u>21,500</u>	<u>22,000</u>	<u>22,000</u>
160-888-552 Goodwood Conference Center				
58255 Goodwood Museum and Gardens	0	300,000	0	0
160-888-552 Totals	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>0</u>
160-888-573 Council on Culture & Arts (COCA)				
58214 Cultural Resource Grant Prog (837)	401,280	654,500	504,500	504,500
58215 Local Arts Agency Program (837)	125,400	0	0	0
160-888-573 Totals	<u>526,680</u>	<u>654,500</u>	<u>504,500</u>	<u>504,500</u>
Line Item Funding Totals	<u>1,651,925</u>	<u>1,878,809</u>	<u>1,508,059</u>	<u>1,508,059</u>

**Leon County Government
Fiscal Year 2010 Budget**

Communications Summary

The Communications Trust Fund accounts for the resources and expenditures associated with the County's centralized telecommunications network, which includes 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.

Budgetary Costs	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Operating	986,603	1,049,131	908,005	-	908,005	908,005
Total Budgetary Costs	<u>986,603</u>	<u>1,049,131</u>	<u>908,005</u>	<u>-</u>	<u>908,005</u>	<u>908,005</u>
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Communications Trust (502-900-590)	640,442	724,921	626,695	-	626,695	626,695
Communications Trust (502-900-713)	46,850	-	-	-	-	-
MIS Automation - Animal Control (140-470-520)	-	-	1,510	-	1,510	1,510
MIS Automation - Building Inspection (120-470-524)	3,160	3,169	2,065	-	2,065	2,065
MIS Automation - EMS Fund (135-470-526)	6,145	9,880	9,500	-	9,500	9,500
MIS Automation - General Fund (001-470-519)	198,970	203,826	186,600	-	186,600	186,600
MIS Automation - General Fund (140-470-562)	1,868	1,958	-	-	-	-
MIS Automation - Growth Management (121-470-537)	13,569	17,523	10,200	-	10,200	10,200
MIS Automation - Motor Pool Fund (505-470-519)	715	794	615	-	615	615
MIS Automation - Parks and Recreation (140-470-572)	834	1,985	1,530	-	1,530	1,530
MIS Automation - Probation Services (111-470-523)	4,247	5,166	3,985	-	3,985	3,985
MIS Automation - Public Defender (110-470-603)	15,259	19,766	15,450	-	15,450	15,450
MIS Automation - Solid Waste Fund (401-470-534)	15,099	15,600	16,755	-	16,755	16,755
MIS Automation - State Attorney (110-470-602)	15,736	18,928	14,400	-	14,400	14,400
MIS Automation - Tourist Development (160-470-552)	9,763	10,712	10,200	-	10,200	10,200
MIS Automation - Transportation Trust (106-470-541)	13,946	14,903	8,500	-	8,500	8,500
Total Budget	<u>986,603</u>	<u>1,049,131</u>	<u>908,005</u>	<u>-</u>	<u>908,005</u>	<u>908,005</u>
Funding Sources	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
001 General Fund	198,970	203,826	186,600	-	186,600	186,600
106 Transportation Trust	13,946	14,903	8,500	-	8,500	8,500
110 Fine and Forfeiture	30,995	38,694	29,850	-	29,850	29,850
111 Probation Services	4,247	5,166	3,985	-	3,985	3,985
120 Building Inspection	3,160	3,169	2,065	-	2,065	2,065
121 Growth Management	13,569	17,523	10,200	-	10,200	10,200
135 Emergency Medical Services MSTU	6,145	9,880	9,500	-	9,500	9,500
140 Municipal Service	2,702	3,943	3,040	-	3,040	3,040
160 Tourist Development	9,763	10,712	10,200	-	10,200	10,200
401 Solid Waste	15,099	15,600	16,755	-	16,755	16,755
502 Communications Trust	687,292	724,921	626,695	-	626,695	626,695
505 Motor Pool	715	794	615	-	615	615
Total Revenues	<u>986,603</u>	<u>1,049,131</u>	<u>908,005</u>	<u>-</u>	<u>908,005</u>	<u>908,005</u>

**Leon County Government
Fiscal Year 2010 Budget**

Cost Allocations Summary

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 Purchasing, Facilities Management, Human Resources, Office of Management & Budget, the County Attorney's Office, Management Information Systems and other non-departmental costs. These costs are charged to divisions that are not accounted for in the General Fund, and "booked" to the General Fund as a negative expense (or credit). 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 the amount charged to the respective fund.

Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Indirect Costs - Bank of America (165-499-519)	-	3,649	4,500	-	4,500	4,680
Indirect Costs - Building Inspections (120-499-524)	200,000	244,720	170,423	-	170,423	187,564
Indirect Costs - Emergency 911 (130-499-525)	-	31,173	34,900	-	34,900	36,296
Indirect Costs - EMS (135-499-526)	853,229	1,044,011	876,700	-	876,700	911,768
Indirect Costs - General Fund (001-499-519)	(5,456,221)	(6,359,018)	(5,917,223)	-	(5,917,223)	(6,164,236)
Indirect Costs - Growth Management (121-499-537)	945,726	1,093,941	812,300	-	812,300	844,792
Indirect Costs - Insurance Service (501-499-596)	38,593	35,075	36,500	-	36,500	37,960
Indirect Costs - Judicial Programs (117-499-601)	-	3,328	5,100	-	5,100	5,304
Indirect Costs - Mosquito Control (122-499-562)	154,792	189,403	239,300	-	239,300	248,872
Indirect Costs - Municipal Services (Animal Control) (140-499-562)	166,622	188,921	141,800	-	141,800	147,472
Indirect Costs - Municipal Services (Parks & Recreation) (140-499-572)	265,464	324,822	410,400	-	410,400	426,816
Indirect Costs - Probation Services (111-499-523)	580,253	646,577	593,700	-	593,700	617,448
Indirect Costs - Solid Waste (401-499-534)	516,395	470,391	564,100	-	564,100	586,664
Indirect Costs - Stormwater Utility (123-499-538)	447,320	495,125	498,300	-	498,300	518,232
Indirect Costs - Teen Court (114-499-662)	-	15,656	12,200	-	12,200	12,688
Indirect Costs - Tourist Development (160-499-552)	79,179	93,324	118,300	-	118,300	123,032
Indirect Costs - Transportation Trust (106-499-541)	1,208,648	1,478,902	1,398,700	-	1,398,700	1,454,648
Total Budget	-	-	-	-	-	-
Funding Sources	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
001 General Fund	(5,456,221)	(6,359,018)	(5,917,223)	-	(5,917,223)	(6,164,236)
106 Transportation Trust	1,208,648	1,478,902	1,398,700	-	1,398,700	1,454,648
111 Probation Services	580,253	646,577	593,700	-	593,700	617,448
114 Family Law Legal Services	-	15,656	12,200	-	12,200	12,688
117 Judicial Programs	-	3,328	5,100	-	5,100	5,304
120 Building Inspection	200,000	244,720	170,423	-	170,423	187,564
121 Growth Management	945,726	1,093,941	812,300	-	812,300	844,792
122 Mosquito Control	154,792	189,403	239,300	-	239,300	248,872
123 Stormwater Utility	447,320	495,125	498,300	-	498,300	518,232
130 9-1-1 Emergency Communications	-	31,173	34,900	-	34,900	36,296
135 Emergency Medical Services MSTU	853,229	1,044,011	876,700	-	876,700	911,768
140 Municipal Service	432,086	513,743	552,200	-	552,200	574,288
160 Tourist Development	79,179	93,324	118,300	-	118,300	123,032
165 Bank of America Building Operations	-	3,649	4,500	-	4,500	4,680
401 Solid Waste	516,395	470,391	564,100	-	564,100	586,664
501 Insurance Service	38,593	35,075	36,500	-	36,500	37,960
Total Revenues	-	-	-	-	-	-

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Risk Allocations Summary

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 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Operating	2,084,586	1,875,615	1,341,882	-	1,341,882	1,475,984
Total Budgetary Costs	<u>2,084,586</u>	<u>1,875,615</u>	<u>1,341,882</u>	<u>-</u>	<u>1,341,882</u>	<u>1,475,984</u>
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Amtrak Depot - Risk (420-495-590)	-	2,101	1,253	-	1,253	1,378
Bank of America - Risk (165-495-519)	140,498	43,688	-	-	-	-
Building Inspection (120-495-524)	16,770	14,089	11,892	-	11,892	13,082
EMS - Risk (135-495-526)	65,796	68,518	58,743	-	58,743	64,617
Fine & Forfeiture - Risk (110-495-689)	135,623	469,185	346,079	-	346,079	380,688
Fleet Maintenance - Risk (505-495-591)	23,840	21,894	13,859	-	13,859	15,245
General Fund - Risk (001-495-519)	1,165,219	768,474	537,894	-	537,894	591,684
Growth Management - Risk (121-495-537)	43,346	35,851	30,016	-	30,016	33,017
Mosquito Control - Risk (122-495-562)	28,253	20,729	17,205	-	17,205	18,926
Municipal Services - Risk (140-495-572)	89,465	87,016	70,012	-	70,012	77,014
Probation Services - Risk (111-495-523)	36,367	37,314	25,749	-	25,749	28,324
Solid Waste - Risk (401-495-534)	116,092	96,316	65,963	-	65,963	72,560
Stormwater Utility - Risk (123-495-538)	50,737	51,069	41,661	-	41,661	45,736
Supervisor of Elections - Risk (060-495-513)	25,580	28,006	23,826	-	23,826	26,209
Teen Court - Risk (114-495-662)	-	1,528	378	-	378	416
Tourist Development - Risk (160-495-552)	9,140	7,469	4,999	-	4,999	5,499
Transportation Trust - Risk (106-495-541)	137,860	122,368	92,353	-	92,353	101,589
Total Budget	<u>2,084,586</u>	<u>1,875,615</u>	<u>1,341,882</u>	<u>-</u>	<u>1,341,882</u>	<u>1,475,984</u>

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Workers Comp/Risk Management

Budgetary Costs	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Operating	4,910,074	4,568,700	3,725,500	-	3,725,500	3,805,927
Transportation	91,330	90,000	102,000	-	102,000	102,000
Total Budgetary Costs	<u>5,001,404</u>	<u>4,658,700</u>	<u>3,827,500</u>	<u>-</u>	<u>3,827,500</u>	<u>3,907,927</u>
Funding Sources	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
501 Insurance Service	5,001,404	4,658,700	3,827,500	-	3,827,500	3,907,927
Total Revenues	<u>5,001,404</u>	<u>4,658,700</u>	<u>3,827,500</u>	<u>-</u>	<u>3,827,500</u>	<u>3,907,927</u>

The following information reflects the allocation for insurance including: general liability, property, accidental death and dismemberment for law enforcement, liability, vehicle, aviation, workers compensation, and the volunteer fire departments. These expenses are paid from the Risk Management Internal Service Fund.

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Fiscal Year 2010 Budget**

Budgeted Reserves Summary

Each year the County sets aside, budgeted reserves and contingency funds. This is an integral part of the budgeting process allowing the Board to allocate funds for unforeseeable events or market conditions such as rising fuel and energy costs. Any budgeted reserve utilized during the year must be approved by the Board of County Commissioners.

Historically, the County has had a separate budgeted reserve account for salaries. During the fiscal year the County would realign the funds from the reserve account to the individual budgets as needed. Due to employees not receiving raises in FY 2010, the FY 2009 budgeted salary contingency dollars were realigned to division budgets as if the contingency had been budgeted directly in division salary accounts. This was done to more accurately display the year-to-year variance in division budgets with consideration to budgeted personnel expenses. This adjustment did not change the FY 2009 adopted budget figure. In future years, projected salary adjustments will be directly budgeted in division accounts, and the salary contingency reserve account will no longer be utilized.

Budgetary Costs	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Budgeted Reserves	-	2,007,703	1,330,930	(20,000)	1,310,930	1,434,183
Total Budgetary Costs	-	2,007,703	1,330,930	(20,000)	1,310,930	1,434,183
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Budget Reserves - Drug Court (116-990-599)	-	6,136	6,320	-	6,320	6,510
Budgeted Reserves - BOA Building (Operating) (165-990-599)	-	-	60,628	-	60,628	120,267
Budgeted Reserves - Building Inspection (120-990-599)	-	22,794	20,000	-	20,000	20,000
Budgeted Reserves - EMS Fund (135-990-599)	-	995,906	350,891	-	350,891	200,000
Budgeted Reserves - Fine and Forfeiture (110-990-599)	-	300,000	150,000	-	150,000	150,000
Budgeted Reserves - General Fund (001-990-599)	-	350,000	428,377	-	428,377	350,000
Budgeted Reserves - Growth Management (121-990-599)	-	20,000	20,000	-	20,000	20,000
Budgeted Reserves - Motor Pool Fund (505-990-599)	-	36,657	54,714	-	54,714	99,776
Budgeted Reserves - Municipal Service (140-990-599)	-	70,000	70,000	-	70,000	70,000
Budgeted Reserves - Probation Services (111-990-599)	-	25,000	25,000	-	25,000	25,000
Budgeted Reserves - Solid Waste Fund (401-990-599)	-	36,210	-	-	-	247,630
Budgeted Reserves - Stormwater Utility (123-990-599)	-	50,000	50,000	-	50,000	50,000
Budgeted Reserves - Tourist Development (160-990-599)	-	25,000	25,000	-	25,000	25,000
Budgeted Reserves - Transport. Trust (106-990-599)	-	70,000	70,000	(20,000)	50,000	50,000
Total Budget	-	2,007,703	1,330,930	(20,000)	1,310,930	1,434,183

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-990-599 Budgeted Reserves - General Fund				
59900 Budgeted Contingency	0	350,000	428,377	350,000
001-990-599 Totals	<u>0</u>	<u>350,000</u>	<u>428,377</u>	<u>350,000</u>
106-990-599 Budgeted Reserves - Transport. Trust				
59900 Budgeted Contingency	0	50,000	50,000	50,000
59927 Transport Disadvantaged	0	20,000	0	0
106-990-599 Totals	<u>0</u>	<u>70,000</u>	<u>50,000</u>	<u>50,000</u>
110-990-599 Budgeted Reserves - Fine and Forfeiture				
59900 Budgeted Contingency	0	100,000	100,000	100,000
59930 Reserve For Article V	0	200,000	50,000	50,000
110-990-599 Totals	<u>0</u>	<u>300,000</u>	<u>150,000</u>	<u>150,000</u>
111-990-599 Budgeted Reserves - Probation Services				
59900 Budgeted Contingency	0	25,000	25,000	25,000
111-990-599 Totals	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
116-990-599 Budget Reserves - Drug Court				
59930 Reserve For Article V	0	6,136	6,320	6,510
116-990-599 Totals	<u>0</u>	<u>6,136</u>	<u>6,320</u>	<u>6,510</u>
120-990-599 Budgeted Reserves - Building Inspection				
59900 Budgeted Contingency	0	22,794	20,000	20,000
120-990-599 Totals	<u>0</u>	<u>22,794</u>	<u>20,000</u>	<u>20,000</u>
121-990-599 Budgeted Reserves - Growth Management				
59900 Budgeted Contingency	0	20,000	20,000	20,000
121-990-599 Totals	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
123-990-599 Budgeted Reserves - Stormwater Utility				
59900 Budgeted Contingency	0	50,000	50,000	50,000
123-990-599 Totals	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
135-990-599 Budgeted Reserves - EMS Fund				
59900 Budgeted Contingency	0	300,000	300,000	200,000
59918 Reserve For Fund Balance	0	695,906	50,891	0
135-990-599 Totals	<u>0</u>	<u>995,906</u>	<u>350,891</u>	<u>200,000</u>
140-990-599 Budgeted Reserves - Municipal Service				
59900 Budgeted Contingency	0	70,000	70,000	70,000
140-990-599 Totals	<u>0</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
160-990-599 Budgeted Reserves - Tourist Development				
59900 Budgeted Contingency	0	25,000	25,000	25,000
160-990-599 Totals	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
165-990-599 Budgeted Reserves - BOA Building (Operating)				
59900 Budgeted Contingency	0	0	60,628	120,267
165-990-599 Totals	<u>0</u>	<u>0</u>	<u>60,628</u>	<u>120,267</u>
401-990-599 Budgeted Reserves - Solid Waste Fund				
59928 Reserves for Future Transfer Station Capital	0	36,210	0	247,630
401-990-599 Totals	<u>0</u>	<u>36,210</u>	<u>0</u>	<u>247,630</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
505-990-599 Budgeted Reserves - Motor Pool Fund				
59918 Reserve For Fund Balance	0	36,657	54,714	99,776
505-990-599 Totals	<u>0</u>	<u>36,657</u>	<u>54,714</u>	<u>99,776</u>
Budgeted Reserves Totals	<u>0</u>	<u>2,007,703</u>	<u>1,310,930</u>	<u>1,434,183</u>

Historically, the County has had a separate budgeted reserve account for salaries. During the fiscal year the County would realign the funds from the reserve account to the individual budgets as needed. Due to employees not receiving raises in FY 2010, the FY 2009 budgeted salary contingency dollars were realigned to division budgets as if the contingency had been budgeted directly in division salary accounts. This was done to more accurately display the year-to-year variance in division budgets with consideration to budgeted personnel expenses. This adjustment did not change the FY 2009 adopted budget figure. In future years, projected salary adjustments will be directly budgeted in division accounts, and the salary contingency reserve account will no longer be utilized.

**Leon County Government
Fiscal Year 2010 Budget**

Budgeted Capital Reserves Summary

As part of the FY 2008 budget process, the Board allocated a total of \$40.4 million in capital reserves. This included \$14 million for current and future mandatory, maintenance, and essential general fund capital projects (Fund 305) for the next five years, and \$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 reduction of these two reserves by \$6.9 million in FY 2010 reflects the planned level utilization of these resources to fund required and necessary capital projects. In FY 2009, \$6.3 million of the budgeted capital reserves were used.

Budgetary Costs	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Budgeted Reserves	-	34,228,129	27,299,094	-	27,299,094	19,126,838
Total Budgetary Costs	-	34,228,129	27,299,094	-	27,299,094	19,126,838
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Capital Improvements (305-990-599)	-	12,708,019	10,810,819	-	10,810,819	6,864,229
Reserves for Resurfacing and Intersection Improvements (308-990-599)	-	21,520,110	16,488,275	-	16,488,275	12,262,609
Total Budget	-	34,228,129	27,299,094	-	27,299,094	19,126,838
Funding Sources	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
305 Capital Improvements	-	12,708,019	10,810,819	-	10,810,819	6,864,229
308 Sales Tax	-	21,520,110	16,488,275	-	16,488,275	12,262,609
Total Revenues	-	34,228,129	27,299,094	-	27,299,094	19,126,838

**Leon County Government
Fiscal Year 2010 Budget**

Other Non-Operating Summary

These expenses relate to costs that are not associated with a specific County Department. A detailed description regarding these costs is provided below.

Non-Operating Expenditures - General Fund

These expenses include: County's annual dues (i.e. National Association of Counties, Florida Association of Counties), unemployment compensation payments, licensing (ASCAP), state fire service payments, pre-employment drug tests, payment for legal notices, annual audit expenses, and bank charges.

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 FY2010 budget.

Other Non-Operating Expenses

Non-operating expenditures include payments to the City of Tallahassee for Parks and Recreation, Fire and Animal Shelter services, the Community Redevelopment Area (CRA) / Tax Increment Financing (TIF) districts, and for mid-year grant matches. This fiscal year \$1.8 is budgeted for CRA/TIF payments: \$1,483,311 for the Southside/Frenchtown payment, and \$350,882 for the Downtown CRA. Payments decreased from FY 2009 due to a 15% decline in property value in the TIF districts resulting from the economic recession.

Diversionsary Programs

This funding is for programs that have a direct impact on reducing the population at the County Correctional Facility. The Public Safety Coordinating Council (PSCC) makes recommendations to the BCC regarding there expenditure. The BCC makes the final decision regarding the use of these funds.

Reimbursement of Administrative Costs

Reimbursement of administrative costs is associated with the chargeback of Public Works operations and engineering staff to various capital projects.

State Juvenile Detention Payments

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities. Previously, costs for this program have steadily increased; however, the Department of Juvenile Justice notification regarding estimated payments for FY 2010 will be approximately \$600,000 lower (\$1.5 million) than the FY 2009 budgeted costs of \$2.1 million.

Drug Abuse Trust

Expenditures associated with the support of drug intervention programs overseen by Court Administration.

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. In FY 2008, Leon County entered into a new maintenance contract for the system involving an upgrade from analog to digital technology. Due to the completed capital upgrade, funds associated with this program were moved from a special revenue capital fund to a special revenue operating fund.

Killearn Lakes Units I and II Sewer Services

This expenditure is a payment to the City of Tallahassee for the City Utility Department "readiness to serve charge" for the newly constructed sewer system in these two subdivisions. Revenue for the payment is derived by a non-ad valorem assessment charge to individual lots. The County collects the assessments for remittance to the city.

Amtrak Depot

The fund is used to account for resources and expenditures associated with the operations and maintenance of the facility that housed the divisions of the Health and Human Services Department.

Tax Deeds

This funding is provided for costs associated with the purchase tax deeds on properties that have not paid property taxes or assessments.

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.

**Leon County Government
Fiscal Year 2010 Budget**

Other Non-Operating Summary

Budgetary Costs	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
Personnel Services	83,198	119,767	119,767	-	119,767	119,767
Operating	3,130,954	4,194,269	3,394,472	-	3,394,472	3,539,817
Grants-in-Aid	2,186,134	2,389,269	1,746,030	-	1,746,030	1,814,101
Total Budgetary Costs	<u>5,400,286</u>	<u>6,703,305</u>	<u>5,260,269</u>	<u>-</u>	<u>5,260,269</u>	<u>5,473,685</u>
Appropriations	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
800 Mhz System Maintenance (131-529-519)	-	-	383,515	-	383,515	387,315
800 Mhz System Maintenance (331-529-519)	242,393	474,551	-	-	-	-
Amtrak (420-496-590)	-	22,899	23,747	-	23,747	23,622
CRA-Payment (001-972-559)	2,022,618	2,514,545	1,834,193	-	1,834,193	1,928,777
Diversionary Programs (110-508-569)	-	100,000	100,000	-	100,000	100,000
Drug Abuse (116-800-562)	100,211	60,849	51,159	-	51,159	52,369
Grant Match Funds (125-991-595)	-	90,000	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	1,940,354	2,143,239	1,500,000	-	1,500,000	1,568,071
Misdemeanor Drug Court (116-810-562)	47,465	32,500	32,500	-	32,500	32,500
Non-Operating General Fund (001-820-519)	655,789	762,490	766,167	-	766,167	769,946
Payment to City- Parks & Recreation (140-838-572)	875,700	950,134	990,515	-	990,515	1,032,612
Payment to City-Animal Shelter CIP (140-838-562)	367,544	63,625	-	-	-	-
Public Works Admin Chargebacks (106-978-541)	(1,163,107)	(850,000)	(850,000)	-	(850,000)	(850,000)
Sewer Services Killlearn Lakes Units I and II (164-838-535)	237,280	237,280	237,280	-	237,280	237,280
Summer Youth Employment (001-278-551)	65,139	73,943	73,943	-	73,943	73,943
Tax Deed Applications (001-831-513)	4,400	22,500	22,500	-	22,500	22,500
Youth Sports Teams (001-379-572)	4,500	4,750	4,750	-	4,750	4,750
Total Budget	<u>5,400,286</u>	<u>6,703,305</u>	<u>5,260,269</u>	<u>-</u>	<u>5,260,269</u>	<u>5,473,685</u>
Funding Sources	FY 2008 Actual	FY 2009 Adopted	FY 2010 Continuation	FY 2010 Issues	FY 2010 Budget	FY 2011 Budget
001 General Fund	2,752,446	3,378,228	2,701,553	-	2,701,553	2,799,916
106 Transportation Trust	-1,163,107	-850,000	(850,000)	-	(850,000)	(850,000)
110 Fine and Forfeiture	1,940,354	2,243,239	1,600,000	-	1,600,000	1,668,071
116 Drug Abuse Trust	147,676	93,349	83,659	-	83,659	84,869
125 Grants	-	90,000	90,000	-	90,000	90,000
131 Radio Communication Systems	-	-	383,515	-	383,515	387,315
140 Municipal Service	1,243,244	1,013,759	990,515	-	990,515	1,032,612
164 Special Assessment - Killlearn Lakes Units I and II Sewer	237,280	237,280	237,280	-	237,280	237,280
331 800 Mhz Capital Projects	242,393	474,551	-	-	-	-
420 Amtrak Depot	-	22,899	23,747	-	23,747	23,622
Total Revenues	<u>5,400,286</u>	<u>6,703,305</u>	<u>5,260,269</u>	<u>-</u>	<u>5,260,269</u>	<u>5,473,685</u>

