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County Charter

WHEREAS, Leon County, Florida, is presently a non-charter county government as established under Article VIII, Section 1(f), Florida Constitution; and

WHEREAS, Article VIII, Sections 1(c) and 1(g), Florida Constitution, provide that a county government may be established by charter, which shall be adopted upon a majority vote of the electors of the county; and

WHEREAS, Section 125.80, *et seq.*, Florida Statutes, provides a method whereby a non-charter county may locally initiate a county home rule charter;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, that:

SECTION 1. HOME RULE CHARTER.

The proposed Home Rule Charter of Leon County, Florida, shall read as follows:

PREAMBLE

We, the citizens of Leon County, Florida, united in the belief that governmental decisions affecting local interests should be made locally, rather than by the State, and that County government should be reflective of the people of the County and should serve them in achieving a more responsive and efficient form of government and in order to empower the people of this County to make changes in their own government, do ordain and establish this Home Rule Charter for Leon County, Florida.

ARTICLE I. CREATION, POWERS AND ORDINANCES OF HOME RULE CHARTER GOVERNMENT

Sec. 1.1. Creation and general powers of Home Rule Charter government.

The County shall have all powers of self-government not inconsistent with general law, with special law approved by vote of the electors, or with this Charter. The County shall have all county and municipal powers of self-government granted now or in the future by the Constitution and laws of the State of Florida.

Sec. 1.2. Body corporate, name, and boundaries.

Leon County shall be a body corporate and politic. The corporate name shall be Leon County, Florida. The County seat and boundaries shall be those designated by law on the effective date of this Home Rule Charter.

Sec. 1.3. Construction.

The powers granted by this Home Rule Charter

shall be construed broadly in favor of the charter government. The specified powers in this Charter shall not be construed as limiting, in any way, the general or specific power of the government as stated in this article. It is the intent of this article to grant to the charter government full power and authority to exercise all governmental powers necessary for the effective operation and conduct of the affairs of the charter government.

Sec. 1.4. County Purposes.

The County, operating under this Charter, shall have all special powers and duties which are not inconsistent with this Charter, heretofore granted by law to the Board of County Commissioners, and shall have such additional county and municipal powers as may be required to fulfill the intent of this Charter.

Sec. 1.5. Municipal Purposes.

The County shall have all necessary municipal powers to accomplish municipal purposes within the County. In the event the Board of County Commissioners levies the Municipal Public Services Tax on utilities, any additional recurring or non-recurring fee or charge imposed on a utility relating to the use or occupation of the public rights-of-way shall not exceed what is reasonably necessary to properly monitor and enforce compliance with the County's rules and regulations concerning placement and maintenance of utility facilities in the public rights-of-way.

Sec. 1.6. Relation to Municipal Ordinances.

Except as otherwise provided by law or this Charter, municipal ordinances shall prevail over County ordinances to the extent of any conflict within the boundaries of the municipality. To the extent that a county ordinance and a municipal ordinance shall cover the same subject without conflict, then both the municipal ordinance and the county ordinance shall be effective, each being deemed supplemental to the other.

Sec. 1.7. Transfer of Power.

Whenever a municipality, special district or agency shall request by a majority vote of the governing body the performance or transfer of a function to the County, the County is so authorized by a majority vote of the Board of County Commissioners to have the power and authority to assume and perform such functions and obligations. This section does not authorize a transfer in violation of Article VIII, § 4 of the Constitution of Florida.

Sec. 1.8. Division of Powers.

This Charter establishes the separation between legislative and administrative functions of this

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government. The establishment and adoption of policy shall be the responsibility of the Board of County Commissioners and the execution of that policy shall be the responsibility of the County Administrator.

Sec. 1.9. Relation to State Law.

Special laws of the state legislature relating to or affecting Leon County and general laws of local application which apply only to Leon County, except those laws relating exclusively to a municipality, the school board, or a special district, shall be subject to approval by local referendum to the extent that they are not in conflict with this Charter. All special laws so approved shall become ordinances, and may be subject to amendment or repeal by the Board of County Commissioners.

ARTICLE II. ORGANIZATION OF COUNTY GOVERNMENT

Sec. 2.1. Elected Commission and appointed County Administrator form of government.

Leon County shall operate under an elected County Commission and an appointed County Administrator form of government with separation of legislative and executive functions in accordance with the provisions of this Home Rule Charter. The legislative responsibilities and powers of the County shall be assigned to, and vested in, the Board of County Commissioners. The executive responsibilities and power of the County shall be assigned to, and vested in, the County Administrator, who shall carry out the directives and policies of the Board of County Commissioners and enforce all orders, resolutions, ordinances and regulations of the Board, the Charter and all applicable general law to assure that they be faithfully executed.

Sec. 2.2. Legislative Branch.

(1) The County Commission.

The governing body of the County shall be a Board of County Commissioners composed of seven (7) Members serving staggered terms of four (4) years. There shall be one (1) Commissioner elected for each of the five (5) County Commission districts, established pursuant to general law or by ordinance, and they shall be elected by the electors of that district. There shall be two At-large Commissioners elected on a countywide basis by the electors of the County. Elections for all seven (7) members of the County Commission shall be Non-partisan. Each candidate for the office of district County Commissioner shall reside within the district from which such candidate seeks election at the time of

qualifying to run for that office, and during the term of office each Commissioner shall reside in the district from which such Commissioner ran for office, provided that any Commissioner whose residence is removed from a district by redistricting may continue to serve during the balance of the term of office.

(2) Redistricting.

Redistricting of County Commission district boundaries shall be in accordance with general law, changed only after notice and a public hearing as provided by general law.

(3) Salaries and Other Compensation.

Salaries and other compensation of the County Commissioners shall be established by ordinance, and salary shall not be lowered during an officer's term.

(4) Authority.

The Board of County Commissioners shall exercise all legislative authority provided by this Home Rule Charter in addition to all other powers and duties authorized by general law or special law approved by a vote of the electorate.

(5) Vacancies.

A vacancy in the office of County Commissioner shall be defined and filled as provided by general law.

(6) Administrative Code.

The County Commission shall adopt an administrative code in accordance with general law.

Sec. 2.3. Executive Branch.

(1) The County Administrator.

(A) The County Administrator shall be appointed by, and serve at the pleasure of, the Board of County Commissioners. The County Administrator shall be the chief executive officer of the County and all executive responsibilities and powers shall be assigned to, and vested in, the County Administrator. The County Administrator shall exercise all executive authority provided by this Home Rule Charter and all other powers and duties authorized by general or special law.

(B) The County Administrator shall be chosen on the basis of his/her professional qualifications, administrative and executive experience, and ability to serve as the chief administrator of the County. The County Administrator shall reside within the County during his/her tenure as County Administrator.

(C) The compensation of the County

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Administrator shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position, with performance appraisals conducted by the Board of County Commissioners at least annually.

(D) A vacancy in the office shall be filled in the same manner as the original appointment. The County Administrator may appoint an Acting County Administrator in the case of his/her temporary vacancy.

(2) Senior Management.

The County's senior management employees, with the exception of the County Attorney's and Tourist Development Council (TDC) staff, shall serve at the pleasure of the County Administrator, who may suspend or discharge senior management personnel with or without cause.

Sec. 2.4. County Attorney.

(1) There shall be a County Attorney selected by the Board of County Commissioners who shall serve at the pleasure of, and report directly to, the Board of County Commissioners, and shall reside within the County during his/her tenure as County Attorney.

(2) The County Attorney shall provide legal services to the Board of County Commissioners, the County Administrator, and County departments, boards and agencies organized under the Board of County Commissioners.

(3) The compensation of the County Attorney shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position with performance appraisals conducted by the Board of County Commissioners at least annually.

ARTICLE III. ELECTED COUNTY CONSTITUTIONAL OFFICERS

Sec. 3.1. Preservation of Constitutional Offices.

The offices of the Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court and Supervisor of Elections shall remain as independently elected constitutional offices, and the status, powers, duties and functions of such offices, shall not be altered by this Home Rule Charter, or any revisions or amendments hereto, except as provided in Section 5.2 below. The constitutional officers shall perform their executive and administrative functions as provided by law.

Sec. 3.2. Non-Partisan Elections.

(1) Non-Partisan Offices.

The Supervisor of Elections shall be non-partisan.

(A) Non-Partisan Election Procedures.

If three or more candidates, none of whom is a write-in candidate, qualify for such office, the names of those candidates shall be placed on a non-partisan ballot at the first primary election. If no candidate for such office receives a majority of the votes cast for such office in the first primary election, the names of the two candidates receiving the highest number of votes for such office shall be placed on the general election ballot.

(B) Qualification by Petition.

A candidate for non-partisan office may qualify for election to such office by means of the petitioning process provided in general law.

Sec. 3.3. Clerk Auditor.

(1) The Leon County Clerk of the Court shall serve as the Auditor to the Commission as specified by law. The Clerk shall employ a Certified Internal Auditor, Certified Public Accountant, or such other person qualified by education or experience in governmental accounting, internal auditing practices and fiscal controls, which shall include at least five (5) years experience in professional accounting, auditing, governmental fiscal administration or related experience, unless the Clerk holds such qualifications. The Board of County Commissioners shall fund the audit function of the Clerk.

(2) Audit Committee.

There shall be a five member Audit Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Committee shall adopt an annual plan of work for the Auditor and shall oversee the work of the Auditor. The Audit Committee members shall be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. The purpose of the Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. Clerk shall provide for the organization and duties of the audit committee, including membership terms, voting procedures, officers, sub-committees, meeting schedules and staff support.

ARTICLE IV. POWERS RESERVED TO THE PEOPLE: INITIATIVE AND RECALL

Sec. 4.1. Citizen Initiative.

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(1) Right to Initiate.

The electors of Leon County shall have the right to initiate County ordinances in order to establish new ordinances and to amend or repeal existing ordinances, not in conflict with the Florida Constitution, general law or this Charter, upon petition signed by at least ten percent (10%) of the total number of electors qualified to vote in the County reflecting ten percent (10%) of the total number of electors qualified to vote within each of the five (5) commission districts. The total number of electors qualified shall mean the total number of electors qualified to vote in the last preceding general election.

(2) Procedure for Petition.

The sponsor of an initiative shall, prior to obtaining any signatures, submit the text of a proposed ordinance to the Supervisor of Elections, with the proposed ballot summary and the form on which signatures will be affixed and obtain a dated receipt therefore. Any such ordinances shall embrace but one (1) subject and matter directly connected therewith. The sponsor shall cause a notice of such submission to be published within fourteen (14) days thereof in a newspaper of general circulation in the County. The allowable period for obtaining signatures on the petition shall be completed not later than one (1) year after initial receipt of the petition by the Supervisor of Elections. The sponsor shall comply with all requirements of general law for political committees, and shall file quarterly reports with the Supervisor of Elections stating, to the best of the sponsor's information and belief, the number of signatures procured. The time and form of such reports may be prescribed by ordinance. When a sufficient number of signatures are obtained, the sponsor shall thereupon submit signed and dated forms to the Supervisor of Elections, and upon submission, shall pay all fees required by general law. The Supervisor of Elections shall, within sixty (60) days after submission of signatures, verify the signatures thereon, or specify a reason for the invalidity of each rejected signature, if the petition is rejected for insufficiency of the number of valid signatures. If the petition is rejected for insufficiency of the number of signatures, the sponsor shall have an additional thirty (30) days within which to submit additional signatures for verification. The Supervisor of Elections shall, within thirty (30) days of submission of additional signatures, verify the additional signatures. In the event sufficient signatures are still

not acquired, the Supervisor of Elections shall declare the petition null and void and none of the signatures may be carried over onto another identical or similar petition.

(3) Consideration by Board of County Commissioners.

Within sixty (60) days after the requisite number of signatures has been verified by the Supervisor of Elections and reported to the Board of County Commissioners, the Board of County Commissioners shall give notice and hold public hearing(s) as required by general law on the proposed ordinance and vote on it. If the Board fails to enact the proposed ordinance it shall, by resolution, call a referendum on the question of the adoption of the proposed ordinance to be held at the next general election occurring at least forty-five (45) days after the adoption of such resolution. If the question of the adoption of the proposed ordinance is approved by a majority of those registered electors voting on the question, the proposed ordinance shall be declared, by resolution of the Board of County Commissioners, to be enacted and shall become effective on the date specified in the ordinance, or if not so specified, on January 1 of the succeeding year. The Board of County Commissioners shall not amend or repeal an ordinance adopted by initiative prior to the next succeeding general election, without the approval of a majority of the electors voting at a referendum called for that purpose.

(4) Limitation on Ordinances by Initiative.

The power to enact, amend or repeal an ordinance by initiative shall not include ordinances or provisions related to County budget, debt obligations, capital improvement programs, salaries of County officers and employees, the assessment or collection of taxes, or the zoning of land.

Sec. 4.2. Recall.

All members of the Board of County Commissioners shall be subject to recall as provided by general law.

ARTICLE V. HOME RULE CHARTER TRANSITION, AMENDMENTS, REVIEW, SEVERANCE, EFFECTIVE DATE

Sec. 5.1. Home Rule Charter Transition.

(1) General Provisions.

Unless expressly provided otherwise in this Home Rule Charter, the adoption of this Charter shall

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not affect any existing contracts or obligations of Leon County; the validity of any of its laws, ordinances, regulations, and resolutions; or the term of office of any elected County officer, whose term shall continue as if this charter had not been adopted.

(2) Initial County Commissioners.

The persons comprising the Leon County Board of County Commissioners on the effective date of this Charter shall become the initial members of the Board of County Commissioners of the Charter government and shall perform the functions thereof until the normal expiration of their terms or until the election and qualification of their successors as provided by law.

(3) Outstanding Bonds.

All outstanding bonds, revenue certificates, and other financial obligations of the County outstanding on the effective date of this Charter shall be obligations of the Charter government. All actions taken by the former government relating to the issuance of such obligations are hereby ratified and confirmed. Payment of such obligations and the interest thereon shall be made solely from, and charged solely against, funds derived from the same sources from which such payment would have been made had this Charter not taken effect.

(4) Employees Continuation.

All employees of the former County government shall, on the effective date of this Charter, become employees of the County government created by this Charter. All existing wages, benefits, and agreements, and conditions of employment shall continue, until modified by lawful action of the County Commission.

Sec. 5.2. Home Rule Charter Amendments.

(1) Amendments Proposed by Petition.

(A) The electors of Leon County shall have the right to amend this Home Rule Charter in accordance with Sec. 4.1 of this Charter.

(B) Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each Charter amendment proposed by petition shall be placed on the ballot by resolution of the Board of County Commissioners for the general election occurring in excess of ninety (90) days from the certification by the Supervisor of Elections that the requisite number of signatures has been verified. If approved by a majority of those

electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.

(2) Amendments and Revisions by Citizen Charter Review Committee.

(A) A Citizen Charter Review Committee shall be appointed by the Board of County Commissioners at least twelve (12) months before the general election occurring every eight (8) years thereafter, to be composed and organized in a manner to be determined by the Board of County Commissioners, to review the Home Rule Charter and propose any amendments or revisions which may be advisable for placement on the general election ballot. Public hearings shall be conducted as provided by Section 125.63, Florida Statutes.

(B) No later than ninety (90) days prior to the general election, the Citizen Charter Review Committee shall deliver to the Board of County Commissioners the proposed amendments or revisions, if any, to the Home Rule Charter, and the Board of County Commissioners shall consider such amendments or revisions to be placed on the general election ballot, in accordance with Section 125.64, Florida Statutes.

(C) If the Citizen Charter Review Committee does not submit any proposed Charter amendments or revisions to the Board of County Commissioners at least ninety (90) days prior to the general election, the Citizen Charter Review Committee shall be automatically dissolved.

(3) Amendments Proposed by the Board of County Commissioners.

(A) Amendments to this Home Rule Charter may be proposed by ordinance adopted by the Board of County Commissioners by an affirmative vote of a majority plus one of the memberships of the Board. Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each proposed amendment shall only become effective upon approval by a majority of the electors of Leon County voting in a referendum at the next general election. The Board of County Commissioners shall give public notice of such referendum election at least ninety (90) days prior to the general election referendum date.

(B) If approved by a majority of those electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.

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Sec. 5.3. Severance.

If any provision of this Charter or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Charter which can be given effect without the invalid provision or application, and to this end the provisions of the Charter are declared severable.

Sec. 5.4. Home Rule Charter effective date.

This Charter shall become effective November 12, 2002.

SECTION 2. BALLOT QUESTION TO BE PRESENTED TO ELECTORATE.

The proposed Charter of Leon County, Florida, shall be presented to the qualified Leon County electorate by placing the question of whether to adopt same on the ballot at the special election to be held on November 5, 2002.

SECTION 3. BALLOT QUESTION FORM.

The question on the ballot shall be substantially in the following form:

**CHARTER FOR LEON COUNTY, FLORIDA
AS PROPOSED BY LEON COUNTY ORDINANCE
NO. 2002-____**

Question

Shall there be a Home Rule Charter for Leon County, Florida, establishing all rights and powers of local self government; authorizing the proposal and adoption of ordinances by voter initiative and referendum; preserving elected constitutional county officers; providing a non-partisan Supervisor of Elections; providing for non-partisan elections of county commissioners; allowing recall of commissioners by citizen referendum; and providing a method of amendment, which shall take effect November 12, 2002.

Yes for Approval _____

No for Rejection _____

SECTION 4. FURTHER AUTHORIZATION.

The Board of County Commissioners of Leon County, Florida, is authorized to adopt all resolutions and take all actions necessary in order for this Charter referendum proposition and those propositions referenced in the Preamble and Articles of the proposed Charter herein to be properly placed on the

ballot for the special election of November 5, 2002. Said referendum shall be conducted according to the requirements of law governing referendum elections in the State of Florida.

SECTION 5. SEVERABILITY.

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION 6. EFFECTIVE DATE.

This ordinance shall have effect upon becoming law, but shall be of no further force or effect if the proposed Charter is not duly approved at the November 5, 2002, special election. The Charter of Leon County, Florida, as proposed by this Ordinance, shall become effective November 12, 2002, if the Charter is approved by a "yes" vote by a majority of those duly qualified electors voting on the question posed at the November 5, 2002, referendum.

DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 10th day of September, 2002.

LEON COUNTY, FLORIDA

Leon County Guiding Principles

1. The Board of County Commissioners upholds the importance of the Leon County Home Rule Charter allowing citizen involvement and flexibility in shaping government to best meet the County's unique and changing needs.
2. The County budget will always be balanced, with available revenues equal to appropriations.
3. The County will strive to maintain the lowest dollars spent per County resident, as compared to like-size counties, while retaining the maximum level of service possible.
4. Through citizen input and Commission deliberation, core functions for County government will be identified and the dollars will be allocated accordingly during the budget process.
5. The County will continue to explore opportunities with its governmental counterparts for functional consolidation and/or shared efficiencies.
6. The County will continue to enhance our cooperation and coordination with our Universities and Community College to promote, strengthen, and sustain our community's intellectual capital.
7. The County Administrator will require Program Managers to conduct an annual review and scrutiny of their base budgets when preparing budgets for future years.
8. Consistent with best practices and the Florida Statutes, Leon County will retain an emergency reserve fund of not less than 5%, but not more than 10% of the general operating budget (Policy No. 07-2).
9. Consistent with best practices and the Florida Statutes, Leon County will retain an operating cash reserve fund of not less than 10% but not more than 20% of the general operating budget (Policy No. 07-2).
10. Cash reserves in excess of reserve policies will be utilized to support one time capital projects and/or other one-time expenditures to address unforeseen revenue shortfalls (Policy No. 07-2).
11. Leon County will continue to ensure the useable and safe life of existing infrastructure by providing funding for proper maintenance (Policy No. 93-44).
12. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Policy No. 92-5).
13. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source (Policy No. 93-47), and support conduit financing to promote the economic health of the community.
14. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP) (Policy No. 92-4).
15. Ensure that the annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review (Policy No. 92-4).
16. Will optimize return on investments within the constraints of safety and liquidity through an adopted Investment Policy.
17. Shall establish formal policies and procedures to address amending the budget while allowing the organization to function and react to changing conditions (Policy No. 97-11).
18. The County shall provide a meaningful public input process during the annual budget review which shall, at a minimum, include at least one Board Workshop and two Public Hearings.
19. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
20. The County will continue to enhance our culture of performance, as we maintain a very low employee per 1,000 population and a "flat" organizational structure, and hold individual employees to high expectations and performance standards. Employees are entrusted with broad authority in their functional areas, expected to respond quickly to requests for service, explore and pursue alternatives to assist the citizenry, attempt to deliver more than what is expected, and are empowered to use professional discretion on the spot to resolve issues and reduce "bureaucracy." These employees are valued and compensation and benefits are commensurate with their responsibilities and competitive in the industry.
21. The County will continue to improve our efforts to promote employee innovation, through incentives, recognition and rewards for identifying and implementing program and process improvements that add value to services while producing cost savings.
22. The County will continue to leverage Leon County tax payer dollars to attract federal and state appropriations, reimbursements, and matching grants to realize revenue maximization for the purpose of funding priority projects and programs.



Summary of County Financial Policies & Ordinances

Industrial Development Revenue Bond Financing Policy, No. 81-1

This policy establishes a means for the expansion of local businesses as well as the attraction of new prospective businesses, allowing for diversification and expansion of the local economy.

Accounting and Reporting Policy, No. 92-4

This policy establishes accounting and reporting systems that maintain accounting and reporting practices that conform to the Uniform Accounting System of Generally Accepted Accounting Principles (GAAP). The policy also ensures that the accounting and reporting systems are consistent with the standards set for local governments according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).

Revenues Policy, No. 92-5

This policy establishes revenue practices that: provide for the establishment and maintenance of a diversified revenue system to protect it from fluctuations in any one revenue source; ensure fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise; and ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Fiscal Planning Policy, No. 93-44

This policy establishes fiscal planning practices that provide for:

- The annual operating and capital budget to be developed in conformity with the Tallahassee-Leon County Comprehensive Plan.
- The development and review of a Capital Improvement Project budget, containing a 5-year plan for acquisition and improvement of capital investments that is also coordinated with the annual operating budget.
- The Board of County Commissioners to continue to reflect fiscal restraint through the development of the annual budget by either decreasing appropriations or increasing revenues, when deficits are anticipated.

Dues and Memberships Policy, No. 93-46

This policy requires that any dues or memberships paid by Leon County on behalf of an employee shall be detailed in a department/division's annual budget request submission to the Office of Management and Budget. The request will be reviewed for appropriateness with final denial/approval being given by the County Administrator or his/her designee during the development of the tentative budget.

Debt Management and Other Investments Policy, No. 93-47

This policy establishes that debt management and investment practices are established to:

- Ensure that capital projects financed by capital bonds will not be financed for a period that exceeds the useful life of the supporting revenue source.
- Ensure that interest, operating or maintenance expenses will be capitalized only for facilities or enterprise activities and limited to expenses encumbered prior to the operation or improvement of the facility.
- Provide that Leon County's debt will be limited to an amount that will not hinder the County from maintaining sources of available revenues for service of debt at 135% of annual debt service.
- Provide that the County will limit its investments to only the safest types of securities (including the U.S. government or its agencies) and those which provide insurance or the legally required backing of the invested principal.
- Provide that, unless required by market conditions, not more than fifteen percent of the County's investment portfolio will be placed in any one institution other than those securities issued or guaranteed by the US Government or its agencies or the State Board of Administration of the State of Florida.

Summary of County Financial Policies & Ordinances

Amending the Budget Policy, No. 97-11

This policy establishes that for the operation of amending the annual budget, all amendments/transfers will be reviewed by the director of the requesting department/division, followed by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners as set forth below:

- Allows program managers to amend their operating budgets and personal services budgets up to 10 percent of the total on an aggregate basis between line items within programs with a \$50,000 cap, upon County Administrator approval.
- Designates the Office of Management and Budget the responsibility for monitoring and enforcing the provisions for amending the budget based upon policies adopted by the Board.
- Allows the County Administrator to authorize intrafund transfers up to \$250,000. Intrafund transfers exceeding \$250,000 and all interfund transfers must be approved by a majority vote of the Board.
- Requests for use of reserves for contingency must be approved by a majority vote of the Board.

Carry Forward Program Policy, No. 98-16

This policy establishes that the Carry Forward Program will provide budget incentives to managers to improve financial management effectiveness and accountability. It allows managers to carry forward a portion or all unexpected end-of-year funds for identifiable projects which will result in increased productivity, cost savings, and/or increased efficiency. Department managers submitting a request to OMB for review, must clearly indicate how the County will realize an increase in productivity, save money, and/or increase efficiency, if approved. Managers of projects funded by the Board in the current fiscal year, which are incomplete, must submit a "Carry Forward Request" requesting the funds be added to the budget of the following fiscal year for the sole purpose of completing the project for which the funds were appropriated. All carry forward requests are presented to the Board prior to November 1 of each year and are based upon the prior approval of the County Administrator.

Revenues - Financial Advisory Committee Policy, No. 00-1

This policy establishes the Financial Advisory Committee which ensures that financial matters which come before the Board have been appropriately and thoroughly reviewed. This committee will make recommendations on financial matters related to the Board and all County boards. Such financial matters may include, but not be limited to, issuance of debt, selection of bond counsel, financial advisory services, bond underwriter services, underwriter counsel, and arbitrage rebate compliance services.

Leon County Investment Policy, No. 02-12

This policy establishes that Leon County's Investment Policy within the context of the County's Investment Ordinance is intended to set the framework within which the County's investment activities will be conducted. It establishes the parameters for investment activity, which may be further, restricted by the Investment Oversight Committee or by investment staff, and provides parameters to limit risk and ensure a broadly diversified portfolio.

Landfill Rate Stabilization Reserve Policy, No. 03-08

This policy establishes the Solid Waste Stabilization Reserve Fund to provide funding for: planned future capital project expenditures, temporary and nonrecurring unexpected capital projects, accommodation of unexpected program mandates from other governmental bodies, extraordinary operating expenses, and operating expenses in order to stabilize rates. All requests for the use of these funds are limited to the operation of the County's landfill and transfer station and must be Board approved.

Discretionary Funding Guidelines Ordinance No. 06-34

This ordinance governs the allocation of discretionary funds and provides the Board a maximum amount of annual funding available in each of the following categories: (a) Community Human Services Partnership Fund (CHSP); (b) Community Human Services Partnership-Emergency Fund; (c) Commissioner District Budget Fund; (d) Mid-Year Fund; (e) Non-Departmental Fund; and (f) Youth Sports Teams Fund. The funding for the purposes set forth in this ordinance shall be subject to an annual appropriation by the Board in accordance with this Ordinance.

Reserves Policy, No. 07-2

This policy establishes funding for: general revenue emergency reserves, un-appropriated reserve for cash balance, minimum and maximum amounts of fund balance, funding for authorized mid-year increases, unexpected increases in the cost of existing levels of service, temporary and nonrecurring funding for unexpected projects, local match for public or private grants, offset losses, and unexpected program mandates. It establishes authorized forms and procedures to be used by outside agencies or individuals, set forth procedures and evaluation criteria of funding.

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Policy for Industrial Development Revenue Bond Financing: Policy No. 81-1

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Industrial Development Revenue Bond (IDRB) financing will be considered as an inducement to local and new prospective business expansion and relocation as a means to promote the diversification and expansion of the local economy, subject to the following conditions:

1. Information and application requirements of the County are completely and accurately met.
2. All fees and charges are paid, if and when assessed.
3. The project, consisting of land acquisition, construction, renovation and/or equipment purchases, has not begun prior to IDRB financing approval.
4. The project complies with all federal, state and local laws with regard to industrial development revenue bond financing eligibility.
5. Except in unusual circumstances, the Board will give priority consideration for IDRB financing to an industrial or manufacturing plant.

Policy for Accounting and Reporting: Policy No. 92-4

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that: The County will establish accounting and reporting systems to:

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
3. Provide regular monthly financial reports that include a summary of activity for all funds.
4. Provide regular monthly trial balances of line item financial activity by type of revenue and expenditure.
5. Ensure that an annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants

whose findings and opinions are published and available for public review.

6. Provide that the Office of Management and Budget (OMB) will submit to the County Commission quarterly reports on the operating condition of the County and, where applicable, to identify possible trends and, where necessary, to recommend options for corrective action.

7. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual budget award.

Policy for Revenues: Policy No. 92-5

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

The County will establish revenue practices to:

1. Provide that the County seek out and maintain a diversified revenue system to protect it from fluctuations in any one revenue source.
2. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise.
3. Ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Policy for Fiscal Planning: Policy No. 93-44

It shall be the policy of the Board of County Commissioners of Leon County, Florida that: Policy No. 93-44, adopted by the Board of County Commissioners on April 10, 1993, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

The County will establish fiscal planning practices to:

1. Provide that the annual operating and capital budget for Leon County shall be developed in conformity with the Tallahassee-Leon County Comprehensive Plan by the Office of Management and Budget, under the advisement of the County Administrator and adopted as provided in State law by a majority vote of the Board of County Commissioners presiding in a public hearing.
2. Provide for the development and annual review of a capital improvement budget. This budget shall contain a 5-year plan for acquisition and improvement of capital investments in the areas of facilities, transportation, equipment, and drainage. This budget shall be coordinated with the annual operating budget.

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3. Provide that the Board of County Commissioners will continue to reflect fiscal restraint through the development of the annual budget. In instances of forthcoming deficits, the Board will either decrease appropriations or increase revenues.

4. Provide that the County will strive to better utilize its resources through the use of productivity and efficiency enhancements while at the same time noting that the costs of such enhancements should not exceed the expected benefits.

5. Provide that expenditures which support existing capital investments and mandated service programs will be prioritized over those other supporting activities or non-mandated service programs.

6. Provide that the County Administrator shall be designated Budget Officer for Leon County and will carry out the duties as set forth in Ch.129, F.S.

7. Provide that the responsibility for the establishment and daily monitoring of the County's accounting system(s), shall lie with the Finance Division of the Clerk of the Circuit Court, and that the oversight of investment and debt management for the government of Leon County shall lie with the Board of County Commissioners.

8. Annually, prior to March 1, the Board of County Commissioners will:

A. Establish a budget calendar for the annual budget cycle.

B. Confirm the list of permanent line item funded agencies that can submit applications for funding during the current budget cycle.

C. Provide direction to staff on additional appropriation requests that should be considered as part of the tentative budget development process.

9. Provide that this policy shall be reviewed annually by the Board of County Commissioners to ensure its consistency and viability with respect to the objectives of the Board and its applicability to current state law and financial trends.

Policy for Dues and Memberships: Policy No. 93-46

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that: Policy No. 77-7, adopted by the Board of County Commissioners on June 21, 1977, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

Organizations to which dues and memberships are paid for a County employee by Leon County shall be listed in a department's/division's annual budget request submission to the Office of Management and Budget and reviewed for their appropriateness to the employee's job responsibilities with final denial/approval of such membership(s) by the County Administrator or his/her designee during the development phase of the tentative budget. Any request for County-paid employee memberships made during the fiscal year shall be submitted to the Office of Management and Budget for review with final denial/approval by the County Administrator. All memberships paid by the County for its departments/divisions shall follow the same review and approval process as that of a County Employee as outlined in this policy.

Policy for Debt Management and Other Investments: Policy No. 93-47

It shall be the policy of the Board of County Commissioners of Leon County, Florida that: Policy No. 92-6, adopted by the Board of County Commissioners on March 10, 1992, is hereby superseded and repealed, and a new policy is hereby adopted in its place, to wit: Debt management and investment practices are established to:

1. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source.

2. Ensure that interest, operating or maintenance expenses will be capitalized only for facilities or enterprise activities and will be limited to those expenses encumbered prior to the actual operation of the facility or its improvement.

3. Provide that debt for Leon County, Florida shall be limited to an amount which will not prevent the County from maintaining sources of available revenues for service of debt at 135% of annual debt service. The State of Florida does not mandate legal debt limitation for local governments.

4. Provide that the County will limit its investments to only the safest types of securities, to include those backed by the U.S. Government or its agencies and those which provide insurance or the legally required backing of the invested principal.

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5. Provide that, unless market conditions otherwise require, not more than fifteen (15) percent of the County's investment portfolio shall be placed in any one institution other than those securities issued or guaranteed by the U.S. Government or its agencies or the State Board of Administration of the State of Florida.

6. Provide that the investment portfolio of Leon County, Florida must be structured in such a manner to provide sufficient liquidity to pay obligations as they become due. The investment portfolio shall be diversified by type of investment, issuer, and dates of maturity in order to protect against fluctuations in the market economy. At least fifteen percent (15%) of the County's portfolio shall be kept in liquid investments which are available on a daily basis, without loss of principal.

7. Provide that the clear title to principal and collateral backing for all investments shall be maintained by Leon County, in the County's own bank, or a third party agent under agreement to the County.

8. Provide that the Board of County Commissioners seeks to optimize return on investments within the constraints of safety and liquidity. The purchase and sale of securities shall be at competitive prices based on market conditions.

9. Provide that Leon County will use only major banks, brokers or dealers which have been selected after review of their qualifications, size, capitalization, inventories handling and reputation.

10. Provide that Leon County will not place funds with any institution which is less than three (3) years old.

11. Provide that the Board shall adopt a plan by October 1 of each year to govern the policies and procedures for the investment of surplus funds of the County based on the criteria as set forth in the County's Investment Ordinance for Surplus Funds, No. 93-3.

12. Provide that collateral shall be required for any re-purchase agreement, not covered under Chapter 280, Florida Statutes. Collateral placed for any re-purchase agreement will be governed by the same terms as those defined in the County's Investment Ordinance for Surplus Funds, No. 93-3.

13. Provide that the County shall establish a County Investment Oversight Committee whose membership and duties shall be governed by the provisions as set forth in the County's Investment Ordinance for Surplus Funds, Policy No. 93-3.

Policy for Amending the Budget Policy No. 97-11

The County will establish practices for the operation and amending of the annual budget to:

1. Provide that all amendments/transfers of funds will first be reviewed by the director(s) of the requesting department/division, followed by a second review by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners, as set forth by the following provisions of this policy.

2. Provide that:

a. Notwithstanding the provisions of paragraph 1, program managers shall have the flexibility to amend their operating expenditure budgets and personnel services budgets by up to 10 percent of the total on an aggregate basis between line items within programs with a \$50,000 cap, contingent upon approval by the County Administrator;

b. The County Administrator delegates to the Office of Management and Budget the responsibility for monitoring and enforcing the provisions of this paragraph based on policies adopted by the Board of County Commissioners.

3. Provide that, in addition to the provisions of paragraph 2, the County Administrator may authorize intrafund transfers up to \$250,000.

4. Provide that intrafund transfers greater than \$250,000, and all interfund transfers, must be approved by a majority vote of the Board of County Commissioners.

5. Provide that all requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.

Policy for Carry Forward Program: Policy No. 98-16

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-8, entitled "Carry Forward Program" and adopted by the Board of County Commissioners on December 13, 1994, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

The Carry Forward Program provides budget incentives to managers to improve financial management effectiveness and accountability. The program allows managers to carry forward into the ensuing fiscal year a portion of, or all, of the unexpected end-of-year funds for identifiable projects

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which will result in increased productivity, cost savings and/or increased efficiency. Those projects which receive the County Administrator's approval will be presented to the Board of County Commissioners prior to November 1 of each year.

A. Eligibility Requirements

The department manager must submit the program proposal to the Office of Management & Budget (OMB) no later than the deadline established by OMB. The proposal must include financial savings estimated based on the most recent financial data available. The department manager must clearly indicate in the Carry Forward Program how the County will realize an increase in productivity, save money or increase efficiency by approving the proposal.

Any request that was denied during the budget review process will be forwarded directly to the County Administrator for special review. The County Administrator will provide further direction to OMB.

Note: Those projects which were funded by the Board in the current fiscal year, and which were not completed, are not affected by this program. In such case, the manager must submit a "Carry Forward Request Form" to the Office of Management & Budget requesting that these funds be added to the budget of the ensuing fiscal year for the sole purpose of completing the projects for which the funds were appropriated in the previous fiscal year. The program must state on the "Carry Forward Request Form" why the project was not completed within the current fiscal year and the anticipated completion date.

B. OMB Responsibilities

The Office of Management & Budget shall review all proposals from department managers. The Office of Management & Budget will be responsible for the program activities listed below.

Verify the total amount of funds eligible to be carried forward into the ensuing fiscal year with the Finance Department.

Review an analysis of the proposed project to determine if it will increase productivity, save tax dollars and/or increase efficiency.

Make a recommendation of approval or denial to the County Administrator.

Notify the program manager in writing of whether the project was accepted or denied within two (2) working days of the County Administrator's final decision.

Policy for Revenues: Financial Advisory Committee: Policy No. 00-1

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

In order to ensure that financial matters which come before the Board of County Commissioners have been appropriately and thoroughly reviewed, a Finance Advisory Committee is hereby established which shall be comprised of the Leon County Administrator, the Leon County Attorney, the Director of Public Services, the Office of Management and Budget and the Clerk of Courts' Finance Director.

The Finance Advisory Committee shall review and make recommendations to the Board of County Commissioners on financial matters related to the Board of County Commissioners and all County boards and authorities. Such financial matters may include, but not be limited to, issuance of debt, selection of bond counsel, financial advisory services, bond underwriter services, underwriter counsel and arbitrage rebate compliance services.

Leon County Investment Policy: Policy No. 02-12

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 02-12, revised January 11, 2005; is superseded and a revised Policy No. 02-12, Leon County Investment Policy, is hereby adopted, to wit:

It is the policy of the Leon County Finance Division that:

Introduction

The following Investment Policy, within the context of the County's Investment Ordinance, is intended to set forth the framework within which the County's investment activities will be conducted. The Investment Policy establishes parameters for investment activity, which may be further restricted by the Investment Oversight Committee or by investment staff. The Investment Policy provides parameters to limit risk and ensure a broadly diversified portfolio. Upon approval of changes to the Investment Policy, existing holdings, which are inconsistent with the requirements, are exempt from the new Policy. These holdings will be managed prudently, while efforts are made to bring into compliance with new Policy.

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In establishing this Investment Policy, the Board of County Commissioners recognizes the traditional relationship between risk and return and acknowledges that all investments whether they are for one day or years, involve a variety of risks related to maturity, duration, credit, market and reinvestment risk.

When choosing between alternative investments, staff should structure the portfolio based on an understanding of the variety of risks and basic principles of diversification on the structure of the portfolio. With adoption of this Investment Policy, the County recognizes the goals of preservation of principal, maintaining adequate liquidity and ultimately pursuing attractive total return in the portfolio management, in that order. Ongoing portfolio management is to add economic value to a portfolio under circumstances prevailing during the management process. This may necessitate the sale of securities at a loss in order to reduce portfolio risk (without material reduction in return) or to achieve a greater overall return (without assuming material amounts of additional risk) that could have been obtained if the original position had been held.

The Board recognizes the value of external, as well as internal, management. External management is best employed where greater knowledge and skills are required due to either the nature of the investment instruments, the risks associated with longer duration, or the need to closely monitor credit considerations. Internal management is best employed when risks are low, maturity considerations limited, and the ability for external management to enhance yield is limited by low overall interest rates.

I. SCOPE

This Policy applies to all funds held by the County in excess of those required to meet current expenses.

II. GOALS

The goal of the investment program, to the extent feasible, should be:

A. To ensure that all of the public funds in possession of the County are invested 100% of the time in either interest-earning accounts or interest bearing securities;

B. To produce investment income and price return (total return) at a level determined to be

reasonable based on market dynamics or appropriate benchmarks.

III. INVESTMENT OBJECTIVES

The primary objectives of all investment activities for the County should be safety of principal, maintenance of adequate liquidity, and finally, return maximization.

A. Safety of Principal-This is the foremost investment objective. Investment transactions should seek to keep capital losses to a minimum, whether the result of security defaults or erosion of market value. This is best insured by establishing minimum acceptable credit ratings limiting the portfolio's overall duration setting maximum exposures by sector, defining appropriate levels of diversification, authorized transactions, and limiting exceptions.

B. Maintenance of Adequate Liquidity-A portion of the County's overall portfolio should be maintained very liquid in order to meet operating, payroll, and ongoing capital requirements. Maintaining a core level of assets with the government pools, such as the Treasury Special Purpose Investment Account (SPIA) or other short-term entities, is viewed as the best way of maintaining secure asset values with sound investment practices.

The remainder of the overall portfolio should be managed in such a manner that funds can be liquidated in a reasonable amount of time, recognizing that there are other sources for day-to-day liquidity and that this portfolio is primarily available for income generation within the constraints of this Policy.

C. Return Maximization-Return is of least importance compared to the safety and liquidity objectives above. Return maximization is to be guided by the predefined and acceptable levels of risk as defined in this Policy.

IV. STANDARDS OF PRUDENCE

The "prudent person" standard shall be applied in the management of the overall investment portfolio. The Clerk and Finance Department employees performing the investment functions, acting as a "prudent person" in accordance with established procedures and this Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that appropriate monitoring efforts are performed.

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The "prudent person" standard is herewith understood to mean the following:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

V. ETHICAL STANDARDS

Officers, employees and investment advisor vendors of the Clerk's Office who are involved in the investment process shall refrain from personal business activity that could conflict with State Statutes, County ordinances, proper management of the investment portfolio or which could impair their ability to make impartial investment decisions. Investment officials and employees, including members of the Investment Oversight Committee, shall disclose any material financial interests in any investment firms, or financial institutions that conduct business with the County and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.

Limits of Liability - The County shall provide for the defense and indemnification of any Committee member who is made a party to any suit or proceeding, other than by an action of the County, or against whom a claim is asserted, by reason of their actions taken within the scope of their service as an appointed member of this committee. Such indemnity shall extend to judgments, fines, and amounts paid in settlement of such claim suit, or proceeding, including any appeal thereof. This protection shall extend only to members who have acted in good faith and in a manner, which they reasonably believe to be in, or not opposed to, the best interest of the County.

VI. AUTHORITY

Responsibility for the investment program is vested with the Clerk of the Circuit Court. The Clerk hereby delegates the day-to-day responsibility for the administration of the investment program to the Finance Director. The Finance Director shall maintain an Investment Procedures and Internal Controls Manual based on this Policy. No person may engage in an investment transaction except as stated in the Internal Controls Section of this Policy.

The Clerk of the Circuit Court, as part of their responsibility, will establish procedures to implement this Policy and assure compliance.

VII. INVESTMENT OVERSIGHT COMMITTEE

The Board is responsible for setting guidelines for the investment of the portfolio through the adoption of this Investment Policy. The Board recognizes that there is an expertise required both for setting the guidelines and the review of performance, which may exceed the technical background of individual commissioners and has, therefore, created the Investment Oversight Committee. This Committee is charged with the responsibility to review this Policy on a regular basis and to recommend changes. The Clerk will provide the Committee with reports in sufficient detail as may be requested by the Committee in order for them to review the performance of the portfolio. The Committee will establish portfolio benchmarks in order to judge the performance of the portfolio with respect to the market and other portfolios of similar size and limitations. The Committee will provide the Board a report as of the close of the fiscal year recapping the performance of the portfolio and any outside managers. The Board or the Committee may request additional meetings to discuss issues of concern or direction.

VIII. EXTERNAL INVESTMENT MANAGERS

The County may utilize external investment managers to assist with management of the portfolio. External management may be employed in situations where, due to limitations in the areas of staff time or expertise or the volume of securities available to the portfolio, such outside resources would be in a better position to overcome such limitations. The securities purchased by the external management on behalf of the County, or held by the fund in which the assets are invested, must be in compliance with the constraints identified by this Policy with respect to specific instruments, maturity, composition, credit, and diversification. The average duration of the funds managed by any one external manager on behalf of the County as part of the portfolio shall not exceed three years.

External managers are selected through a competitive selection process (an RFP). In making this selection, consideration will be given to past investment performance, fees, assets under management, experience of the firm and the individuals managing portfolios of similar size, complexity and investment restrictions. External managers will be evaluated and retained based upon their investment performance.

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IX. SECURITY SELECTION PROCESS

Securities selected for purchase or sale should seek to provide the highest rate of return within all relevant parameters considering current objectives, known needs of the portfolio and limitations of this Policy. Whenever practical, asset purchases and sales will be done through a competitive bid process, attempting to use as many as three bids for each transaction and records of all bids will be kept a minimum of two years. For the external manager, the process for selection of securities and broker firms will be exempt from this Policy.

Overnight Repurchase Agreements and other transactions with maturities at the time of purchase of seven days or less will be exempt from this requirement due to the short duration of the transaction and the inability to effectively bid this on a nightly basis.

X. RISK DIVERSIFICATION AND PORTFOLIO COMPOSITION

The County recognizes that investment risks can result from issuer defaults, market price changes, changes in credit ratings, reinvestment of principal and interest, or various technical complications leading to temporary non-liquidity. Portfolio diversification and maturity limitations are employed as primary methods of controlling risk. Market value shall be the basis for determining portfolio percentages as required for the portfolio.

A. Issuer and Credit Risk

The structure of the portfolio is designed to minimize credit risk. The majority of the securities held will be those of the highest available credit quality ratings. These would include government pools, U. S Government (AAA) securities, and commercial paper, of only the highest applicable rating. Staff will notify the IOC at any time holdings drop below the minimum credit ratings specified in this Policy. The IOC will consider the market environment and make recommendations to hold and continue to monitor the investments or liquidate the investments.

To further limit the County's risk against possible credit losses, a maximum of 3% of the total portfolio managed by the County's external manager may be held at any one time in all securities of any corporate entity, inclusive of commercial paper, medium term notes, or corporate notes and bonds.

For purposes of this Policy, the top nationally-recognized credit rating agencies (NRSROs) for all credit-sensitive securities are Moody's Investor Services, Standard and Poor's, and Fitch Investor Services.

B. Maturity and Interest Rate Risk

To meet the day-to-day operating needs of the County and to provide the readily-available cash to meet unforeseen temporary cash requirements, the portfolio shall maintain in liquid investments (defined as repurchase agreements purchased under the terms of the County's depository contract, open repurchase agreements, negotiable certificates of deposit, banker's acceptance, commercial paper, U S. Treasury direct and agency obligations, all having a maturity of 90 days or less, and the Treasury Special Purpose Investment Account) a minimum balance equal to one-twelfth of the then-current fiscal year's budgeted operating expenditures.

The range of duration for the County's overall portfolio is defined as 0.5 years to 2.5 years. Unusual market or economic conditions may mandate moving the portfolio outside of this range. The Investment Oversight Committee will be convened and will approve any portfolio duration outside of the range specified above.

C. Market Volatility

By establishing maturity or duration limitations on the aggregate portfolio, the County acknowledges its understanding that longer investments generally entail a greater potential for income returns, but at the risk of increased price volatility.

To further provide for capital protection, a volatility range is established wherein the market value of the overall portfolio should be targeted to remain within a range of +/- 5% from the portfolio's par value. If the market value moves outside of this range, the Investment Oversight Committee shall be convened and consulted. A decision shall be made and the County Administrator will be advised of the magnitude of the deviation and the actions to move the portfolio back within the range.

D. Investment Maturity and Liquidity

To the extent possible, an attempt will be made to structure the investment portfolio consistent with expected cash flow requirements. In no event will any

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security be purchased that has an expected final maturity at the time of purchase exceeding six years.

While investment maturities will not exceed the expected cash flow requirements, they may be shorter. Investments do not necessarily have to be made for the same length of time that the funds are available following the basic investment principals that are listed in Section IX.

XI. INVESTMENT PERFORMANCE AND REPORTING

A quarterly investment report shall be prepared by the Finance Office and provided to the County Administrator and the Investment Oversight Committee. The report shall include a breakdown of the portfolio by sector, maturity, yield, as well as its overall performance during that period with sufficient detail for a comprehensive review of investment activity and performance.

Annually, a recapitulation report will be presented to the Board of County Commissioners ("Board"), which shall include securities in the portfolio by sector, book value, income earned, market value and yield. Performance measurements shall be utilized which are appropriate to the maturity, risk characteristics, investment limitations and size of the portfolio. At a minimum, portfolio performance shall be measured by comparing its year-to-date earnings to an appropriate benchmark.

The County Administrator shall be notified immediately of deviations from currently approved investment policies.

XII. THIRD-PARTY CUSTODIAL AGREEMENTS

The Clerk will execute a Third Party Custodial Safekeeping Agreement with a depository chartered by the United States Government or the State of Florida. All securities purchased, and/or collateral obtained by the Clerk, shall be properly designated as an asset of the County and held in an account separate and apart from other assets held by the depository. No withdrawal of such securities, in whole or in part, shall be made from safekeeping, except by authorized staff. The Clerk will enter into a formal agreement with an institution of such size and expertise as is necessary to provide the services needed to protect and secure the investment assets of the County.

Securities transactions between a broker-dealer and the custodian involving purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.

The Third-Party Custodial Safekeeping Agreement shall include letters of authority from the Clerk, details as to responsibilities of each party, notification of security purchases, sales, delivery, repurchase agreements, wire transfers, safekeeping and transactions costs, procedures in case of wire failure or other unforeseen mishaps, including the liability of each party.

XIII. MASTER REPURCHASE AGREEMENT

The County will require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. All repurchase agreement transactions will adhere to requirements of the Master Repurchase Agreement.

XIV. PERMISSABLE INVESTMENTS

The following are the guidelines for investments and limits on security issues, issuers, and maturities as established by the Clerk (EXHIBIT A – *Please see page 16-22*). The Clerk or the Clerk's designee shall have the option to further restrict or increase investment percentages from time to time based on market conditions. Any changes to the portfolio composition guidelines must be in writing from the Clerk, directed to the appropriate parties. Matured investments of bond proceeds or debt service funds of an amount equal to the next principal or interest payment may be temporarily invested until paid. In the event that temporary investments of bond proceeds or debt service funds exceed portfolio composition limits, the limit is waived.

Internal Investments

A. The Local Government Surplus Trust Fund (SBA) and Treasury Special Purpose Investment Account (SPIA).

A maximum of 50% and 15% of the portfolio may be invested in the SBA and SPIA, respectively. This maximum may on occasion be exceeded (proceeds of bond sales or funds being collected for distribution for

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the retirement of, or other exceptional events) for periods not exceeding five business days.

B. The Florida Local Government Investment Trust (FLGIT) and the Florida Municipal Investment Trust (FMLvT). A maximum of 15% of the portfolio may be invested in each of FLGIT and the FMLvT.

C. Constant Net Asset Value Money Market Mutual Funds (U.S. Government Securities, Repurchase Agreements, Commercial Paper and Bankers' Acceptances)

1. Investments may be made in SEC qualified constant net asset value fixed income money market mutual funds rated AAAM or AAAG comprised of only those investment instruments as authorized in this Section XIV Portfolio Composition, provided that such funds do not allow derivatives.

D. Non-Negotiable Interest Bearing Time Certificates of Deposit (CD's)

1. Investments may be made in non-negotiable interest-bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in national banks organized under the laws of the United States and doing business and situated in this state, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes and provided that the bank is not listed with any recognized credit watch information service.

2. A maximum of 30% of the portfolio may be invested in non-negotiable interest bearing time certificates of deposit or savings accounts.

3. The maximum maturity on any certificate shall be no greater than two years from the time of purchase with the average maturity of all CD's no greater than one year.

External Investments

E. Repurchase Agreements

1. Investments may be made in repurchase agreements comprised of only those investments as authorized in Sections XIV. H, I, and J, and based on the requirements set forth in the Clerk's Master Repurchase Agreement.

a. All firms with whom the Clerk enters into repurchase agreements will have in place and executed a Master Repurchase Agreement.

b. All repurchase agreements with a term longer than one business day will have the collateral held by a third party custodian.

c. The collateral held pursuant to a repurchase agreement shall have a maturity of less than five years and must have a mark-to-market value of 102 percent during the term of the repurchase agreement. A maximum of 15% of the external portfolio may be invested in repurchase agreements with the exception of one business day agreements and overnight sweep agreements.

2. A maximum of 5% of the external portfolio may be invested with any one institution or dealer with the exception of one business day agreements.

3. The maximum length to maturity of any repurchase agreement is 60 days from the date of purchase.

F. Bankers' Acceptances

1. Investments may be made in bankers' acceptances which are inventory based and issued by a bank, which has at the time of purchase, an unsecured, uninsured and un-guaranteed obligation rating of at least "Prime-1" and "A" by Moody's and "A-1" and "A" by Standard & Poor's.

2. A maximum of 15% of the external portfolio may be directly invested in bankers' acceptances at time of purchase.

3. A maximum of 5% of the external portfolio may be invested with any one issuer.

4. The original maturity of the security must be 270 days or less.

G. Commercial Paper

1. Investments may be made in commercial paper of any United States company, which is rated at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper).

2. A maximum of 20% of the external portfolio may be directly invested in prime commercial paper at time of purchase.

3. A maximum of 5% of the external portfolio may be invested with any one issuer.

4. The maximum length to maturity for prime commercial paper shall be 270 days.

H. United States Government Securities

1. Investments may be made in negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to, the following: Treasury and Cash Management Bills, State and Local Government Series (SLGS), Notes, Bonds Treasury Strips, and Treasury Inflation Protected Securities (TIPS).

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2. The external portfolio can be composed of up to 100% of these investments.

3. The maximum final maturity of any direct investment in all the various forms of direct government guaranteed securities is 10 years, except for the underlying securities of repurchase agreements.

I. United States Federal Agencies (full faith and credit of the U.S. Government)

1. Investments may be made in bonds, debentures or notes issued or guaranteed by United States Government agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities are limited to the following: Small Business Administration, United States Department of Agriculture, United States Export-Import Bank, direct obligations or fully guaranteed certificates of beneficial ownership, Farms Home Administration, Federal Financing Bank, Federal Housing Administration Debentures, General Services Administration Participation Certificates, United States Maritime Administration Guaranteed, Title XI Financing, New Communities Debentures, United States Government guaranteed debentures, U. S. Public Housing Notes and Bonds, U.S. Government guaranteed public housing notes and bonds, U.S. Department of Housing and Urban Development Project notes and local authority bonds.

2. Agencies backed by the full faith and credit of the U.S. Government may comprise 100% of the external portfolio.

3. A maximum of 20% of the external portfolio may be invested in each of the above listed Federal Agencies.

4. A maximum final maturity for an investment in any United States Government agency security is five years.

J. Federal Instrumentalities (United States Government Agencies which are non-full faith and credit)

1. Investments may be made in bonds, debentures or notes issued or guaranteed by United States Government sponsored agencies (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following: Federal Farm Credit Bank (FFCB), Federal Home Loan Bank or its district banks (FHLB), Federal National Mortgage Association (FNMA), Federal Home Loan Mortgage Corporation (FHLMC), including participation certificates and Tennessee Valley Authority (TVA).

2. A maximum of 45% of the external portfolio may be invested in Federal Instrumentalities.

3. A maximum of 15% of the external portfolio may be invested in any one issuer.

4. The maximum final maturity for an investment in any Federal Instrumentality is five years.

K. Corporate Debt Securities

1. Investments may be made in notes, medium term notes, discount notes and variable-rate securities issued by any corporation, provided that such instrument is rated A or better by at least two NRSROs, at time of purchase.

2. All corporate transactions must be payable in U.S. dollars.

3. A maximum of 25% of the external portfolio may be invested in corporate fixed income securities.

4. A maximum of 3% of the external portfolio may be invested with any one issuer.

5. The maximum length to maturity for an investment fixed income security is five years.

L. Municipal Bonds

1. Investments may be made in notes or bonds issued by governmental entities or territorial boundaries of the United States, provided that such instrument is rated A or better by at least one NRSRO.

2. A maximum of 35% of the external portfolio may be invested in municipal securities at time of purchase.

3. A maximum of 3% of the external portfolio may be invested with any one issuer.

4. The maximum length to maturity for any municipal security is five years.

M. Mortgage-Backed Securities (MBS)

1. A maximum of 35% of the external portfolio may be invested in MBS securities at time of purchase.

2. Minimum credit rating for MBS securities must be at least AA by at least two NRSRO, at the time of purchase.

3. Only agency-collateralized (FNMA, FHLMC and GNMA) MBS, including collateralized mortgage obligations (CMOs) may be purchased.

4. The maximum external portfolio percentage for any one agency collateralized MBS/CMO pool is 5%.

5. Maximum expected average life at the time of purchase for any MBS security shall not exceed five years.

N. Asset-Backed Securities (ABS)

1. A maximum of 5% of the external portfolio may be invested in ABS securities at time of purchase.

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2. Minimum credit rating for ABS securities must be at least AA- by at least two NRSRO, at the time of purchase.
3. The maximum external portfolio percentage for any one ABS transaction is 1.5%.
4. No more than 3% of the external portfolio may be allocated to any one subsector of the ABS market.
5. Maximum expected average life at the time of purchase for any MBS security shall not exceed five years.

O. Commercial Mortgage-Backed Securities (CMBS)

1. A maximum of 8% of the external portfolio may be invested in CMBS securities, at time of purchase.
2. Minimum credit rating for ABS securities must be at least AA- by at least two NRSRO, at the time of purchase.
3. Only agency-collateralized CMBS may be purchased.
4. The maximum external portfolio percentage for any one agency collateralized CMBS pool is 3%.
5. Maximum expected average life at the time of purchase for any CMBS security shall not exceed five years.

XV. ADDITIONAL PORTFOLIO LIMITATIONS

- A. The maximum combined portfolio allocation to MBS, CMBS and ABS securities is 45% at time of purchase.
- B. The maximum combined portfolio allocation to corporate debt and municipal securities is 45% at time of purchase.
- C. Portfolio securities may be purchased in either fixed or floating-rate form.

XVI. PROHIBITED INVESTMENTS

There shall be no investments in:

- A. Securities of foreign issuers that are non-U.S. dollar denominated investments;
- B. Private placements debt issues;
- C. Commodities, futures or options contracts;
- D. Short sales or margin transactions;
- E. Limited partnerships;
- F. Interest Only (IO) and Principal Only (PO) Mortgages;
- G. Fixed income securities of the investment manager, including their parents or subsidiaries;
- H. Any form of fixed income securities which would generally be considered derivatives, excluding CMOs.

XVII. INTERNAL CONTROLS

The Treasury Manager shall establish and monitor a set of written internal controls designed to protect the County's funds and ensure proper accounting and reporting of the securities transactions. Such internal controls shall include, but not be limited to, the following:

- A. All securities purchased or sold will be transferred only under the "deliver versus payment" (DVP) method to insure that funds or securities are not released until all criteria relating to the specific transaction are met.
- B. The Investment Officer or authorized Finance staff will accept, on behalf of and in the name of Leon County, bank trust receipts or confirmations as evidence of actual delivery of the obligations or securities in return for investment of funds.
- C. Trust receipts or confirmations shall fully describe the various obligations or securities held. The receipt or confirmation shall state that the investment is held in the name of Leon County.
- D. The actual obligations or securities, whether in book-entry or physical form, on which trust receipts or confirmations are issued, may be held by a third-party custodial bank and/or institution or a designated correspondent bank which has a correspondent relationship to the Clerk's third-party custodian.
- E. Other internal controls such as:
 1. Written documentation of telephone transactions.
 2. Adequate separation of duties.
 3. Custodial safekeeping.
 4. Supervisory control of employee actions and operations review.
 5. Performance evaluations and reporting, interim and annual.
- F. All daily investment activity is performed by the Investment Officer under supervision of the Finance Director.
- G. Internal controls shall be reviewed by independent auditors engaged by the County as part of their financial audit.

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XVIII. INVESTMENT STRATEGIES

Within the constraints of this Policy, the Clerk will be responsible for developing an investment strategy. This will be discussed with members of the Investment Oversight Committee and will address changes in the duration of the portfolio, the slope of the yield curve, spreads between various investment instruments, and actions by the Federal Reserve Board or other federal agencies, which might influence investment decisions.

The Clerk will solicit suggestions and comments from the Committee with respect to making strategic investment decisions. In implementing these strategies, the Clerk will communicate with the external manager as to how they are repositioning their portfolio and coordinate directions.

Generally, the dollars managed externally will be of longer duration and more sophisticated instruments therefore, one of the tools the Clerk will use to implement their strategic decisions will be to increase or decrease the dollars being managed. The Clerk will seek to implement investment strategies that will maximize long-term returns and mitigate interest rate volatility. The resources and sophistication to actively manage the portfolio on a daily basis is not available and the portfolio will not be involved in regular short term day trading activity. The portfolio will be repositioned within a narrow band in terms of both maturity and security selection and only in unusual times will major changes occur.

XIX. CONTINUING EDUCATION

The Clerk, Finance Director and other staff responsible for making investment decisions must annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.

XX. POLICY REVIEW AND AMENDMENT

This Policy shall be reviewed annually by the Investment Oversight Committee and any recommended changes will be presented to the Board of County Commissioners for adoption.

County Financial Policies & Ordinances

LEON COUNTY INVESTMENT POLICY 02-12

EXHIBIT - A

IP Section	Authorized	Security Type	Portfolio Sector Maximum	Subsector Maximum	Per Issuer Maximum	Maximum Maturity/WAL Limit	Quality Minimum
XIV. A.	IM	Treasury Special Purpose Investment Account (SPIA) Local Government Surplus Funds Trust Fund	15% / 50%	NA	NA	NA	NA
XIV. B.	IM	FL Local Government Investment Trust (FLGIT) or the FL Municipal Investment Trust (FMIVT)	15% each Trust	NA	NA	NA	NA
XIV. C.	IM	Constant Net Asset Value Money Market Mutual Funds	100%	NA	NA	NA	SEC-qualified, must hold investments allowed by this Policy
XIV. D.	IM	Non-Negotiable Interest Bearing Time Certificates of Deposit	30%	NA	NA	2-Year Mat; 1 Year Avg Maturity	Public Dep. Act
XIV. E.	EM	Repurchase Agreements	15%, if longer than 1-Day	NA	5.0%	60-Days	Requires Master Repo Agreement
XIV. F.	EM	Bankers' Acceptances	15%	NA	5.0%	270-Days	A1/P1 by 2 NRSRO
XIV. G.	EM	Commercial Paper	20%	No ABCP	5.0%	270-Days	A1/P1 by 2 NRSRO
XIV. H.	EM	United States Government Securities	100%	NA	NA	10-Year Maturity	NA
XIV. I.	EM	United States Federal Agencies (full faith and credit)	100%	NA	20.0%	5-Year Maturity	NA
XIV. J.	EM	Federal Instrumentalities (Non-full full faith and credit)	45%	NA	15.0%	5-Year Maturity	NA
XIV. K.	EM	Corporate Debt Securities	25%	NA	3.0%	5-Year Maturity	A3/A- by 2 NRSRO
XIV. L.	EM	Municipal Bonds	35%	NA	3.0%	5-Year Maturity	A3/A- by 1 NRSRO
XIV. M.	EM	Mortgage-Backed Securities (MBS), including CMOs	35%	Agency-only	5.0%	5-Year WAL	Agency
XIV. N.	EM	Asset-Backed Securities (ABS)	5%	3%	1.5%	5-Year WAL	Aa3/AA- by 2 NRSRO
XIV. O.	EM	Commercial Mortgage-Backed Securities (CMBS)	8%	Agency-only	3.0%	5-Year WAL	Agency

EM=External Managers-limits apply to external portfolio
IM=Internal Management-limits apply to combined internal and external portfolios

OTHER

The maximum combined portfolio allocation to MBS, CMBS, and ABS securities is 45% at time of purchase. The maximum combined portfolio allocation to corporate debt and municipal securities is 45% at time of purchase. Portfolio securities may be purchased in either fixed or floating-rate form.

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Policy for Landfill Rate Stabilization Reserve: Policy No. 03-08

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-1, "Policy for Landfill Rate Stabilization Reserve," adopted by the Board of County Commissioners on February 8, 1994 is hereby repealed and superseded, and a new policy entitled "Solid Waste Rate Stabilization Reserve Fund" is hereby adopted in its place. It shall be the policy of the Board of County Commissioners of Leon County, Florida that:

1. The Solid Waste Rate Stabilization Reserve Fund is established to provide the following:
 - a. To accumulate funding for planned future capital project expenditures;
 - b. Funding for temporary and nonrecurring unexpected capital projects;
 - c. Funding to accommodate unexpected program mandates from other governmental bodies;
 - d. Funding for extraordinary operating expenses.
 - e. Funding for operating expenses in order to stabilize rates.
2. Use of funds from the Solid Waste Rate Stabilization Reserve Fund will be limited to operation of the landfill and transfer station.
3. The Board of County Commissioners must approve requests for use of Rate Stabilization Reserve Fund. The Board will use the procedures and evaluation criteria set forth in this policy. Such requests will be evaluated in insure consistency with other Board policy; the urgency of the request; the scope of services to be provided; the short- and long-term fiscal impact of the request; a review of alternative methods of funding or providing the services; a review for duplication of services with other agencies; a review of efforts to secure non-County funding; a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.
4. The Rate Stabilization Reserve Fund will be budgeted at the excess of revenues over expenditures after the requirements of the balance needed in the Contingency Reserve and Closure Reserve are met. The Rate Stabilization Reserve Fund shall be separate from the Contingency Reserve and Closure Reserve.
5. The County's budget will be amended at such time as the County Commission, by majority vote, authorizes the use of reserves. All requests to the

County Commission for the use of Rate Stabilization Reserve Fund shall be accompanied by an addendum prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.

6. As used in this document, the term "Fund" does not require the establishment of a self-balancing set of accounts, but rather indicates a separate account established within the Solid Waste Enterprise Fund.

Ordinance for Discretionary Funding Guidelines: Ordinance No. 06-34

Section 2-600 Application of Article

This article shall govern the allocation of discretionary funds and provide the Board a maximum amount of annual funding available in each of the following fund categories: Community Human Services Partnership Fund, Community Human Services Partnership – Emergency Fund, Commissioner District Budget Fund, Midyear Fund, Non-Departmental Fund, and Youth Sports Teams Fund.

Section 2-601 Annual Appropriation

Funding for the purposes set forth in this article shall be subject to an annual appropriation by the Board in accordance with this article.

Section 2-602 Definitions

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

- *Community Human Services Partnership Fund* shall mean funds eligible for allocation to social service programs.
- *Community Human Services Partnership – Emergency Fund* shall mean funds eligible for allocation for one time funding to meet an emergency situation.
- *Commissioner District Budget Fund* shall mean funds eligible for allocation to each Commissioner for activities relating to his or her district or the County at large.
- *Emergency Situation* shall mean those exigent circumstances that would prohibit or severely impact the ability of a currently funded Community Human Services Partnership (CHSP) agency to provide services.

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- *Midyear Fund* shall mean funds eligible for allocation for requests that occur outside of the regular budget process.
- *Non-Departmental Fund* shall mean funds eligible for allocation for non-profit entities that are included, by direction of the Board, as part of the regular adopted budget.
- *Non-Profit* shall mean an entity that has been designated as a 501(c)(3) eligible by the U.S. Internal Revenue Services and/or registered as a non-profit entity with the Florida Department of State.
- *Youth Sports Teams Fund* shall mean funds eligible for allocation for temporary and nonrecurring youth sporting events such as tournaments and playoffs, and events recognizing their accomplishments.

Section 2-603

- (a) The County Administrator or his designee is authorized to develop forms and procedures to be used by a non-profit, group or individual when submitting a request for funding consistent with the provisions herein.
- (b) The County Administrator or his designee shall establish a process for evaluating request for funding made pursuant to this article.

Section 2-604

(a) Community Human Services Partnership Program Fund

- (1) Non-profits eligible for Community Human Services Partnership (CHSP) funding are not eligible for funding in any other county government-funding category, except when requesting funding for an activity that is not CHSP eligible, such as capital improvements.
- (2) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Program.

(b) Community Human Services Partnership Program – Emergency Fund.

- (1) Non-profits that are funded through the CHSP process are eligible to apply for emergency, one time funding through the Community Human Services Partnership Program – Emergency Fund.
- (2) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Partnership Program – Emergency Fund.

- (3) These funds are available to any agency that is currently funded through the CHSP process.
- (4) The request for emergency funding shall be made at a regular meeting of the Board. If deemed appropriate, the request for emergency funding shall then go before a CHSP sub-committee consisting of members from the CHSP review boards of each of the partners (Leon County, the City of Tallahassee, and the United Way of the Big Bend.) The sub-committee shall determine if the situation would qualify as an Emergency Situation and what amount of financial support would be appropriate. The CHSP shall then make a recommendation to the County Administrator, who is authorized to approve the recommendation for funding.
- (5) In the event the Board does not meet in a timely manner, as it relates to an agency's request, the County Administrator shall have the authority to appropriate expenditures from this account.

(c) Commissioner District Budget Fund

- (1) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Commissioner District budgets.
- (2) Allocation of funding set aside for the Commissioner District Budget Fund.
- (3) Expenditures shall only be authorized from this account at a regular meeting of the Board.

(d) Midyear Fund

- (1) Non-profits, groups or individuals that do not fit into any of the other categories of discretionary funding as outlined in this article are eligible to apply for midyear funding.
- (2) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Midyear Fund.
- (3) In the event the Board does not meet in a timely manner, as it relates to a funding request, the County Administrator shall have the authority to appropriate expenditures from this account. Such action is thereafter required to be ratified by the Board.

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(e) Non-Departmental Fund

- (1) Non-profits eligible for non-departmental funding are not eligible for funding in any other category. Eligible funding activities in this category are festivals and events and outside service agencies.
- (2) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Non-Departmental Fund.
- (3) Non-profits eligible for funding through the Cultural Resources Commission (CRC) Leon County Grant Program (funded through the non-departmental process) are not eligible for funding in any other category.

(f) Youth Sports Teams Fund

- (1) Non-profits or athletic teams of the Leon County school system that are eligible for the County's Youth Athletic Scholarship Program are not eligible for funding pursuant to this Article.
- (2) Annually, as part of the budget process, the Board shall determine the amount of funding pursuant to this Article.
- (3) The award for Youth Sports Teams shall not exceed \$500 per team.
- (4) Youth Sports Teams requesting funding from the Board shall first submit their requests in writing to the County Administrator or his or her designee for review and evaluation the request must include certified documentation establishing the legitimacy of the organization.
- (5) Funding will be allocated on a first-come, first-serve basis. In the event that more than one request is received concurrently when the fund's balance is reduced to \$500, the remaining \$500 will be divided equally among the applicants meeting the evaluation criteria.
- (6) Applicants must have participated in a City, County, or school athletic program during the year in which funding is sought.
- (7) Team participants must be 19 years of age or younger.
- (8) The requested funding shall support post-season activity, e.g., tournaments, playoffs, or awards banquets associated with extraordinary performance.

- (9) In the event the Board does not meet in a timely manner, as it related to a Youth Sports Teams' request, the County Administrator shall have the authority to appropriate expenditures from this account. Such action is thereafter required to be ratified by the Board.

(g) Appropriation Process Annually, prior to March 1, the Board shall:

- (1) Determine the amount of funding set aside for each funding category identified in this Article;
- (2) Determine the list of permanent line item funded entities that can submit applications for funding during the current budget cycle; and
- (3) Provide direction to staff on additional appropriation requested that should be considered as part of the tentative budget development process.

Section 2. Conflicts.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, except to the extent of any conflicts with the Tallahassee-Leon County 2010 Comprehensive Plan as amended, which provisions shall prevail over any parts of this ordinance which are inconsistent, whether in whole or in part, with the said Comprehensive Plan.

Section 3. Severability.

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdictions, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 4. Effective Date

This Ordinance shall have effect upon becoming law. DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 14th day of November, 2006.

Reserve Policy: Policy No. 07-2

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

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Policy No. 07-2, "Reserves", adopted by the Board of County Commissioners on July 10, 2007, is hereby superseded, and a revised policy is hereby adopted in its place, to wit:

1. Emergency Reserves

a. The general revenue emergency reserves will be maintained at an amount not to be less than 3% and to not exceed 8% of projected general fund and fine and forfeitures fund operating expenditures for the ensuing fiscal year.

b. A Catastrophe Reserve will be maintained at 2% of the general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year. The Catastrophe Reserve will provide immediate cash flow for staff overtime, equipment, contractual support and materials/supplies in the event of a natural disaster.

In the event of a declared local state of emergency, the County Administrator is authorized to utilize the Catastrophe Reserve to pay Leon County solid waste and Leon County building/growth fees for eligible residents for the purpose of debris removal and home restoration/reconstruction. To be eligible, residents must demonstrate that all other means (including, but not limited to: FEMA Individual Assistance, property insurance) have been exhausted prior to seeking County assistance.

c. The reserve for contingency is separate from the reserve for cash balances.

d. Annually, the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

2. Reserve for Cash Balances

a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.

b. The unappropriated fund balance shall be no less than 10% and no greater than 20% of projected general fund and fine and forfeiture fund operating expenditures.

c. The reserve for cash balance shall be separate from the emergency reserves.

d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.

3. Utilization of Fund Balance

a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in Sections 1 and 2.

b. Funds in excess of the minimums established can be utilized to support one time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls.

4. Budgeted Contingency Reserve

Budgeted Reserve for Contingency reserves, are established to provide the following:

a. Funding for authorized mid-year increases to adopted levels of service.

b. Funding for unexpected increases in the cost of providing existing levels of service.

c. Temporary and nonrecurring funding for unexpected projects.

d. Funding of a local match for public or private grants.

e. Funding to offset losses in revenue caused by actions of other governmental bodies.

f. Funding to accommodate unexpected program mandates from other governmental bodies.

5. Procedures

a. The County Administrator is authorized to develop forms and procedures to be used by outside agencies or individuals or County agencies in submitting their requests for use of contingency reserves.

b. County agencies, including County departments and Constitutional Officers, requesting additional funding from the Board shall first submit their requests in writing to the County Administrator for full review and evaluation.

c. After evaluation, all requests will be brought to the Board for consideration at a regularly scheduled meeting.

County Financial Policies & Ordinances

- d. Requests for use of reserves for contingency may be approved only by the Board of County Commissioners.
- e. The County's budget will be amended at such time the County Commission, by majority vote, authorizes reserves for contingency. All requests to the County Commission for the use of any reserves for contingency shall be accompanied by a "contingency statement" prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.

6. Evaluation Criteria

- a. The Board will use the procedures and evaluation criteria set forth in this policy. The evaluation of funding requests shall include, but not be limited to the following:
 - consistency with other Board policy;
 - the urgency of the request;
 - the scope of services to be provided;
 - the short-term and long-term fiscal impact of the request;
 - a review of alternative methods of funding or providing the services,
 - a review for duplication of services with other agencies;
 - a review of efforts to secure non-County funding;
 - a discussion of why funding was not sought during the normal budget cycle; and
 - a review of the impact of not funding or delaying funding to the next fiscal year.

7. Exceptions

- a. This policy is not intended to limit regular mid-year salary adjustment transfers from the salary adjustment contingency account, which is reviewed separately by the Board of County Commissioners on an annual basis.

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Tallahassee-Leon County Comprehensive
Capital Improvement Element Goals, Objectives, and Policies

Goal 1: [CI] (Effective 7/16/90)

To use sound fiscal policies to provide adequate public facilities concurrent with, or prior to development in order to achieve and maintain adopted standards for levels of service, and to exceed the adopted standards, when possible. 9J-5.016(3) (a)

PUBLIC FACILITY NEEDS

Objective 1.1: [CI] (Effective 7/16/90)

Define types of public facilities, establish standards for levels of service for each type of public facility, and determine what capital improvements are needed in order to achieve and maintain the standards for existing and future populations, and to repair or replace existing public facilities. 9J-5.016(3)(b)1

Policy 1.1.1: [CI] (Effective 7/16/90)

The following definitions apply throughout this Capital Improvements Element.

1. "Capital Improvement" means, improvements to land, structures (including design, permitting, and construction), initial furnishings and selected equipment (including ambulances, fire apparatus,). Capital improvements have an expected useful life of at least 3 years. Other "capital" costs, such as motor vehicles and motorized equipment, computers and office equipment, office furnishings, and small tools are considered in the local government's annual budgets, but such items are not "capital improvements" for the purposes of the Comprehensive Plan, or the issuance of development orders.

2. "Category of public facilities" means a specific group of public facilities, as follows:

a. Category A public facilities are arterial and collector roads, mass transit, stormwater management, potable water, sanitary sewer, solid waste, and parks and recreation facilities owned or operated by the local government, all of which are addressed in other elements of this Comprehensive Plan.

b. Category B public facilities are fire service, bikeway, sidewalk, airport and other government facilities owned or operated by the local government.

c. Category C public facilities are arterial and collector roads, mass transit, stormwater management, potable water, sanitary sewer, solid waste, and parks and recreation facilities owned or operated by Federal, and State governments, independent districts, and private organizations.

3. "Development order" for purposes of determining vested rights means any order granting, denying, or granting with conditions an application for a building permit, zoning permit, subdivision approval, rezoning, certification, special exception, variance, or any other official action of the local government having the effect of permitting the development of land. Development orders shall be categorized as:

a. "Final Development Orders" The following development order shall be considered to be final development orders for purposes of a determination of vested rights in a previously approved development:

- (1) Preliminary subdivision plat approval;
- (2) Final subdivision plat approval;
Tallahassee-Leon County Comprehensive Plan
- (3) Final Site plan approval (pursuant to County Ordinance 88-16);
- (4) Approval of a PUD concept plan;
- (5) Approval of a PUD Final Development Plan;
- (6) Building permit;
- (7) Development agreement entered into pursuant to Florida Statutes, Section 163.3220, et seq.; and
- (8) Any other development order which approves the development of land for a particular use or uses at a specified intensity of use and which allows commencement of construction or physical development activity on the land for which the development order is issued.

b. "Preliminary development order" mean a DRI Development approval, zoning approval,

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Capital Improvement Element Goals, Objectives, and Policies

preliminary development plan approval, conditional use approval, master plan approval, Board of Adjustment approval, and any other development order than a final development order.

4. "Local government" means the City of Tallahassee, Florida and Leon County, Florida.

5. "Public facility" means the capital improvements and systems of each of the following: arterial and collector roads, mass transit, stormwater management, potable water, sanitary sewer, solid waste, parks and recreation, library, corrections, emergency medical service, fire service, bikeway, sidewalk, airport, other local government buildings, public education and public health facilities.

Policy 1.1.2: [CI] (Rev. Effective 8/17/92)

The local government shall establish standards for levels of service for Categories A and C of public facilities, and shall apply the standards as follows:

1. **Category A.** The standards for levels of service of each type of public facility in Category A shall apply to development orders issued by the local government after January 31, 1991, or such earlier date as may be adopted by the local government, the local governments' annual budgets beginning with the 1990-91 fiscal year, the local governments' Capital Improvement Programs beginning with the 1990-91 fiscal year, and other elements of this Comprehensive Plan.

2. **Category C.** The standards for levels of service of each type of public facility in Category C shall apply to development orders issued by the local government after January 31, 1991, or such earlier date as may be adopted by the local government, and other elements of this Comprehensive Plan, but shall not apply to the local governments' annual budgets or the local governments' Capital Improvement Programs.

Policy 1.1.3: [CI] **Levels of Service Required for Infrastructure, Facilities, and Utilities** (Revised Effective 7/25/03; Revision Effective 7/20/05)

The following standards are hereby established as the minimum levels of service for various infrastructure, facilities, utilities and services required to support new development within the City of Tallahassee and Leon County.

1. Roadways

The peak hour roadway level of service for Tallahassee and Leon County is established as follows:

a. Outside the Urban Service Area:

Interstate, Intrastate, Limited Access Parkways: B
Principal Arterials: C
Minor Arterials: C
Major and Minor Collectors: C
Local Streets: D

Inside the Urban Service Area:

Interstate, Intrastate, Limited Access Parkways: C
Principal Arterials: D**
Minor Arterials: D / E*
Major and Minor Collectors: D / E*
Local Streets: D

*For Minor Arterials, and Major and Minor Collectors located inside the Urban Service Area and south of U.S. 90, the Level of Service shall be "D" for purposes of establishing priorities for programming transportation improvements, and "E" for meeting concurrency requirements, to support the Southern Strategy. Roads north of U.S. 90 shall be LOS D for both programming improvement and concurrency purposes.

**The Level of Service for Monroe Street from Gaines Street to Tennessee Street shall be "E". (Revised Effective 12/10/02)

b. Notwithstanding any of the above LOS standards in Policy 1.4.1 a. (above), in local government's review of a proposed development project, an optional LOS standard may be established that is equivalent to the currently adopted LOS standard plus 50% and may be applied in calculating the concurrency capacity for an impacted roadway segment that is not a Florida Intrastate Highway Facility (FIHS) as determined by the Florida Department of Transportation and that is located within the USA boundary provided that the following criteria is met:

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- 1) The roadway segment is “capacity constrained” (as defined below), and;
- 2) The applicant or developer of the project being reviewed provides a “commensurate mitigation contribution” (as described below) to the local government for an alternative improvement.

For the purposes of this policy, the assumed roadway capacity that can be achieved under the adopted LOS standard plus 50% shall not exceed 150% of the maximum service flow at the adopted LOS. A “capacity constrained” roadway segment is one where the local government has determined that:

- 1) The improvement that will resolve the deficiency is not feasible due to environmental constraints, regulatory constraints or prohibitively costly right-of way demands, or;
- 2) The improvement that will resolve the deficiency is not desirable in that it is inconsistent with clearly defined community goals or long term plans, or;
- 3) The improvement that will resolve the deficiency is not desirable in that it clearly represents an economically inefficient measure that will address a public facility deficiency only on a temporary, limited basis.

The “commensurate mitigation contribution” must be equivalent to the costs of the public facility improvement(s) necessary to eliminate the capacity deficiency in order that the LOS standards in Policy 1.4.1 a. (above) would be maintained on the impacted roadway segment. The transportation facility improvement on which the contribution can be expended by the local government may include public road capacity improvements, public road right-of-way acquisition, mass transit system implementation or facility improvements, or bike or pedestrian facility improvements. In addition, the transportation facility improvement on which the contribution can be expended must serve to enhance the transportation network within the defined traffic impact area of the proposed development.

2. Mass Transit

Tallahassee Mass Transit System (Category A):

- (1) Inside urban service area:
1% annual increase in system miles (odometer miles on buses).
- (2) Outside urban service area:
No service

3. Stormwater

a. Tallahassee and Leon County (Category A)

The design and water quality standards set forth in Florida Administrative Code Chapters 17-3 and 17-25, as the same may be amended from time to time, are hereby adopted by reference as the level of service for stormwater quality.

Local government may set higher minimum levels of treatment in watersheds where investigation and analysis indicate more stringent levels of service are required.

Stormwater management facilities shall be adequate to provide the following levels of service with regard to flood control:

100 Year Critical Storm Event

- No flood water in new buildings or existing buildings.
- Overland flow capacity available for all flow in excess of capacity of underground and open channel conveyance systems.

25 Year or Less Critical Storm Event

- No flood water more than six inches deep in local roads, parking lots, or other non-street vehicular use areas.
- No flood water in one driving lane each direction of collector streets.
- No flood water in two driving lanes each direction on arterial streets.
- Open channel conveyance capacity available for all flow in excess of capacity of underground conveyance system, or for full twenty-five year storm flow if no underground system exists.

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•The rate of off-site discharge shall not exceed the predevelopment rate of discharge.

10 Year or Less Critical Storm Event

- No flood water in one driving lane of local roads.
- No flood water in the driving lanes of any road other than a local road.
- Underground conveyance not overflowing in business and commercial districts.

5 Year or Less Critical Storm Event

- No flood water in the driving lanes of any roadways.
- Underground conveyances not overflowing in residential districts.

These are the adopted levels of service and shall be used as the basis for determining the availability of facility capacity and the system demand generated by development. In instances where an off-site deficiency exists at the time of adoption of this policy, such deficiency shall not be increased as the result of any development or land use changes.

b. Federal and State lands stormwater management (Category C):

- (1) Inside urban service area: Same as local government
- (2) Outside urban service area: Same as local government

4. Potable Water

a. Tallahassee and Leon County water systems (Category A):

- (1) Inside urban service area: 160 gpcpd
- (2) Outside urban service area (Rural Community Land Use Category or Demonstrated Hardship: 100 gpcpd

b. Private water system (Category C):

- (1) Inside urban service area: 160 gpcpd

- (2) Outside urban service area: 100 gpcpd

5. Sanitary Sewer

a. Tallahassee and Leon County sewer systems (Category A):

- (1) Inside urban service area: 140 gpcpd
- (2) Outside urban service area: no service provided

b. Private sewer systems (not owned by City which serve public - Category C):

- (1) Inside urban service area: 140 gpcpd
- (2) Outside urban service area: no service provided

6. Parks and Recreation Facilities

a. Tallahassee parks and recreation facilities:

- (1) Countywide park land: 1.22 acres per 1,000 population (excluding boat ramps provided by Leon County). Includes City operation of County-owned Tom Brown Park.
- (2) Area park land:
 - (a) Inside Urban Service Area: 2.00 acres per 1,000 population of Urban Service Area.
 - (b) Outside urban service area: no area parks.

- (3) Recreation facilities are included in the cost of park land.

b. Leon County parks and recreation facilities:

- (1) Countywide park land: 0.18 acres per 1,000 population (boat ramps portion only)
- (2) Area Park: 2.00 Acres per 1,000 population within Urban Service Area (parks to be provided by City and located within City Limits). Per Policy 1.1.1.C of Parks and Recreation Element.
- (3) Recreation facilities are included in the cost of park land.

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7. Solid Waste

a. Leon County solid waste facilities:

(1) Provide for:

Year Jan 1	LOS (Lbs/ Capita on Daily Basis)	Year	LOS	Year	LOS	Year	LOS
1990	5.65	1996	6.25	2001	6.70	2006	6.95
1991	5.75	1997	6.35	2002	6.75	2007	7.00
1992	5.85	1998	6.45	2003	6.80	2008	7.05
1993	5.95	1999	6.55	2004	6.85	2009	7.10
1994	6.05	2000	6.65	2005	6.90	2010	7.15
1995	6.15						

(2) One year of Class I landfill lined cell disposal capacity at present fill rates

(3) Five years of Class I landfill capacity with preliminary permit approval from the Florida Department of Environmental Regulation

(4) Ten years of properly zoned Class I landfill raw land capacity at present fill rates

b. Private solid waste disposal facilities: Same as local government

8. On-Site

Tallahassee and Leon County Category A Public Facilities Levels of service for on-site improvements, including local streets, water and sewer connection lines, stormwater management facilities, local parks and open space shall be as required of the developer in Tallahassee's and Leon County's land development regulations. Development approval shall be conditioned on the availability of services necessary to maintain all applicable level of service standards as adopted within the Comprehensive Plan.

Policy 1.1.4: [CI] (*Effective 7/16/90*)

The local governments shall determine the quantity of capital improvements that is needed as follows:

1. The quantity of capital improvements that is needed to eliminate existing deficiencies and to meet the needs of future growth shall be determined for each public facility by the following calculation: $Q = (S \times D) - I$.

Where Q is the quantity of capital improvements needed,
S is the standard for level of service,
D is the demand, such as the population, and
I is the inventory of existing facilities.

The calculation will be used for existing demand in order to determine existing deficiencies. The calculation will be used for projected demand in order to determine needs of future growth. The estimates of projected demand will account for demand that is likely to occur from previously issued development orders as well as future growth. Public facilities to serve demand from previously issued development orders are assured by including such demand in "D" (demand) in the preceding calculation.

2. There are two circumstances in which the standards for levels of service are not the exclusive determinant of needs for a capital improvement:

a. Repair, remodeling, renovation, and replacement of obsolete or worn out facilities will be determined by the local government.

b. Capital improvements that provide levels of service in excess of the standards adopted in this Comprehensive Plan may be constructed or acquired at any time as long as the following conditions are met:

(1) the capital improvement does not make financially infeasible any capital improvement of the same type that is needed to achieve or maintain the standards for levels of service adopted in this Comprehensive Plan, and

(2) the capital improvement does not contradict, limit or substantially change the goals, objectives and policies of any element of this Comprehensive Plan, and

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(3) one of the following additional conditions is met:

(a) the excess capacity is an integral part of a capital improvement that is needed to achieve or maintain standards for levels of service, or

(b) the excess capacity provides economies of scale making it less expensive than a comparable amount of capacity if acquired at a later date, or

(c) the asset acquired is land that is environmentally sensitive, or designated by the local government as necessary for conservation or recreation, or

(d) the excess capacity is part of a capital project financed by general obligation bonds approved by referendum.

3. Any capital improvement that is determined to be needed as a result of any of the factors listed in Policy 1.1.4.2 shall be included in the regular Schedule of Capital Improvements contained in this Capital Improvements Element. All such capital improvements shall be approved in the same manner as the capital improvements that are determined to be needed according to the quantitative analysis described in Policy 1.1.4.1. 9J-5.016(3)(b)2, (3)(c)1, (3)(c)1.b, (3)(c)1.e, (3)(c)3, (3)(c)5, (3)(c)9

Policy 1.1.5: [CI] (*Effective 7/16/90*)

The relative priorities among types of public facilities are as follows:

1. **Priorities Among Types of Public Facilities.** All public facility improvements that are based on achieving and maintaining a standard for levels of service adopted in this Comprehensive Plan are included in the financially feasible Schedule of Capital Improvements contained in this Capital Improvements Element. The relative priorities among types of public facilities (i.e., roads, potable water, sanitary sewer, etc.) were established by adjusting the standards for levels of service and the available revenues until the resulting public facilities needs became financially feasible.

Legal restrictions on the use of many revenue sources limit the extent to which types of facilities may be prioritized because they do not compete for the same revenues. During each annual prioritization process, no further prioritization among types of public facilities is necessary because all projects in the Schedule of Capital Improvements are financially feasible, programmed for improvement, and will be completed according to the Schedule. Each year, however, prioritization among types of facilities is re-determined by reaffirming or revising standards for levels of service within the constraints of available restricted revenues.

2. **Priorities of Capital Improvements Within a Type of Public Facility.** Capital improvements within a type of public facility are to be evaluated on the following criteria and considered in the order of priority listed below. The local government shall establish the final priority of all capital improvements using the following criteria as general guidelines. Any revenue source that cannot be used for a high priority facility will be used beginning with the highest priority for which the revenue can legally be expended.

a. Repair, remodeling, renovation, or replacement of obsolete or worn out facilities that contribute to achieving or maintaining standards for levels of service adopted in this Comprehensive Plan.

b. New or expanded facilities that reduce or eliminate deficiencies in levels of service for existing demand.

c. New public facilities, and improvements to existing public facilities, that eliminate public hazards not otherwise eliminated by improvements prioritized according to Subsection a or b, above.

d. New or expanded facilities that provide the adopted levels of service for new development and redevelopment during the next five fiscal years, as updated by the annual review of this Capital Improvements Element. Tallahassee and Leon County may acquire land or right-of-way in advance of the need to develop a facility for new development. The location of facilities

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constructed pursuant to this Subsection shall conform to the Future Land Use Element, and specific project locations shall serve projected growth areas within the allowable land use categories. In the event that the planned capacity of public facilities is insufficient to serve all applicants for development orders, the capital improvements will be scheduled in accordance with criteria contained in the land development regulations.

e. Improvements to existing facilities, and new facilities that significantly reduce the operating cost of providing a service or facility, or otherwise mitigate impacts of public facilities on future operating budgets.

f. New facilities that exceed the adopted levels of service for new growth during the next five fiscal years by either;

(1) providing excess public facility capacity that is needed by future growth beyond the next five fiscal years, or

(2) providing higher quality public facilities than are contemplated in the local governments' normal design criteria for such facilities.

g. Facilities not described in Subsections a through f, above, but which the local government is obligated to complete, provided that such obligation is evidenced by a written agreement the local government executed prior to July 1, 1990.

3. All facilities scheduled for construction or improvement in accordance with this Policy shall be evaluated to identify any plans of State agencies or the Northwest Florida Water Management District that affect, or will be affected by, the proposed local government capital improvements.

4. Project evaluation may also involve additional criteria that are unique to each type of public facility, as described in other elements of this Comprehensive Plan. 9J-5.016(3)(c)1, (3)(c)3

Policy 1.1.6: [CI] (Effective 7/1/04)

All proposed capital projects in the City and County shall be consistent with the adopted Transportation Plan and designated future transportation corridors.

FINANCIAL FEASIBILITY

Objective 1.2: [CI] (Effective 7/16/90)

Provide needed public facilities that are within the ability of the local government to fund the facilities from local government revenues, development's proportionate share contributions, and grants or gifts from other sources. 9J-5.016(3)(b)5

Policy 1.2.1: [CI] (Effective 7/16/90)

The estimated costs of all needed capital improvements shall not exceed conservative estimates of revenues from sources that are available to the local government pursuant to current statutes, and which have not been rejected by referendum, if a referendum is required to enact a source of revenue. 9J-5.016(3)(c)1.f

Policy 1.2.2: [CI] (Revised Effective 12/8/98; Revision Adopted 4/21/05)

Existing and future development shall both pay for the costs of needed public facilities.

1. Future development

a. Future development shall pay for its proportional share of the capital improvements needed to address the impact of such development. Enterprise fund user charges, connection fees, and other user fees paid by new development shall be reviewed every two years to assure that provision of capital improvements needed to address the impact of future development will not increase ad valorem tax rates or rates of electric, gas, water or sewer utilities. Upon completion of construction, "future" development becomes "present" development, and shall contribute to paying the costs of the replacement of obsolete or worn out facilities as described in subsection 2, below.

b. Future development's payments may take the form of, but are not limited to, voluntary contributions for the benefit of any public facility, impact fees, capacity fees, dedications of land, provision of public facilities, and future payments of user fees, special assessments and taxes.

2. Existing development

a. Existing development shall pay for the capital improvements that reduce or eliminate existing

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deficiencies, and some or all of the replacement of obsolete or worn out facilities.

b. Existing development's payments may take the form of user fees, special assessments, and taxes. 9J-5.016(3)(b)4, (3)(c)8

3. Both existing and future development may have part of their costs paid by grants, entitlements or the provision of public facilities from other levels of government and independent districts.

4. The City will eliminate on-site refunds to property owners or their representatives except in those situations within the City limits which specifically support the City's goals of affordable housing, urban infill development, or the Southern Strategy goal of a more balanced growth pattern. In order to receive a rebate, a development must have an average net density of not less than two (2) units per acre.

For purposes of this paragraph, the following definitions shall apply:

a. Affordable housing: Any residential development in which 7% or greater of the residential units are determined to be affordable housing as defined in Section XIII, Glossary, under the Housing Element.

b. Urban infill development: A development located on a parcel of property bounded on two or more sides by existing urban development, or adjacent to existing water or sewer service. "Urban development" is defined as densities or intensities of one unit per acre or greater.

c. Southern Strategy: Any development located within the Southern Strategy Area, as defined in the Land Use Element. (Rev. Effective 4/18/02)

The amount of on-site water and sewer refunds, on a residential equivalent basis shall not exceed (for water) an amount calculated to be the average cost to extend water distribution lines across a lot having 80 feet of frontage and (for sewer) an amount calculated to be the average cost to extend sewer collection lines across a lot having 80 feet of frontage.

The City shall amend its water and sewer extension policies and ordinances within sixty (60) days of the effective date of this amendment in order to effectuate the intent of this amendment.

In any utility reimbursement agreement, urban services agreement, or any other agreement, which provides for on-site refunds, the agreement shall state the specific goal or goals of this plan, which are served or achieved by the provision of refunds.

Policy 1.2.3: [CI] (Rev. Effective 9/19/91)

Capital improvements shall be financed, and debt shall be managed as follows:

1. Public facilities financed by enterprise funds (i.e., potable water, sanitary sewer, solid waste, and airport) shall be financed by:

a. debt to be repaid by user fees and charges for enterprise services, or

b. current assets (i.e., reserves, surpluses and current revenue), or

c. a combination of debt and current assets.

2. Public facilities financed by non-enterprise funds (i.e., roads, stormwater management, parks, fire service, police protection, and other government buildings) shall be financed from current assets: revenue, equity and/or debt. Specific financing of specific capital projects shall consider which asset, or group of assets, will be most cost effective, consistent with prudent asset and liability management, appropriate to the useful life of the project(s) to be financed, and efficient use of the local governments' debt capacity.

3. Debt financing shall not be used to provide more capacity than is needed within the Schedule of Capital Improvements for non-enterprise public facilities unless:

a. the excess capacity is an integral part of a capital improvement that is needed to achieve or maintain standards for levels of service, or

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b. the excess capacity provides economies of scale making it less expensive than a comparable amount of capacity if acquired at a later date, or

c. the asset acquired is land that is environmentally sensitive, or designated by the local government as necessary for conservation or recreation, or

d. the excess capacity is part of a capital project financed by general obligation bonds approved by referendum. 9J-5.016(3)(c)2

4. The aggregate net bonded indebtedness in the City's enterprise activities shall not exceed 70% of assets. The City's adjusted general government net bonded indebtedness per capita shall not exceed 135% of Moody's Investor Service published median for cities of comparable size.

Policy 1.2.4: [CI] (Effective 7/16/90)

Tallahassee and Leon County shall not provide a public facility, nor shall it accept the provision of a public facility by others if Tallahassee, Leon County or another provider is unable to pay for the subsequent annual operating and maintenance costs of the facility.

Policy 1.2.5: [CI] (Effective 7/16/90)

All development orders issued by the local government which require public facilities that will be financed by sources of revenue which have not been approved or implemented (such as future debt or referenda) shall be conditioned on the approval of implementation of the indicated revenue source, or the substitution of a comparable amount of revenue from existing sources.

Policy 1.2.6: [CI] (Effective 7/16/90)

The sources of revenue contain within the adopted Comprehensive Plan (July 16, 1991) require no local referendum. In the event that subsequent sources of revenue listed under "Projected Costs and Revenues" require voter approval in a local referendum that has not been held, and a referendum is not held, or is held and is not successful, the Comprehensive Plan shall be amended to adjust for the lack of such revenues, in any of the following ways:

or more public facilities, or

2. Increase the use of other sources of revenue, or
3. Decrease the cost, and therefore the quality, of some types of public facilities while retaining the quantity of the facilities that is inherent in the standard for levels of service, or
4. A combination of the above alternatives.

The analysis that supports this Capital Improvements Element shall contain an Alternative Recommendation setting forth the costs and sources of revenue that will be proposed in the Plan amendment in the event the referendum is not held, or is held and is not successful.

Policy 1.2.7: [CI]

(Effective 4/18/02; Revision Effective 12/29/05)

By 2001, utility providers for sanitary sewer, water and stormwater shall prepare long range improvement plans to the year 2020 for major facilities from which subsequent five year capital improvement programs shall be derived. These long range improvement plans shall be based upon a needs plan to serve the Future Land Use Plan and its expected population within the Urban Service Area by 2020, and shall also contain a cost feasible plan which prioritizes improvements based upon projected revenues. These long range utility improvement plans will be updated concurrently with updates to the Future Land Use Plan and Long Range Transportation Plan.

Objective 1.3: [CI] (Effective 7/16/90)

Provide needed capital improvements for repair or replacement of obsolete or worn out facilities, eliminating existing deficiencies, and meeting the needs of future development consistent with the adopted plan and depicted on the future land use map and redevelopment caused by previously issued and new development orders. The local governments' ability to provide needed improvements shall be demonstrated by maintaining a financially feasible Schedule of capital Improvements, as documented by the summary "Costs and Revenues by Type of Public Facility" contained in this Capital Improvements Element. 9J-5.016(3)(b)1 and 5.

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Policy 1.3.1: [CI] (Rev. Effective 11-22-99)

The local government shall provide, or arrange for others to provide, the public facilities listed in the Schedule of Capital Improvements in the "Requirements for Capital Improvements Implementation" section of this Capital Improvements element. The capital improvements listed for Leon County within this element are balanced pursuant to 9J-5 with available revenue sources. However, the County reserves the right to amend projects and funding sources consistent with the criteria set out in 9J-5 for the Capital Improvements Element. The Schedule of Capital Improvements may be modified as follows:

1. The Schedule of Capital Improvements shall be updated annually. The annual update process shall be initiated concurrently with the preparation and adoption of the local governments' capital budgets. The capital improvement element schedule update amendment to the Comprehensive Plan shall be based upon the local governments' draft capital budgets being considered for adoption. The capital improvement element schedule update shall reflect any changes in the construction initiation date, completion date, or estimated project cost as otherwise established in a previous year's capital improvement element schedule update. The update shall also indicate whether those projects included in the previous year's capital improvement element schedule update (but not included in the current year's capital improvement element schedule update), have been completed, are ongoing, or have been deleted. Thereafter, prior to the transmittal of the amendment revising the Schedule of Capital Improvements, the amendment shall be revised to reflect any corresponding changes in the adopted local government capital budgets.

2. Pursuant to Florida Statutes 163.3187, the Schedule of Capital Improvements may be amended two times during any calendar year, and as allowed for emergencies, developments of regional impact, and certain small scale development activities.

3. Pursuant to Florida Statutes 163.3177, the Schedule of Capital Improvements may be adjusted by ordinance not deemed to be an amendment to the Comprehensive Plan for corrections,

updates, and modifications concerning costs; revenue sources; acceptance of facilities pursuant to dedications which are consistent with the plan; or the date of construction of any facility enumerated in the Schedule of Capital Improvements.

4. Any act, or failure to act, that causes any project listed in the Schedule of Capital Improvements of this Comprehensive Plan to be scheduled for completion in a fiscal year later than the fiscal year indicated in the Schedule of Capital Improvements shall be in effect only if the act causing the delay is subject to one of the following:

a. Projects providing capacity equal to, or greater than the delayed project are accelerated within, or added to the Schedule of Capital Improvements, in order to provide capacity of public facilities in the fiscal year at least equal to the capacity scheduled prior to the act which delayed the subject project.

b. Modification of development orders issued conditionally or subject to the concurrent availability of public facility capacity provided by the delayed project. Such modification shall restrict the allowable amount and schedule of development to that which can be served by the capacity of public facilities according to the revised schedule.

c. Amendment of the plan to reduce the adopted standard for the level of service for public facilities until the fiscal year in which the delayed project is scheduled to be completed. 9J-5.016(3)(c)7

Policy 1.3.2: [CI] (Effective 7/16/90)

The local government shall include in the capital appropriations of their annual budgets all the capital improvements projects listed in the Schedule of Capital Improvements for expenditure during the appropriate fiscal year, except that the local government omit from their budgets any capital improvements for which a binding agreements has been executed with another party to provide the same project in the same fiscal year. The local government may also include in the capital appropriations of their annual budgets additional public facility projects that conform to Policy 1.1.4.2.b.3 and Policy 1.2.3.3.9J-5.016(3)(c)7.

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Policy 1.3.3: [CI] (Rev. Effective 8/17/92; Revision Effective 12/29/05)

The City Commission of Tallahassee and the Board of County Commissioners of Leon County find that the impacts of development on public facilities within Tallahassee and Leon County occur at the same time as development authorized by a final development order. The local government shall determine, prior to the issuance of development orders, whether or not there is sufficient capacity of Category A and Category C public facilities to meet the standards for levels of service for existing development and the proposed development concurrent with the impacts of proposed development. For the purpose of this policy, the City of Tallahassee shall define "concurrent with" as follows:

1. No final development order shall be issued by the local government after October 1, 1990, unless there shall be sufficient capacity of Category A and Category C public facilities to meet the standards for levels of service for the existing population and for the proposed development according to the following timeframes:

a. For the following public facilities, there must be: a) available capacity to serve the impacts of the proposed development prior to the issuance of the building permit; b) at the time a development order is issued, the necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to Florida Statutes, or an agreement or development order is issued pursuant to Chapter 380, Florida Statutes to be in place and available to serve new development at the time of the issuance of a certificate of occupancy.

- (1) Potable water.
- (2) Sanitary sewer.
- (3) Solid waste.
- (4) Stormwater management.

b. For the following public facilities there must be available capacity to serve the impacts of the proposed development at the adopted level of service within 12 months of the issuance of the final development order:

- (1) Parks and recreation.
- (2) Mass transit.

2. An applicant for a preliminary development order shall have a determination made as to the availability of Category A and Category C public facilities in accordance with subsection a or b:

a. The applicant may request a determination of available capacity as part of the review and approval of the preliminary development order provided that the determination of available capacity shall apply only to specific uses, densities and intensities based on information provided by the applicant and included in the development order,

b. The applicant may request the approval of a preliminary development order without a determination of capacity of Category A and Category C public facilities provided that any such order is issued subject to requirements in the applicable land development regulation or to specific conditions contained in the preliminary development order that:

(1) Final development orders for the subject property are subject to a determination of available capacity in Category A and Category C public facilities, as required by Policy 1.3.1, and;

(2) No rights to obtain final development order, nor any other rights to develop the subject property have been granted or implied by the local government's approval of the preliminary development order without determining that there is available capacity in Category A and Category C public facilities.

3. Except for an approved development of regional impact with specific phases of development, the determination of available capacity shall be valid for the term of a proposed project's development order. For development orders without specific terms of development, the determination and reservation of available capacity shall not exceed two years. For good faith development, extensions of the two year terms may be permitted in six month intervals.

4. A determination that there is available capacity in public works to serve the project shall run with the land; shall be assignable within adjacent portions of a project; and shall not be assignable to other projects. A determination that there is available capacity for a

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project shall apply only to specific land uses, densities, and intensities based upon information provided by the applicant. Any change in the density, intensity or land use is subject to review and approval or denial by the City of Tallahassee.

5. An applicant shall prepay all impact fees or other infrastructure costs to guarantee the applicant's pro rata share of the local governments' financial obligation for public facilities, which are constructed by the local government for the benefit of the subject property.

a. Whenever an applicant's pro rata share of a public facility is less than full cost of the facility, the local government shall contract with the applicant for the full cost of the facility including terms regarding reimbursement of the applicant for costs in excess of the applicant's pro rata share.

b. Upon expiration of the determination of capacity for the development pursuant to subsection 2.a.(2) all unused capacity shall be forfeited. The pro rata infrastructure costs (not impact fees) paid for said capacity now forfeited shall be held by the City as a credit unless excess capacity exists that will allow local government to extend the expiration date. Pro rata infrastructure costs held as a credit by local government and not used by a developer to offset future impacts on public facilities shall be rebated without interest to the developer after a period of one (1) year.

6. The standards for levels of service of Category A and Category C public facilities shall be applied to the issuance of development orders on the following geographical basis:

a. Public facilities which serve all of Leon County shall achieve and maintain the standard for levels of service on a Countywide basis. No development order shall be issued in any unincorporated part of Leon County if the standard for levels of service is not achieved and maintained throughout the County for the following public facilities:

- (1) Solid Waste Disposal
- (2) Countywide Parks

b. Public facilities which serve less than all of Leon County shall achieve and maintain the standard for levels of service within their

issued in an assigned service area if the standard for levels of service is not achieved and maintained throughout the assigned service area for the following public facilities and assigned service areas:

- (1) Arterial and Collector Roads: All such roads throughout the county significantly affected by the proposed development
- (2) Stormwater Management Systems: Major Stormwater Basin
- (3) Potable Water Systems: Water System Service Area
- (4) Sanitary Sewer Systems: Treatment Plant Service Area
- (5) Area Parks: Urban Service Area
- (6) Mass Transit: Citywide

COORDINATE CAPITAL IMPROVEMENTS WITH LAND DEVELOPMENT

Objective 1.4: [CI] (Effective 7/16/90)

Manage the land development process to insure that all development receives public facility levels of service equal to, or greater than the standards adopted in Policy 1.1.3, subsections 1-3, and 6. 9J-5.016(3)(b)3 and 5 by implementing the Schedule of Capital Improvements (required by Objective 1.3) and produced in its entirety elsewhere in the Capital Improvements Element, and by using the fiscal resources provided for in Objective 1.2 and its supporting policies.

Policy 1.4.1: [CI] (Effective 7/16/90)

All Category A public facility capital improvements shall be consistent with the goals, objectives and policies of the appropriate elements of this Comprehensive Plan. 9J-5.016(3)(b)5, (3)(c)9, and (4)(a)1.b

Policy 1.4.2: [CI] (Rev. Effective 11-22-99)

The local government shall integrate their land use planning and decisions with their plans for public facility capital improvements by developing and adopting the programs listed in the "Implementation Programs" section of this Capital Improvements Element. The location of, and level of service provided by projects in the Schedule of Capital Improvements shall maintain adopted standards for levels of service for existing and future development in a manner and location consistent with the Future Land Use Element of this Comprehensive Plan. Individual land use

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decision shall be consistent with the Comprehensive Plan. 9J-5.016(3)(b)3, (3)(c)9.

REQUIREMENTS FOR CAPITAL IMPROVEMENTS IMPLEMENTATION SCHEDULE OF CAPITAL IMPROVEMENTS, INCLUDING GENERAL LOCATION

The Schedule of Capital Improvements on the following pages will repair or replace obsolete or worn out facilities, eliminate existing deficiencies, and make available adequate facilities for future growth through no less than a five-year planning period, updated annually. The analysis of capacity requirements for deficiency and growth at the time of original plan adoption appears in a support document prepared for this Capital Improvements Element: "Public Facility Requirements 1988/89 - 1995/96 and to 2010."

The projects are listed according to the type of public facility. Within each list, projects are listed in sequence according to the fiscal year in which the initial project expenditures are scheduled. The capital improvement element schedule update shall provide the projected construction initiation date, completion date, and rough estimate of the total project cost for each project included therein. The capital improvement element schedule update shall include advance-funded State of Florida roadway projects, noting, however, that the local government bears no obligation in the funding or construction of these facilities. The capital improvement element schedule update shall include those local road projects reflected in the local government's adopted capital budget.

Each project is named, and briefly described. Most project locations are specified in the name or description of the project. The capacity of the project is shown, using the same measure of capacity that is used in the standard for the level of service (see Policy 1.1.3). Capacity increases may meet the needs of current deficiencies, or future development, or both, as noted above. If no "added capacity" is shown, the project is limited to repair, renovation, remodeling or replacement of an existing facility, with no net increase in capacity.

The estimated cost of each project during each of the next five or six fiscal years is shown in thousands of dollars (\$1000s), and the total 5 or 6-year cost is also shown. Any costs

incurred before or after the 5 or 6-year schedule are omitted from the project total. Such costs appear in the local governments' Capital Improvements Programs. All cost data is in current dollars; no inflation factor has been applied because the costs will be revised as part of the annual review and update of the Capital Improvements Element.

All projects contained in this Schedule of Capital Improvements are consistent with the other elements of this Comprehensive Plan. Consistency is determined and maintained by calculating that the total capacities of planned projects and existing facilities achieve or exceed the capacity of facilities that are required by the adopted standards for levels of service using the formula in Policy 1.1.4. 9J-5.016(4)(a)1

The Capital Improvements Element reflects the five year adopted Capital Improvement Plans (CIPs) of the City of Tallahassee and Leon County, and may not reflect other Capital Facilities documents that are concurrently being developed and yet to be adopted.

Rule 9J-5.016, F.A.C., concerning the Capital Improvements Element states, in part, "The Capital Improvements Element should include projects for which local government has fiscal responsibility."

Objective 1.5: [CI] (Effective 6/28/98)

Ensure that the City of Tallahassee and Leon County, their agents, and their assigns appropriate adequate funds and maintain an operational commitment sufficient to implement the various obligations of the Comprehensive Plan which are not addressed through the capital improvements planning requirements.

Policy 1.5.1: [CI] (Effective 6/28/98)

The City of Tallahassee and Leon County, either jointly or separately, shall, in conjunction with the Comprehensive Plan Evaluation and Appraisal Report process, undertake a periodic review of obligations set forth in the Comprehensive Plan for which they, or their agents or assigns, are responsible for implementing, and which are not otherwise addressed through the capital improvements planning process. Each obligation shall be evaluated; including: a) affirmation of the commitment to the obligation; b) demonstration of financial capacity and commitment to carry out the work necessary to fulfill the obligation; and c) an assessment as to the ability to perform, or have performed, required work within the specified period of time (as applicable).

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Should the City of Tallahassee or Leon County determine, as an outcome of this review, that an obligation found in the Comprehensive Plan should be deleted or otherwise modified, the affected local government shall file, at the first available opportunity, an amendment to the Comprehensive Plan making corresponding appropriate revisions.

Objective [CI] 1.6: *(Effective 12/8/98)*

The City of Tallahassee and Leon County shall adopt and implement revised programs and/or policies which favor the funding and scheduling of their capital improvements programs and policies for the Central Core Area and Southern Strategy Area

Policy [CI] 1.6.1: *(Effective 12/8/98)*

The local governments shall commit to undertake needed repairs, replace obsolete infrastructure and facilities, and address existing infrastructure deficiencies within the Central Core Area and Southern Strategy Area. The identification of such projects shall be based on the Comprehensive Assessment of the Central Core Area; the Comprehensive Assessment of the Southern Strategy Area; the Strategic Implementation Plan of the Central Core Area; the Strategic Implementation Plan of the Southern Strategy Area; and, any applicable Sector Plans.

Policy [CI] 1.6.2: *(Effective 12/8/98)*

By 1999, the local governments shall establish criteria for evaluation of projects proposed for inclusion within the 5 Year Capital Improvement Schedule. Among these criteria, there shall be criteria reflecting the commitment to needed improvements within the Central Core Area the Southern Strategy Area.

Policy [CI] 1.6.3: *(Effective 12/8/98)*

Funding approved to implement capital improvements necessary to address those needs identified by the Comprehensive Assessment of the Central Core Area and the Comprehensive Assessment of the Southern Strategy Area shall not be diverted to other projects without the expressed consent of the Commission.

PROGRAMS TO ENSURE IMPLEMENTATION
(Rev. Effective 9/19/91)

adopted Comprehensive Plan. The following programs shall be implemented by January 31, 1991, or such earlier date as may be adopted by the local government, to ensure that the goals, objectives and policies established in the Capital Improvements Element will be achieved or exceeded. Each implementation program will be adopted by ordinance, resolution or executive order, as appropriate for each implementation program.

1. Review of Applications for Development Orders.

The local government shall amend their land development regulations to provide for a system of review of various applications for the levels of service of Category A and Category C public facilities. Such system of review shall assure that no final development order shall be issued which results in a reduction in the levels of service below the standards adopted in Policy 1.1.3.a-c for Category A public facilities and Policy 1.1.3.f for Category C public facilities. The land development regulations shall include, at a minimum, the provisions of Policy 1.3.3.a and b in determining whether a development order can be issued.

The land development regulations shall also address the circumstances under which public facilities may be provided by applicants for development orders. Applicants for development orders may offer to provide public facilities at the applicant's own expense in order to insure sufficient capacity of Category A and Category C public facilities, as determined according to Paragraphs A and B, above. Development orders may be issued subject to the provision of public facilities by the applicant subject to the following requirements:

- a. The local government and the applicant enter into an enforceable development agreement which shall provide, at a minimum, a schedule for construction of the public facilities and mechanisms for monitoring to insure that the public facilities are completed concurrent with the impacts of the development, or the development will not be allowed to proceed.
- b. The public facilities which are impacted by a subsequent Development Order are operating and will continue to operate at or above the adopted LOS consistent with the conditions outlined in Policy 1.3.3 of the CIE and that the public facilities are contained in the Schedule of Capital Improvements of the Comprehensive Plan.

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2. Impact Fees. Impact fee ordinances shall require the same standard for the level of service as is required by Policy 1.1.3., and may include standards for other types of public facilities not addressed under Policy 1.1.3. All impact fee ordinances necessary to support the financial feasibility of this element shall be adopted, or amended to the required standard for the level of service by January 31, 1991.

3. Annual Budget. The annual budget shall include in its capital appropriations all projects in the Schedule of Capital Improvements that are planned for expenditure during the next fiscal year.

4. Capital Improvements Program. The annual multi-year Capital Improvement Program (CIP) shall be prepared in conjunction with the annual review and update of the Capital Improvements Element. The CIP shall contain all of the projects listed in the Schedule of Capital Improvements of the updated version of the Capital Improvements Element.

5. Semiannual Report. The mandatory semiannual report to the Department of Community Affairs concerning amendments to the Comprehensive Plan due to emergencies, developments of regional impact and selected small developments shall report on changes, if any, to adopt goals, objectives and policies in the Capital Improvements Element.

6. Update of Capital Improvements Element. The Capital Improvements Element shall be reviewed and updated annually. The element shall be updated in conjunction with the budget process and the release of the official population estimates and projections by the Bureau of Economic and Business Research (BEBR) of the University of Florida. The update shall include:

- a. Revision of population projections
- b. Update of inventory of public facilities
- c. Update of costs of public facilities
- d. Update of Public Facilities Requirements analysis (actual levels of service compared to adopted standards)
- e. Update of revenue forecasts
- f. Revise and develop capital improvements projects for the next five fiscal years
- g. Update analysis of financial capacity

7. Concurrency Implementation and Monitoring System. The local government shall establish and maintain Concurrency Implementation and Monitoring Systems. The Systems shall consist of the following components:

a. Annual report on the capacity and levels of service of public facilities compared to the standards for levels of service adopted in Policy 1.1.3.a-c and f. The report shall summarize the actual capacity of public facilities, and forecast the capacity of public all be based on the most recently updated Schedule of Capital Improvements in this Capital Improvements Element. The annual report shall constitute prima facie evidence of the capacity and levels of service of public facilities for the purpose of issuing development orders during the 12 months following completion of the annual report. The annual report shall also summarize and forecast capacities and levels of service for comparison to the standards adopted in Policy 1.1.3.d and e, but such portion of the annual report shall be for information purposes only, and shall not pertain to the issuance of development orders by the local government.

b. Public facility capacity review. The City of Tallahassee and Leon County shall use the procedures specified in Implementation Program 1, above, to enforce the requirements of Policy 1.3.3.a. and b. and as such the impacts of proposed development will be analyzed in relation to the availability of capacity at the time of permitting. Records shall be maintained during each fiscal year to indicate the cumulative impacts of all development orders approved during the fiscal year-to-date on the capacity of public facilities as set forth in the most recent annual report on capacity and levels of service of public facilities. The land development regulations of the local government shall provide that applications for development orders that are denied because of insufficient capacity of public facilities may be resubmitted after a time period to be specified in the land development regulations. Such time period is in lieu of, and not in addition to, other minimum waiting periods imposed on applications for development orders that are denied for reasons other than lack of capacity of public facilities. Land development

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regulations shall require that development commence within a specified time after a development order is issued, or the development order shall expire, subject to reasonable extensions of time based on Criteria included in the regulations.

c. Review of changes in planned capacity of public facilities. The local government shall review each amendment to this Capital Improvement Element, in particular any changes in standards for levels of service and changes in the Schedule of Capital Improvements, in order to enforce the requirements of Policy 1.3.1.d.

d. Concurrency implementation strategies. The local government shall annually review the concurrency implementation strategies that are incorporated in this Capital Improvements Element:

(1) Standards for levels of service that are phased to reflect the local governments financial ability to increase public facility capacity, and resulting levels of service, from year to year. Standards for levels of service may be phased to specific fiscal years in order to provide clear, unambiguous standards for issuance of development orders. (See Policy 1.1.3)

(2) Standards for levels of service that are applied within appropriate geographical areas of the local government. Standards for Countywide public facilities are applied to development orders based on levels of service throughout the County. Standards for public facilities that serve less than the entire County are applied to development orders on the basis of levels of service within assigned service areas. (See Policy 1.3.3.c)

(3) Standards for levels of service are applied according to the timing of the impacts of development on public facilities. Final development orders, which impact public facilities in a matter of months, are issued subject to the availability of water, sewer, and solid waste facilities prior to the issuance of the building permit, and other facilities (i.e., parks stormwater

management and, mass transit) must be available within 12 months of the final development order. Preliminary development orders can be issued subject to public facility capacity, but the capacity determination expires in two years unless the applicant provides financial assurances to the local government. As an alternative, the determination of public facility capacity for preliminary development orders can be waived with in agreement that a capacity determination must be made prior to issuance of any final development order for the subject property. Such a waiver specifically precludes the acquisition of rights to a final development order as a result of the issuance of the preliminary development order. (See Policy 1.3.3.a and b)

(4) Levels of service are compared to adopted standards on an annual basis. Annual monitoring is used, rather than case-by-case monitoring, for the following reasons:

(a) annual monitoring corresponds to annual expenditures for capital improvements during the local governments' fiscal years;

(b) annual monitoring covers seasonal variations in levels of service; and

(c) case-by-case monitoring would require applicants for development orders or the local government to conduct costly, time-consuming research which would often be partially redundant of prior research, or involve disparate methodologies and produce inconsistent results.

(See Concurrency Implementation and Monitoring System component A, above.)

(5) Public facility capital improvements are prioritized among competing applications for the same amount of facility capacity according to the criteria in Policy 1.1.5.b.4. If any applications have to be deferred to a future fiscal year because of insufficient capacity of public facilities during the current fiscal year, the applications to be deferred will be selected on the basis of rational criteria.

e. Capacity of Public Facilities for Development Orders Issued Prior to Adoption of the Plan. The City of Tallahassee and Leon County will "reserve" capacity of public facilities for development orders, in addition to approved Developments of Regional Impact, that were issued by the local government prior to the adoption of this Comprehensive Plan under the following circumstances:

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(1) A representative of the property which is the subject of the development order has requested and received a determination of vested rights, and

(2) A representative of the property which is the subject of the development order has accepted in writing the applicable requirements of Policy 1.3.3.b, c of the Capital Improvements Element.

The local governments find that it is not necessary to automatically "reserve" capacity of public facilities for all development orders issued prior to the adoption of the plan because experience indicates that many such development orders are not used, or are not used to the maximum allowable uses, densities or intensities. The local governments find that the population forecasts that are the basis for this plan are a reasonable prediction of the absorption rate for development, and that the capital facilities which are planned to serve the forecast development are available for that absorption rate. Reserving public facility capacity for previously issued development orders would deny new applicants access to public facilities, and would arbitrarily enhance the value of dormant development orders.

The local governments intend to develop and pursue programs that will give persons with legitimate and substantial vested rights an opportunity to proceed with their plans without arbitrary interference by the new

Comprehensive Plan. However; the local governments intend to require such persons to "continue in good faith" in order to "reserve" capacity of public facilities which are provided by the local government. The City of Tallahassee and Leon County will not "reserve" capacity of public facility for previously issued development orders that have not been vested under the local government's vesting ordinance and which have not continued development in good faith.

8. 5-Year Evaluation. The required 5-year evaluation and appraisal report shall address the implementation of the goals, objectives and policies of the Capital Improvements Element. The monitoring procedures necessary to enable the completion of the 5-year evaluation include:

a. Review of Annual Reports of the Concurrency Implementation and Monitoring System.

b. Review of Semiannual Reports to DCA concerning amendments to the Comprehensive Plan.

c. Review of Annual Updates of this Capital Improvements Element, including updated supporting documents.

9. Contractor Performance System. The local government will develop a system of monitoring the actual performance of contractors who design and/or construct public facilities for the local government. The monitoring system shall track such items as actual vs. planned time schedule, and actual vs. bid cost. The performance of contractors shall be considered when the local government awards contracts for public facilities. 9J-5.016(3)(c)6 and (4)(b)

SCHEDULES OF CAPITAL IMPROVEMENTS

NOTE: Copies of the annual Schedules of Capital Improvements may be viewed in the printed version of the Tallahassee-Leon County Comprehensive Plan.



Abbreviations & Acronyms

AC	Advisory Committee
ADA	America Disabilities Act
AFS	Administrative Financial System
AGI	Adjusted Gross Income
AMT	Alternative Minimum Tax
BAR	Budget Amendment Request
BCP	Budget Change Proposal
BEA	Budget Enforcement Act
BLS	Bureau of Labor Statistics
BOCC	Board of County Commissioners
CHSP	Community Human Services Partnership
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CRA	Community Redevelopment Act
CRTPA	Capital Region Transportation Planning Agency
DEP	Department of Environmental Protection
DIA	Downtown Improvement Authority
DOR	Department of Revenue
DJJ	Department of Juvenile Justice
DRI	Development of Regional Impact
EDC	Economic Development Council
EEO	Equal Employment Opportunity
EFT	Electronic Fund Transfer
EMS	Emergency Medical Services
EOC	Emergency Operations Center
ESF	Emergency Support Function
FAC	Florida Association of Counties
FASB	Financial Accounting Standards Board
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FLUM	Future Land Use Map
FNP	Florida Nutrition Program
FS	Florida Statutes
FTE	Full-time Equivalency
FY	Fiscal Year

Abbreviations & Acronyms

GAAP	Generally Accepted Accounting Principles
GAL	Guardian Ad Litem
GAO	Government Accountability Office
GASB	Governmental Accounting Standards Board
GEM	Growth and Environmental Management
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GRPA	Government Performance & Results Act
HAB	Healthcare Advisory Board
HFA	Housing Finance Authority
HHS	Health & Human Services
HIPAA	Health Insurance Portability and Accountability Act
HR	Human Resources
HUD	Housing & Urban Development
ICLEI	International Council for Local Environmental Initiatives
ICMA	International City/County Management Association
IDP	Individual Development Plan
IFAS	Integrated Fund Accounting System
JAG	Justice Assistance Grant
JE	Journal Entry
JV	Journal Voucher
LCCOL	Leon County Code of Law
LCSO	Leon County Sheriff's Office
LOS	Level of Service
LOST	Local Option Sales Tax
MIS	Management Information Services
MOU	Memorandum of Understanding
MSTU	Municipal Services Taxing Unit
M/WSBE	Minority/Women Small Business Enterprise
NA	Not Applicable, or Not Available
NCGA	National Council on Governmental Accounting
NCIC	National Crime Information Center
NIPA	National Income and Product Accounts
NPDES	Non-Point Discharge Elimination System
OGC	Office of General Council
OMB	Office of Management and Budget
OPS	Other Personnel Service
ORG	Organization
OSHA	Occupational Safety and Health Administration

Abbreviations & Acronyms

PETS	Permit Enforcement Tracking System
PIO	Public Information Office
PSCB	Public Safety Communications Board
PSCC	Public Safety Coordinating Council
PUB	Planned Unit Development
RFP	Request for Proposals
RP	Real Property
SAL	State Appropriations Limit
SCRAM	Secure Continuous Remote Alcohol Monitor
SHIP	State Housing Initiative Plan
SLGS	State and Local Government Security
SPTR	Supervised Pre -Trial Release
TDC	Tourist Development Council
TFA	Transaction Function Activity Code
TIF	Tax Increment Financing
TIPS	Treasury Inflation Protected Securities
TLCPD	Tallahassee-Leon County Planning Department
TMDL	Total Maximum Daily Load
TRIM	Truth In Millage
USA	Urban Services Area
USDA	United States Department of Agriculture
YTD	Year-to-Date

Glossary

-A-

Accrual Accounting: A basis of accounting in which revenues are recorded when earned and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Actual: Monies which have already been used or received.

Ad Valorem Tax: A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as "property tax."

Adjusted Final Millage: The actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority. State law provides for certain limitations.

Adopted budget: The financial plan of revenues and expenditures for a fiscal year as approved by the Leon County Commission.

Aggregate Millage Rate: The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10.00 per \$ 1,000 of assessed taxable value.

Amendment: A change to an adopted budget that may, or may not, increase or decrease a fund total. The change must be approved by the County Commission in certain instances.

Appropriated Fund Balance: The fund balance is included as a revenue source in the annual budget.

Appropriated Income: Florida Statute requires county governments to budget only ninety-five percent (95%) of the total revenue anticipated. Five (5%) percent of the total amount of revenues cannot be incorporated into the budget and made available for expenditure. Therefore, ninety-five percent (95%) of the one hundred percent (100%) of anticipated total revenues becomes the portion referred to as appropriated income.

Appropriations: A specific amount of funds authorized to which financial obligations and expenditures may be made.

Assessed Value: A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

-B-

Balance: The balance for the current fiscal year. Balance is the difference between the projected expenditures and the expenditures occurred (balance= Budget- Expenditures).

Base Budget: The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year.

Board of County Commissioners (BOCC): Elected Officials that make legislative decisions concerning Leon County policies.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Budget: A fiscal plan for using financial and staff resources to accomplish specific goals and objectives within a definite time period.

Budget Amendment Request (BAR): A proposal to change the dollar amount or scope of an activity or project after the budget has been approved by the Board of County Commissioners.

Budget Change Proposal: A proposal to change the level of service or funding sources for activities authorized or to propose new program activities not currently authorized.

Budget Message: A brief written statement presented by the County Administrator to explain principal budget issues and to identify policy-related issues to the Leon County Commission.

Budget Resolution: The budget resolution establishes various budget totals, divides spending totals into functional categories and may include reconciliation instructions to designated departments.

Budget Split: Allocation of salary across the Organizational Codes in an organization.

-C-

Capital Improvement Projects: Physical assets, constructed or purchased, that have a minimum useful life of ten years and a minimum cost of \$10,000. These may include buildings, recreational facilities, road and drainage structures, and large pieces of equipment.

Capital Improvement Program (CIP): A five-year plan for providing public physical improvements. The program provides the following information for each project: a time frame for completion, the location, description, an annual estimated expenditure and the proposed method of financing.

Glossary

Capital Outlay: Annual operating expenditures for the acquisition of, or addition to, fixed assets. These expenditures must cost more than \$750 and less than \$10,000 and will include construction projects, purchases of land, major renovations or repairs to existing grounds or facilities and acquisition of equipment.

Chart of Accounts: A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Constitutional Officer: Positions established by Florida's Constitution. In Leon County there are five elected constitutional officers: Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and Clerk of the Court.

Contingency: A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

Continuation Budget Request: Includes funding required to continue the existing level of service in the service area.

County Administrator: The Chief Executive Officer (CEO) of the County appointed by the Leon County Commission.

Customer: The recipient of an output product or service. May be internal or external to the organization.

-D-

Debt Service: The expense of retiring such debts as loans and bond issues. It includes principal and interest payments, payments for paying agents, registrars, and escrow agents.

Debt Service Fund: A fund established to account for the accumulation of resources for the payment of interest and principal general long-term debt.

Deficit: The excess of expenditures over revenues during a fiscal year.

Department: A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Depreciation: The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division: A basic organizational unit of the County which is functionally unique in its service delivery.

-E-

Economic Indicators: Economic information such as consumer price index, population, personal income, housing starts, wages, production, business activity, purchasing power, and unemployment.

Encumbrance: The commitment of appropriated funds to purchase an item or service.

Enterprise Fund: A governmental accounting fund for operations that function similarly to private business enterprises. The cost of providing these types of services is derived by user fees and other charges for service.

Exception Report: A report that supplement information already available on regular reports by highlighting unusual situations which require the attention of management.

Exemption: A portion of the total assessed valuation of property which is not subject to property taxes. An example is the homestead exemption which provides qualifying homeowners with a \$25,000 exemption on their personal residential property.

Expenditure: Decreases in fund financial resources for the procurement of assets or the cost of goods and/or services received.

-F-

Fiscal Year (FY): Any twelve (12) month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Leon County begins on October 1 and ends on September 30 of the following year.

Franchise Fee: A fee imposed by a government unit for a right/ license granted to an individual/ business to market a company's goods/services in a particular area.

Fund: A group of appropriations treated as an entity to meet legal requirements or Generally Accepted Accounting Principles (GAAP).

Fund Balance: The difference between fund assets and fund liabilities.

Glossary

-G-

GAAP: Uniform minimum standards and guidelines for financial accounting and reporting.

General Fund: The fund used to account for all financial resources that are derived from ad valorem (property) taxes, licenses, permits, and other general revenues that will be used to support services that are provided on a countywide basis.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either operation or capital, depending upon the grantee.

-I-

Indirect Cost Reimbursement: Payments made to the County's general fund by enterprise or grant-funded programs to cover administrative overhead costs incurred by the County.

Inflation: Growth in a general measure of prices, usually expressed as an annual rate of change.

Intergovernmental Revenue: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Internal Service Fund: A fund established for the purpose of accounting for the transactions between government agencies.

-L-

Line Item: A sub-classification of expenditures based on the type of goods or services.

Long Term Debt: All senior debt, including bonds, debentures, bank debt, mortgages, deferred portions of long-term debt, and capital lease obligations.

-M-

Master Lease Program: The method used to finance the purchase of new equipment and refinance existing equipment leases.

Match: Refers to a cost sharing ratio for a State or County program which requires a County General Fund Contribution of a certain amount or percentage to qualify.

Millage Rate: The rate used to calculate taxes based upon the assessed value of real property, countywide. One mill of tax is equal to \$1.00 for each \$1,000 of taxable property value.

Mission Statement: A succinct description of the scope and purpose of a County department.

Modified Accrual System: Accounting basis that records revenues when they are earned (whether or not

cash is received then) and expenditures when goods and services are received (whether or not cash payments are made then).

Municipal Services Taxing Unit (MSTU): A district created by the county to place the burden of ad valorem taxes upon property in a geographic area to fund a particular service or services. In Leon County, MSTU's exist countywide to fund primary healthcare for the uninsured and emergency medical services.

-N-

Net Budget: The legally adopted budget less all double counts required by fund accounting. For example, transfer between funds can appear in the budget of both funds and inflate the budget total. Other categories include internal service charge, reserves, debt proceeds, and other miscellaneous amounts.

-O-

Object Code: An itemization of accounts within a fund that is used to identify and record the type and amount of expenditures. Some object codes are mandated by the State of Florida Uniform Accounting System.

Operating Budget: A balanced fiscal plan for providing governmental programs and services for a single year.

Operating Expenses: Fund expenses related directly to the fund's primary activities for the current year and not defined as personal or capital outlays.

Operating Transfer: Legally authorized transfer from a fund receiving revenue, to the fund through which the resources are to be expended.

Other Personnel Service (OPS): A temporary position of specific duration not to exceed two years. The positions may be full-time or part-time.

-P-

Performance Objective: A statement that describes in specific and measurable terms the results the program is expected to achieve within a certain time frame.

Personal Services Expense: Expenses for salaries, wages, workers compensation, health/life insurance, and retirement contributions provided to County employees.

Program: A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

Projection: Estimates of anticipated revenues, expenditures, or other budget amounts for specific time periods, usually in fiscal years.

Glossary

Property Tax: Taxes levied on all non-exempt real and personal property located within Leon County. Property taxes computed based on multiplying the millage rate by the assessed value of the property often referred to as *ad valorem tax*.

Proprietary Fund/Agency: Commonly called “self-supporting” or “enterprise”, these funds/agencies pay for all or most of their cost of operations from user fees, and receive little or no general property tax support.

-R-

Real Property (RP): Land and the structures that are attached to it.

Requisition: Notification of pre-encumbrance of commitment of funds for goods and services.

Rescission: The withdrawal of authority to incur financial obligations that were previously provided by law and has not yet expired.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses and shortfalls in revenues.

Revenue: Funds collected to finance ongoing County services. Examples are: taxes, licenses and permits; intergovernmental revenue; charges for service; fines and forfeits; miscellaneous; and other financing sources.

Rolled-Back Millage Rate: The millage rate that will provide the same property tax levy as was levied during the previous fiscal year, except for levies on new construction, additions to structures, deletions, and property added due to geographic boundary changes.

-S-

Special Assessment: A levy made against certain properties to defray all or part of the cost of a specific capital improvement which benefits the owners of the property.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects that are legally restricted to be used for specific purposes.

State Shared Revenues: Revenues collected by the state and proportionately share with counties and/or municipalities on the basis of specific formulas.

-T-

Tax Base: The total property valuations on which taxes are levied.

Tax Roll: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the Board of County Commissioners by July 1 of each

Transfers: As reflected in fund condition statements, transfers reflect the movement of resources from one fund and other fiscal and personnel data for the past, current and budget years.

Trust Fund: A fund credited with receipts that earmarked by law and held in trust or in fiduciary capacity by the government for use in carrying out specific purposes and programs in accordance with an agreement or a statute.

-U-

User Fee: The fee charged to individuals or groups that receive a direct benefit of a public service, facility, or good.

-W-

Workload Measure: A unit of measure to identify the amount of work or product generated from specific activities. They form the basis for determining the unit's success at reaching its performance objectives.



Statistical Summary

POPULATION

Leon County	272,896
Median Age	30
Total Leon County Registered Voters as of 6/1/09	179,697

LABOR FORCE (Leon County)

	<u>2008</u>	<u>2007</u>	<u>2006</u>
Civilian Labor Force	147,017	143,939	138,524
Employment	140,572	139,517	134,721
Unemployment	6,445	4,422	3,803
Unemployment Rate (%)	4.4%	3.1%	2.7%

MEDIAN HOUSEHOLD INCOME (Source: Florida Research and Economic Database)

	<u>2007</u>	<u>2002</u>	<u>1997</u>
Leon County	\$48,739	\$37,760	\$37,832
Florida	\$47,804	\$38,024	\$32,455

ANNUAL – CONSUMER PRICE INDEX

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Leon County	94.3	94.4	97.6

RETAIL PRICE INDEX

Leon County May 2009

Food & Beverages	102.40
Housing	80.14
Medical Care	95.38
Transportation	99.13
Other Goods & Services	97.74

EDUCATION

Leon County Public K-12 Schools

Elementary Schools	24
Middle Schools	9
High Schools	6
Special / Alternative Schools	5
Charter Schools	5

Universities/ Colleges/Junior Colleges

Florida Agricultural & Mechanical University (FAMU)
Florida State University (FSU)
Flagler College at TCC
Keiser University (Tallahassee location)
Tallahassee Community College (TCC)

Vocational/Technical Schools

Lively Technical Center

MUNICIPAL SERVICES

Libraries

	Branches
Florida Agricultural & Mechanical University (FAMU)	5
Florida State University (FSU)	5
Legislative Library	1
Leon County Public Library System	6
State Library of Florida	1
Tallahassee Community College (TCC)	1

Statistical Summary

Law Enforcement

FAMU Police Department
 Florida Department of Law Enforcement Capital Police (FDLE)
 FSU Police Department
 Leon County Sheriff's Office (LCSO)
 TCC Campus Police Department
 Tallahassee Police Department (TPD)

Fire Department	Stations
Tallahassee Fire Department	15
Hospitals	Beds
Tallahassee Memorial Healthcare (TMH)	770
Capital Regional Medical Center	198
Convention/Conference Centers	Seats
Tallahassee - Leon County Civic Center	13,000
Florida State Conference Center	375

Utilities

Tallahassee City Limits
 Electric, Gas, Water, Tapping, Sewer, Solid Waste,
 Stormwater
Outside City Limits
 Electric, Water, Sewer Utility Services, Gas, Solid Waste

Franchise Agreements

Comcast
 Sewer
 Solid Waste
 Water

TRANSPORTATION

Tallahassee Regional Airport

Major Airlines	5
Commercial Service Carriers	8
Ground Transportation and Vehicle Rental Services	12

Railroad Services

Amtrak
 CSX Transportation

Bus Service

Greyhound
 StarMetro

Highways

Federal Highways	US 27, US 90, US 319
Federal Interstates	I-10
State Highways	SR-20, 59, 61, 155, 259, 263, 267, 363

Statistical Summary

STATE & LOCAL TAXATION (2009)

Local

Ad Valorem Millage Rates (Adopted)

	<u>City/DIA</u>	<u>City</u>	<u>Uninc.</u>
Countywide	7.8500	7.8500	7.8500
Healthcare MSTU	0.00	0.00	0.00
Emergency Medical Services (EMS) MSTU	0.50	0.50	0.50
City of Tallahassee	3.70	3.70	0.00
City of Tallahassee Downtown Improvement Authority	1.00	0.00	0.00
Leon County School Board	7.747	7.747	7.747
Northwest FL Water Management District	0.045	0.045	0.045
Total	20.842	19.842	19.342

Ad Valorem Tax Exemption Available Yes

General Homestead Exemption 25,000

Note: (Effective January 1, 2008, there is an additional \$25,000 exemption on Non-School taxes for the values greater than \$50,000)

Senior Citizen Homestead Exemption Available Yes

Discretionary Sales Surtax 1.5%

Utility Service Tax (Public Service Tax) 10.0%

Local Communications Services Tax (CST) 6.290%

State

Corporate Income Tax 5.5%

Personal Income Tax 0.0%

Retail Sales Tax 6.0%

Motor Fuel (Gasoline) Tax 0.267

State Enterprise Zone Yes EZ-3701

Federal Enterprise Zone Yes

FINANCIAL INSTITUTIONS

Banks/Branches 20

Credit Unions 15

Savings and Loans 27

CLIMATE

Averages (June)

High Temperature (Fahrenheit) 91

Low Temperature (Fahrenheit) 70

Rainfall (Inches) 6.9

RECREATION

Outdoors Activities

Boat Landings 23

Campgrounds 3

Galleries 10

Historic Points of Interest 11

Lakes 200

Museums 13

Parks 96 61 City 35 County

Reservations 1

Special Events 7

Statistical Summary

LEON COUNTY CANOPY ROADS

Centerville Road/Moccasin Gap Road
Meridian Road
Miccosukee Road
Old Bainbridge Road
Old Centerville Road
Old St. Augustine Road
Pisgah Church Road
Sunny Hill Road

TRAVEL DISTANCE FROM TALLAHASSEE (in miles)

Albertson, NY	1,076
Atlanta, Georgia	273
Birmingham, Alabama	302
Gainesville, Florida	151
Houston, Texas	709
Jackson, Mississippi	475
Jacksonville, Florida	163
Key West, Florida	639
San Diego, CA	2,182
Louisville, Kentucky	666
Macon, Georgia	197
Melbourne, Florida	326
Memphis, Tennessee	543
Miami, Florida	480
Montgomery, Alabama	210
New Orleans, Louisiana	384
Orlando, Florida	257
Panama City, Florida	121
Pensacola, Florida	197
Portland, OR	2,774
Savannah, Georgia	300
Tampa, Florida	274
Washington, D.C.	871

**Leon County Government
Fiscal Year 2010 Budget**

DECEMBER

DATE	ACTIVITY	PARTICIPANTS
Monday, December 8, 2008	Board Retreat	Board of County Commissioners (BOCC) Executive Staff

JANUARY

DATE	ACTIVITY	PARTICIPANTS
Monday, January 7, 2009	Internal Services Request Matrix Distributed to Departments and Constitutional/Judicial Officers	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)
Friday, January 30, 2009	Departments and Constitutional/Judicial Officers submit internal service requests	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)

FEBRUARY

DATE	ACTIVITY	PARTICIPANTS
Thursday, February 19, 2009 Friday, February 20, 2009	Budget Training	OMB/Departments
Thursday, February 26, 2009	Budget Policy and Budget Calendar Item	OMB

MARCH

DATE	ACTIVITY	PARTICIPANTS
Thursday, March 19, 2009	BOCC Budget Workshop	All Departments
Tuesday, March 17, 2009	Deadline for Capital Project Requests	OMB
Monday, March 23, 2009	Deadline for Departments to notify OMB for budget issues pertaining to required contract and state payment increases	OMB
Thursday, March 26, 2009	Ratification of Actions taken at the March 19, 2009 Workshop	OMB

APRIL

DATE	ACTIVITY	PARTICIPANTS
Thursday, April 23, 2009	Mid-Year Financial Report Item	OMB

**Leon County Government
Fiscal Year 2010 Budget**

JUNE

DATE	ACTIVITY	PARTICIPANTS
Monday, June 1, 2009	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Monday, June 1, 2009	Notice to Property Appraiser regarding possible non-ad valorem assessments for TRIM notice	Public Works, OMB, Property Appraiser
Tuesday, June 9, 2009	Fiscal Year 2010 Budget Workshop	OMB

JULY

DATE	ACTIVITY	PARTICIPANTS
Wednesday, July 1, 2009	Certified Taxable Values provided by Property Appraiser	Property Appraiser
Wednesday, July 1, 2009	Non-ad valorem assessments to be included on TRIM due to Property Appraiser unless extension granted (extension request will be made to submit after July budget workshops)	Public Works, OMB, Property Appraiser
Monday, July 13, 2009 (CANCELED) Tuesday, July 14, 2009	Tentative FY 2010 Budget Workshops	County Administrator, Departments OMB
Wednesday, July 10, 2009	Tentative Budget Submitted to BOCC	OMB

AUGUST

DATE	ACTIVITY	PARTICIPANTS
Wednesday, August 4, 2009	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	OMB, Property Appraiser
Monday, August 24, 2009	Last day for Property Appraiser to mails TRIM notice	Property Appraiser

SEPTEMBER

DATE	ACTIVITY	PARTICIPANTS
Wednesday, September 9, 2009	BOCC – 1 st Public Budget Hearing	OMB
Monday, September 14, 2009	BOCC - First and Only Public Hearing Regarding Adoption of Revisions to the Stormwater and Solid Waste Management Fees	OMB
Tuesday, September 15, 2009	Certification of Non-Ad Valorem assessment roll due to Tax Collector	Public Works
Tuesday, September 22, 2009	BOCC – 2 nd Public Budget Hearing	OMB
Friday, September 25, 2009	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	OMB

OCTOBER

DATE	ACTIVITY	PARTICIPANTS
Thursday, October 1, 2009	Beginning of New Fiscal Year	
Thursday, October 22, 2009	Final Day to Submit TRIM Compliance Certification to Department of Revenue (DOR)	OMB

Budget Cost Summaries

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Budget Cost Summaries

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**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-100-511 County Commission				
51100 Executive Salaries	512,769	567,328	533,918	549,038
51200 Regular Salaries And Wages	393,364	387,516	409,679	421,642
52100 Fica Taxes	67,491	71,254	73,011	75,082
52200 Retirement Contribution	122,292	129,054	134,836	138,636
52300 Life & Health Insurance	113,147	106,072	131,465	137,368
52400 Workers Compensation	3,787	3,565	2,871	2,948
001-100-511 Totals	<u>1,212,849</u>	<u>1,264,789</u>	<u>1,285,780</u>	<u>1,324,714</u>
001-101-511 Commission District 1				
54000 Travel & Per Diem	4,888	5,000	5,000	5,000
54100 Communications	592	500	500	500
54900 Other Current Charges & Obligations	3,554	3,400	3,400	3,400
55100 Office Supplies	315	400	400	400
55200 Operating Supplies	145	200	200	200
001-101-511 Totals	<u>9,493</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
001-102-511 Commission District 2				
54000 Travel & Per Diem	1,980	5,200	5,200	5,200
54100 Communications	0	300	300	300
54700 Printing And Binding	0	200	200	200
54900 Other Current Charges & Obligations	500	2,929	2,929	2,929
55100 Office Supplies	0	700	700	700
55200 Operating Supplies	2,724	100	100	100
55400 Publications, Subscriptions & Membe	0	71	71	71
001-102-511 Totals	<u>5,204</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
001-103-511 Commission District 3				
54000 Travel & Per Diem	8,188	5,000	5,000	5,000
54200 Postage	65	1,000	1,000	1,000
54700 Printing And Binding	0	1,000	1,000	1,000
54900 Other Current Charges & Obligations	500	1,000	1,000	1,000
55100 Office Supplies	90	400	400	400
55200 Operating Supplies	478	1,100	1,100	1,100
001-103-511 Totals	<u>9,320</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
001-104-511 Commission District 4				
54000 Travel & Per Diem	3,934	7,300	7,300	7,300
54100 Communications	764	200	200	200
54900 Other Current Charges & Obligations	500	750	750	750
55100 Office Supplies	128	500	500	500
55200 Operating Supplies	2,560	750	750	750
001-104-511 Totals	<u>7,886</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
001-105-511 Commission District 5				
54000 Travel & Per Diem	3,371	6,171	6,700	6,700
54900 Other Current Charges & Obligations	1,501	2,929	1,700	1,700
55100 Office Supplies	279	400	800	800
55200 Operating Supplies	-13	0	0	0
55400 Publications, Subscriptions & Membe	108	0	300	300
001-105-511 Totals	<u>5,247</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-106-511 Commission At-large 6				
54000 Travel & Per Diem	884	3,471	3,500	3,500
54100 Communications	0	150	200	200
54200 Postage	0	100	100	100
54700 Printing And Binding	144	200	200	200
54900 Other Current Charges & Obligations	2,001	3,579	3,500	3,500
55100 Office Supplies	64	500	500	500
55200 Operating Supplies	420	1,500	1,500	1,500
001-106-511 Totals	<u>3,514</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
001-107-511 Commission At-large 7				
54000 Travel & Per Diem	7,826	6,000	6,000	6,000
54100 Communications	0	400	400	400
54700 Printing And Binding	995	200	200	200
54900 Other Current Charges & Obligations	630	750	750	750
55100 Office Supplies	46	750	750	750
55200 Operating Supplies	0	1,400	1,400	1,400
001-107-511 Totals	<u>9,497</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
001-108-511 Commissioners' Account				
54100 Communications	67	0	0	0
54101 Communication - Phone System	2,355	3,560	2,395	2,395
54200 Postage	233	1,500	1,500	1,500
54400 Rentals And Leases	2,728	3,000	3,000	3,000
54700 Printing And Binding	0	4,000	4,000	4,000
54900 Other Current Charges & Obligations	291	1,000	1,000	1,000
55100 Office Supplies	-25	700	700	700
55200 Operating Supplies	14,630	12,865	12,865	12,865
001-108-511 Totals	<u>20,280</u>	<u>26,625</u>	<u>25,460</u>	<u>25,460</u>
County Commission Totals	<u>1,283,290</u>	<u>1,357,914</u>	<u>1,377,740</u>	<u>1,416,674</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-110-512 County Administration				
51100 Executive Salaries	0	7,200	7,200	7,200
51200 Regular Salaries And Wages	402,429	581,507	556,405	572,904
52100 Fica Taxes	21,827	40,037	33,299	34,506
52200 Retirement Contribution	46,977	79,491	68,081	70,007
52205 Other Retirement Contributions	16,135	16,012	16,636	16,636
52210 Deferred Compensation Match	131	0	200	203
52300 Life & Health Insurance	42,419	71,015	58,897	61,759
52305 Disability Insurance	7,325	0	0	0
52400 Workers Compensation	1,827	2,539	1,743	1,794
54000 Travel & Per Diem	1,877	8,600	6,900	6,900
54101 Communication - Phone System	657	1,580	1,530	1,530
54200 Postage	0	396	300	300
54700 Printing And Binding	0	1,850	60	60
55100 Office Supplies	82	1,858	1,080	1,080
55200 Operating Supplies	1,190	2,926	1,400	1,400
55400 Publications, Subscriptions & Membe	394	1,621	1,317	1,317
55401 Training	159	1,200	700	700
001-110-512 Totals	<u>543,428</u>	<u>817,832</u>	<u>755,748</u>	<u>778,296</u>
County Administration Totals	<u>543,428</u>	<u>817,832</u>	<u>755,748</u>	<u>778,296</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-120-514 County Attorney				
51100 Executive Salaries	0	7,200	7,200	7,200
51200 Regular Salaries And Wages	651,532	778,158	779,074	802,268
52100 Fica Taxes	39,554	49,141	51,683	53,426
52200 Retirement Contribution	73,315	87,956	93,934	96,616
52205 Other Retirement Contributions	15,149	15,034	15,620	15,620
52210 Deferred Compensation Match	1,522	0	1,600	1,624
52300 Life & Health Insurance	58,430	90,289	102,190	106,826
52305 Disability Insurance	5,196	0	0	0
52400 Workers Compensation	2,454	2,354	1,924	1,980
53100 Professional Services	408,278	455,000	455,000	455,000
53110 Psychological Exams	3,662	0	0	0
53300 Court Reporter Services	6,777	7,500	7,500	7,500
53400 Other Contractual Services	12,091	7,616	7,616	7,616
54000 Travel & Per Diem	23,905	16,200	16,200	16,200
54100 Communications	100	1,200	1,200	1,200
54101 Communication - Phone System	1,613	2,660	1,720	1,720
54200 Postage	1,167	1,344	1,344	1,344
54400 Rentals And Leases	2,817	5,200	5,200	5,200
54600 Repairs And Maintenance	570	1,411	1,411	1,411
54700 Printing And Binding	20,869	11,700	11,700	11,700
55100 Office Supplies	4,236	5,365	5,365	5,365
55200 Operating Supplies	2,082	1,600	1,600	1,600
55400 Publications, Subscriptions & Membe	51,247	34,265	34,265	34,265
55401 Training	0	750	750	750
56400 Machinery And Equipment	2,274	0	0	0
001-120-514 Totals	<u>1,388,841</u>	<u>1,581,943</u>	<u>1,604,096</u>	<u>1,636,431</u>
106-122-541 Eminent Domain/Real Estate Attorney				
51200 Regular Salaries And Wages	129,858	0	0	0
52100 Fica Taxes	9,821	0	0	0
52200 Retirement Contribution	12,714	0	0	0
52210 Deferred Compensation Match	493	0	0	0
52300 Life & Health Insurance	12,866	0	0	0
52400 Workers Compensation	422	0	0	0
53400 Other Contractual Services	70	0	0	0
54000 Travel & Per Diem	2,055	0	0	0
54101 Communication - Phone System	282	0	0	0
54200 Postage	63	0	0	0
54700 Printing And Binding	284	0	0	0
55100 Office Supplies	2,378	0	0	0
55400 Publications, Subscriptions & Membe	636	0	0	0
106-122-541 Totals	<u>171,943</u>	<u>0</u>	<u>0</u>	<u>0</u>
County Attorney Totals	<u>1,560,783</u>	<u>1,581,943</u>	<u>1,604,096</u>	<u>1,636,431</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-130-513 Office of Management & Budget				
51200 Regular Salaries And Wages	485,468	489,940	510,680	525,642
52100 Fica Taxes	34,239	33,851	37,350	38,543
52200 Retirement Contribution	51,086	50,100	56,263	57,892
52210 Deferred Compensation Match	1,113	0	1,200	1,218
52300 Life & Health Insurance	61,564	68,871	75,394	78,888
52400 Workers Compensation	2,032	1,790	1,559	1,604
53100 Professional Services	23,875	35,000	35,000	35,000
54000 Travel & Per Diem	392	4,970	4,970	4,970
54101 Communication - Phone System	1,424	1,910	1,615	1,615
54200 Postage	141	400	400	400
54700 Printing And Binding	8,699	15,850	15,850	15,850
55100 Office Supplies	4,901	5,130	5,130	5,130
55200 Operating Supplies	591	3,845	3,845	3,845
55400 Publications, Subscriptions & Membe	626	1,330	1,330	1,330
55401 Training	0	2,455	2,455	2,455
001-130-513 Totals	<u>676,150</u>	<u>715,442</u>	<u>753,041</u>	<u>774,382</u>
501-132-513 Risk Management				
51200 Regular Salaries And Wages	80,167	81,971	81,802	84,139
52100 Fica Taxes	5,737	5,814	6,037	6,221
52200 Retirement Contribution	7,881	8,211	8,707	8,955
52300 Life & Health Insurance	14,459	14,440	16,111	16,900
52400 Workers Compensation	405	301	246	253
53100 Professional Services	105,061	123,000	123,000	123,000
54000 Travel & Per Diem	0	1,900	1,900	1,900
54100 Communications	74	360	360	360
54101 Communication - Phone System	325	430	425	425
54200 Postage	131	160	160	160
54700 Printing And Binding	208	400	400	400
55100 Office Supplies	32	600	600	600
55200 Operating Supplies	557	950	950	950
55400 Publications, Subscriptions & Membe	1,059	1,300	1,300	1,300
55401 Training	797	900	900	900
501-132-513 Totals	<u>216,895</u>	<u>240,737</u>	<u>242,898</u>	<u>246,463</u>
Office of Management and Budget Totals	<u>893,045</u>	<u>956,179</u>	<u>995,939</u>	<u>1,020,845</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-160-513 Human Resources				
51200 Regular Salaries And Wages	583,331	619,491	618,282	636,676
51250 Regular OPS Salaries	176	0	0	0
51300 Other Salaries & Wages	24,178	38,500	0	0
52100 Fica Taxes	45,096	45,716	47,765	49,174
52200 Retirement Contribution	59,917	63,407	66,370	68,323
52210 Deferred Compensation Match	1,231	0	1,300	1,320
52300 Life & Health Insurance	70,215	82,175	92,912	97,106
52400 Workers Compensation	2,600	2,287	1,876	1,932
53500 Investigations	4,252	11,750	11,750	11,750
54000 Travel & Per Diem	902	5,438	5,438	5,438
54100 Communications	30	0	0	0
54101 Communication - Phone System	1,835	2,290	1,560	1,560
54200 Postage	539	3,000	3,000	3,000
54400 Rentals And Leases	6,882	6,809	9,484	9,484
54700 Printing And Binding	1,079	4,500	4,500	4,500
54800 Promotional Activities	28	3,172	3,172	3,172
54801 Recruitment	38,325	36,920	54,920	54,920
54900 Other Current Charges & Obligations	0	25,000	25,000	25,000
54909 Employee Incentives	17,287	23,900	23,900	23,900
54917 Employee Assistance Program	1,900	3,000	3,000	3,000
54918 Staff Development & Training	2,817	27,983	27,983	27,983
54950 Tuition Assistance	17,378	51,900	49,225	49,225
55100 Office Supplies	3,634	4,440	4,440	4,440
55200 Operating Supplies	3,448	3,772	3,772	3,772
55400 Publications, Subscriptions & Membe	1,262	1,854	1,854	1,854
55401 Training	1,346	6,389	6,389	6,389
001-160-513 Totals	<u>889,690</u>	<u>1,073,693</u>	<u>1,067,892</u>	<u>1,093,918</u>
Human Resources Totals	<u>889,690</u>	<u>1,073,693</u>	<u>1,067,892</u>	<u>1,093,918</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
160-301-552 Administration				
51200 Regular Salaries And Wages	199,388	206,381	220,644	227,264
52100 Fica Taxes	14,670	15,085	16,557	17,166
52200 Retirement Contribution	22,496	22,415	22,219	22,886
52210 Deferred Compensation Match	662	0	700	711
52300 Life & Health Insurance	35,614	36,288	40,651	42,647
52400 Workers Compensation	836	754	664	683
53400 Other Contractual Services	83,539	96,245	92,575	92,575
54000 Travel & Per Diem	2,539	5,000	5,000	5,000
54100 Communications	223	810	300	300
54101 Communication - Phone System	3,246	1,220	1,150	1,150
54200 Postage	35	100	100	100
54300 Utility Services	17,979	17,700	18,000	18,000
54400 Rentals And Leases	13,146	8,894	12,500	12,500
54600 Repairs And Maintenance	25,517	35,260	25,500	25,500
54900 Other Current Charges & Obligations	20,000	0	0	0
55100 Office Supplies	700	800	800	800
55200 Operating Supplies	11,138	5,552	17,500	17,500
55400 Publications, Subscriptions & Membe	1,960	3,021	875	875
55401 Training	0	2,125	2,000	2,000
56400 Machinery And Equipment	5,469	0	0	0
160-301-552 Totals	<u>459,157</u>	<u>457,650</u>	<u>477,735</u>	<u>487,657</u>
160-302-552 Advertising				
53400 Other Contractual Services	559,658	556,500	725,000	725,000
160-302-552 Totals	<u>559,658</u>	<u>556,500</u>	<u>725,000</u>	<u>725,000</u>
160-303-552 Marketing				
53400 Other Contractual Services	1,054,980	1,055,000	1,026,611	1,026,611
54900 Other Current Charges & Obligations	249,302	282,500	0	0
160-303-552 Totals	<u>1,304,282</u>	<u>1,337,500</u>	<u>1,026,611</u>	<u>1,026,611</u>
160-304-552 Special Projects				
58300 Other Grants & Aids	566,764	178,445	100,000	100,000
58320 Sponsorships & Contributions	55,442	10,000	0	0
160-304-552 Totals	<u>622,206</u>	<u>188,445</u>	<u>100,000</u>	<u>100,000</u>
160-305-552 1 Cent Expenses				
58100 Aids To Government Agencies	508,425	884,716	767,600	775,200
160-305-552 Totals	<u>508,425</u>	<u>884,716</u>	<u>767,600</u>	<u>775,200</u>
Tourist Development Totals	<u>3,453,728</u>	<u>3,424,811</u>	<u>3,096,946</u>	<u>3,114,468</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-114-512 Intergovernmental Affairs				
51200 Regular Salaries And Wages	348,609	648,940	605,115	623,043
52100 Fica Taxes	23,341	35,150	43,571	44,979
52200 Retirement Contribution	38,234	53,394	65,897	67,849
52210 Deferred Compensation Match	859	0	900	914
52300 Life & Health Insurance	61,582	88,134	112,675	118,202
52400 Workers Compensation	1,490	1,889	1,818	1,874
53100 Professional Services	3,215	20,684	20,684	20,684
53400 Other Contractual Services	189,500	180,000	140,000	140,000
54000 Travel & Per Diem	16,345	15,000	15,000	15,000
54100 Communications	1,050	0	0	0
54101 Communication - Phone System	1,626	1,920	1,310	1,310
54200 Postage	1,411	3,076	3,076	3,076
54600 Repairs And Maintenance	3,355	400	400	400
54700 Printing And Binding	4,528	10,800	10,800	10,800
54800 Promotional Activities	51,442	56,900	48,400	48,400
54900 Other Current Charges & Obligations	3,652	2,600	2,900	2,900
55100 Office Supplies	1,741	1,480	1,480	1,480
55200 Operating Supplies	1,010	6,000	6,000	6,000
55400 Publications, Subscriptions & Membe	2,881	3,492	3,492	3,492
55401 Training	0	500	500	500
56400 Machinery And Equipment	1,050	0	0	0
001-114-512 Totals	<u>756,921</u>	<u>1,130,359</u>	<u>1,084,018</u>	<u>1,110,903</u>
Intergovernmental Affairs Totals	<u>756,921</u>	<u>1,130,359</u>	<u>1,084,018</u>	<u>1,110,903</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-240-571 Lib - Policy, Planning, & Operations				
51200 Regular Salaries And Wages	357,932	388,341	342,292	352,560
52100 Fica Taxes	26,011	28,580	26,035	26,919
52200 Retirement Contribution	32,870	39,596	36,224	37,299
52210 Deferred Compensation Match	1,057	0	1,100	1,117
52300 Life & Health Insurance	28,236	51,321	46,987	49,103
52400 Workers Compensation	1,408	1,446	1,039	1,071
53100 Professional Services	264,555	315,377	323,799	332,895
53400 Other Contractual Services	4,261	8,150	8,150	8,150
54000 Travel & Per Diem	0	1,500	1,500	1,500
54100 Communications	1,240	2,280	2,280	2,280
54101 Communication - Phone System	21,278	24,960	15,010	15,010
54200 Postage	21,467	22,692	22,692	22,692
54400 Rentals And Leases	22,294	26,044	26,044	26,044
54600 Repairs And Maintenance	1,213	600	600	600
54700 Printing And Binding	3	500	500	500
54800 Promotional Activities	0	400	400	400
55100 Office Supplies	11,139	15,540	15,540	15,540
55200 Operating Supplies	44,041	36,163	36,163	36,163
55400 Publications, Subscriptions & Membe	2,025	2,990	2,990	2,990
55401 Training	1,710	4,948	4,948	4,948
001-240-571 Totals	<u>842,740</u>	<u>971,428</u>	<u>914,293</u>	<u>937,781</u>
001-241-571 Library Public Services				
51200 Regular Salaries And Wages	1,296,305	1,458,916	1,360,605	1,401,419
51250 Regular OPS Salaries	18,349	24,237	24,237	24,964
52100 Fica Taxes	98,126	111,305	108,690	111,872
52200 Retirement Contribution	117,011	144,897	143,491	147,691
52210 Deferred Compensation Match	6,614	0	6,700	6,801
52300 Life & Health Insurance	197,693	309,931	348,573	364,083
52400 Workers Compensation	5,208	5,630	4,326	4,450
53400 Other Contractual Services	2,895	3,000	3,000	3,000
54100 Communications	-140	0	0	0
54600 Repairs And Maintenance	16,800	12,135	12,135	12,135
54700 Printing And Binding	2,156	7,500	7,500	7,500
54900 Other Current Charges & Obligations	347	1,695	1,695	1,695
55100 Office Supplies	6,451	8,118	8,118	8,118
55200 Operating Supplies	9,094	6,960	6,960	6,960
55401 Training	244	960	960	960
56600 Books, Publications & Libr Material	536,469	595,505	595,505	595,505
56610 Electronic Subscriptions	81,466	27,000	27,000	27,000
001-241-571 Totals	<u>2,395,089</u>	<u>2,717,789</u>	<u>2,659,495</u>	<u>2,724,153</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-242-571 Library Collection Services				
51200 Regular Salaries And Wages	402,225	502,222	495,429	510,292
52100 Fica Taxes	29,911	36,682	37,905	39,038
52200 Retirement Contribution	39,852	47,233	49,889	51,387
52210 Deferred Compensation Match	2,309	0	2,400	2,436
52300 Life & Health Insurance	95,213	126,814	139,191	146,104
52400 Workers Compensation	1,732	1,862	1,515	1,559
53400 Other Contractual Services	85,020	78,369	78,369	78,369
54000 Travel & Per Diem	28	90	90	90
54200 Postage	4,359	13,050	13,050	13,050
54505 Vehicle Coverage	2,883	2,372	6,206	6,206
54600 Repairs And Maintenance	0	1,645	1,645	1,645
54601 Vehicle Repair	3,860	2,006	3,363	3,363
54700 Printing And Binding	6,770	7,492	7,492	7,492
55100 Office Supplies	8,725	4,133	4,133	4,133
55200 Operating Supplies	39,482	37,983	37,983	37,983
55210 Fuel & Oil	5,590	6,531	3,783	3,783
55400 Publications, Subscriptions & Membe	892	4,285	4,285	4,285
55401 Training	1,931	4,315	4,315	4,315
001-242-571 Totals	<u>730,783</u>	<u>877,084</u>	<u>891,043</u>	<u>915,530</u>
001-243-571 Library Extension Services				
51200 Regular Salaries And Wages	1,398,972	1,352,551	1,392,844	1,544,752
51300 Other Salaries & Wages	0	63,000	0	0
52100 Fica Taxes	104,639	102,234	109,853	121,754
52200 Retirement Contribution	131,171	133,925	145,552	161,238
52210 Deferred Compensation Match	5,509	0	5,600	5,684
52300 Life & Health Insurance	224,417	265,889	299,554	326,892
52400 Workers Compensation	5,858	5,112	4,315	4,781
53400 Other Contractual Services	41,620	42,210	43,370	43,370
54000 Travel & Per Diem	1,456	2,197	2,197	2,197
54100 Communications	2,487	8,588	8,588	8,588
54600 Repairs And Maintenance	14,991	14,869	14,869	14,869
54601 Vehicle Repair	1,382	2,558	4,463	4,463
54800 Promotional Activities	0	600	600	600
55100 Office Supplies	20,452	19,470	18,310	18,310
55200 Operating Supplies	17,376	44,072	45,272	53,560
55210 Fuel & Oil	1,769	1,957	1,032	1,032
55400 Publications, Subscriptions & Membe	758	2,045	2,120	2,120
55401 Training	582	1,951	1,876	1,876
56600 Books, Publications & Libr Material	0	0	0	30,000
001-243-571 Totals	<u>1,973,438</u>	<u>2,063,228</u>	<u>2,100,415</u>	<u>2,346,086</u>
Library Services Totals	<u>5,942,050</u>	<u>6,629,529</u>	<u>6,565,246</u>	<u>6,923,550</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-113-513 Volunteer Center				
51200 Regular Salaries And Wages	117,005	114,759	116,186	119,656
51400 Overtime	0	2,000	2,000	2,000
52100 Fica Taxes	8,548	8,382	8,889	9,153
52200 Retirement Contribution	11,881	11,794	12,307	12,676
52210 Deferred Compensation Match	625	0	700	711
52300 Life & Health Insurance	18,593	20,287	17,015	17,850
52400 Workers Compensation	510	419	349	360
53400 Other Contractual Services	0	300	300	300
54000 Travel & Per Diem	760	3,196	3,196	3,196
54100 Communications	1,145	1,320	1,320	1,320
54101 Communication - Phone System	947	1,700	1,295	1,295
54200 Postage	117	1,571	500	500
54700 Printing And Binding	3,127	5,186	6,257	6,257
54800 Promotional Activities	6,463	4,859	4,859	4,859
55100 Office Supplies	6,143	3,907	3,907	3,907
55200 Operating Supplies	1,208	0	0	0
55400 Publications, Subscriptions & Membe	1,095	1,327	1,327	1,327
55401 Training	0	195	195	195
001-113-513 Totals	<u>178,168</u>	<u>181,202</u>	<u>180,602</u>	<u>185,562</u>
001-190-562 Health Department				
58100 Aids To Government Agencies	257,984	237,345	237,345	237,345
001-190-562 Totals	<u>257,984</u>	<u>237,345</u>	<u>237,345</u>	<u>237,345</u>
001-370-527 Medical Examiner				
58346 Medical Examiner	375,000	375,000	375,000	386,250
001-370-527 Totals	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>	<u>386,250</u>
001-370-562 Tubercular Care & Child Protection Exams				
58340 Tubercular Care-transportation	0	2,000	2,000	2,000
58342 Child Protection Exams	51,250	59,000	59,000	59,000
001-370-562 Totals	<u>51,250</u>	<u>61,000</u>	<u>61,000</u>	<u>61,000</u>
001-370-563 Baker Act & Marchman Act				
53101 Baker Act Payments	614,580	332,510	343,083	343,400
53102 Mental Health & Alcohol	0	282,439	284,921	284,995
001-370-563 Totals	<u>614,580</u>	<u>614,949</u>	<u>628,004</u>	<u>628,395</u>
001-370-564 Medicaid & Indigent Burials				
58341 Indigent Burial	1,500	3,500	3,500	3,500
58343 Medicaid	1,607,683	1,800,000	2,100,000	2,109,000
001-370-564 Totals	<u>1,609,183</u>	<u>1,803,500</u>	<u>2,103,500</u>	<u>2,112,500</u>
001-370-569 CHSP & Emergency Assistance				
51200 Regular Salaries And Wages	54,610	46,968	46,573	47,954
52100 Fica Taxes	4,177	3,706	3,839	3,944
52200 Retirement Contribution	4,929	4,772	5,052	5,191
52210 Deferred Compensation Match	5	0	100	102
52300 Life & Health Insurance	462	4,046	4,062	4,074
52400 Workers Compensation	209	185	151	155
53400 Other Contractual Services	144,000	144,000	144,000	144,000
58344 Human Service Grants	756,230	750,000	750,000	750,000
58345 Emergency Assistance	40,217	40,000	40,000	40,000
001-370-569 Totals	<u>1,004,839</u>	<u>993,677</u>	<u>993,777</u>	<u>995,420</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-371-569 Housing Services				
51200 Regular Salaries And Wages	245,502	307,331	351,253	361,774
52100 Fica Taxes	18,374	22,446	26,868	27,675
52200 Retirement Contribution	21,454	28,905	35,372	36,432
52210 Deferred Compensation Match	866	0	900	914
52300 Life & Health Insurance	47,738	68,200	82,776	86,865
52400 Workers Compensation	1,471	1,326	1,057	1,087
53400 Other Contractual Services	445	450	450	450
54000 Travel & Per Diem	511	5,700	4,705	4,705
54100 Communications	4	0	0	0
54101 Communication - Phone System	2,527	2,830	2,110	2,110
54200 Postage	416	1,500	800	800
54400 Rentals And Leases	6,081	5,119	5,119	5,119
54505 Vehicle Coverage	437	419	371	371
54600 Repairs And Maintenance	878	200	200	200
54601 Vehicle Repair	447	1,350	1,050	1,050
54700 Printing And Binding	726	300	1,000	1,000
54900 Other Current Charges & Obligations	1,927	2,825	2,825	2,825
55100 Office Supplies	3,656	1,725	2,800	2,800
55200 Operating Supplies	908	2,414	3,334	3,334
55210 Fuel & Oil	2,466	2,992	1,466	1,466
55400 Publications, Subscriptions & Membe	569	800	800	800
55401 Training	1,813	2,900	1,900	1,900
001-371-569 Totals	<u>359,217</u>	<u>459,732</u>	<u>527,156</u>	<u>543,677</u>
001-390-553 Veteran Services				
51200 Regular Salaries And Wages	173,268	172,634	134,293	138,322
51400 Overtime	914	1,000	1,000	1,000
52100 Fica Taxes	13,166	13,161	10,549	10,857
52200 Retirement Contribution	16,442	16,945	13,887	14,292
52210 Deferred Compensation Match	1,388	0	1,400	1,421
52300 Life & Health Insurance	10,385	17,699	15,082	15,637
52400 Workers Compensation	736	658	415	427
54000 Travel & Per Diem	670	2,877	2,877	2,877
54101 Communication - Phone System	817	1,030	875	875
54200 Postage	580	816	767	767
54400 Rentals And Leases	2,876	2,800	2,800	2,800
54600 Repairs And Maintenance	0	156	158	160
54700 Printing And Binding	90	68	68	68
54800 Promotional Activities	2,348	2,574	2,574	2,574
54900 Other Current Charges & Obligations	98	300	300	300
55100 Office Supplies	440	440	440	440
55200 Operating Supplies	341	458	458	458
55400 Publications, Subscriptions & Membe	180	580	580	580
55401 Training	4,026	4,577	4,624	4,671
58349 Military Personnel Grant Program	0	100,000	100,000	100,000
001-390-553 Totals	<u>228,765</u>	<u>338,773</u>	<u>293,147</u>	<u>298,526</u>
001-971-562 Primary Health Care				
53144 Professional Services / Medical	157,672	257,671	257,671	257,671
54200 Postage	0	0	100	100
54900 Other Current Charges & Obligations	863,439	1,488,277	1,486,937	1,486,937
54908 Other Current Charges & Obligations	0	2,780	2,780	2,780
55200 Operating Supplies	1,208	2,000	1,650	1,650
55400 Publications, Subscriptions & Membe	0	0	250	250
001-971-562 Totals	<u>1,022,318</u>	<u>1,750,728</u>	<u>1,749,388</u>	<u>1,749,388</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
161-808-554 Housing Finance Authority				
54000 Travel & Per Diem	2,023	8,000	8,000	7,715
54200 Postage	0	150	150	150
54700 Printing And Binding	0	150	150	150
54900 Other Current Charges & Obligations	406	250	250	250
55100 Office Supplies	193	250	250	250
55200 Operating Supplies	1,210	1,285	1,000	1,000
55400 Publications, Subscriptions & Membe	561	1,200	1,200	1,200
58200 Aids To Private Organizations	0	10,000	10,000	10,000
58313 Housing Related Activities	0	10,350	10,350	10,350
585000 Housing Grants & Aids	125,000	0	0	0
585044 A DENNY	33	0	0	0
585045 G LINGERFELT	3,050	0	0	0
585051 A LELAND	19	0	0	0
585061 L WRIGHT	20	0	0	0
585073 B Harlan	36	0	0	0
585088 Mamie Coefeild	2,320	0	0	0
585093 Derry Williams	-27	0	0	0
585098 Sabrena Allen	1,600	0	0	0
585100 C Knight	36	0	0	0
585106 Dorothy Ford	187	0	0	0
585111 Bobbie Scott	264	0	0	0
585120 Lena Harris	214	0	0	0
585126 Hattie Whitaker	96	0	0	0
585127 Melinda Harris	217	0	0	0
585145 Michele Leland	20	0	0	0
585146 Rebecca Whittle	1,475	0	0	0
585147 Robert Hendrieth	253	0	0	0
585148 Sheryl Sanders	19	0	0	0
585155 Willie Miller	20	0	0	0
585156 Catharine Clark	53	0	0	0
585159 LaQuita Walker	21	0	0	0
585165 Annie Margaret Hall	96	0	0	0
585169 Holiday High	19	0	0	0
585170 Karen Cribb	177	0	0	0
585171 Willie Mae Hall	94	0	0	0
585173 Ava Hodge	22	0	0	0
585174 Audrey Robinson	566	0	0	0
585175 Mary Dyal	19	0	0	0
585176 Gussie Crawford	240	0	0	0
585177 Jessica Dalton	83	0	0	0
585178 Mary Graham	167	0	0	0
585179 Mary Jenkins	165	0	0	0
585180 Mary Porter	145	0	0	0
585181 Nora Virgin	219	0	0	0
585182 Aurthor Babb	3,438	0	0	0
585183 Mary Brown	187	0	0	0
585184 Malysa Baucum	127	0	0	0
585185 Kathy Stewart	212	0	0	0
585186 Patricia Capps	122	0	0	0
585187 Lawrence Charbneau	109	0	0	0
585188 Joseph Elkins	8,737	0	0	0
585189 Patricia Hayes	508	0	0	0
585190 Johnny Hinson	212	0	0	0
585191 Pleasant Jackson-Lee	10,131	0	0	0
585192 Yonika Thomas	2,050	0	0	0
585193 Catherine Andrews	710	0	0	0
585194 Roy Bozeman	129	0	0	0
585195 Lena Mae Floyd	132	0	0	0
585196 Shirley Gatlin	49	0	0	0

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
161-808-554 Housing Finance Authority				
585197 Doretha Hall	117	0	0	0
585198 Rebecca Leamon	49,624	0	0	0
585199 Annie Porter	224	0	0	0
585200 Jesse Moore	5,998	0	0	0
585201 Jackqueline Washington	95	0	0	0
585202 Eunice Bauer	114	0	0	0
585203 Sherry Brown	357	0	0	0
585206 Mamie Ingram	197	0	0	0
585207 Ernestine Johnson	1,939	0	0	0
585208 Kathrine Sharpe	29	0	0	0
585209 Brenda Tilman	159	0	0	0
161-808-554 Totals	<u>227,034</u>	<u>31,635</u>	<u>31,350</u>	<u>31,065</u>
163-971-562 Primary Health Care				
53400 Other Contractual Services	0	60,000	0	0
54200 Postage	98	0	0	0
54900 Other Current Charges & Obligations	6,178	0	0	0
54914 Women's Health Services	350,411	0	0	0
163-971-562 Totals	<u>356,686</u>	<u>60,000</u>	<u>0</u>	<u>0</u>
Health & Human Services Totals	<u>6,285,023</u>	<u>6,907,541</u>	<u>7,180,269</u>	<u>7,229,128</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-361-537 Extension Education				
51200 Regular Salaries And Wages	178,685	338,809	333,640	343,648
52100 Fica Taxes	9,811	25,019	26,076	26,837
52200 Retirement Contribution	14,268	32,218	34,324	35,332
52210 Deferred Compensation Match	1,157	0	1,900	1,929
52300 Life & Health Insurance	18,034	31,671	33,254	34,523
52400 Workers Compensation	740	819	602	619
54000 Travel & Per Diem	10,235	37,602	37,587	37,587
54101 Communication - Phone System	1,812	4,410	3,540	3,540
54200 Postage	42	50	50	50
54300 Utility Services	13,365	24,426	24,426	24,426
54400 Rentals And Leases	1,285	3,886	3,886	3,886
54505 Vehicle Coverage	932	943	834	834
54600 Repairs And Maintenance	608	1,680	1,680	1,680
54601 Vehicle Repair	1,184	2,503	2,715	2,715
54900 Other Current Charges & Obligations	0	3,000	3,000	3,000
55100 Office Supplies	2,763	5,765	6,765	6,765
55200 Operating Supplies	2,027	5,735	4,665	4,665
55210 Fuel & Oil	313	796	607	607
55400 Publications, Subscriptions & Membe	641	1,600	1,685	1,685
001-361-537 Totals	<u>257,902</u>	<u>520,932</u>	<u>521,236</u>	<u>534,328</u>
001-362-537 Family & Consumer Science				
51200 Regular Salaries And Wages	92,078	0	0	0
52100 Fica Taxes	5,123	0	0	0
52200 Retirement Contribution	6,892	0	0	0
52210 Deferred Compensation Match	456	0	0	0
52300 Life & Health Insurance	6,229	0	0	0
52400 Workers Compensation	445	0	0	0
54000 Travel & Per Diem	2,513	0	0	0
54101 Communication - Phone System	720	0	0	0
54300 Utility Services	6,221	0	0	0
54400 Rentals And Leases	911	0	0	0
54600 Repairs And Maintenance	292	0	0	0
55100 Office Supplies	1,131	0	0	0
55200 Operating Supplies	2,020	0	0	0
55400 Publications, Subscriptions & Membe	515	0	0	0
001-362-537 Totals	<u>125,546</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-363-537 4-H & Other Youth				
51200 Regular Salaries And Wages	56,343	0	0	0
51400 Overtime	40	0	0	0
52100 Fica Taxes	4,248	0	0	0
52200 Retirement Contribution	5,647	0	0	0
52210 Deferred Compensation Match	384	0	0	0
52300 Life & Health Insurance	4,497	0	0	0
52400 Workers Compensation	536	0	0	0
54000 Travel & Per Diem	2,348	0	0	0
54101 Communication - Phone System	613	0	0	0
54300 Utility Services	4,718	0	0	0
54400 Rentals And Leases	608	0	0	0
54900 Other Current Charges & Obligations	3,000	0	0	0
55100 Office Supplies	892	0	0	0
55200 Operating Supplies	1,376	0	0	0
55210 Fuel & Oil	573	0	0	0
55400 Publications, Subscriptions & Membe	320	0	0	0
001-363-537 Totals	<u>86,141</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cooperative Extension Totals	<u>469,589</u>	<u>520,932</u>	<u>521,236</u>	<u>534,328</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
135-185-526 Emergency Medical Services				
51200 Regular Salaries And Wages	3,560,202	3,995,257	3,951,780	4,063,876
51250 Regular OPS Salaries	260,515	54,521	54,521	56,157
51300 Other Salaries & Wages	10,775	0	0	0
51400 Overtime	815,835	1,193,599	1,193,599	1,193,599
52100 Fica Taxes	347,303	394,396	406,034	418,087
52200 Retirement Contribution	835,103	1,027,281	1,063,774	1,086,459
52210 Deferred Compensation Match	15,165	0	15,200	15,428
52300 Life & Health Insurance	615,357	795,358	938,692	981,947
52400 Workers Compensation	223,901	251,323	260,376	265,953
53400 Other Contractual Services	3,115,513	3,838,246	3,804,647	3,908,281
54000 Travel & Per Diem	9,663	14,800	14,800	14,800
54100 Communications	24,801	61,590	61,590	61,590
54101 Communication - Phone System	3,407	3,820	8,440	8,440
54200 Postage	1,660	2,000	2,000	2,000
54300 Utility Services	37,075	31,200	31,200	31,200
54400 Rentals And Leases	4,297	3,972	3,972	3,972
54505 Vehicle Coverage	53,718	72,168	77,056	77,056
54600 Repairs And Maintenance	15,910	48,350	64,667	64,667
54601 Vehicle Repair	213,270	186,033	231,353	231,353
54700 Printing And Binding	5,269	10,000	10,000	10,000
54800 Promotional Activities	5,712	10,000	10,000	10,000
55100 Office Supplies	7,268	6,685	6,685	6,685
55200 Operating Supplies	309,266	314,786	340,577	341,608
55210 Fuel & Oil	376,007	321,300	264,942	294,942
55400 Publications, Subscriptions & Membe	4,632	5,200	5,200	5,200
55401 Training	27,696	59,000	59,000	59,000
56400 Machinery And Equipment	53,446	0	0	0
135-185-526 Totals	<u>10,952,766</u>	<u>12,700,885</u>	<u>12,880,105</u>	<u>13,212,300</u>
Emergency Medical Services Totals	<u>10,952,766</u>	<u>12,700,885</u>	<u>12,880,105</u>	<u>13,212,300</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-817-515 Planning Department				
51200 Regular Salaries And Wages	101,194	52,893	52,810	54,394
52100 Fica Taxes	16,376	3,863	4,040	4,161
52200 Retirement Contribution	20,027	4,974	5,318	5,477
52300 Life & Health Insurance	22,668	9,976	11,150	11,702
52400 Workers Compensation	900	193	159	163
54400 Rentals And Leases	15,132	35,000	35,000	35,000
58100 Aids To Government Agencies	823,109	854,000	810,669	810,669
001-817-515 Totals	<u>999,406</u>	<u>960,899</u>	<u>919,146</u>	<u>921,566</u>
125-915024-537 DEP Spring Protection Zone Map Grant				
53400 Other Contractual Services	7,425	0	0	0
125-915024-537 Totals	<u>7,425</u>	<u>0</u>	<u>0</u>	<u>0</u>
Planning Department Totals	<u>1,006,831</u>	<u>960,899</u>	<u>919,146</u>	<u>921,566</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
121-423-537 Support Services				
51200 Regular Salaries And Wages	550,596	571,874	524,746	540,329
51400 Overtime	778	0	0	0
52100 Fica Taxes	39,192	40,228	38,610	39,866
52200 Retirement Contribution	57,290	57,560	56,997	58,689
52210 Deferred Compensation Match	2,307	0	2,400	2,436
52300 Life & Health Insurance	99,347	104,556	102,195	105,408
52400 Workers Compensation	3,449	2,082	1,578	1,623
53100 Professional Services	0	1,120	1,120	1,120
53400 Other Contractual Services	0	500	500	500
54000 Travel & Per Diem	0	4,160	4,160	4,160
54100 Communications	0	480	480	480
54101 Communication - Phone System	6,235	7,550	4,570	4,570
54200 Postage	8,667	4,122	4,122	4,122
54300 Utility Services	5,891	0	0	0
54400 Rentals And Leases	12,409	11,900	11,900	11,900
54505 Vehicle Coverage	1,173	1,126	995	995
54600 Repairs And Maintenance	605	4,182	4,182	4,182
54601 Vehicle Repair	1,092	3,090	1,689	1,689
54700 Printing And Binding	244	3,500	3,500	3,500
54900 Other Current Charges & Obligations	7,308	3,500	3,500	3,500
55100 Office Supplies	1,156	3,969	3,969	3,969
55200 Operating Supplies	14,112	22,818	22,818	22,818
55210 Fuel & Oil	2,100	2,230	1,418	1,418
55400 Publications, Subscriptions & Membe	670	2,182	2,182	2,182
55401 Training	161	1,400	1,400	1,400
121-423-537 Totals	<u>814,780</u>	<u>854,129</u>	<u>799,031</u>	<u>820,856</u>
Support Services Totals	<u>814,780</u>	<u>854,129</u>	<u>799,031</u>	<u>820,856</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
120-220-524 Building Inspection				
51200 Regular Salaries And Wages	947,755	986,574	901,200	928,113
51400 Overtime	3,551	5,040	5,040	5,040
52100 Fica Taxes	69,389	72,065	68,945	71,111
52200 Retirement Contribution	93,656	96,175	93,096	95,852
52210 Deferred Compensation Match	2,170	0	2,200	2,233
52300 Life & Health Insurance	165,421	172,630	171,490	178,414
52400 Workers Compensation	23,858	19,665	14,952	15,396
53400 Other Contractual Services	0	2,000	2,000	2,000
54000 Travel & Per Diem	1,274	1,232	1,232	1,232
54100 Communications	9,664	22,608	22,741	22,880
54101 Communication - Phone System	3,468	1,920	1,340	1,340
54200 Postage	1,831	3,000	3,000	3,000
54300 Utility Services	7,699	0	0	0
54400 Rentals And Leases	5,481	5,428	5,428	5,428
54505 Vehicle Coverage	7,768	6,391	6,873	6,873
54600 Repairs And Maintenance	0	618	618	618
54601 Vehicle Repair	11,782	10,004	12,480	12,480
54700 Printing And Binding	1,232	7,500	7,500	7,500
54900 Other Current Charges & Obligations	70	1,820	1,820	1,820
55100 Office Supplies	3,143	3,784	3,784	3,784
55200 Operating Supplies	11,339	10,720	10,720	10,720
55210 Fuel & Oil	32,799	27,900	19,556	19,556
55400 Publications, Subscriptions & Membe	8,546	5,448	5,448	5,448
55401 Training	2,678	12,700	12,700	12,700
120-220-524 Totals	<u>1,414,573</u>	<u>1,475,222</u>	<u>1,374,163</u>	<u>1,413,538</u>
Building Inspection Totals	<u>1,414,573</u>	<u>1,475,222</u>	<u>1,374,163</u>	<u>1,413,538</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
121-420-537 Environmental Compliance				
51200 Regular Salaries And Wages	1,005,532	1,047,739	1,004,337	1,034,345
51400 Overtime	4,590	3,000	3,000	3,000
52100 Fica Taxes	74,693	75,949	76,802	79,201
52200 Retirement Contribution	101,628	102,743	106,197	109,330
52210 Deferred Compensation Match	4,810	0	4,900	4,974
52300 Life & Health Insurance	144,050	156,601	173,558	181,553
52400 Workers Compensation	39,207	29,609	21,371	22,006
53400 Other Contractual Services	-229	0	0	0
54000 Travel & Per Diem	117	4,400	4,400	4,400
54100 Communications	5,229	10,008	10,008	10,008
54101 Communication - Phone System	0	1,410	1,500	1,500
54200 Postage	542	1,970	1,970	1,970
54300 Utility Services	391	0	0	0
54505 Vehicle Coverage	10,552	9,210	6,910	6,910
54601 Vehicle Repair	13,849	13,004	14,109	14,109
54700 Printing And Binding	0	1,205	1,205	1,205
54900 Other Current Charges & Obligations	28	1,050	1,050	1,050
55100 Office Supplies	645	3,881	3,881	3,881
55200 Operating Supplies	9,023	7,086	7,234	7,387
55210 Fuel & Oil	25,195	26,248	15,966	15,966
55400 Publications, Subscriptions & Membe	0	1,165	1,165	1,165
55401 Training	0	8,000	8,000	8,000
121-420-537 Totals	<u>1,439,850</u>	<u>1,504,278</u>	<u>1,467,563</u>	<u>1,511,960</u>
Environmental Compliance Totals	<u>1,439,850</u>	<u>1,504,278</u>	<u>1,467,563</u>	<u>1,511,960</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
121-422-537 Development Services				
51200 Regular Salaries And Wages	588,156	544,092	497,379	514,108
51250 Regular OPS Salaries	0	52,853	0	0
51400 Overtime	65	-25	0	0
52100 Fica Taxes	43,660	43,514	43,482	44,764
52200 Retirement Contribution	55,140	56,030	57,239	58,922
52210 Deferred Compensation Match	2,576	0	2,600	2,639
52300 Life & Health Insurance	111,916	106,246	117,719	123,171
52400 Workers Compensation	2,335	4,140	1,707	1,758
54000 Travel & Per Diem	841	8,300	8,300	8,300
54100 Communications	25	1,836	1,836	1,836
54101 Communication - Phone System	0	1,440	1,420	1,420
54200 Postage	2,704	3,882	3,882	3,882
54300 Utility Services	6,282	0	0	0
54505 Vehicle Coverage	591	1,121	991	991
54601 Vehicle Repair	1,657	2,414	2,477	2,477
54700 Printing And Binding	937	4,025	4,025	4,025
54900 Other Current Charges & Obligations	17,446	31,092	31,092	31,092
55100 Office Supplies	3,816	3,996	3,996	3,996
55200 Operating Supplies	3,451	5,071	5,071	5,071
55210 Fuel & Oil	1,164	2,128	783	783
55400 Publications, Subscriptions & Membe	1,451	3,493	3,493	3,493
55401 Training	1,481	5,475	5,475	5,475
121-422-537 Totals	<u>845,694</u>	<u>881,123</u>	<u>792,967</u>	<u>818,203</u>
Development Services Totals	<u>845,694</u>	<u>881,123</u>	<u>792,967</u>	<u>818,203</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
125-866-524 DEP Storage Tank				
51200 Regular Salaries And Wages	93,885	89,413	94,791	97,635
51400 Overtime	0	3,000	3,000	3,000
52100 Fica Taxes	7,002	7,116	7,527	7,743
52200 Retirement Contribution	8,890	9,162	9,908	10,195
52210 Deferred Compensation Match	1,126	0	1,200	1,218
52300 Life & Health Insurance	9,498	13,772	14,960	15,517
52400 Workers Compensation	4,764	3,811	2,977	3,062
54000 Travel & Per Diem	261	2,341	2,341	2,341
54200 Postage	11	400	400	400
54505 Vehicle Coverage	0	0	1,231	1,231
54601 Vehicle Repair	986	1,230	1,732	1,732
55200 Operating Supplies	853	2,188	2,188	2,188
55210 Fuel & Oil	4,707	4,699	2,958	2,958
55400 Publications, Subscriptions & Membe	0	60	60	60
55401 Training	0	1,100	1,100	1,100
125-866-524 Totals	<u>131,985</u>	<u>138,292</u>	<u>146,373</u>	<u>150,380</u>
DEP Storage Tank Totals	<u>131,985</u>	<u>138,292</u>	<u>146,373</u>	<u>150,380</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-126-513 Support Services				
51200 Regular Salaries And Wages	247,502	0	0	0
52100 Fica Taxes	17,063	0	0	0
52200 Retirement Contribution	28,763	0	0	0
52300 Life & Health Insurance	44,913	0	0	0
52400 Workers Compensation	1,041	0	0	0
54101 Communication - Phone System	326	0	0	0
54200 Postage	12	0	0	0
54700 Printing And Binding	1,648	0	0	0
55100 Office Supplies	900	0	0	0
55200 Operating Supplies	1,368	0	0	0
55400 Publications, Subscriptions & Membe	265	0	0	0
001-126-513 Totals	<u>343,801</u>	<u>0</u>	<u>0</u>	<u>0</u>
Support Services Totals	<u>343,801</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
111-542-523 County Probation				
51200 Regular Salaries And Wages	635,091	674,474	717,352	738,873
51400 Overtime	198	0	0	0
52100 Fica Taxes	46,712	50,558	56,256	57,903
52200 Retirement Contribution	61,469	65,095	74,756	76,945
52210 Deferred Compensation Match	2,892	0	2,900	2,944
52300 Life & Health Insurance	96,152	125,382	142,194	148,322
52400 Workers Compensation	21,377	21,311	23,863	24,558
53400 Other Contractual Services	3,099	1,000	3,500	3,500
54000 Travel & Per Diem	76	1,008	1,008	1,008
54100 Communications	-989	636	636	636
54101 Communication - Phone System	8,355	7,400	5,770	5,770
54200 Postage	3,954	3,359	2,359	2,359
54400 Rentals And Leases	3,960	4,356	5,500	5,500
54500 Insurance	6,670	9,832	8,188	8,188
54600 Repairs And Maintenance	620	1,000	1,000	1,000
54700 Printing And Binding	4,758	4,836	4,836	4,836
55100 Office Supplies	4,496	4,713	4,713	4,713
55200 Operating Supplies	3,675	3,907	3,907	3,907
55400 Publications, Subscriptions & Membe	171	400	400	400
55401 Training	11	3,005	2,005	2,005
111-542-523 Totals	<u>902,744</u>	<u>982,272</u>	<u>1,061,143</u>	<u>1,093,367</u>
111-544-523 Pretrial Release				
51200 Regular Salaries And Wages	500,743	623,711	501,288	516,329
51400 Overtime	17,929	0	0	0
52100 Fica Taxes	38,029	38,516	38,347	39,497
52200 Retirement Contribution	50,629	49,599	50,479	51,997
52210 Deferred Compensation Match	576	0	600	609
52300 Life & Health Insurance	117,296	104,854	131,436	137,959
52400 Workers Compensation	18,987	17,532	17,232	17,749
53400 Other Contractual Services	210,558	406,279	32,000	32,000
53413 Administration	5,814	5,500	5,500	5,500
53450 Other Contractual Services - GPS	0	0	201,500	201,500
54000 Travel & Per Diem	1,148	3,099	3,099	3,099
54100 Communications	60	2,226	2,226	2,226
54101 Communication - Phone System	2,953	3,780	3,340	3,340
54200 Postage	2,904	1,051	3,000	3,000
54400 Rentals And Leases	2,561	2,900	2,900	2,900
54700 Printing And Binding	979	1,140	1,140	1,140
54900 Other Current Charges & Obligations	68,046	45,204	70,533	70,533
55100 Office Supplies	2,109	2,100	2,100	2,100
55200 Operating Supplies	6,340	5,800	7,700	7,700
55400 Publications, Subscriptions & Membe	137	440	740	740
111-544-523 Totals	<u>1,047,797</u>	<u>1,313,731</u>	<u>1,075,160</u>	<u>1,099,918</u>
County Probation Totals	<u>1,950,542</u>	<u>2,296,003</u>	<u>2,136,303</u>	<u>2,193,285</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-150-519 Facilities Management				
51200 Regular Salaries And Wages	1,583,251	1,614,475	1,616,081	1,664,203
51400 Overtime	31,178	53,000	53,000	53,000
52100 Fica Taxes	118,502	117,240	123,036	126,797
52200 Retirement Contribution	158,565	159,321	170,530	175,568
52210 Deferred Compensation Match	6,919	0	7,000	7,105
52300 Life & Health Insurance	349,702	362,498	400,106	419,355
52400 Workers Compensation	76,526	68,833	60,727	62,519
53100 Professional Services	21	0	0	0
53400 Other Contractual Services	1,188,268	1,667,747	1,754,202	1,840,142
54000 Travel & Per Diem	3,605	3,280	4,307	4,307
54100 Communications	2,732	5,640	5,640	5,640
54101 Communication - Phone System	7,040	5,810	7,320	7,320
54200 Postage	72	200	200	200
54300 Utility Services	880,094	1,711,183	1,517,944	1,597,144
54400 Rentals And Leases	181,455	370,924	311,714	317,872
54505 Vehicle Coverage	15,696	14,400	15,916	15,916
54514 Workers Comp Claims	-20	0	0	0
54600 Repairs And Maintenance	88,456	644,864	696,486	716,595
54601 Vehicle Repair	28,830	23,664	30,620	30,620
54700 Printing And Binding	835	2,100	2,100	2,100
55100 Office Supplies	11,291	16,119	16,119	16,119
55200 Operating Supplies	4,943	105,597	105,597	105,597
55210 Fuel & Oil	56,901	58,002	37,449	37,449
55400 Publications, Subscriptions & Membe	3,444	6,544	9,350	7,200
55401 Training	4,360	15,682	15,982	15,982
56400 Machinery And Equipment	1,290	0	0	0
001-150-519 Totals	<u>4,803,957</u>	<u>7,027,123</u>	<u>6,961,426</u>	<u>7,228,750</u>
001-150-711 Facilities Management: Judicial Security				
53400 Other Contractual Services	82,645	0	0	0
55200 Operating Supplies	55,096	0	0	0
001-150-711 Totals	<u>137,741</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-150-712 Facilities Management: Judicial Maintenance				
53400 Other Contractual Services	222,905	0	0	0
54300 Utility Services	676,836	0	0	0
54600 Repairs And Maintenance	453,710	0	0	0
001-150-712 Totals	<u>1,353,451</u>	<u>0</u>	<u>0</u>	<u>0</u>
165-154-519 Bank of America				
51200 Regular Salaries And Wages	0	37,070	32,240	33,207
52100 Fica Taxes	0	2,836	2,742	2,816
52200 Retirement Contribution	0	3,651	3,609	3,706
52300 Life & Health Insurance	0	12,639	3,765	3,769
52400 Workers Compensation	0	1,933	1,590	1,633
53100 Professional Services	0	58,492	60,248	62,055
53400 Other Contractual Services	354,560	0	0	0
54100 Communications	12,251	0	0	0
54200 Postage	107	0	0	0
54300 Utility Services	372,455	459,002	471,484	484,340
54600 Repairs And Maintenance	138,427	270,847	278,972	287,342
54900 Other Current Charges & Obligations	0	72,000	72,000	72,000
55200 Operating Supplies	3,656	17,785	17,785	17,785
55400 Publications, Subscriptions & Membe	1,125	0	0	0
56400 Machinery And Equipment	10,213	0	0	0
165-154-519 Totals	<u>892,794</u>	<u>936,255</u>	<u>944,435</u>	<u>968,653</u>
Facilities Management Totals	<u>7,187,943</u>	<u>7,963,378</u>	<u>7,905,861</u>	<u>8,197,403</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-171-513 Management Information Services				
51200 Regular Salaries And Wages	2,027,717	2,814,536	2,726,531	2,808,330
51250 Regular OPS Salaries	12,052	0	0	0
51300 Other Salaries & Wages	13,090	0	0	0
51400 Overtime	8,830	7,080	7,080	7,080
52100 Fica Taxes	146,220	205,810	208,203	214,573
52200 Retirement Contribution	181,954	271,289	281,041	289,395
52210 Deferred Compensation Match	3,500	0	3,500	3,553
52300 Life & Health Insurance	235,194	447,321	440,751	461,183
52400 Workers Compensation	7,690	10,356	8,266	8,514
53400 Other Contractual Services	240,633	182,200	182,200	182,200
54000 Travel & Per Diem	7,976	20,925	20,925	20,925
54100 Communications	13,773	27,600	17,600	17,600
54101 Communication - Phone System	18,942	26,040	18,850	18,850
54200 Postage	1,380	1,500	1,500	1,500
54400 Rentals And Leases	8,591	10,440	10,440	10,440
54505 Vehicle Coverage	2,428	3,789	3,349	3,349
54600 Repairs And Maintenance	1,049,437	1,360,950	1,373,259	1,373,259
54601 Vehicle Repair	2,740	3,460	4,962	4,962
54700 Printing And Binding	8	1,450	1,450	1,450
55100 Office Supplies	11,742	7,320	7,320	7,320
55200 Operating Supplies	58,740	94,850	94,850	94,850
55210 Fuel & Oil	5,035	3,607	4,140	4,140
55400 Publications, Subscriptions & Membe	2,343	3,809	1,500	1,500
55401 Training	1,409	47,500	47,500	47,500
001-171-513 Totals	<u>4,061,424</u>	<u>5,551,832</u>	<u>5,465,217</u>	<u>5,582,473</u>
001-171-713 Management Information Services				
51200 Regular Salaries And Wages	300,680	0	0	0
52100 Fica Taxes	27,194	0	0	0
52200 Retirement Contribution	46,658	0	0	0
52300 Life & Health Insurance	78,956	0	0	0
52400 Workers Compensation	1,998	0	0	0
53400 Other Contractual Services	31,637	0	0	0
54100 Communications	471	0	0	0
54101 Communication - Phone System	553	0	0	0
54200 Postage	47	0	0	0
54400 Rentals And Leases	294	0	0	0
54505 Vehicle Coverage	349	0	0	0
54600 Repairs And Maintenance	202,923	0	0	0
54700 Printing And Binding	0	0	0	0
55100 Office Supplies	34	0	0	0
55200 Operating Supplies	18,256	0	0	0
55400 Publications, Subscriptions & Membe	200	0	0	0
55401 Training	319	0	0	0
001-171-713 Totals	<u>710,570</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-171-719 Management Information Services				
51200 Regular Salaries And Wages	43,892	0	0	0
52100 Fica Taxes	3,970	0	0	0
52200 Retirement Contribution	6,811	0	0	0
52300 Life & Health Insurance	11,526	0	0	0
52400 Workers Compensation	292	0	0	0
53400 Other Contractual Services	4,618	0	0	0
54100 Communications	69	0	0	0
54101 Communication - Phone System	81	0	0	0
54200 Postage	7	0	0	0
54400 Rentals And Leases	43	0	0	0
54505 Vehicle Coverage	51	0	0	0
54600 Repairs And Maintenance	29,621	0	0	0
54700 Printing And Binding	0	0	0	0
55100 Office Supplies	5	0	0	0
55200 Operating Supplies	2,665	0	0	0
55400 Publications, Subscriptions & Membe	29	0	0	0
55401 Training	47	0	0	0
001-171-719 Totals	<u>103,725</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-421-539 Geographic Info. Systems				
51200 Regular Salaries And Wages	787,042	985,892	938,489	966,644
51300 Other Salaries & Wages	0	0	-12,500	-12,500
51400 Overtime	661	0	0	0
52100 Fica Taxes	58,220	72,278	72,316	74,487
52200 Retirement Contribution	80,891	98,604	100,837	103,814
52210 Deferred Compensation Match	1,886	0	1,900	1,929
52300 Life & Health Insurance	85,203	148,135	140,733	146,662
52400 Workers Compensation	3,306	3,367	2,585	2,668
53100 Professional Services	55,600	55,600	40,000	40,000
53400 Other Contractual Services	402,555	442,689	466,059	466,059
54000 Travel & Per Diem	4,115	28,400	29,030	29,030
54100 Communications	99	5,000	5,000	5,000
54101 Communication - Phone System	1,126	2,040	1,595	1,595
54200 Postage	267	956	956	956
54600 Repairs And Maintenance	5,028	2,000	2,000	2,000
54700 Printing And Binding	0	1,000	1,000	1,000
55100 Office Supplies	1,397	3,990	3,990	3,990
55200 Operating Supplies	13,187	16,200	9,300	9,300
55400 Publications, Subscriptions & Membe	534	2,000	1,000	1,000
55401 Training	1,887	19,050	18,550	18,550
001-421-539 Totals	<u>1,503,004</u>	<u>1,887,201</u>	<u>1,822,840</u>	<u>1,862,184</u>
Management Information Services Totals	<u>6,378,722</u>	<u>7,439,033</u>	<u>7,288,057</u>	<u>7,444,657</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-112-513 Minority/Women Small Business Enterprise				
51200 Regular Salaries And Wages	142,610	142,146	88,142	90,770
51250 Regular OPS Salaries	30,623	0	0	0
52100 Fica Taxes	12,673	10,383	6,743	6,945
52200 Retirement Contribution	16,712	13,368	8,876	9,140
52210 Deferred Compensation Match	458	0	500	508
52300 Life & Health Insurance	18,373	18,251	22,468	23,576
52400 Workers Compensation	799	519	265	273
53100 Professional Services	0	110,000	100,000	100,000
53400 Other Contractual Services	4,734	0	0	0
54000 Travel & Per Diem	0	3,362	3,362	3,362
54101 Communication - Phone System	801	2,190	1,020	1,020
54200 Postage	211	608	608	608
54700 Printing And Binding	0	1,744	1,744	1,744
54800 Promotional Activities	3,856	5,620	5,150	5,150
54900 Other Current Charges & Obligations	0	1,150	1,150	1,150
55100 Office Supplies	0	1,000	1,000	1,000
55200 Operating Supplies	2,705	2,000	2,000	2,000
55400 Publications, Subscriptions & Membe	1,761	325	795	795
55401 Training	0	1,525	1,525	1,525
001-112-513 Totals	<u>236,316</u>	<u>314,191</u>	<u>245,348</u>	<u>249,566</u>
M/W Small Business Enterprise Totals	<u>236,316</u>	<u>314,191</u>	<u>245,348</u>	<u>249,566</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-140-513 Procurement				
51200 Regular Salaries And Wages	187,277	194,648	193,095	198,888
52100 Fica Taxes	14,068	14,217	15,034	15,489
52200 Retirement Contribution	18,447	18,306	19,806	20,390
52210 Deferred Compensation Match	291	0	300	305
52300 Life & Health Insurance	31,466	28,229	35,133	36,682
52400 Workers Compensation	790	711	590	609
54000 Travel & Per Diem	2,373	3,413	3,413	3,413
54101 Communication - Phone System	1,168	1,450	1,300	1,300
54200 Postage	1,176	1,627	1,627	1,627
54400 Rentals And Leases	2,906	3,600	3,600	3,600
54500 Insurance	0	468	468	468
54700 Printing And Binding	-24	556	556	556
54900 Other Current Charges & Obligations	3,133	5,634	5,634	5,634
55100 Office Supplies	440	900	900	900
55200 Operating Supplies	655	725	725	725
55400 Publications, Subscriptions & Membe	371	800	800	800
55401 Training	175	1,350	1,350	1,350
001-140-513 Totals	<u>264,712</u>	<u>276,634</u>	<u>284,331</u>	<u>292,736</u>
001-141-513 Warehouse				
51200 Regular Salaries And Wages	134,475	134,068	146,194	150,111
52100 Fica Taxes	9,931	10,067	11,460	11,760
52200 Retirement Contribution	12,888	12,964	15,050	15,444
52210 Deferred Compensation Match	1,481	0	1,500	1,523
52300 Life & Health Insurance	34,475	38,884	43,395	45,354
52400 Workers Compensation	6,110	5,432	4,562	4,694
53400 Other Contractual Services	1,028	1,456	1,456	1,456
54100 Communications	64	456	456	456
54101 Communication - Phone System	286	300	300	300
54505 Vehicle Coverage	956	656	580	580
54600 Repairs And Maintenance	268	426	426	426
54601 Vehicle Repair	2,862	2,890	3,651	3,651
55100 Office Supplies	489	600	600	600
55200 Operating Supplies	597	733	733	733
55210 Fuel & Oil	3,143	3,163	2,330	2,330
55299 Reimbursable Supplies	58	0	0	0
001-141-513 Totals	<u>209,112</u>	<u>212,095</u>	<u>232,693</u>	<u>239,418</u>
001-142-513 Property Control				
51200 Regular Salaries And Wages	32,877	30,397	30,155	31,060
52100 Fica Taxes	2,483	2,496	2,582	2,652
52200 Retirement Contribution	2,881	3,213	3,399	3,490
52210 Deferred Compensation Match	439	0	500	508
52300 Life & Health Insurance	163	3,750	3,755	3,759
52400 Workers Compensation	139	125	101	104
53400 Other Contractual Services	277	364	364	364
54505 Vehicle Coverage	956	656	580	580
54600 Repairs And Maintenance	173	1,769	1,769	1,769
54601 Vehicle Repair	183	513	240	240
54700 Printing And Binding	0	210	210	210
55100 Office Supplies	79	200	200	200
55200 Operating Supplies	389	927	927	927
55210 Fuel & Oil	286	512	202	202
55400 Publications, Subscriptions & Membe	4	0	0	0
001-142-513 Totals	<u>41,329</u>	<u>45,132</u>	<u>44,984</u>	<u>46,065</u>
Purchasing Totals	<u>515,154</u>	<u>533,861</u>	<u>562,008</u>	<u>578,219</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
106-400-541 Support Services				
51200 Regular Salaries And Wages	264,840	310,825	306,692	315,735
52100 Fica Taxes	17,585	20,661	21,557	22,312
52200 Retirement Contribution	30,308	34,239	36,527	37,602
52210 Deferred Compensation Match	675	0	700	711
52300 Life & Health Insurance	29,852	36,246	36,467	38,240
52400 Workers Compensation	7,269	6,051	4,669	4,803
53400 Other Contractual Services	100,000	100,000	120,000	120,000
54000 Travel & Per Diem	742	4,868	4,375	4,375
54100 Communications	0	372	0	0
54101 Communication - Phone System	7,167	5,170	3,520	3,520
54200 Postage	11	100	100	100
54400 Rentals And Leases	9,394	9,600	9,981	9,981
54505 Vehicle Coverage	0	0	459	459
54600 Repairs And Maintenance	61	900	1,380	1,380
54700 Printing And Binding	34	100	100	100
55100 Office Supplies	1,986	3,240	3,240	3,240
55200 Operating Supplies	1,304	5,773	5,777	5,777
55400 Publications, Subscriptions & Membe	2,145	2,585	2,585	2,585
55401 Training	371	1,000	1,000	1,000
106-400-541 Totals	<u>473,742</u>	<u>541,730</u>	<u>559,129</u>	<u>571,920</u>
Support Services Totals	<u>473,742</u>	<u>541,730</u>	<u>559,129</u>	<u>571,920</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
106-431-541 Transportation Maintenance				
51200 Regular Salaries And Wages	952,527	1,088,081	1,752,881	1,805,436
51400 Overtime	27,656	17,000	42,590	42,590
52100 Fica Taxes	72,267	78,347	135,205	139,216
52200 Retirement Contribution	93,343	105,108	181,318	186,710
52210 Deferred Compensation Match	9,166	0	9,200	9,338
52300 Life & Health Insurance	238,325	323,582	627,131	657,582
52400 Workers Compensation	84,240	88,145	132,880	136,837
53400 Other Contractual Services	292,577	277,491	243,198	243,198
54000 Travel & Per Diem	165	0	0	0
54100 Communications	12,446	13,512	9,530	9,530
54101 Communication - Phone System	0	2,500	2,750	2,750
54200 Postage	69	360	360	360
54300 Utility Services	110,253	118,113	120,589	120,589
54400 Rentals And Leases	3,421	4,062	4,756	4,756
54505 Vehicle Coverage	28,593	24,035	38,221	38,221
54600 Repairs And Maintenance	2,746	5,812	5,812	5,812
54601 Vehicle Repair	109,466	107,618	268,916	268,916
54900 Other Current Charges & Obligations	0	3,790	8,220	8,220
55100 Office Supplies	3,732	4,560	6,195	6,195
55200 Operating Supplies	15,367	19,758	34,176	34,176
55210 Fuel & Oil	107,100	120,306	198,943	198,943
55300 Road Materials And Supplies	351,497	324,819	391,970	391,970
55400 Publications, Subscriptions & Membe	1,109	1,110	1,470	1,470
55401 Training	0	7,941	7,941	7,941
106-431-541 Totals	<u>2,516,065</u>	<u>2,736,050</u>	<u>4,224,252</u>	<u>4,320,756</u>
106-432-541 Right-Of-Way Management				
51200 Regular Salaries And Wages	548,783	642,047	853,061	878,559
51400 Overtime	73,954	63,164	72,814	72,814
52100 Fica Taxes	45,934	47,420	66,332	68,279
52200 Retirement Contribution	60,482	61,055	88,188	90,774
52210 Deferred Compensation Match	4,002	0	4,100	4,162
52300 Life & Health Insurance	149,072	206,541	322,978	338,319
52400 Workers Compensation	59,248	59,298	65,321	67,238
53400 Other Contractual Services	62,313	61,416	158,848	158,848
54300 Utility Services	19,092	23,618	27,183	27,183
54505 Vehicle Coverage	14,649	15,486	12,958	12,958
54601 Vehicle Repair	84,552	86,681	125,138	125,138
54900 Other Current Charges & Obligations	0	3,190	5,705	5,705
55100 Office Supplies	772	1,390	2,730	2,730
55200 Operating Supplies	19,125	30,053	43,921	43,921
55210 Fuel & Oil	100,354	95,480	102,422	102,422
55300 Road Materials And Supplies	8,294	17,666	48,584	48,584
55400 Publications, Subscriptions & Membe	1,361	720	931	931
55401 Training	1,066	3,298	4,690	4,690
106-432-541 Totals	<u>1,253,052</u>	<u>1,418,523</u>	<u>2,005,904</u>	<u>2,053,255</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
106-438-541 Alternative Stabilization				
51200 Regular Salaries And Wages	298,768	294,346	0	0
51400 Overtime	28,808	51,000	0	0
52100 Fica Taxes	24,325	22,791	0	0
52200 Retirement Contribution	32,222	29,929	0	0
52210 Deferred Compensation Match	4,071	0	0	0
52300 Life & Health Insurance	83,221	94,504	0	0
52400 Workers Compensation	31,711	29,723	0	0
53400 Other Contractual Services	2,355	3,120	0	0
54300 Utility Services	1,453	4,373	0	0
54400 Rentals And Leases	0	1,398	0	0
54505 Vehicle Coverage	35,182	25,860	0	0
54601 Vehicle Repair	114,978	120,781	0	0
54900 Other Current Charges & Obligations	1,415	5,540	0	0
55100 Office Supplies	1,238	1,500	0	0
55200 Operating Supplies	8,222	11,745	0	0
55210 Fuel & Oil	155,281	137,895	0	0
55300 Road Materials And Supplies	31,616	63,227	0	0
55400 Publications, Subscriptions & Membe	587	250	0	0
106-438-541 Totals	<u>855,453</u>	<u>897,982</u>	<u>0</u>	<u>0</u>
122-214-562 Mosquito Control Grant				
54000 Travel & Per Diem	81	700	700	700
54600 Repairs And Maintenance	31	0	0	0
54700 Printing And Binding	2,007	1,000	1,000	1,000
54800 Promotional Activities	4,605	6,725	6,725	6,725
55100 Office Supplies	101	0	0	0
55200 Operating Supplies	13,270	22,300	22,300	22,300
55401 Training	775	4,275	4,275	4,275
122-214-562 Totals	<u>20,869</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
122-216-562 Mosquito Control				
51200 Regular Salaries And Wages	201,851	172,361	140,660	144,880
51250 Regular OPS Salaries	82,068	98,859	83,044	86,010
51400 Overtime	308	1,000	1,000	1,000
52100 Fica Taxes	21,345	20,234	18,597	19,149
52200 Retirement Contribution	27,456	26,055	24,482	25,207
52210 Deferred Compensation Match	571	0	600	609
52300 Life & Health Insurance	36,096	36,240	34,029	35,538
52400 Workers Compensation	11,492	11,891	9,912	10,205
53400 Other Contractual Services	259,913	14,751	14,751	14,751
54000 Travel & Per Diem	813	856	856	856
54100 Communications	18	240	5,520	5,520
54101 Communication - Phone System	1,021	1,560	1,020	1,020
54200 Postage	948	863	863	863
54300 Utility Services	2,959	2,400	2,400	2,400
54400 Rentals And Leases	659	787	787	787
54500 Insurance	5,037	5,000	5,000	5,000
54505 Vehicle Coverage	39,627	32,800	12,484	12,484
54600 Repairs And Maintenance	3,697	3,228	3,228	3,228
54601 Vehicle Repair	20,821	25,170	26,129	26,129
54700 Printing And Binding	0	1,335	1,335	1,335
54800 Promotional Activities	194	3,000	3,000	3,000
54900 Other Current Charges & Obligations	35	0	0	0
55100 Office Supplies	1,401	1,326	1,326	1,326
55200 Operating Supplies	131,033	116,815	116,815	116,815
55210 Fuel & Oil	31,480	26,580	20,039	20,039
55400 Publications, Subscriptions & Membe	374	300	300	300
56400 Machinery And Equipment	18,300	0	0	0
122-216-562 Totals	<u>899,519</u>	<u>603,651</u>	<u>528,177</u>	<u>538,451</u>
123-433-538 Stormwater Maintenance				
51200 Regular Salaries And Wages	1,229,665	1,895,020	1,216,893	1,253,281
51250 Regular OPS Salaries	0	35,746	0	1,072
51400 Overtime	34,200	18,500	46,506	46,506
52100 Fica Taxes	93,030	142,196	97,983	100,842
52200 Retirement Contribution	128,923	186,410	129,602	133,395
52210 Deferred Compensation Match	10,917	0	14,100	14,312
52300 Life & Health Insurance	319,537	588,369	434,383	454,532
52400 Workers Compensation	118,232	174,659	96,379	99,184
53400 Other Contractual Services	54,888	165,531	82,729	82,729
54000 Travel & Per Diem	0	600	600	600
54100 Communications	0	900	1,620	1,620
54101 Communication - Phone System	0	390	300	300
54200 Postage	0	25	25	25
54300 Utility Services	11,424	27,784	25,759	25,759
54400 Rentals And Leases	767	10,869	10,869	10,869
54505 Vehicle Coverage	31,977	52,945	95,719	95,719
54600 Repairs And Maintenance	20	10,250	10,250	10,250
54601 Vehicle Repair	190,288	320,611	220,344	220,344
54900 Other Current Charges & Obligations	3,334	14,810	55,695	13,835
55100 Office Supplies	800	1,815	480	480
55200 Operating Supplies	23,555	55,154	36,763	36,763
55210 Fuel & Oil	228,011	301,572	128,635	128,635
55300 Road Materials And Supplies	104,111	143,370	108,307	108,307
55400 Publications, Subscriptions & Membe	895	455	645	645
55401 Training	1,032	6,245	4,853	4,853
56400 Machinery And Equipment	0	10,000	0	0
123-433-538 Totals	<u>2,585,605</u>	<u>4,164,226</u>	<u>2,819,439</u>	<u>2,844,857</u>
Operations Totals	<u>8,130,562</u>	<u>9,855,432</u>	<u>9,612,772</u>	<u>9,792,319</u>

**Leon County Government
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Dangerous Animal Classification Committee (Leon County Code of Laws, Chapter 4); Animal Control Ordinance Review Committee (Leon County Code of Laws, Chapter 4)

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-888-562 Line Item - St. Francis Wildlife				
58226 St Francis Wildlife Assn (851)	71,250	0	0	0
001-888-562 Totals	<u>71,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
140-201-562 Animal Services				
51200 Regular Salaries And Wages	224,500	259,208	250,842	258,354
51400 Overtime	24,806	20,143	21,150	22,206
51500 Special Pay	8,645	8,800	8,800	8,800
52100 Fica Taxes	18,675	19,196	19,734	20,309
52200 Retirement Contribution	24,444	24,714	25,984	26,739
52210 Deferred Compensation Match	1,148	0	1,200	1,218
52300 Life & Health Insurance	46,286	64,716	75,517	78,900
52400 Workers Compensation	5,519	4,637	4,020	4,137
53300 Court Reporter Services	0	440	440	440
53400 Other Contractual Services	428,901	443,952	529,220	541,851
54000 Travel & Per Diem	566	1,184	243	243
54100 Communications	6,091	6,653	6,653	6,653
54101 Communication - Phone System	973	1,260	1,300	1,300
54200 Postage	110	300	300	300
54400 Rentals And Leases	1,348	1,406	1,406	1,406
54505 Vehicle Coverage	4,890	5,708	6,158	6,158
54600 Repairs And Maintenance	470	400	400	400
54601 Vehicle Repair	13,532	18,342	17,992	17,992
54700 Printing And Binding	945	800	800	800
54800 Promotional Activities	2,487	2,500	2,500	2,500
54908 Other Current Charges & Obligations	0	1,200	1,200	1,200
55100 Office Supplies	1,324	1,397	1,397	1,397
55200 Operating Supplies	6,808	7,210	7,210	7,210
55210 Fuel & Oil	36,872	38,354	21,716	21,716
55400 Publications, Subscriptions & Membe	502	472	536	536
55401 Training	2,945	3,686	8,252	3,686
58226 St Francis Wildlife Assn (851)	0	71,250	71,250	71,250
140-201-562 Totals	<u>862,783</u>	<u>1,007,928</u>	<u>1,086,220</u>	<u>1,107,701</u>
Animal Services Totals	<u>934,033</u>	<u>1,007,928</u>	<u>1,086,220</u>	<u>1,107,701</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
106-414-541 Engineering Services				
51200 Regular Salaries And Wages	1,779,901	1,857,871	1,854,556	1,909,823
51400 Overtime	15,547	7,500	7,500	7,500
52100 Fica Taxes	133,011	137,843	142,745	147,075
52200 Retirement Contribution	173,798	182,160	196,112	201,826
52210 Deferred Compensation Match	10,566	0	10,600	10,759
52300 Life & Health Insurance	304,799	344,024	381,453	399,196
52400 Workers Compensation	37,880	31,500	27,950	28,778
53100 Professional Services	92,145	141,142	362,543	362,543
53400 Other Contractual Services	57,521	56,433	56,743	56,743
54000 Travel & Per Diem	948	5,663	5,663	5,663
54100 Communications	5,922	7,728	7,728	7,728
54101 Communication - Phone System	0	2,920	0	0
54200 Postage	675	900	900	900
54505 Vehicle Coverage	10,404	9,865	7,967	7,967
54600 Repairs And Maintenance	1,100	1,100	1,100	1,100
54601 Vehicle Repair	17,628	12,002	13,086	13,086
54700 Printing And Binding	3,136	400	400	400
54900 Other Current Charges & Obligations	833	2,300	2,300	2,300
55100 Office Supplies	12,285	12,925	13,225	13,225
55200 Operating Supplies	8,460	11,394	1,353	1,353
55210 Fuel & Oil	33,030	33,564	19,514	19,514
55400 Publications, Subscriptions & Membe	3,306	9,533	10,118	10,118
55401 Training	2,552	14,950	12,950	12,950
56400 Machinery And Equipment	0	0	60,000	2,070
106-414-541 Totals	<u>2,705,447</u>	<u>2,883,717</u>	<u>3,196,506</u>	<u>3,222,617</u>
123-726-537 Water Quality & TMDL Monitoring				
53100 Professional Services	353,171	408,630	0	0
53400 Other Contractual Services	34,259	46,035	48,000	50,000
123-726-537 Totals	<u>387,430</u>	<u>454,665</u>	<u>48,000</u>	<u>50,000</u>
Engineering Services Totals	<u>3,092,877</u>	<u>3,338,382</u>	<u>3,244,506</u>	<u>3,272,617</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
505-425-591 Fleet Maintenance				
51200 Regular Salaries And Wages	386,524	410,666	408,160	420,389
51400 Overtime	2,689	3,000	3,000	3,000
52100 Fica Taxes	28,733	30,162	31,500	32,436
52200 Retirement Contribution	38,554	38,834	41,464	42,694
52210 Deferred Compensation Match	2,894	0	2,900	2,944
52300 Life & Health Insurance	88,607	96,482	107,429	112,573
52400 Workers Compensation	10,705	10,170	8,605	8,860
53400 Other Contractual Services	10,686	14,120	14,120	14,120
54000 Travel & Per Diem	0	500	500	500
54100 Communications	0	1,980	1,980	1,980
54101 Communication - Phone System	960	1,470	1,120	1,120
54200 Postage	72	75	75	75
54300 Utility Services	3,213	30,000	30,000	30,000
54400 Rentals And Leases	1,140	1,860	1,860	1,860
54505 Vehicle Coverage	6,489	6,226	6,116	6,116
54600 Repairs And Maintenance	607,285	757,336	757,336	757,336
54601 Vehicle Repair	7,693	16,856	13,058	13,058
54700 Printing And Binding	547	550	550	550
55100 Office Supplies	1,315	1,405	1,405	1,405
55200 Operating Supplies	1,822,902	1,724,805	1,487,478	1,487,478
55210 Fuel & Oil	8,257	5,757	6,277	6,277
55400 Publications, Subscriptions & Membe	724	1,000	1,000	1,000
55401 Training	680	7,010	5,010	5,010
56400 Machinery And Equipment	40,890	0	0	0
505-425-591 Totals	<u>3,071,560</u>	<u>3,160,264</u>	<u>2,930,943</u>	<u>2,950,781</u>
Fleet Management Totals	<u>3,071,560</u>	<u>3,160,264</u>	<u>2,930,943</u>	<u>2,950,781</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
123-213-562 Stormwater Maint.				
51200 Regular Salaries And Wages	447,989	0	0	0
51250 Regular OPS Salaries	23,282	0	0	0
51400 Overtime	7,334	0	0	0
52100 Fica Taxes	35,343	0	0	0
52200 Retirement Contribution	46,392	0	0	0
52210 Deferred Compensation Match	3,027	0	0	0
52300 Life & Health Insurance	104,059	0	0	0
52400 Workers Compensation	36,219	0	0	0
53400 Other Contractual Services	24,328	0	0	0
54000 Travel & Per Diem	115	0	0	0
54100 Communications	655	0	0	0
54200 Postage	14	0	0	0
54300 Utility Services	7,290	0	0	0
54400 Rentals And Leases	887	0	0	0
54505 Vehicle Coverage	14,598	0	0	0
54600 Repairs And Maintenance	7,302	0	0	0
54601 Vehicle Repair	76,773	0	0	0
54900 Other Current Charges & Obligations	3,779	0	0	0
55100 Office Supplies	792	0	0	0
55200 Operating Supplies	24,776	0	0	0
55210 Fuel & Oil	69,557	0	0	0
55300 Road Materials And Supplies	21,761	0	0	0
55400 Publications, Subscriptions & Membe	484	0	0	0
55401 Training	460	0	0	0
123-213-562 Totals	<u>957,215</u>	<u>0</u>	<u>0</u>	<u>0</u>
Mosquito Control Totals	<u>957,215</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
140-436-572 Parks and Recreation Services				
51200 Regular Salaries And Wages	859,022	862,197	825,149	849,643
51400 Overtime	34,566	30,120	30,120	30,120
52100 Fica Taxes	66,428	63,755	63,837	65,708
52200 Retirement Contribution	82,850	82,916	84,864	87,352
52210 Deferred Compensation Match	3,149	0	3,200	3,248
52300 Life & Health Insurance	194,129	216,423	237,957	249,206
52400 Workers Compensation	41,031	39,030	33,781	34,765
53100 Professional Services	5,722	4,112	4,112	4,112
53400 Other Contractual Services	198,010	250,490	287,690	287,690
54000 Travel & Per Diem	415	866	866	866
54100 Communications	13,345	8,065	12,770	12,770
54101 Communication - Phone System	1,610	1,510	1,750	1,750
54200 Postage	186	300	300	300
54300 Utility Services	150,828	207,888	217,888	254,388
54400 Rentals And Leases	12,381	3,001	3,001	3,001
54505 Vehicle Coverage	15,168	17,846	28,672	28,672
54600 Repairs And Maintenance	107	0	0	0
54601 Vehicle Repair	59,179	65,001	81,750	81,750
54700 Printing And Binding	1,628	1,410	650	650
54800 Promotional Activities	243	500	250	250
55100 Office Supplies	1,018	900	900	900
55200 Operating Supplies	180,687	147,986	152,496	169,996
55210 Fuel & Oil	94,777	84,501	70,602	73,602
55300 Road Materials And Supplies	153,817	49,100	49,100	49,100
55400 Publications, Subscriptions & Membe	834	895	895	895
55401 Training	4,030	5,955	6,255	9,255
56300 Improvements Other Than Buildings	2,450	0	0	0
56400 Machinery And Equipment	40,927	40,000	42,550	41,400
140-436-572 Totals	<u>2,218,536</u>	<u>2,184,767</u>	<u>2,241,405</u>	<u>2,341,389</u>
Parks & Recreation Totals	<u>2,218,536</u>	<u>2,184,767</u>	<u>2,241,405</u>	<u>2,341,389</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
401-435-534 Landfill Closure				
51400 Overtime	6,386	14,000	14,000	14,000
52100 Fica Taxes	481	0	0	0
52200 Retirement Contribution	629	0	0	0
52300 Life & Health Insurance	1,226	0	0	0
52400 Workers Compensation	926	0	0	0
53100 Professional Services	6,000	9,000	60,125	60,125
53400 Other Contractual Services	7,622	411,700	423,331	435,311
54900 Other Current Charges & Obligations	0	0	4,000	4,000
55200 Operating Supplies	3,101	19,125	20,000	20,400
401-435-534 Totals	<u>26,372</u>	<u>453,825</u>	<u>521,456</u>	<u>533,836</u>
401-437-534 Rural Waste Service Centers				
51200 Regular Salaries And Wages	250,793	235,977	242,623	249,876
51250 Regular OPS Salaries	25,165	26,047	26,047	26,828
51400 Overtime	25,863	19,961	25,961	25,961
52100 Fica Taxes	22,400	19,758	21,369	21,983
52200 Retirement Contribution	28,328	26,130	28,580	29,401
52210 Deferred Compensation Match	910	0	1,000	1,015
52300 Life & Health Insurance	69,846	77,292	89,269	93,169
52400 Workers Compensation	43,030	36,120	32,587	33,522
52600 Class C Travel	0	97	0	0
53400 Other Contractual Services	49,580	37,419	34,544	34,544
54000 Travel & Per Diem	44	108	275	275
54100 Communications	531	1,008	500	500
54300 Utility Services	312,186	320,552	8,444	8,444
54400 Rentals And Leases	1,444	1,925	1,800	1,800
54505 Vehicle Coverage	12,559	10,747	7,265	7,265
54600 Repairs And Maintenance	7,586	4,500	10,088	10,088
54601 Vehicle Repair	33,836	54,770	43,724	43,724
54700 Printing And Binding	265	550	550	550
54800 Promotional Activities	0	0	2,000	2,000
54900 Other Current Charges & Obligations	0	4,088	286,851	297,066
55100 Office Supplies	189	1,105	580	580
55200 Operating Supplies	4,765	4,500	5,388	5,388
55210 Fuel & Oil	25,832	31,903	43,275	43,275
55400 Publications, Subscriptions & Membe	0	150	150	150
55401 Training	200	1,000	1,000	1,000
401-437-534 Totals	<u>915,352</u>	<u>915,707</u>	<u>913,870</u>	<u>938,404</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
401-441-534 Transfer Station Operations				
51200 Regular Salaries And Wages	416,525	388,057	366,214	377,145
51400 Overtime	50,113	31,960	44,985	44,985
52100 Fica Taxes	34,788	28,861	28,542	29,374
52200 Retirement Contribution	42,742	38,298	37,704	38,806
52210 Deferred Compensation Match	3,256	0	3,300	3,350
52300 Life & Health Insurance	86,394	100,482	98,650	103,181
52400 Workers Compensation	54,466	44,649	35,933	36,991
52600 Class C Travel	0	100	0	0
53100 Professional Services	0	5,000	5,000	5,000
53400 Other Contractual Services	5,091,729	5,473,078	4,335,985	4,710,518
54000 Travel & Per Diem	0	3,720	1,715	1,715
54100 Communications	212	1,380	1,412	1,412
54101 Communication - Phone System	0	0	530	530
54200 Postage	0	500	25	25
54300 Utility Services	161,244	74,537	58,440	58,440
54400 Rentals And Leases	884	7,350	3,800	3,800
54505 Vehicle Coverage	5,813	5,717	2,249	2,249
54600 Repairs And Maintenance	33,092	50,250	27,897	27,897
54601 Vehicle Repair	46,072	49,951	98,681	98,681
54700 Printing And Binding	110	2,664	2,700	2,700
54800 Promotional Activities	0	500	500	500
54900 Other Current Charges & Obligations	108	7,000	0	0
55100 Office Supplies	570	870	870	870
55200 Operating Supplies	13,719	9,585	13,948	13,948
55210 Fuel & Oil	126,262	78,186	109,919	109,919
55400 Publications, Subscriptions & Membe	169	459	171	171
55401 Training	0	1,210	1,050	1,050
401-441-534 Totals	<u>6,168,267</u>	<u>6,404,364</u>	<u>5,280,220</u>	<u>5,673,257</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
401-442-534 Solid Waste Management Facility				
51200 Regular Salaries And Wages	504,719	581,415	370,789	381,901
51400 Overtime	31,852	27,816	17,816	17,816
52100 Fica Taxes	39,817	43,240	28,913	29,765
52200 Retirement Contribution	55,941	57,151	38,480	39,609
52210 Deferred Compensation Match	2,614	0	2,700	2,741
52300 Life & Health Insurance	126,155	165,822	117,738	123,222
52400 Workers Compensation	65,458	65,059	27,913	28,728
52600 Class C Travel	0	1,455	0	0
53100 Professional Services	118,348	45,000	55,797	55,797
53400 Other Contractual Services	268,144	252,950	840,190	841,695
54000 Travel & Per Diem	586	1,900	2,350	2,350
54100 Communications	1,367	1,740	1,260	1,260
54101 Communication - Phone System	4,871	4,200	4,060	4,060
54200 Postage	661	3,600	1,200	1,200
54300 Utility Services	71,920	113,208	229,730	229,730
54400 Rentals And Leases	9,863	8,200	8,250	8,250
54505 Vehicle Coverage	7,137	13,007	7,668	7,668
54600 Repairs And Maintenance	17,797	9,000	14,700	14,700
54601 Vehicle Repair	110,524	180,846	137,514	137,514
54700 Printing And Binding	444	6,030	3,000	3,000
54800 Promotional Activities	0	3,500	1,500	1,500
54900 Other Current Charges & Obligations	18,953	2,700	250	250
55100 Office Supplies	1,364	3,000	3,000	3,000
55200 Operating Supplies	33,207	27,365	49,593	49,593
55210 Fuel & Oil	164,826	178,684	102,600	102,600
55400 Publications, Subscriptions & Membe	1,142	1,244	1,244	1,244
55401 Training	1,200	5,960	2,390	2,390
56400 Machinery And Equipment	5,688	0	0	0
401-442-534 Totals	<u>1,664,596</u>	<u>1,804,092</u>	<u>2,070,645</u>	<u>2,091,583</u>
401-443-534 Hazardous Waste				
51200 Regular Salaries And Wages	131,678	120,048	120,861	124,487
51250 Regular OPS Salaries	1,888	10,258	15,258	15,716
51400 Overtime	18,117	10,000	19,000	19,000
52100 Fica Taxes	11,497	9,816	10,962	11,276
52200 Retirement Contribution	14,309	12,639	14,431	14,843
52210 Deferred Compensation Match	864	0	900	914
52300 Life & Health Insurance	14,624	13,813	24,245	25,079
52400 Workers Compensation	18,626	18,111	11,962	12,295
52600 Class C Travel	0	150	0	0
53400 Other Contractual Services	98,253	140,476	119,206	119,206
54000 Travel & Per Diem	0	4,150	4,157	4,157
54100 Communications	35	1,872	420	420
54101 Communication - Phone System	0	0	275	275
54200 Postage	0	0	25	25
54300 Utility Services	5,163	7,420	7,420	7,420
54505 Vehicle Coverage	3,640	1,321	2,249	2,249
54600 Repairs And Maintenance	404	2,400	2,400	2,400
54601 Vehicle Repair	2,291	1,752	3,155	3,155
54700 Printing And Binding	61	1,868	1,000	1,000
54900 Other Current Charges & Obligations	0	1,000	0	0
55100 Office Supplies	200	664	550	550
55200 Operating Supplies	35,157	19,932	36,000	36,000
55210 Fuel & Oil	1,541	1,775	1,670	1,670
55400 Publications, Subscriptions & Membe	267	717	321	321
55401 Training	365	1,000	1,000	1,000
401-443-534 Totals	<u>358,981</u>	<u>381,182</u>	<u>397,467</u>	<u>403,458</u>

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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
401-471-534 Recycling Services & Education				
51200 Regular Salaries And Wages	95,236	121,398	119,110	122,683
51400 Overtime	8,777	11,720	8,837	8,837
52100 Fica Taxes	7,813	9,131	9,388	9,661
52200 Retirement Contribution	9,969	11,757	12,357	12,717
52210 Deferred Compensation Match	618	0	700	711
52300 Life & Health Insurance	17,542	31,236	25,792	26,890
52400 Workers Compensation	11,467	11,808	10,035	10,335
52600 Class C Travel	0	1,455	0	0
53100 Professional Services	12,877	40,000	40,000	40,000
53400 Other Contractual Services	173,440	157,823	159,844	159,844
54000 Travel & Per Diem	527	1,595	4,150	4,150
54100 Communications	331	1,980	1,980	1,980
54101 Communication - Phone System	0	0	270	270
54200 Postage	80	500	500	500
54300 Utility Services	20,706	12,720	4,000	4,000
54400 Rentals And Leases	-1,690	0	1,500	1,500
54505 Vehicle Coverage	14,348	0	6,342	6,342
54600 Repairs And Maintenance	6,834	0	7,200	7,200
54601 Vehicle Repair	0	0	10,274	10,274
54700 Printing And Binding	1,104	0	1,200	1,200
54800 Promotional Activities	11,756	13,150	11,150	11,150
55100 Office Supplies	411	600	600	600
55200 Operating Supplies	9,545	6,448	9,441	9,441
55210 Fuel & Oil	11,280	18,090	19,535	19,535
55400 Publications, Subscriptions & Membe	681	540	602	602
55401 Training	797	0	0	0
401-471-534 Totals	<u>414,449</u>	<u>451,951</u>	<u>464,807</u>	<u>470,422</u>
Solid Waste Totals	<u>9,548,016</u>	<u>10,411,121</u>	<u>9,648,465</u>	<u>10,110,960</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-132-586 Clerk - Finance Administration				
59302 Budget Transfers	1,503,145	1,542,915	1,630,613	1,668,175
001-132-586 Totals	<u>1,503,145</u>	<u>1,542,915</u>	<u>1,630,613</u>	<u>1,668,175</u>
110-537-614 Clerk - Article V Expenses				
54913 Clerk Circuit Court Fees	419,220	384,164	405,082	413,183
110-537-614 Totals	<u>419,220</u>	<u>384,164</u>	<u>405,082</u>	<u>413,183</u>
Clerk of the Court Totals	<u>1,922,365</u>	<u>1,927,079</u>	<u>2,035,695</u>	<u>2,081,358</u>

**Leon County Government
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Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-512-586 Property Appraiser				
59306 Budget Transfer	4,479,165	4,559,707	4,453,138	4,631,592
001-512-586 Totals	<u>4,479,165</u>	<u>4,559,707</u>	<u>4,453,138</u>	<u>4,631,592</u>
Property Appraiser Totals	<u>4,479,165</u>	<u>4,559,707</u>	<u>4,453,138</u>	<u>4,631,592</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
110-510-586 Law Enforcement				
51100 Executive Salaries	0	138,630	138,806	142,970
51200 Regular Salaries And Wages	17,588,666	18,034,457	17,424,579	17,947,316
51400 Overtime	1,092,779	857,350	775,000	775,000
51500 Special Pay	178,568	140,112	154,500	154,500
52100 Fica Taxes	1,412,572	1,350,798	1,406,307	1,462,559
52200 Retirement Contribution	3,453,544	3,232,554	3,477,181	3,581,496
52300 Life & Health Insurance	2,868,455	3,011,993	3,289,120	3,515,220
52400 Workers Compensation	614,102	535,807	546,674	568,541
52500 Unemployment Compensation	1,973	10,000	10,000	10,000
52600 Class C Travel	941	0	0	0
53100 Professional Services	13,426	0	0	0
53143 Other Administrative / Professional	0	24,000	24,000	24,000
53144 Professional Services / Medical	30,520	34,090	34,090	34,090
53400 Other Contractual Services	119,358	131,750	123,750	123,750
53500 Investigations	125,000	120,000	120,000	120,000
54000 Travel & Per Diem	24,686	0	0	0
54041 Travel and Per Diem	0	28,720	28,700	28,700
54042 Travel / Private Vehicle	321	1,000	1,000	1,000
54100 Communications	301,312	320,922	317,304	317,304
54200 Postage	20,959	31,800	25,200	25,200
54300 Utility Services	239,723	267,180	276,780	276,780
54400 Rentals And Leases	57,592	0	0	0
54442 Rentals and Leases / Radios	5,405	8,000	0	0
54443 Rentals and Leases / Other	0	56,673	82,906	82,906
54506 Property Insurance	49,066	48,642	32,110	32,110
54541 Insurance / Auto	180,806	149,481	158,493	158,493
54542 Insurance / Professional Liability	355,476	309,933	299,100	299,100
54545 Insurance / Aircraft	0	33,951	31,000	31,000
54641 Repair and Maintenance / Autos	205,119	353,656	332,187	332,187
54643 Repair and Maintenance / Radios	121,223	108,988	98,988	98,988
54644 Repair and Maintenance / Office Equipment	168,419	171,535	192,110	192,110
54646 Repair and Maintenance / Facilities	117,340	126,300	131,059	131,059
54700 Printing And Binding	65,169	69,000	68,750	68,750
54900 Other Current Charges & Obligations	65,532	0	0	0
54942 Other Current Charges / Auto	21,562	66,025	82,585	82,585
54948 Other Current Charges / Other	0	85,463	54,280	54,280
54949 Uniform Cleaning	41,756	46,920	39,120	39,120
54950 Tuition Assistance	7,850	0	7,500	7,500
55100 Office Supplies	57,778	38,495	38,495	38,495
55200 Operating Supplies	262,264	0	0	0
55210 Fuel & Oil	919,832	0	0	0
55240 Data Processing Supplies	0	28,000	28,000	28,000
55241 Operating Supplies / Fuel and Lubrication	0	873,407	669,231	669,231
55242 Operating Supplies / Ammo	75,678	71,000	78,000	78,000
55243 Operating Supplies / Fingerprinting - Photographs	0	8,750	0	0
55244 Operating Supplies / Investigative	17,275	35,000	25,000	25,000
55248 Operating Supplies / Motorcycles and Boats	3,132	7,500	6,500	6,500
55249 Operating Supplies / Miscellaneous	29,656	402,050	166,029	166,029
55250 Operating Supplies / Uniforms	229,275	208,025	292,475	292,475
55400 Publications, Subscriptions & Membe	41,661	38,970	39,421	39,421
55401 Training	32,475	20,750	20,750	20,750
56400 Machinery And Equipment	314,348	0	0	0
56415 Machinery and Equipment - Motorcycle/Boat	101,511	0	0	0
56441 Machinery and Equipment / Auto	977,698	800,244	847,500	847,500
56444 Machinery and Equipment / Office	0	150,000	104,630	104,630
56445 Machinery and Equipment / Investigation	0	0	47,465	47,465
56480 Machinery and Equipment - Other	13,391	0	115,000	119,025
59000 Sheriff Contingency - Operating	0	100,000	100,000	100,000
59010 Sheriff - Less SRO Contract	0	-1,046,649	-1,075,520	-1,075,520

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
110-510-586 Law Enforcement				
59020 Sheriff - Less Salary Lapse	0	-156,958	-157,431	-157,431
110-510-586 Totals	<u>32,625,194</u>	<u>31,484,314</u>	<u>31,128,724</u>	<u>32,068,184</u>
110-511-586 Corrections				
51200 Regular Salaries And Wages	11,325,172	12,745,428	12,751,168	13,509,549
51400 Overtime	890,368	622,500	585,000	585,000
51500 Special Pay	36,602	39,808	41,360	41,360
52100 Fica Taxes	910,960	976,810	1,023,381	1,064,316
52200 Retirement Contribution	2,311,988	2,491,554	2,645,973	2,751,812
52300 Life & Health Insurance	2,342,298	2,914,461	3,112,559	3,326,771
52400 Workers Compensation	440,505	423,267	414,141	430,707
52500 Unemployment Compensation	7,586	20,000	20,000	20,000
52600 Class C Travel	15	0	0	0
53144 Professional Services / Medical	10,540	31,080	31,080	31,080
53400 Other Contractual Services	6,310,716	6,443,224	6,179,009	6,179,009
54000 Travel & Per Diem	7,042	0	0	0
54041 Travel and Per Diem	0	6,220	5,500	5,500
54042 Travel / Private Vehicle	929	2,000	2,000	2,000
54100 Communications	106,095	106,974	105,768	105,768
54200 Postage	3,069	10,000	5,800	5,800
54300 Utility Services	1,100,087	1,177,800	1,212,400	1,212,400
54400 Rentals And Leases	25,296	0	0	0
54443 Rentals and Leases / Other	0	23,160	23,160	23,160
54506 Property Insurance	419,407	306,432	193,836	193,836
54541 Insurance / Auto	13,701	11,401	11,365	11,365
54542 Insurance / Professional Liability	251,355	246,681	234,467	234,467
54544 Insurance Prisoner/Medical	61,452	65,153	68,255	68,255
54641 Repair and Maintenance / Autos	30,753	28,279	27,969	27,969
54643 Repair and Maintenance / Radios	14,914	20,000	10,000	10,000
54644 Repair and Maintenance / Office Equipment	52,738	55,100	100,981	100,981
54646 Repair and Maintenance / Facilities	366,944	462,650	422,350	422,350
54700 Printing And Binding	11,071	9,500	10,000	10,000
54900 Other Current Charges & Obligations	13,194	0	0	0
54945 Other Current Charges / Miscellaneous1	0	0	44,600	44,600
54948 Other Current Charges / Other	0	2,500	8,000	8,000
54949 Uniform Cleaning	0	28,060	0	0
54950 Tuition Assistance	31,177	0	3,000	3,000
55100 Office Supplies	20,074	27,895	27,895	27,895
55200 Operating Supplies	57,084	0	0	0
55210 Fuel & Oil	38,479	0	0	0
55240 Data Processing Supplies	0	26,000	26,000	26,000
55241 Operating Supplies / Fuel and Lubrication	0	42,002	31,529	31,529
55242 Operating Supplies / Ammo	10,000	0	0	0
55246 Operating Supplies / Other Jail Supplies	378,076	382,500	375,000	375,000
55249 Operating Supplies / Miscellaneous	20,598	59,300	66,550	66,550
55250 Operating Supplies / Uniforms	140,017	97,600	102,000	102,000
55400 Publications, Subscriptions & Membe	4,328	1,539	1,539	1,539
55401 Training	29,009	2,500	2,500	2,500
56400 Machinery And Equipment	36,419	0	0	0
56441 Machinery and Equipment / Auto	67,740	0	0	0
56442 Machinery and Equipment - Jail	19,533	20,000	30,000	31,080
56444 Machinery and Equipment / Office	0	20,000	20,000	20,720
56448 Machinery and Equipment / Other	0	10,000	0	0
56480 Machinery and Equipment - Other	12,738	0	0	0
59000 Sheriff Contingency - Operating	0	100,000	100,000	100,000
59020 Sheriff - Less Salary Lapse	0	-504,457	-657,533	-657,533
110-511-586 Totals	<u>27,930,069</u>	<u>29,554,921</u>	<u>29,418,602</u>	<u>30,556,335</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
125-864-525 Emergency Management				
59304 Budget Transfer	123,711	121,155	121,155	121,155
125-864-525 Totals	<u>123,711</u>	<u>121,155</u>	<u>121,155</u>	<u>121,155</u>
130-180-586 Enhanced 9-1-1				
51200 Regular Salaries And Wages	170,301	177,766	175,752	175,752
51400 Overtime	2,455	8,000	8,000	8,000
52100 Fica Taxes	12,781	13,675	14,057	14,057
52200 Retirement Contribution	18,221	18,805	19,848	19,848
52300 Life & Health Insurance	40,866	44,939	47,543	47,543
52400 Workers Compensation	723	647	641	641
53400 Other Contractual Services	587	20,000	0	0
54000 Travel & Per Diem	4,953	11,875	11,875	11,875
54100 Communications	18,812	18,810	20,676	20,676
54110 Com-net Communications	351,178	420,000	360,000	360,000
54200 Postage	399	900	900	900
54400 Rentals And Leases	4,075	5,196	5,664	5,664
54542 Insurance / Professional Liability	1,545	1,550	1,400	1,400
54600 Repairs And Maintenance	217,996	217,992	217,996	217,996
54644 Repair and Maintenance / Office Equipment	6,760	2,925	55,056	55,056
54700 Printing And Binding	0	6,650	7,500	7,500
54900 Other Current Charges & Obligations	0	7,213	9,981	9,981
55100 Office Supplies	1,694	8,860	6,500	6,500
55200 Operating Supplies	11,619	10,000	0	0
55240 Data Processing Supplies	83	4,650	1,000	1,000
55400 Publications, Subscriptions & Membe	744	1,955	2,015	2,015
55401 Training	166	12,596	12,596	12,596
56400 Machinery And Equipment	341,281	0	0	0
59900 Budgeted Contingency	0	252,000	305,000	305,000
130-180-586 Totals	<u>1,207,239</u>	<u>1,267,004</u>	<u>1,284,000</u>	<u>1,284,000</u>
Sheriff Totals	<u>61,886,213</u>	<u>62,427,394</u>	<u>61,952,481</u>	<u>64,029,674</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
060-520-513 Voter Registration				
51100 Executive Salaries	111,637	121,245	111,786	115,140
51200 Regular Salaries And Wages	994,523	957,392	986,232	1,003,839
52100 Fica Taxes	80,471	86,236	84,125	86,830
52200 Retirement Contribution	134,396	131,530	131,429	135,325
52210 Deferred Compensation Match	1,911	0	2,300	2,300
52300 Life & Health Insurance	133,125	167,353	157,323	164,677
52400 Workers Compensation	8,824	11,193	10,000	10,000
53100 Professional Services	0	7,000	2,000	2,000
53400 Other Contractual Services	775	4,000	6,500	6,500
54000 Travel & Per Diem	8,296	12,540	10,000	10,000
54100 Communications	7,081	7,000	7,000	7,000
54101 Communication - Phone System	1,898	5,650	6,090	6,090
54200 Postage	46,568	83,810	83,810	83,810
54400 Rentals And Leases	35,984	39,250	34,000	34,150
54600 Repairs And Maintenance	64,449	46,450	46,967	50,504
54601 Vehicle Repair	449	632	1,679	1,679
54700 Printing And Binding	6,742	32,700	52,200	46,200
54900 Other Current Charges & Obligations	10,484	5,850	10,750	5,750
55100 Office Supplies	11,467	10,000	10,000	10,000
55200 Operating Supplies	8,131	6,500	10,000	10,000
55210 Fuel & Oil	1,904	1,580	2,823	2,823
55400 Publications, Subscriptions & Membe	7,036	7,450	7,185	7,185
55401 Training	6,279	16,000	10,000	15,000
56410 Machinery & Equipment <\$750	30,238	5,000	5,000	5,000
060-520-513 Totals	<u>1,712,669</u>	<u>1,766,361</u>	<u>1,789,199</u>	<u>1,821,802</u>
060-521-513 Elections				
51250 Regular OPS Salaries	297,453	213,200	215,000	221,450
51300 Other Salaries & Wages	61,880	0	0	0
52100 Fica Taxes	27,489	15,685	15,545	15,619
52200 Retirement Contribution	29,462	17,273	21,651	22,300
52400 Workers Compensation	2,879	2,155	2,365	1,838
53100 Professional Services	32,292	31,500	31,000	11,000
53400 Other Contractual Services	475,778	393,000	431,600	391,600
53442 Other Cont / Elec Temp Agency Help	2,785	0	0	0
54000 Travel & Per Diem	8,829	7,000	5,500	5,500
54100 Communications	8,073	8,000	33,000	8,000
54101 Communication - Phone System	18,680	22,550	14,830	14,830
54200 Postage	167,788	122,550	221,070	108,370
54300 Utility Services	0	0	20,000	20,000
54400 Rentals And Leases	46,447	44,000	301,300	300,575
54505 Vehicle Coverage	1,021	1,959	1,446	1,446
54600 Repairs And Maintenance	57,946	59,000	69,350	70,235
54700 Printing And Binding	382,228	142,000	190,550	114,200
54715 Printing & Binding / Voter Materials	396	0	0	0
54900 Other Current Charges & Obligations	71,707	39,000	56,500	42,250
55100 Office Supplies	28,015	25,000	20,000	15,000
55200 Operating Supplies	23,674	0	15,000	10,000
55210 Fuel & Oil	630	750	1,080	1,080
55401 Training	2,799	7,000	5,000	5,000
56410 Machinery & Equipment <\$750	0	0	6,000	0
060-521-513 Totals	<u>1,748,251</u>	<u>1,151,622</u>	<u>1,677,787</u>	<u>1,380,293</u>
060-521-586 Elections				
59308 SOE-BUDGET TRANSFER	268,290	0	0	0
060-521-586 Totals	<u>268,290</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
060-525-513 SOE Grants				
54810 Voter Education Promotion	32,764	0	0	0
54811 Poll Worker Education	14,550	0	0	0
060-525-513 Totals	<u>47,314</u>	<u>0</u>	<u>0</u>	<u>0</u>
Supervisor of Elections Totals	<u>3,776,524</u>	<u>2,917,983</u>	<u>3,466,986</u>	<u>3,202,095</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-513-586 Tax Collector				
59307 Budget Transfer	4,597,649	4,876,000	4,572,000	4,617,000
001-513-586 Totals	<u>4,597,649</u>	<u>4,876,000</u>	<u>4,572,000</u>	<u>4,617,000</u>
060-520-586 Elections				
59308 SOE- Budget Transfer	147,217	0	0	0
060-520-586 Totals	<u>147,217</u>	<u>0</u>	<u>0</u>	<u>0</u>
123-513-586 Tax Collector				
59307 Budget Transfer	17,080	16,391	16,883	17,389
123-513-586 Totals	<u>17,080</u>	<u>16,391</u>	<u>16,883</u>	<u>17,389</u>
135-513-586 Tax Collector				
59307 Budget Transfer	164,900	164,900	173,150	181,800
135-513-586 Totals	<u>164,900</u>	<u>164,900</u>	<u>173,150</u>	<u>181,800</u>
162-513-586 Tax Collector				
59307 Budget Transfer	5,221	5,400	6,700	6,700
162-513-586 Totals	<u>5,221</u>	<u>5,400</u>	<u>6,700</u>	<u>6,700</u>
164-513-586 Tax Collector				
59307 Budget Transfer	4,578	5,000	5,000	5,000
164-513-586 Totals	<u>4,578</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
401-513-586 Tax Collector				
59307 Budget Transfer	27,210	27,319	28,139	28,983
401-513-586 Totals	<u>27,210</u>	<u>27,319</u>	<u>28,139</u>	<u>28,983</u>
Tax Collector Totals	<u>4,963,854</u>	<u>5,095,010</u>	<u>4,801,872</u>	<u>4,856,872</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-540-601 Court Administration				
51200 Regular Salaries And Wages	113,335	110,643	109,760	113,053
52100 Fica Taxes	8,383	8,357	8,672	8,924
52200 Retirement Contribution	10,806	10,761	11,416	11,748
52300 Life & Health Insurance	22,928	26,315	28,990	30,248
52400 Workers Compensation	470	418	340	351
54000 Travel & Per Diem	1,317	1,193	198	198
54100 Communications	0	4,130	3,938	3,938
54101 Communication - Phone System	0	7,817	1,845	1,845
54200 Postage	99	152	216	216
54400 Rentals And Leases	1,775	7,342	6,259	6,259
54700 Printing And Binding	0	246	246	246
55100 Office Supplies	428	400	650	650
55200 Operating Supplies	0	11,750	12,960	12,960
55401 Training	417	2,250	3,150	3,150
001-540-601 Totals	<u>159,958</u>	<u>191,774</u>	<u>188,640</u>	<u>193,786</u>
001-540-713 Court Information Systems				
54100 Communications	3,961	0	0	0
54101 Communication - Phone System	7,949	0	0	0
001-540-713 Totals	<u>11,910</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-540-719 Court Operating				
54400 Rentals And Leases	6,081	0	0	0
55200 Operating Supplies	12,982	0	0	0
001-540-719 Totals	<u>19,063</u>	<u>0</u>	<u>0</u>	<u>0</u>
Court Administration Totals	<u>190,931</u>	<u>191,774</u>	<u>188,640</u>	<u>193,786</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
110-532-602 State Attorney				
51300 Other Salaries & Wages	0	37,000	37,000	37,000
54000 Travel & Per Diem	0	2,800	2,800	2,800
54100 Communications	0	5,880	5,680	5,680
54101 Communication - Phone System	0	23,720	23,600	23,600
54600 Repairs And Maintenance	0	2,000	2,000	2,000
54900 Other Current Charges & Obligations	0	14,751	14,751	14,751
55200 Operating Supplies	0	39,733	36,200	36,200
110-532-602 Totals	<u>0</u>	<u>125,884</u>	<u>122,031</u>	<u>122,031</u>
110-532-712 State Attorney				
54600 Repairs And Maintenance	2,020	0	0	0
110-532-712 Totals	<u>2,020</u>	<u>0</u>	<u>0</u>	<u>0</u>
110-532-713 State Attorney				
54100 Communications	5,180	0	0	0
54101 Communication - Phone System	20,515	0	0	0
110-532-713 Totals	<u>25,695</u>	<u>0</u>	<u>0</u>	<u>0</u>
110-532-719 State Attorney				
54000 Travel & Per Diem	904	0	0	0
54900 Other Current Charges & Obligations	18,982	0	0	0
55200 Operating Supplies	26,252	0	0	0
110-532-719 Totals	<u>46,138</u>	<u>0</u>	<u>0</u>	<u>0</u>
State Attorney Totals	<u>73,853</u>	<u>125,884</u>	<u>122,031</u>	<u>122,031</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
110-533-603 Public Defender				
51300 Other Salaries & Wages	0	37,000	37,000	37,000
53100 Professional Services	0	0	10,438	10,438
53500 Investigations	0	16,150	16,150	16,150
54100 Communications	0	8,640	12,240	12,240
54101 Communication - Phone System	0	29,130	21,500	21,500
54200 Postage	0	1,291	1,291	1,291
54400 Rentals And Leases	0	22,185	11,640	11,640
54900 Other Current Charges & Obligations	0	4,274	7,000	7,000
55100 Office Supplies	0	210	210	210
55200 Operating Supplies	0	25,895	22,556	22,556
110-533-603 Totals	<u>0</u>	<u>144,775</u>	<u>140,025</u>	<u>140,025</u>
110-533-713 Public Defender				
54100 Communications	4,678	0	0	0
54101 Communication - Phone System	23,050	0	0	0
110-533-713 Totals	<u>27,728</u>	<u>0</u>	<u>0</u>	<u>0</u>
110-533-719 Public Defender				
53500 Investigations	7,520	0	0	0
54400 Rentals And Leases	20,046	0	0	0
54900 Other Current Charges & Obligations	4,942	0	0	0
55200 Operating Supplies	15,559	0	0	0
55401 Training	280	0	0	0
56400 Machinery And Equipment	513	0	0	0
110-533-719 Totals	<u>48,862</u>	<u>0</u>	<u>0</u>	<u>0</u>
Public Defender Totals	<u>76,590</u>	<u>144,775</u>	<u>140,025</u>	<u>140,025</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
110-555-564 Legal Aid				
58224 Legal Services Of North Fl (801)	0	95,985	0	0
110-555-564 Totals	<u>0</u>	<u>95,985</u>	<u>0</u>	<u>0</u>
110-555-715 Legal Aid				
58224 Legal Services Of North Fl (801)	95,985	0	95,985	95,985
110-555-715 Totals	<u>95,985</u>	<u>0</u>	<u>95,985</u>	<u>95,985</u>
113-546-714 Court Admin Jud Prgs- Law Library				
56600 Books, Publications & Libr Material	17,129	0	0	0
113-546-714 Totals	<u>17,129</u>	<u>0</u>	<u>0</u>	<u>0</u>
114-586-662 Court Administration - Teen Court				
51200 Regular Salaries And Wages	87,993	117,115	121,983	125,642
51250 Regular OPS Salaries	3,066	0	0	0
52100 Fica Taxes	6,719	9,595	9,968	10,250
52200 Retirement Contribution	8,969	12,142	12,892	13,260
52300 Life & Health Insurance	37,286	39,922	33,753	35,430
52400 Workers Compensation	383	480	399	411
53400 Other Contractual Services	820	1,380	920	920
54000 Travel & Per Diem	342	300	300	300
54101 Communication - Phone System	-48	0	0	0
54200 Postage	367	740	392	392
54400 Rentals And Leases	2,710	1,767	1,934	1,934
54700 Printing And Binding	0	500	0	0
54900 Other Current Charges & Obligations	0	300	785	785
55100 Office Supplies	733	430	750	750
55200 Operating Supplies	2,505	2,217	3,531	3,531
55400 Publications, Subscriptions & Membe	200	200	200	200
55401 Training	1,199	1,030	1,785	1,785
114-586-662 Totals	<u>153,244</u>	<u>188,118</u>	<u>189,592</u>	<u>195,590</u>
117-509-569 Alternative Juvenile Programs				
51200 Regular Salaries And Wages	50,811	49,419	51,346	52,886
52100 Fica Taxes	3,800	3,781	3,928	4,046
52200 Retirement Contribution	5,005	4,868	5,171	5,326
52300 Life & Health Insurance	9,736	9,971	11,143	11,695
52400 Workers Compensation	215	189	154	159
54000 Travel & Per Diem	482	505	600	600
55100 Office Supplies	109	267	200	295
55401 Training	0	850	900	900
56400 Machinery And Equipment	1,272	0	0	0
58300 Other Grants & Aids	750	11,156	10,313	9,398
117-509-569 Totals	<u>72,180</u>	<u>81,006</u>	<u>83,755</u>	<u>85,305</u>
117-546-714 Law Library				
56600 Books, Publications & Libr Material	17,126	81,006	82,679	84,396
117-546-714 Totals	<u>17,126</u>	<u>81,006</u>	<u>82,679</u>	<u>84,396</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
117-548-601 Judicial Programs/Article V				
51200 Regular Salaries And Wages	0	105,210	0	0
52100 Fica Taxes	0	8,049	0	0
52200 Retirement Contribution	0	10,363	0	0
52300 Life & Health Insurance	0	14,595	0	0
52400 Workers Compensation	0	402	0	0
53400 Other Contractual Services	14,745	39,978	0	0
55200 Operating Supplies	759	5,066	0	0
117-548-601 Totals	<u>15,504</u>	<u>183,663</u>	<u>0</u>	<u>0</u>
117-548-662 Judicial Programs/Article V				
51200 Regular Salaries And Wages	22,403	0	92,227	94,994
52100 Fica Taxes	1,683	0	7,056	7,267
52200 Retirement Contribution	2,207	0	9,287	9,566
52300 Life & Health Insurance	2,442	0	19,534	20,506
52400 Workers Compensation	72	0	231	238
53400 Other Contractual Services	0	0	41,292	41,292
54000 Travel & Per Diem	0	0	5,635	5,635
55200 Operating Supplies	0	0	6,341	6,433
55401 Training	0	0	900	900
117-548-662 Totals	<u>28,807</u>	<u>0</u>	<u>182,503</u>	<u>186,831</u>
117-555-564 Legal Aid				
58224 Legal Services Of North Fl (801)	0	81,006	0	0
117-555-564 Totals	<u>0</u>	<u>81,006</u>	<u>0</u>	<u>0</u>
117-555-715 Legal Aid - Court				
58224 Legal Services Of North Fl (801)	80,515	0	82,679	82,679
117-555-715 Totals	<u>80,515</u>	<u>0</u>	<u>82,679</u>	<u>82,679</u>
Other Court-Related Programs Totals	<u>480,489</u>	<u>710,784</u>	<u>717,193</u>	<u>730,786</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-547-685 Guardian Ad Litem				
53400 Other Contractual Services	0	7,707	7,707	7,707
54100 Communications	0	4,944	4,944	4,944
54101 Communication - Phone System	0	3,610	2,425	2,425
54200 Postage	0	5,575	5,575	5,575
54500 Insurance	100	0	0	0
001-547-685 Totals	<u>100</u>	<u>21,836</u>	<u>20,651</u>	<u>20,651</u>
001-547-713 GAL Information Systems				
54100 Communications	3,071	0	0	0
54101 Communication - Phone System	3,727	0	0	0
001-547-713 Totals	<u>6,799</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-547-719 GAL Operating				
53400 Other Contractual Services	3,596	0	0	0
54200 Postage	7,107	0	0	0
54900 Other Current Charges & Obligations	2,652	0	0	0
001-547-719 Totals	<u>13,355</u>	<u>0</u>	<u>0</u>	<u>0</u>
Guardian Ad Litem Totals	<u>20,254</u>	<u>21,836</u>	<u>20,651</u>	<u>20,651</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
140-838-522 Fire Services Payment				
53400 Other Contractual Services	4,833,953	5,039,613	0	0
140-838-522 Totals	<u>4,833,953</u>	<u>5,039,613</u>	<u>0</u>	<u>0</u>
140-843-522 Volunteer Fire Department				
54500 Insurance	0	40,838	0	0
54800 Promotional Activities	85,000	85,000	0	0
140-843-522 Totals	<u>85,000</u>	<u>125,838</u>	<u>0</u>	<u>0</u>
145-838-522 Fire Services Payment				
53400 Other Contractual Services	0	0	6,311,232	6,294,957
145-838-522 Totals	<u>0</u>	<u>0</u>	<u>6,311,232</u>	<u>6,294,957</u>
145-843-522 Volunteer Fire Department				
54800 Promotional Activities	0	0	542,515	558,790
145-843-522 Totals	<u>0</u>	<u>0</u>	<u>542,515</u>	<u>558,790</u>
Fire Control Totals	<u>4,918,953</u>	<u>5,165,451</u>	<u>6,853,747</u>	<u>6,853,747</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-278-551 Summer Youth Employment				
51300 Other Salaries & Wages	56,985	64,542	64,542	64,542
52100 Fica Taxes	4,359	4,938	4,938	4,938
52400 Workers Compensation	217	287	287	287
53100 Professional Services	2,356	2,356	2,356	2,356
54200 Postage	100	100	100	100
54700 Printing And Binding	358	500	500	500
55200 Operating Supplies	764	1,220	1,220	1,220
001-278-551 Totals	<u>65,140</u>	<u>73,943</u>	<u>73,943</u>	<u>73,943</u>
001-379-572 Youth Sports Teams				
58320 Sponsorships & Contributions	4,500	4,750	4,750	4,750
001-379-572 Totals	<u>4,500</u>	<u>4,750</u>	<u>4,750</u>	<u>4,750</u>
001-820-519 Non-Operating General Fund				
52500 Unemployment Compensation	21,637	50,000	50,000	50,000
53100 Professional Services	138,302	203,000	203,000	203,000
53102 Mental Health & Alcohol	6,433	15,000	15,000	15,000
53160 Bank Service Charges	67,928	90,177	92,882	95,668
53200 Accounting And Auditing	216,268	200,000	200,000	200,000
54000 Travel & Per Diem	0	5,000	5,000	5,000
54400 Rentals And Leases	20,904	18,600	18,600	18,600
54700 Printing And Binding	8,347	18,000	18,000	18,000
54900 Other Current Charges & Obligations	107,230	86,241	86,494	86,753
54908 Other Current Charges & Obligations	21,975	30,000	30,000	30,000
55100 Office Supplies	278	0	0	0
55200 Operating Supplies	1,110	0	0	0
55400 Publications, Subscriptions & Membe	41,377	42,472	43,191	43,925
58200 Aids To Private Organizations	4,000	4,000	4,000	4,000
001-820-519 Totals	<u>655,789</u>	<u>762,490</u>	<u>766,167</u>	<u>769,946</u>
001-831-513 Tax Deed Applications				
54900 Other Current Charges & Obligations	4,400	22,500	22,500	22,500
001-831-513 Totals	<u>4,400</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
001-972-559 CRA-Payment				
54900 Other Current Charges & Obligations	2,022,618	2,514,545	1,834,193	1,928,777
001-972-559 Totals	<u>2,022,618</u>	<u>2,514,545</u>	<u>1,834,193</u>	<u>1,928,777</u>
106-978-541 Public Works Admin Chargebacks				
54980 Reimb Of Admin Costs	-1,163,107	-850,000	-850,000	-850,000
106-978-541 Totals	<u>-1,163,107</u>	<u>-850,000</u>	<u>-850,000</u>	<u>-850,000</u>
110-508-569 Diversionary Programs				
53400 Other Contractual Services	0	100,000	100,000	100,000
110-508-569 Totals	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
110-620-689 Juvenile Detention Payment - State				
58100 Aids To Government Agencies	1,940,354	2,143,239	1,500,000	1,568,071
110-620-689 Totals	<u>1,940,354</u>	<u>2,143,239</u>	<u>1,500,000</u>	<u>1,568,071</u>
116-800-562 Drug Abuse				
53400 Other Contractual Services	100,211	60,849	51,159	52,369
116-800-562 Totals	<u>100,211</u>	<u>60,849</u>	<u>51,159</u>	<u>52,369</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
116-810-562 Misdemeanor Drug Court				
53400 Other Contractual Services	47,465	32,500	32,500	32,500
116-810-562 Totals	<u>47,465</u>	<u>32,500</u>	<u>32,500</u>	<u>32,500</u>
125-991-595 Grant Match Funds				
54900 Other Current Charges & Obligations	0	90,000	90,000	90,000
125-991-595 Totals	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
131-529-519 800 Mhz System Maintenance				
54900 Other Current Charges & Obligations	0	0	383,515	387,315
131-529-519 Totals	<u>0</u>	<u>0</u>	<u>383,515</u>	<u>387,315</u>
140-838-562 Payment to City-Animal Shelter CIP				
53400 Other Contractual Services	367,544	63,625	0	0
140-838-562 Totals	<u>367,544</u>	<u>63,625</u>	<u>0</u>	<u>0</u>
140-838-572 Payment to City- Parks & Recreation				
53400 Other Contractual Services	875,700	950,134	990,515	1,032,612
140-838-572 Totals	<u>875,700</u>	<u>950,134</u>	<u>990,515</u>	<u>1,032,612</u>
164-838-535 Sewer Services Killearn Lakes Units I and II				
58100 Aids To Government Agencies	237,280	237,280	237,280	237,280
164-838-535 Totals	<u>237,280</u>	<u>237,280</u>	<u>237,280</u>	<u>237,280</u>
331-529-519 800 Mhz System Maintenance				
54900 Other Current Charges & Obligations	242,393	474,551	0	0
331-529-519 Totals	<u>242,393</u>	<u>474,551</u>	<u>0</u>	<u>0</u>
420-496-590 Amtrak				
53400 Other Contractual Services	0	22,899	23,747	23,622
420-496-590 Totals	<u>0</u>	<u>22,899</u>	<u>23,747</u>	<u>23,622</u>
Other Non-Operating Totals	<u>5,400,288</u>	<u>6,703,305</u>	<u>5,260,269</u>	<u>5,473,685</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
501-821-596 Workers Comp Risk Management				
54502 A D & D Law Enforcement	19,498	19,500	21,000	21,630
54503 Public Official Liability	490,477	500,000	381,000	392,430
54504 Bonds	3,234	3,500	4,500	4,635
54505 Vehicle Coverage	91,330	90,000	102,000	102,000
54506 Property Insurance	1,471,337	1,400,000	830,000	854,900
54507 Aviation Insurance	30,151	32,914	24,000	24,720
54508 VFD - G/L Property, Equipment	23,690	28,450	27,000	27,810
54509 Excess Deposit Premium	439,624	450,000	327,000	336,810
54510 Service Fee	54,320	59,895	60,000	61,800
54513 State Assessment	100,748	140,000	116,000	119,480
54514 Workers Comp Claims	1,625,474	1,500,000	1,500,000	1,521,712
54515 At Fault Vehicle Repair Claims	44,106	184,441	185,000	185,000
54516 General Liability Claims	81,662	175,000	175,000	178,500
54600 Repairs And Maintenance	33,734	75,000	75,000	76,500
54900 Other Current Charges & Obligations	492,012	0	0	0
55200 Operating Supplies	6	0	0	0
501-821-596 Totals	<u>5,001,404</u>	<u>4,658,700</u>	<u>3,827,500</u>	<u>3,907,927</u>
Risk Financing & Workers Comp Totals	<u>5,001,404</u>	<u>4,658,700</u>	<u>3,827,500</u>	<u>3,907,927</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
001-470-519 MIS Automation - General Fund				
54110 Com-net Communications	198,970	203,826	186,600	186,600
001-470-519 Totals	<u>198,970</u>	<u>203,826</u>	<u>186,600</u>	<u>186,600</u>
106-470-541 MIS Automation - Transportation Trust				
54110 Com-net Communications	13,946	14,903	8,500	8,500
106-470-541 Totals	<u>13,946</u>	<u>14,903</u>	<u>8,500</u>	<u>8,500</u>
110-470-602 MIS Automation - State Attorney				
54110 Com-net Communications	15,736	18,928	14,400	14,400
110-470-602 Totals	<u>15,736</u>	<u>18,928</u>	<u>14,400</u>	<u>14,400</u>
110-470-603 MIS Automation - Public Defender				
54110 Com-net Communications	15,259	19,766	15,450	15,450
110-470-603 Totals	<u>15,259</u>	<u>19,766</u>	<u>15,450</u>	<u>15,450</u>
111-470-523 MIS Automation - Probation Services				
54110 Com-net Communications	4,247	5,166	3,985	3,985
111-470-523 Totals	<u>4,247</u>	<u>5,166</u>	<u>3,985</u>	<u>3,985</u>
120-470-524 MIS Automation - Building Inspection				
54110 Com-net Communications	3,160	3,169	2,065	2,065
120-470-524 Totals	<u>3,160</u>	<u>3,169</u>	<u>2,065</u>	<u>2,065</u>
121-470-537 MIS Automation - Growth Management				
54110 Com-net Communications	13,569	17,523	10,200	10,200
121-470-537 Totals	<u>13,569</u>	<u>17,523</u>	<u>10,200</u>	<u>10,200</u>
135-470-526 MIS Automation - EMS Fund				
54110 Com-net Communications	6,145	9,880	9,500	9,500
135-470-526 Totals	<u>6,145</u>	<u>9,880</u>	<u>9,500</u>	<u>9,500</u>
140-470-520 MIS Automation - Animal Control				
54110 Com-net Communications	0	0	1,510	1,510
140-470-520 Totals	<u>0</u>	<u>0</u>	<u>1,510</u>	<u>1,510</u>
140-470-562 MIS Automation - General Fund				
54110 Com-net Communications	1,868	1,958	0	0
140-470-562 Totals	<u>1,868</u>	<u>1,958</u>	<u>0</u>	<u>0</u>
140-470-572 MIS Automation - Parks and Recreation				
54110 Com-net Communications	834	1,985	1,530	1,530
140-470-572 Totals	<u>834</u>	<u>1,985</u>	<u>1,530</u>	<u>1,530</u>
160-470-552 MIS Automation - Tourist Development				
54110 Com-net Communications	9,763	10,712	10,200	10,200
160-470-552 Totals	<u>9,763</u>	<u>10,712</u>	<u>10,200</u>	<u>10,200</u>
401-470-534 MIS Automation - Solid Waste Fund				
54110 Com-net Communications	15,099	15,600	16,755	16,755
401-470-534 Totals	<u>15,099</u>	<u>15,600</u>	<u>16,755</u>	<u>16,755</u>

**Leon County Government
Fiscal Year 2010 Budget**

Organizational Code / Account	FY 2008 Actual	FY 2009 Adopted	FY 2010 Budget	FY 2011 Projected
502-900-590 Communications Trust				
54100 Communications	304,835	265,440	237,785	237,785
54101 Communication - Phone System	-46,850	0	0	0
54110 Com-net Communications	382,458	459,481	388,910	388,910
502-900-590 Totals	<u>640,442</u>	<u>724,921</u>	<u>626,695</u>	<u>626,695</u>
502-900-713 Communications Trust				
54101 Communication - Phone System	46,850	0	0	0
502-900-713 Totals	<u>46,850</u>	<u>0</u>	<u>0</u>	<u>0</u>
505-470-519 MIS Automation - Motor Pool Fund				
54110 Com-net Communications	715	794	615	615
505-470-519 Totals	<u>715</u>	<u>794</u>	<u>615</u>	<u>615</u>
Communications Totals	<u>986,603</u>	<u>1,049,131</u>	<u>908,005</u>	<u>908,005</u>

Funding of the Clerk of Courts Budget

The following is supplemental information concerning the Clerk of the Circuit Court's total budget. The total budget for the Clerks Office is \$9.4 million of which the County provides \$2 million (\$1.6 for Financial Services and \$0.4million for required Article V expenses) or 21% of the total Clerk funding. The remaining funding is derived from appropriations of fee revenue from the State, and other fee revenue.

The Clerk of Courts Budget is made up of five funds. The five funds are the Courts Fund (Fund 104), the Non-Courts Fund (General Fund-Fund 003) and three Trust Funds (Funds 102,103, and 119) that were established by the legislature.

The Courts Fund supports all the court activities and is supported by an appropriation from the State of Florida from the Clerks' Trust Fund and from Title IVD Federal Reimbursement for Child Support. This fund is budgeted for 9 months in FY 10, as it will be transitioned into the State of Florida fiscal year with the FY 11 Budget.

The Non-Courts Fund supports Administration, Human Resources, Official Records, Audits and Finance Administration. It is primarily supported by funding from the Board of County Commissioners, Official Records revenue and the Courts. The Board's revenue supports the finance operations for the Board and those expenses required to be funded under Article V, infrastructure and communications. The Courts revenue supports those expenditures like Administration, Human Resources, and Finance that support the court operations.

Of the three trust funds, the first two trust funds (Funds 119 & 103) were established for Records Modernization for specific types of expenditures. The funding for each of these trust funds comes from a specific designation of a portion Official Records revenue. The enabling legislation established which expenditures could be paid from each trust fund. The third trust fund was established in this legislative session (2009) to support Clerk activities and is funded by 10% of the fines that are collected by the Clerk.

The following describes the three schedules that are used to give a brief overview of the Clerk of Courts Budget.

By Division

The first schedule shows the number of employees and costs for each division in the Clerk of Courts operation. As presented by the name of the division and the organization number, the number of full time equivalent employees (FTE) and the associated costs are broken down by division for salaries (costs are shown for salaries and benefits), operating costs, capital, and other. Other costs are shown as being in Trust Fund III. This Trust Fund (10% of all fines collected by the Clerk) was created in the last legislative session and can be spent for any need in the Clerk's operation. It was not appropriated in the expenditure categories (salaries, operating, and capital) and the budget would be amended to one of those categories before it is spent. As shown in the schedule, the total amount of revenue used by the Clerk's operation is \$9.4 million. This schedule shows the actual dollars coming into the Clerk's operation and does not include the indirect costs that are shown in the appropriated budget. In the appropriated budget, revenues are shown in one fund as revenue and transferred (by appropriation) to another fund. The second fund uses that transfer (shown as a revenue) to support expenditures that support the fund that transferred the funding. As an example, the Courts Fund collects revenues, and transfers them to the Non-Courts Fund for services provided the Courts. These services include Administration, Human Resources, Archives, Auditing and Finance.

Expenditure Budget Worksheet

The second worksheet is an attempt to show how total appropriated expenditures for the Clerk of Courts Budget were built for FY10. The first column shows the FY09 Budget, including all adjustments and amendments that have occurred during the year. This is the starting point for the FY10 budget process. The second column adjusts this starting point by reviewing the 9 month actual expenditures, and adjusting the budget for actual expenditures and changes that have occurred. Each division uses this adjusted budget as a starting point for their budget preparation for the new budget year. The divisions submit their budget proposals to the Senior Management Team (SMT) for consideration. The SMT reviews the budget at this point and makes further increases or decreases by adjusting the budget in column three. The SMT makes the final decisions on the submitted requests in column 4. The total requested appropriated budget is shown as column 5, Total Requested. For FY10, the total requested and approved by the SMT is \$10.5 million. The other columns break down the expenditures by the funds that house the expenditures. Fund 003 is the Non-court Fund, and the Fund is shown in 3 columns (the Chapter 29 expenditures required to be funded by the Board of County Commissioners, the Finance Department, and all other expenditures in that fund). Fund 104 is the Courts Fund and is shown as a 9 months budget in FY 10 (October 1, 2009- June 30, 2010). This is a transition year required by the legislation approved during the 2009 session. Future Courts Budgets will be on a State fiscal year, July 1 – June 30.

The last three columns show the three trust funds that were described earlier. Trust Funds I and II (TF I and TF II) are established by earlier legislation for specific types of expenditures for Records Modernization. Trust Fund III (TF III) was established in this legislative session (2009) for any required expenditures by the Clerk.

Revenue Detail Worksheet

The third schedule attempts to show the funding for each fund. The first three columns break down the funding for the Non-Courts Fund and then the total for the fund is shown in column four. The other columns show the revenues for the other funds and the totals for all of the Clerk's operation. Again, the Courts Fund is only a 9 month budget as it transitions into the state fiscal year.

Supplemental Clerk of the Circuit Court Information Fiscal Year 2010 Budget

Expenditure Budget Worksheet

DIVISION		Grand Total of all Expenditures												
Object Code	Account Description	FTE: 169.73											Total (1)	
		Current Adjusted	Nine Months Adj	SMT ADJ	Requested Increase/	Total Requested	Fund 003 Other	Fund 003 Ch 29	Fund 003 Finance	Fund 104 Courts	Fund 102 TF III	Fund 119 TF I		Fund 103 TF II
PERSONNEL														
511000	Executive Salaries	134,211	0	0	0	134,211	134,211	0	0	0	0	0	0	134,211
512000	Regular Salaries and Wages	5,558,846	(49,984)	(49,078)	(18,323)	5,441,461	1,085,339	57,075	1,215,330	2,648,536	0	0	435,181	5,441,461
513000	Other Salaries and Wages	93,725	0	0	0	93,725	87,046	0	6,679	0	0	0	0	93,725
514000	Overtime	47,270	0	(162)	0	47,108	12,467	0	7,855	26,043	0	0	743	47,108
515000	Pay out for Drop/Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0
516000	Health Insurance Opt Out	57,600	(900)	0	0	56,700	7,970	0	10,800	35,100	0	0	2,830	56,700
521000	FICA	435,613	(3,824)	(3,755)	(1,382)	426,652	93,388	4,386	92,973	202,614	0	0	33,291	426,652
522000	Retirement Contributions	584,508	(3,875)	(10,557)	1,313	571,389	127,768	6,065	128,139	262,344	0	0	47,073	571,389
523000	Life & Health Insurance	1,244,835	(6,692)	(4,319)	(16,261)	1,217,563	264,953	12,494	238,730	630,336	0	0	71,050	1,217,563
524000	Worker's Compensation	22,811	(200)	(197)	158	22,572	4,893	230	5,106	10,597	0	0	1,746	22,572
525000	Unemployment Compensation	46,011	(4,243)	0	0	41,768	60	0	820	40,888	0	0	0	41,768
526000	Class C Travel	43	0	0	0	43	0	0	43	0	0	0	0	43
599115	Reserve for Salary Increases	22,089	0	0	(22,089)	0	0	0	0	0	0	0	0	0
Total Personnel Expenditures		8,247,562	(69,718)	(68,068)	(56,584)	8,053,192	1,818,095	80,250	1,706,475	3,856,458	0	0	591,914	8,053,192
OPERATING														
531000	Professional Services	115,369	(73)	0	(18,154)	97,142	56,558	4,200	15,000	1,384	0	20,000	0	97,142
531100	Professional Services for SDU	13,310	0	0	0	13,310	13,310	0	0	0	0	0	0	13,310
534000	Other Contractual Services	45,611	0	0	0	45,611	547	33,920	800	169	0	10,000	175	45,611
534100	Jury Payrolls	61,220	0	0	0	61,220	0	0	0	61,220	0	0	0	61,220
540000	Travel and Per Diem	65,618	(1,172)	0	(10,851)	53,595	31,152	0	15,000	7,070	0	0	373	53,595
540100	Jury Meals and Lodging	920	0	0	0	920	0	0	0	920	0	0	0	920
541100	Communications	111,939	0	(918)	(1,131)	109,890	23,469	83,272	3,149	0	0	0	0	109,890
541200	Postage	76,400	0	0	818	77,218	9,401	0	8,500	59,302	0	0	15	77,218
543000	Utility Services	1,944	0	0	0	1,944	0	1,944	0	0	0	0	0	1,944
544000	Rentals and Leases	136,391	(265)	(500)	(10,750)	124,876	38,741	65,004	3,000	12,308	0	0	5,823	124,876
544100	Rentals for Parking	59,346	0	0	(26,024)	33,322	13,224	13,498	6,600	0	0	0	0	33,322
545000	Insurance	4,062	0	0	0	4,062	4,062	0	0	0	0	0	0	4,062
546000	Repair and Maintenance Services	161,816	(187)	0	409	162,038	23,194	104,994	2,000	16,397	0	10,000	5,453	162,038
547000	Printing and Binding	42,533	0	0	(892)	41,641	3,173	0	5,500	32,958	0	0	10	41,641
549100	Other Current Charges Settlement	386	0	0	0	386	0	0	382	4	0	0	0	386
549200	Other Current Chgs Cash Shortage	101	0	0	0	101	100	0	0	1	0	0	0	101
551000	Office Supplies	565	0	0	0	565	0	0	565	0	0	0	0	565
552000	Operating Supplies	236,609	(643)	0	(12,478)	223,488	40,165	0	25,000	56,573	0	100,000	1,750	223,488
554100	Books and Publications	31,652	0	0	(1,700)	29,952	26,401	0	3,500	0	0	0	51	29,952
554200	Training	129,656	0	(3,500)	(1,400)	124,756	26,241	18,000	12,500	1,388	0	56,390	10,237	124,756
Total Operating Expenditures		1,295,448	(2,340)	(4,918)	(82,153)	1,206,037	309,738	324,832	101,496	249,694	0	196,390	23,887	1,206,037
INDIRECT COSTS														
549000	Other Current Charges	88,757	0	0	990,142	1,078,899	0	0	62,890	1,016,009	0	0	0	1,078,899
Total Indirect Costs		88,757	0	0	990,142	1,078,899	0	0	62,890	1,016,009	0	0	0	1,078,899
CAPITAL														
562000	Buildings	0	0	0	0	0	0	0	0	0	0	0	0	0
564000	Machinery and Equipment	0	0	0	16,000	16,000	1,000	0	15,000	0	0	0	0	16,000
Total Capital		0	0	0	16,000	16,000	1,000	0	15,000	0	0	0	0	16,000
OTHER														
587200	Transfer Out CCOC	0	0	0	0	0	0	0	0	0	0	0	0	0
591000	Transfer Out BOCC	0	0	0	0	0	0	0	0	0	0	0	0	0
599000	Other Uses	0	0	0	157,000	157,000	0	0	0	0	157,000	0	0	157,000
Total Reserve		0	0	0	157,000	157,000	0	0	0	0	157,000	0	0	157,000
Grand Total:		9,631,767	(72,058)	(72,986)	1,024,405	10,511,128	2,128,833	405,082	1,885,861	5,122,161	157,000	196,390	615,801	10,511,128

(1) The total appropriation includes \$1,078,899 of indirect costs. Additionally court costs are budgeted for only 9 months. The Courts are transitioning to a state fiscal year, so that this year is only budgeted from October 1, 2009 to June 30, 2010.

**Supplemental Clerk of the Circuit Court Information
Fiscal Year 2010 Budget**

REVENUE DETAIL WORKSHEET

General

DIVISION: Grand Total

Org Code	Org Description	AccountNumber	(Nine Months Only)					Fund 119 TF I	Fund 102 TF III	Fund 103 TF II	TF Total	Total (1)
			Fund 003 Other	Fund 003 Ch 29	Fund 003 Finance	Fund 003 Total	Fund 104 Total					
BOCC	General - Audits	003-000000-386000-000	100,150.00			100,150	0	0	0	0	0	100,150
BOCC	General - Chapter 29	003-000000-386000-000		405,082.00		405,082	0	0	0	0	0	405,082
BOCC	General - Finance	003-000000-386000-000			1,365,463.00	1,365,463	0	0	0	0	0	1,365,463
BOCC	General - Health Insurance Increase:	003-000000-386000-000			165,000.00	165,000	0	0	0	0	0	165,000
399900	Appropriations- Fund Balance	XXX-000000-399900-000				0	0	69,752	0	303,787	373,539	373,539
004	Courts Fund	003-000000-341260-000	728,808.00			728,808	0	0	0	0	0	728,808
004	Courts Fund - Finance Portion	003-000000-341260-000			287,201.00	287,201	0	0	0	0	0	287,201
003	Finance	003-000000-341240-000	62,890.00			62,890	0	0	0	0	0	62,890
Total Revenues for Indirect Charges			891,848.00	405,082.00	1,817,664.00	3,114,594	0	69,752	0	303,787	373,539	3,488,133
Revenue	State Appropriation		0.00	0.00	0.00	0	4,811,000	0	0	0	0	4,811,000
Revenue	Other Revenue		1,305,182.00	0.00	0.00	1,305,182	311,161	126,638	157,000	312,015	595,653	2,211,996
Grand Total			2,197,030.00	405,082.00	1,817,664.00	4,419,776	5,122,161	196,390	157,000	615,801	969,191	10,511,128
Expenditures			2,128,833.00	405,082.00	1,885,861.00	4,419,776	5,122,161	196,390	157,000	615,801	969,191	10,511,128
Excess			68,197.00	0.00	(68,197.00)	0	0	0	0	0	0	0

(1) The appropriations include \$1,078,899 of indirect costs. Additionally, Court operations are budgeted for 9 months only. The Courts are transitioning to a state fiscal year, so they are budgeted from October 1, 2009 to June 30, 2010.



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