

**Non-Operating**

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**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating**

Non-operating funding is provided by the Leon County Board of County Commissioners for activities for which costs does not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. The County employees that are responsible for the administration of these programs are included in the specific County Administrator department budgets.

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Personnel Services	90,347	119,767	119,767	-	119,767	119,767
Operating	13,464,401	16,223,606	17,176,522	-	17,176,522	16,284,677
Transportation	98,812	102,000	107,762	-	107,762	108,593
Grants-in-Aid	3,857,581	3,254,089	3,101,809	50,000	3,151,809	3,178,809
Budgeted Reserves	-	1,310,930	1,093,090	-	1,093,090	940,505
Total Budgetary Costs	<u>17,511,141</u>	<u>21,010,392</u>	<u>21,598,950</u>	<u>50,000</u>	<u>21,648,950</u>	<u>20,632,351</u>
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Fire Control	4,051,921	6,853,747	7,474,563	-	7,474,563	6,544,548
Other Non-Operating	5,617,095	5,260,269	5,381,990	-	5,381,990	5,456,180
Risk Financing & Workers Comp	2,739,026	3,827,500	4,050,018	-	4,050,018	4,041,829
Line Item Funding	2,053,984	1,508,059	1,510,559	50,000	1,560,559	1,560,559
Communications	1,078,190	908,005	707,419	-	707,419	707,419
Cost Allocations	-	-	-	-	-	-
Budgeted Reserves	100,381	1,310,930	1,093,090	-	1,093,090	940,505
Risk Allocations	1,870,544	1,341,882	1,381,311	-	1,381,311	1,381,311
Total Budget	<u>17,511,141</u>	<u>21,010,392</u>	<u>21,598,950</u>	<u>50,000</u>	<u>21,648,950</u>	<u>20,632,351</u>

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating  
Fire Control Summary**

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

The increase in costs is associated with more resources provided for fire services (such as an additional fire fighter at unincorporated area fire stations and additional funding for volunteer fire departments), and to maintain level service fees over the next five year. Billing for these services in the unincorporated area will be through the City electric bill, or quarterly direct billing for properties not served by City utilities. Property owners who do not respond to direct billing, will have the fee placed on their tax bill in subsequent years. Approximately 5,800 property owners did not pay the fee in FY 2010, and have had the FY 2010 delinquent assessment, and the FY 2011 assessment placed on their tax bill. The delinquent fees account for the increased budget in FY 2011.

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Operating	4,051,921	6,853,747	7,474,563	-	7,474,563	6,544,548
Total Budgetary Costs	4,051,921	6,853,747	7,474,563	-	7,474,563	6,544,548
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Fire Services Payment (140-838-522)	3,955,658	-	-	-	-	-
Fire Services Payment (145-838-522)	-	6,311,232	6,992,084	-	6,992,084	6,062,069
Volunteer Fire Department (140-843-522)	96,263	-	-	-	-	-
Volunteer Fire Department (145-843-522)	-	542,515	482,479	-	482,479	482,479
Total Budget	4,051,921	6,853,747	7,474,563	-	7,474,563	6,544,548
<b>Funding Sources</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
140 Municipal Service	4,051,921	-	-	-	-	-
145 Fire Services Fee	-	6,853,747	7,474,563	-	7,474,563	6,544,548
Total Revenues	4,051,921	6,853,747	7,474,563	-	7,474,563	6,544,548

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating  
Line Item Funding Summary**

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

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

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

- Tallahassee Memorial Trauma Center - \$200,000
- Economic Development Council - \$199,500
- Palmer Monroe Teen Center - \$150,000

As directed by the Board, funding for the Tallahassee Memorial Trauma Center was decreased by \$100,000 from FY 2010. This human service funding decrease was off set by the allocation of \$150,000 towards the operation of the Palmer Monroe Teen Center accounting for the net increase in human services funding in the amount of \$50,000 as reflected in the budgetary cost summary below.

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

- Cultural re-granting funds from the Tourist Development 4-cent bed tax - \$504,500
- Cultural re-granting administrative costs from the general fund - \$150,000

Funding is also included to support the following events:

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

As directed by the Board at the February 9, 2010 meeting, funding for the Veterans' Day Parade has been realigned from the Veterans Services budget to special event funding.

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Operating	75,425	-	-	-	-	-
Grants-in-Aid	1,978,559	1,508,059	1,510,559	50,000	1,560,559	1,560,559
Total Budgetary Costs	<u>2,053,984</u>	<u>1,508,059</u>	<u>1,510,559</u>	<u>50,000</u>	<u>1,560,559</u>	<u>1,560,559</u>
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Council on Culture & Arts (COCA) (160-888-573)	654,500	504,500	504,500	-	504,500	504,500
Goodwood Conference Center (160-888-552)	300,000	-	-	-	-	-
Gum Road Target Planning Area (001-888-538)	75,425	-	-	-	-	-
Line Item - COCA Administration (001-888-573)	-	150,000	150,000	-	150,000	150,000
Line Item - Economic Development (001-888-552)	299,250	199,500	199,500	-	199,500	199,500
Line Item - Human Service Agencies (001-888-569)	681,934	610,684	610,684	50,000	660,684	660,684
Line Item - Keep Tall. Beautiful (001-888-539)	21,375	21,375	21,375	-	21,375	21,375
Line Item - Special Events (001-888-574)	21,500	22,000	24,500	-	24,500	24,500
Total Budget	<u>2,053,984</u>	<u>1,508,059</u>	<u>1,510,559</u>	<u>50,000</u>	<u>1,560,559</u>	<u>1,560,559</u>

**Leon County Government  
Fiscal Year 2011 Tentative Budget**

**Non-Operating**

<b>Funding Sources</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
001 General Fund	1,099,484	1,003,559	1,006,059	50,000	1,056,059	1,056,059
160 Tourist Development	954,500	504,500	504,500	-	504,500	504,500
Total Revenues	2,053,984	1,508,059	1,510,559	50,000	1,560,559	1,560,559

**Leon County Government**  
**Line Item Funding - Fiscal Year 2011 Budget**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Tentative	FY 2012 Projected
<b>001-888-538 Gum Road Target Planning Area</b>				
582105 Gum Road Target Planning Area - FEMA Maps	75,425	0	0	0
001-888-538 Totals	<u>75,425</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>001-888-539 Line Item - Keep Tall. Beautiful</b>				
58231 Keep Tall Leon County Beautiful	21,375	21,375	21,375	21,375
001-888-539 Totals	<u>21,375</u>	<u>21,375</u>	<u>21,375</u>	<u>21,375</u>
<b>001-888-552 Line Item - Economic Development</b>				
58222 Economic Development Council (856)	299,250	199,500	199,500	199,500
001-888-552 Totals	<u>299,250</u>	<u>199,500</u>	<u>199,500</u>	<u>199,500</u>
<b>001-888-569 Line Item - Human Service Agencies</b>				
58229 Tall Trust For Historic Preservation	63,175	63,175	63,175	63,175
58230 Disc Village/JAC	185,759	185,759	185,759	185,759
58237 Big Brothers/Big Sisters	23,750	0	0	0
58246 United Partners for Human Services	23,750	23,750	23,750	23,750
58247 Whole Child Leon (United Way of the Big Bend)	38,000	38,000	38,000	38,000
58249 Trauma Center	300,000	300,000	200,000	200,000
58250 Dick Howser Center for Childhood Services, Inc.	47,500	0	0	0
58257 Palmer Munroe Teen Center	0	0	150,000	150,000
001-888-569 Totals	<u>681,934</u>	<u>610,684</u>	<u>660,684</u>	<u>660,684</u>
<b>001-888-573 Line Item - COCA Administration</b>				
58215 Local Arts Agency Program (837)	0	150,000	150,000	150,000
001-888-573 Totals	<u>0</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
<b>001-888-574 Line Item - Special Events</b>				
58220 Celebrate America	2,500	2,500	2,500	2,500
58221 Dr Martin Luther King Celebration	4,500	4,500	4,500	4,500
58240 Capital City Classic	5,000	5,000	5,000	5,000
58241 Friends of the LeRoy Collins Public Library	2,500	3,000	3,000	3,000
58242 NAACP Freedom Fund Awards Banquet	1,000	1,000	1,000	1,000
58243 After School Jazz Jams	2,000	2,000	2,000	2,000
58244 Soul Santa	4,000	4,000	4,000	4,000
58256 Veterans Day Parade	0	0	2,500	2,500
001-888-574 Totals	<u>21,500</u>	<u>22,000</u>	<u>24,500</u>	<u>24,500</u>
<b>160-888-552 Goodwood Conference Center</b>				
58255 Goodwood Museum and Gardens	300,000	0	0	0
160-888-552 Totals	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>160-888-573 Council on Culture &amp; Arts (COCA)</b>				
58214 Cultural Resource Grant Prog (837)	654,500	504,500	504,500	504,500
160-888-573 Totals	<u>654,500</u>	<u>504,500</u>	<u>504,500</u>	<u>504,500</u>
Line Item Funding Totals	<u>2,053,984</u>	<u>1,508,059</u>	<u>1,560,559</u>	<u>1,560,559</u>

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating  
Communications Summary**

The Communications Trust Fund accounts for the resources and expenditures associated with the County's centralized telecommunications network, which includes the telephone and internet systems. The individual departments and agencies are assessed based on the number of internet connections, data lines, and telephone usage within their individual areas. The decrease in funding is due to the economy of scales involving the expansion of the phone system to other Leon County government offices. The latest addition was the Health Department.

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Operating	1,078,190	908,005	707,419	-	707,419	707,419
Total Budgetary Costs	1,078,190	908,005	707,419	-	707,419	707,419
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Communications Trust (502-900-590)	690,163	626,695	355,100	-	355,100	355,100
Communications Trust (502-900-713)	66,829	-	87,755	-	87,755	87,755
MIS Automation - Animal Control (140-470-520)	-	-	1,541	-	1,541	1,541
MIS Automation - Building Inspection (120-470-524)	3,147	2,065	2,173	-	2,173	2,173
MIS Automation - EMS Fund (135-470-526)	9,812	9,500	11,512	-	11,512	11,512
MIS Automation - General Fund (001-470-519)	202,428	186,600	166,155	-	166,155	166,155
MIS Automation - General Fund (140-470-562)	1,944	1,510	-	-	-	-
MIS Automation - Growth Management (121-470-537)	17,403	10,200	7,849	-	7,849	7,849
MIS Automation - Mosquito Control (122-470-562)	-	-	551	-	551	551
MIS Automation - Motor Pool Fund (505-470-519)	-	615	626	-	626	626
MIS Automation - Parks and Recreation (140-470-572)	1,972	1,530	1,565	-	1,565	1,565
MIS Automation - Probation Services (111-470-523)	5,131	3,985	4,068	-	4,068	4,068
MIS Automation - Public Defender (110-470-603)	19,631	15,450	15,794	-	15,794	15,794
MIS Automation - Solid Waste Fund (401-470-534)	15,493	16,755	16,821	-	16,821	16,821
MIS Automation - State Attorney (110-470-602)	18,798	14,400	14,712	-	14,712	14,712
MIS Automation - Stormwater (123-470-538)	-	-	626	-	626	626
MIS Automation - Tourist Development (160-470-552)	10,638	10,200	10,255	-	10,255	10,255
MIS Automation - Transportation Trust (106-470-541)	14,801	8,500	10,316	-	10,316	10,316
Total Budget	1,078,190	908,005	707,419	-	707,419	707,419
<b>Funding Sources</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
001 General Fund	202,428	186,600	166,155	-	166,155	166,155
106 Transportation Trust	14,801	8,500	10,316	-	10,316	10,316
110 Fine and Forfeiture	38,429	29,850	30,506	-	30,506	30,506
111 Probation Services	5,131	3,985	4,068	-	4,068	4,068
120 Building Inspection	3,147	2,065	2,173	-	2,173	2,173
121 Growth Management	17,403	10,200	7,849	-	7,849	7,849
122 Mosquito Control	-	-	551	-	551	551
123 Stormwater Utility	-	-	626	-	626	626
135 Emergency Medical Services MSTU	9,812	9,500	11,512	-	11,512	11,512
140 Municipal Service	3,916	3,040	3,106	-	3,106	3,106
160 Tourist Development	10,638	10,200	10,255	-	10,255	10,255
401 Solid Waste	15,493	16,755	16,821	-	16,821	16,821
502 Communications Trust	756,992	626,695	442,855	-	442,855	442,855
505 Motor Pool	-	615	626	-	626	626
Total Revenues	1,078,190	908,005	707,419	-	707,419	707,419

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating  
Cost Allocations Summary**

Cost allocations are a method for the County to distribute general and administrative costs throughout the organization. On an annual basis, the County engages a cost plan consultant to determine the appropriate distribution of costs. These are costs incurred by the General Fund on behalf of the entire organization. Costs include such items as Purchasing, Facilities Management, Human Resources, Office of Management & Budget, the County Attorney's Office, Management Information Systems and other non-departmental costs. These costs are charged to divisions that are not accounted for in the General Fund, and "booked" to the General Fund as a negative expense (or credit). As shown in the table below, this approach avoids a "double counting" in the budget. The negative expense in the General Fund is offset by the amount charged to the respective fund.

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-
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<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Indirect Costs - Bank of America (165-499-519)	3,649	4,500	16,216	-	16,216	16,865
Indirect Costs - Building Inspections (120-499-524)	244,720	170,423	160,000	-	160,000	166,400
Indirect Costs - Emergency 911 (130-499-525)	31,173	34,900	9,877	-	9,877	10,272
Indirect Costs - EMS (135-499-526)	1,044,011	876,700	1,042,575	-	1,042,575	1,084,278
Indirect Costs - General Fund (001-499-519)	(6,359,018)	(5,917,223)	(5,867,174)	-	(5,867,174)	(6,101,863)
Indirect Costs - Growth Management (121-499-537)	1,093,941	812,300	466,665	-	466,665	485,332
Indirect Costs - Insurance Service (501-499-596)	35,075	36,500	35,316	-	35,316	36,729
Indirect Costs - Judicial Programs (117-499-601)	3,328	5,100	6,506	-	6,506	6,766
Indirect Costs - Mosquito Control (122-499-562)	189,403	239,300	237,443	-	237,443	246,941
Indirect Costs - Municipal Svcs (Animal Control) (140-499-562)	188,921	141,800	130,247	-	130,247	135,457
Indirect Costs - Municipal Svcs (Parks & Rec) (140-499-572)	324,822	410,400	534,860	-	534,860	556,254
Indirect Costs - Probation Services (111-499-523)	646,577	593,700	464,142	-	464,142	482,708
Indirect Costs - Solid Waste (401-499-534)	470,391	564,100	553,675	-	553,675	575,822
Indirect Costs - Stormwater Utility (123-499-538)	495,125	498,300	549,016	-	549,016	570,977
Indirect Costs - Teen Court (114-499-662)	15,656	12,200	13,165	-	13,165	13,692
Indirect Costs - Tourist Development (160-499-552)	93,324	118,300	103,407	-	103,407	107,543
Indirect Costs - Transportation Trust (106-499-541)	1,478,902	1,398,700	1,544,064	-	1,544,064	1,605,827
Total Budget	-	-	-	-	-	-
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<b>Funding Sources</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
001 General Fund	(6,359,018)	(5,917,223)	(5,867,174)	-	(5,867,174)	(6,101,863)
106 Transportation Trust	1,478,902	1,398,700	1,544,064	-	1,544,064	1,605,827
111 Probation Services	646,577	593,700	464,142	-	464,142	482,708
114 Family Law Legal Services	15,656	12,200	13,165	-	13,165	13,692
117 Judicial Programs	3,328	5,100	6,506	-	6,506	6,766
120 Building Inspection	244,720	170,423	160,000	-	160,000	166,400
121 Growth Management	1,093,941	812,300	466,665	-	466,665	485,332
122 Mosquito Control	189,403	239,300	237,443	-	237,443	246,941
123 Stormwater Utility	495,125	498,300	549,016	-	549,016	570,977
130 9-1-1 Emergency Communications	31,173	34,900	9,877	-	9,877	10,272
135 Emergency Medical Services MSTU	1,044,011	876,700	1,042,575	-	1,042,575	1,084,278
140 Municipal Service	513,743	552,200	665,107	-	665,107	691,711
160 Tourist Development	93,324	118,300	103,407	-	103,407	107,543
165 Bank of America Building Operations	3,649	4,500	16,216	-	16,216	16,865
401 Solid Waste	470,391	564,100	553,675	-	553,675	575,822
501 Insurance Service	35,075	36,500	35,316	-	35,316	36,729
Total Revenues	-	-	-	-	-	-

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating  
Risk Allocations Summary**

The County maintains an internal services fund for risk management. The fund derives its revenue from workers' compensation contributions and allocations from various funds based on liability allocations (i.e. property insurance).

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

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Operating	1,870,544	1,341,882	1,381,311	-	1,381,311	1,381,311
Total Budgetary Costs	1,870,544	1,341,882	1,381,311	-	1,381,311	1,381,311
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Amtrak Depot - Risk (420-495-590)	2,101	1,253	2,016	-	2,016	2,016
Bank of America - Risk (165-495-519)	43,688	-	49,119	-	49,119	49,119
Building Inspection (120-495-524)	14,089	11,892	9,587	-	9,587	9,587
EMS - Risk (135-495-526)	68,518	58,743	57,831	-	57,831	57,831
Fine & Forfeiture - Risk (110-495-689)	469,185	346,079	333,331	-	333,331	333,331
Fleet Maintenance - Risk (505-495-591)	19,894	13,859	12,922	-	12,922	12,922
General Fund - Risk (001-495-519)	768,474	537,894	560,516	-	560,516	560,516
Grants - Risk (125-495-595)	-	-	1,650	-	1,650	1,650
Growth Management - Risk (121-495-537)	35,851	30,016	22,978	-	22,978	22,978
Huntington Oaks - Risk (166-495-519)	-	-	6,107	-	6,107	6,107
Judicial Programs - Risk (117-495-569)	-	-	2,201	-	2,201	2,201
Mosquito Control - Risk (122-495-562)	20,729	17,205	17,784	-	17,784	17,784
Municipal Services - Risk (140-495-572)	87,016	70,012	70,330	-	70,330	70,330
Probation Services - Risk (111-495-523)	37,314	25,749	25,100	-	25,100	25,100
Solid Waste - Risk (401-495-534)	96,316	65,963	64,551	-	64,551	64,551
Stormwater Utility - Risk (123-495-538)	47,998	41,661	35,769	-	35,769	35,769
Supervisor of Elections - Risk (060-495-513)	28,006	23,826	16,000	-	16,000	16,000
Teen Court - Risk (114-495-662)	1,528	378	2,572	-	2,572	2,572
Tourist Development - Risk (160-495-552)	7,469	4,999	4,935	-	4,935	4,935
Transportation Trust - Risk (106-495-541)	122,368	92,353	86,012	-	86,012	86,012
Total Budget	1,870,544	1,341,882	1,381,311	-	1,381,311	1,381,311

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating**

**Workers' Comp Risk Management (501-821-596)**

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Operating	2,640,214	3,725,500	3,942,256	-	3,942,256	3,933,236
Transportation	98,812	102,000	107,762	-	107,762	108,593
Total Budgetary Costs	<u>2,739,026</u>	<u>3,827,500</u>	<u>4,050,018</u>	<u>-</u>	<u>4,050,018</u>	<u>4,041,829</u>
<b>Funding Sources</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
501 Insurance Service	2,739,026	3,827,500	4,050,018	-	4,050,018	4,041,829
Total Revenues	<u>2,739,026</u>	<u>3,827,500</u>	<u>4,050,018</u>	<u>-</u>	<u>4,050,018</u>	<u>4,041,829</u>

Notes: The following information reflects the allocation for insurance including: general liability, property, accidental death and dismemberment for law enforcement, liability, vehicle, aviation, workers compensation, and the volunteer fire departments.

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating  
Budgeted Reserves Summary**

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

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

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Grants-in-Aid	100,381	-	-	-	-	-
Budgeted Reserves	-	1,310,930	1,093,090	-	1,093,090	940,505
Total Budgetary Costs	100,381	1,310,930	1,093,090	-	1,093,090	940,505
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Budgeted Reserves - Drug Court (116-990-599)	-	6,320	6,510	-	6,510	6,703
Budgeted Reserves - BOA Building (Operating) (165-990-599)	-	60,628	-	-	-	-
Budgeted Reserves - Building Inspection (120-990-599)	-	20,000	-	-	-	-
Budgeted Reserves - EMS Fund (135-990-599)	-	350,891	150,000	-	150,000	150,000
Budgeted Reserves - Fine and Forfeiture (110-990-599)	-	150,000	100,000	-	100,000	100,000
Budgeted Reserves - General Fund (001-990-599)	-	428,377	350,000	-	350,000	350,000
Budgeted Reserves - Growth Management (121-990-599)	-	20,000	-	-	-	-
Budgeted Reserves - Huntington Oaks (166-990-519)	-	-	142,233	-	142,233	142,233
Budgeted Reserves - Motor Pool Fund (505-990-599)	-	54,714	33,817	-	33,817	26,569
Budgeted Reserves - Municipal Service (140-990-599)	-	70,000	40,000	-	40,000	40,000
Budgeted Reserves - Probation Services (111-990-599)	-	25,000	25,000	-	25,000	25,000
Budgeted Reserves - Solid Waste Fund (401-990-599)	-	-	145,530	-	145,530	-
Budgeted Reserves - Stormwater Utility (123-990-599)	-	50,000	35,000	-	35,000	35,000
Budgeted Reserves - Tourist Development (160-990-599)	-	25,000	15,000	-	15,000	15,000
Budgeted Reserves - Transport. Trust (106-990-599)	-	50,000	50,000	-	50,000	50,000
Budgeted Reserves -General Fund (001-990-519)	100,381	-	-	-	-	-
Total Budget	100,381	1,310,930	1,093,090	-	1,093,090	940,505

**Leon County Government**  
**Budgeted Reserves - Fiscal Year 2011 Budget**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Tentative	FY 2012 Projected
<b>001-990-519 Budgeted Reserves -General Fund</b>				
586002 Catastrophe Reserves	100,381	0	0	0
001-990-519 Totals	<u>100,381</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>001-990-599 Budgeted Reserves - General Fund</b>				
59900 Budgeted Contingency	0	428,377	250,000	350,000
59901 Domestic Partner Benefits	0	0	100,000	0
001-990-599 Totals	<u>0</u>	<u>428,377</u>	<u>350,000</u>	<u>350,000</u>
<b>106-990-599 Budgeted Reserves - Transport. Trust</b>				
59900 Budgeted Contingency	0	50,000	50,000	50,000
106-990-599 Totals	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>110-990-599 Budgeted Reserves - Fine and Forfeiture</b>				
59900 Budgeted Contingency	0	100,000	50,000	50,000
59930 Reserve For Article V	0	50,000	50,000	50,000
110-990-599 Totals	<u>0</u>	<u>150,000</u>	<u>100,000</u>	<u>100,000</u>
<b>111-990-599 Budgeted Reserves - Probation Services</b>				
59900 Budgeted Contingency	0	25,000	25,000	25,000
111-990-599 Totals	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>116-990-599 Budget Reserves - Drug Court</b>				
59930 Reserve For Article V	0	6,320	6,510	6,703
116-990-599 Totals	<u>0</u>	<u>6,320</u>	<u>6,510</u>	<u>6,703</u>
<b>120-990-599 Budgeted Reserves - Building Inspection</b>				
59900 Budgeted Contingency	0	20,000	0	0
120-990-599 Totals	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
<b>121-990-599 Budgeted Reserves - Growth Management</b>				
59900 Budgeted Contingency	0	20,000	0	0
121-990-599 Totals	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
<b>123-990-599 Budgeted Reserves - Stormwater Utility</b>				
59900 Budgeted Contingency	0	50,000	35,000	35,000
123-990-599 Totals	<u>0</u>	<u>50,000</u>	<u>35,000</u>	<u>35,000</u>
<b>135-990-599 Budgeted Reserves - EMS Fund</b>				
59900 Budgeted Contingency	0	300,000	150,000	150,000
59918 Reserve For Fund Balance	0	50,891	0	0
135-990-599 Totals	<u>0</u>	<u>350,891</u>	<u>150,000</u>	<u>150,000</u>
<b>140-990-599 Budgeted Reserves - Municipal Service</b>				
59900 Budgeted Contingency	0	70,000	40,000	40,000
140-990-599 Totals	<u>0</u>	<u>70,000</u>	<u>40,000</u>	<u>40,000</u>
<b>160-990-599 Budgeted Reserves - Tourist Development</b>				
59900 Budgeted Contingency	0	25,000	15,000	15,000
160-990-599 Totals	<u>0</u>	<u>25,000</u>	<u>15,000</u>	<u>15,000</u>
<b>165-990-599 Budgeted Reserves - BOA Building (Operating)</b>				
59900 Budgeted Contingency	0	60,628	0	0
165-990-599 Totals	<u>0</u>	<u>60,628</u>	<u>0</u>	<u>0</u>

**Leon County Government  
Budgeted Reserves - Fiscal Year 2011 Budget**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Tentative	FY 2012 Projected
<b>166-990-519 Budgeted Reserves - Huntington Oaks</b>				
59902 Reserve For Future Projects	0	0	142,233	142,233
166-990-519 Totals	<u>0</u>	<u>0</u>	<u>142,233</u>	<u>142,233</u>
<b>401-990-599 Budgeted Reserves - Solid Waste Fund</b>				
59928 Reserves for Future Transfer Station Capital	0	0	145,530	0
401-990-599 Totals	<u>0</u>	<u>0</u>	<u>145,530</u>	<u>0</u>
<b>505-990-599 Budgeted Reserves - Motor Pool Fund</b>				
59918 Reserve For Fund Balance	0	54,714	33,817	26,569
505-990-599 Totals	<u>0</u>	<u>54,714</u>	<u>33,817</u>	<u>26,569</u>
Budgeted Reserves Totals	<u>100,381</u>	<u>1,310,930</u>	<u>1,093,090</u>	<u>940,505</u>

**Leon County Government  
Fiscal Year 2011 Budget**

**Capital Improvement Program  
Budgeted Capital Reserves Summary**

As part of the FY2008 budget process, the Board allocated a total of \$40.4 million in capital reserves. This included \$14 million for current and future mandatory, maintenance, and essential general fund capital projects (Fund 305) for the next five years, and \$26.4 million in one-cent sales tax revenue to maintain the existing transportation network over the next five to eight years (Fund 308) largely by eliminating the Tharpe Street project.

The reduction of these two reserves by \$3.8 million in FY 2011 reflects the planned level utilization of these resources to fund required and necessary capital projects. These reserves will be depleted by FY 2015.

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Budgeted Reserves	-	27,299,094	23,507,055	-	23,507,055	15,252,601
Total Budgetary Costs	-	27,299,094	23,507,055	-	23,507,055	15,252,601
<hr/>						
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
911 Capital Projects (330-990-599)	-	-	27,455	-	27,455	27,455
Capital Improvements (305-990-599)	-	10,810,819	10,391,510	-	10,391,510	7,207,941
Reserves for Resurfacing & Intersection Improve (308-990-599)	-	16,488,275	13,088,090	-	13,088,090	8,017,205
Total Budget	-	27,299,094	23,507,055	-	23,507,055	15,252,601
<hr/>						
<b>Funding Sources</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
305 Capital Improvements	-	10,810,819	10,391,510	-	10,391,510	7,207,941
308 Sales Tax	-	16,488,275	13,088,090	-	13,088,090	8,017,205
330 9-1-1 Capital Projects	-	-	27,455	-	27,455	27,455
Total Revenues	-	27,299,094	23,507,055	-	23,507,055	15,252,601

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating  
Other Non-Operating Summary**

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

**Non-Operating Expenditures - General Fund**

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

**Summer Youth Employment**

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. Participants will be covered by the County's workers' compensation program and wages will be paid out of available funds. There is currently \$73,943 allocated for the FY 2011 budget.

**Other Non-Operating Expenses**

Non-operating expenditures include payments to the City of Tallahassee for Parks and Recreation, Fire and Animal Shelter services, the Community Redevelopment Area (CRA) / Tax Increment Financing (TIF) districts, and for mid-year grant matches. This fiscal year \$1.8 is budgeted for CRA/TIF payments: \$1,290,083 for the Southside/Frenchtown payment, and \$547,156 for the Downtown CRA. Payments increased from FY 2010 due to a 5.79% increase in property value in the Downtown CRA, offset by a decline in the values of the Frenchtown CRA.

**Diversionsary Programs**

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

**Reimbursement of Administrative Costs**

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

**State Juvenile Detention Payments**

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities. Previously, costs for this program have steadily increased; however, past year and current year payments have decreased. The Department of Juvenile Justice payment notification estimated FY 2011 costs at \$150,000 lower (\$1.35 million) than the FY 2010 budgeted costs of \$1.5 million.

**Drug Abuse Trust**

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

**800 MHZ System Maintenance**

The Moving Violation Surcharge Fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs previously approved by the Florida Department of Management Services. The actual expenditure is an annual payment to the City of Tallahassee for ongoing maintenance associated with the Leon County 800 MHZ radio system. In FY 2008, Leon County entered into a new maintenance contract for the system involving an upgrade from analog to digital technology. Due to the completed capital upgrade, funds associated with this program were moved from a special revenue capital fund to a special revenue operating fund.

**Killearn Lakes Units I and II Sewer Services**

This expenditure is a payment to the City of Tallahassee for the construction of a sewer system in these two subdivisions. Revenue for the payment is derived by a non ad valorem assessment charge to individual lots. The County collects the assessments for remittance to the city.

**Amtrak Depot**

Major revenue sources of the Amtrak Depot Fund include proceeds from previous rent charged to occupants of office space located within the facility. The fund is used to account for resources and expenditures associated with the operations and maintenance of the facility.

**Tax Deeds**

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

**Youth Sports Teams**

The County provides \$4,750 annually in support of established youth sports teams to assist with costs associated with post-season activities.

**Grant Match Funds**

Matching funds are provided for contingent grants that require a certain percent of the funding required to implement or operate a program. The pledged match is contingent on the grant being awarded.

**Payment to the City of Tallahassee for Parks and Recreation**

In 2005, the County and the City entered into a 15 year agreement to make City parks, recreational facilities and programs fully accessible to the residents of the unincorporated area of Leon County.

**Leon County Government  
Fiscal Year 2011 Budget**

**Non-Operating**

<b>Budgetary Costs</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
Personnel Services	90,347	119,767	119,767	-	119,767	119,767
Operating	3,748,107	3,394,472	3,670,973	-	3,670,973	3,718,163
Grants-in-Aid	1,778,641	1,746,030	1,591,250	-	1,591,250	1,618,250
<b>Total Budgetary Costs</b>	<b>5,617,095</b>	<b>5,260,269</b>	<b>5,381,990</b>	<b>-</b>	<b>5,381,990</b>	<b>5,456,180</b>
<b>Appropriations</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
800 Mhz System Maintenance (131-529-519)	-	383,515	543,147	-	543,147	547,745
800 Mhz System Maintenance (331-529-519)	472,274	-	-	-	-	-
Amtrak (420-496-590)	-	23,747	22,984	-	22,984	22,984
CRA-Payment (001-972-559)	2,436,648	1,834,193	1,837,239	-	1,837,239	1,830,827
Diversionsary Programs (110-508-569)	75,000	100,000	100,000	-	100,000	100,000
Drug Abuse (116-800-562)	92,128	51,159	52,369	-	52,369	53,603
Grant Match Funds (125-991-595)	-	90,000	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	1,527,926	1,500,000	1,350,000	-	1,350,000	1,377,000
Misdemeanor Drug Court (116-810-562)	18,340	32,500	-	-	-	-
Non-Operating General Fund (001-820-519)	872,146	766,167	769,946	-	769,946	773,830
Payment to City- Parks & Recreation (140-838-572)	912,917	990,515	1,032,612	-	1,032,612	1,076,498
Public Works Admin Chargebacks (106-978-541)	(1,076,584)	(850,000)	(750,000)	-	(750,000)	(750,000)
Sewer Services Killlearn Lakes Units I and II (164-838-535)	211,215	237,280	232,500	-	232,500	232,500
Summer Youth Employment (001-278-551)	67,057	73,943	73,943	-	73,943	73,943
Tax Deed Applications (001-831-513)	6,028	22,500	22,500	-	22,500	22,500
Youth Sports Teams (001-379-572)	2,000	4,750	4,750	-	4,750	4,750
<b>Total Budget</b>	<b>5,617,095</b>	<b>5,260,269</b>	<b>5,381,990</b>	<b>-</b>	<b>5,381,990</b>	<b>5,456,180</b>
<b>Funding Sources</b>	<b>FY 2009 Actual</b>	<b>FY 2010 Adopted</b>	<b>FY 2011 Continuation</b>	<b>FY 2011 Issues</b>	<b>FY 2011 Budget</b>	<b>FY 2012 Budget</b>
001 General Fund	3,383,879	2,701,553	2,708,378	-	2,708,378	2,705,850
106 Transportation Trust	(1,076,584)	(850,000)	(750,000)	-	(750,000)	(750,000)
110 Fine and Forfeiture	1,602,926	1,600,000	1,450,000	-	1,450,000	1,477,000
116 Drug Abuse Trust	110,468	83,659	52,369	-	52,369	53,603
125 Grants	-	90,000	90,000	-	90,000	90,000
131 Radio Communication Systems	-	383,515	543,147	-	543,147	547,745
140 Municipal Service	912,917	990,515	1,032,612	-	1,032,612	1,076,498
164 Special Assessment - Killlearn Lakes Units I & II Sewer	211,215	237,280	232,500	-	232,500	232,500
331 800 Mhz Capital Projects	472,274	-	-	-	-	-
420 Amtrak Depot	-	23,747	22,984	-	22,984	22,984
<b>Total Revenues</b>	<b>5,617,095</b>	<b>5,260,269</b>	<b>5,381,990</b>	<b>-</b>	<b>5,381,990</b>	<b>5,456,180</b>