

Non-Operating

Non-Operating Summary	22 - 2
Fire Control	22 - 3
Line Item Funding	22 - 4
Communications	22 - 6
Cost Allocations	22 - 7
Risk Allocations	22 - 8
Risk Workers Comp	22 - 9
Budgeted Reserves	22 - 10
Budgeted Capital Reserves	22 - 13
Other Non-Operating	22 - 14

**Leon County Government
Fiscal Year 2012 Adopted Budget**

Non-Operating

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

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Personnel Services	117,030	119,767	119,790	50,000	169,790	119,790
Operating	14,274,966	17,176,522	16,640,080	(110,000)	16,530,080	16,646,413
Transportation	103,098	107,762	421,160	-	421,160	429,583
Grants-in-Aid	2,839,426	3,151,809	3,178,809	-	3,178,809	3,206,349
Budgeted Reserves	55,925	1,093,090	1,109,168	-	1,109,168	1,114,598
Total Budgetary Costs	<u>17,390,445</u>	<u>21,648,950</u>	<u>21,469,007</u>	<u>(60,000)</u>	<u>21,409,007</u>	<u>21,516,733</u>
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Fire Control	6,490,846	7,474,563	6,903,981	-	6,903,981	6,903,981
Other Non-Operating	4,771,191	5,381,990	5,759,850	50,000	5,809,850	5,903,723
Risk Financing & Workers Comp	2,193,416	4,050,018	3,895,441	-	3,895,441	3,903,864
Line Item Funding	1,663,287	1,560,559	1,560,559	-	1,560,559	1,560,559
Communications	874,810	707,419	1,002,865	(110,000)	892,865	892,865
Cost Allocations	-	-	-	-	-	-
Budgeted Reserves	55,925	1,093,090	1,109,168	-	1,109,168	1,114,598
Risk Allocations	1,340,970	1,381,311	1,237,143	-	1,237,143	1,237,143
Total Budget	<u>17,390,445</u>	<u>21,648,950</u>	<u>21,469,007</u>	<u>(60,000)</u>	<u>21,409,007</u>	<u>21,516,733</u>

**Leon County Government
Fiscal Year 2012 Adopted 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 from previous years 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 years. 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 1,800 property owners did not pay the fee in FY 2011 (down from 5,800 in FY 2010), have had the FY 2011 delinquent assessment, and the FY 2012 assessment placed on their tax bill. The decrease in delinquent fees from FY 2010 to FY 2011 accounts for the decreased budget in FY 2012.

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Operating	6,490,846	7,474,563	6,903,981	-	6,903,981	6,903,981
Total Budgetary Costs	6,490,846	7,474,563	6,903,981	-	6,903,981	6,903,981
<hr/>						
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Fire Services Payment (140-838-522)	774,847	-	-	-	-	-
Fire Services Payment (145-838-522)	5,512,767	6,992,084	6,421,502	-	6,421,502	6,421,502
Volunteer Fire Department (145-843-522)	203,232	482,479	482,479	-	482,479	482,479
Total Budget	6,490,846	7,474,563	6,903,981	-	6,903,981	6,903,981
<hr/>						
Funding Sources	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
140 Municipal Service	774,847	-	-	-	-	-
145 Fire Services Fee	5,715,999	7,474,563	6,903,981	-	6,903,981	6,903,981
Total Revenues	6,490,846	7,474,563	6,903,981	-	6,903,981	6,903,981

**Leon County Government
Fiscal Year 2012 Adopted Budget**

**Non-Operating
Line Item Funding Summary**

Annually during the budget process (by March 31), 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
- Oasis Center/Commission on Status of Women - \$10,000

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

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

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Operating	156,228	-	-	-	-	-
Grants-in-Aid	1,507,059	1,560,559	1,560,559	-	1,560,559	1,560,559
Total Budgetary Costs	<u>1,663,287</u>	<u>1,560,559</u>	<u>1,560,559</u>	<u>-</u>	<u>1,560,559</u>	<u>1,560,559</u>
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Council on Culture & Arts (COCA) (160-888-573)	504,500	504,500	504,500	-	504,500	504,500
Gum Road Target Planning Area (001-888-538)	156,228	-	-	-	-	-
Line Item - COCA Administration (001-888-573)	150,000	150,000	150,000	-	150,000	150,000
Line Item - Economic Development (001-888-552)	199,500	199,500	199,500	-	199,500	199,500
Line Item - Human Service Agencies (001-888-569)	610,684	660,684	660,684	-	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)	21,000	24,500	24,500	-	24,500	24,500
Total Budget	<u>1,663,287</u>	<u>1,560,559</u>	<u>1,560,559</u>	<u>-</u>	<u>1,560,559</u>	<u>1,560,559</u>
Funding Sources	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
001 General Fund	1,158,787	1,056,059	1,056,059	-	1,056,059	1,056,059
160 Tourist Development	504,500	504,500	504,500	-	504,500	504,500
Total Revenues	<u>1,663,287</u>	<u>1,560,559</u>	<u>1,560,559</u>	<u>-</u>	<u>1,560,559</u>	<u>1,560,559</u>

Leon County Government
Line Item Funding - Fiscal Year 2012 Adopted Budget

Organizational Code / Account	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	FY 2013 Projected
001-888-538 Gum Road Target Planning Area				
53105 Gum Road Target Planning Area - FEMA Maps	156,228	0	0	0
001-888-538 Totals	<u>156,228</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-888-539 Line Item - Keep Tall. Beautiful				
58231 Keep Tall Leon County Beautiful	21,375	21,375	21,375	21,375
001-888-539 Totals	<u>21,375</u>	<u>21,375</u>	<u>21,375</u>	<u>21,375</u>
001-888-552 Line Item - Economic Development				
58222 Economic Development Council (856)	199,500	199,500	199,500	199,500
001-888-552 Totals	<u>199,500</u>	<u>199,500</u>	<u>199,500</u>	<u>199,500</u>
001-888-569 Line Item - Human Service Agencies				
58229 Tall Trust For Historic Preservation	63,175	63,175	63,175	63,175
58230 Disc Village/JAC	185,759	185,759	185,759	185,759
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	200,000	200,000	200,000
58257 Palmer Munroe Teen Center	0	150,000	150,000	150,000
001-888-569 Totals	<u>610,684</u>	<u>660,684</u>	<u>660,684</u>	<u>660,684</u>
001-888-573 Line Item - COCA Administration				
58215 Local Arts Agency Program (837)	150,000	150,000	150,000	150,000
001-888-573 Totals	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
001-888-574 Line Item - Special Events				
58220 Celebrate America	2,500	2,500	2,500	2,500
58221 Dr Martin Luther King Celebration	4,500	4,500	4,500	4,500
58240 Capital City Classic	5,000	5,000	5,000	5,000
58241 Friends of the LeRoy Collins Public Library	3,000	3,000	3,000	3,000
58242 NAACP Freedom Fund Awards Banquet	0	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	2,500	2,500	2,500
001-888-574 Totals	<u>21,000</u>	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>
160-888-573 Council on Culture & Arts (COCA)				
58214 Cultural Resource Grant Prog (837)	504,500	504,500	504,500	504,500
160-888-573 Totals	<u>504,500</u>	<u>504,500</u>	<u>504,500</u>	<u>504,500</u>
Line Item Funding Totals	<u>1,663,287</u>	<u>1,560,559</u>	<u>1,560,559</u>	<u>1,560,559</u>

**Leon County Government
Fiscal Year 2012 Adopted 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 increase in funding is due to the expansion of the phone system to other Leon County government offices, offset by a slight decline in the provider's rates.

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Operating	874,810	707,419	1,002,865	(110,000)	892,865	892,865
Total Budgetary Costs	874,810	707,419	1,002,865	(110,000)	892,865	892,865
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Communications Trust (502-900-590)	540,742	355,100	707,967	(110,000)	597,967	597,967
Communications Trust (502-900-713)	52,758	87,755	-	-	-	-
MIS Automation - Animal Control (140-470-520)	-	-	-	-	-	-
MIS Automation - Animal Control (140-470-562)	1,510	1,541	1,541	-	1,541	1,541
MIS Automation - Building Inspection (120-470-524)	2,065	2,173	1,855	-	1,855	1,855
MIS Automation - EMS Fund (135-470-526)	9,500	11,512	7,085	-	7,085	7,085
MIS Automation - General Fund (001-470-519)	186,600	166,155	210,068	-	210,068	210,068
MIS Automation - Growth Management (121-470-537)	10,200	7,849	6,078	-	6,078	6,078
MIS Automation - Mosquito Control (122-470-562)	-	551	441	-	441	441
MIS Automation - Motor Pool Fund (505-470-519)	615	626	531	-	531	531
MIS Automation - Parks and Recreation (140-470-572)	1,530	1,565	1,311	-	1,311	1,311
MIS Automation - Probation Services (111-470-523)	3,985	4,068	3,919	-	3,919	3,919
MIS Automation - Public Defender (110-470-603)	15,450	15,794	12,102	-	12,102	12,102
MIS Automation - Solid Waste Fund (401-470-534)	16,755	16,821	17,020	-	17,020	17,020
MIS Automation - State Attorney (110-470-602)	14,400	14,712	12,456	-	12,456	12,456
MIS Automation - Stormwater (123-470-538)	-	626	568	-	568	568
MIS Automation - Tourist Development (160-470-552)	10,200	10,255	9,172	-	9,172	9,172
MIS Automation - Transportation Trust (106-470-541)	8,500	10,316	10,751	-	10,751	10,751
Total Budget	874,810	707,419	1,002,865	(110,000)	892,865	892,865
Funding Sources	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
001 General Fund	186,600	166,155	210,068	-	210,068	210,068
106 Transportation Trust	8,500	10,316	10,751	-	10,751	10,751
110 Fine and Forfeiture	29,850	30,506	24,558	-	24,558	24,558
111 Probation Services	3,985	4,068	3,919	-	3,919	3,919
120 Building Inspection	2,065	2,173	1,855	-	1,855	1,855
121 Growth Management	10,200	7,849	6,078	-	6,078	6,078
122 Mosquito Control	-	551	441	-	441	441
123 Stormwater Utility	-	626	568	-	568	568
135 Emergency Medical Services MSTU	9,500	11,512	7,085	-	7,085	7,085
140 Municipal Service	3,040	3,106	2,852	-	2,852	2,852
160 Tourist Development	10,200	10,255	9,172	-	9,172	9,172
401 Solid Waste	16,755	16,821	17,020	-	17,020	17,020
502 Communications Trust	593,500	442,855	707,967	(110,000)	597,967	597,967
505 Motor Pool	615	626	531	-	531	531
Total Revenues	874,810	707,419	1,002,865	(110,000)	892,865	892,865

**Leon County Government
Fiscal Year 2012 Adopted 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.

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Indirect Costs - Bank of America (165-499-519)	4,500	16,216	13,227	-	13,227	13,624
Indirect Costs - Building Inspections (120-499-524)	-	160,000	145,180	-	145,180	149,536
Indirect Costs - Emergency 911 (130-499-525)	34,900	9,877	4,900	-	4,900	5,047
Indirect Costs - EMS (135-499-526)	876,700	1,042,575	1,274,289	-	1,274,289	1,312,518
Indirect Costs - General Fund (001-499-519)	(4,934,500)	(5,867,174)	(6,117,519)	-	(6,117,519)	(6,301,046)
Indirect Costs - Growth Management (121-499-537)	-	466,665	445,772	-	445,772	459,145
Indirect Costs - Huntington Oaks Plaza (166-499-519)	-	-	1,436	-	1,436	1,479
Indirect Costs - Insurance Service (501-499-596)	36,500	35,316	23,828	-	23,828	24,543
Indirect Costs - Judicial Programs (117-499-601)	5,100	6,506	5,080	-	5,080	5,232
Indirect Costs - Mosquito Control (122-499-562)	239,300	237,443	186,432	-	186,432	192,025
Indirect Costs - Municipal Svcs (Animal Control) (140-499-562)	141,800	130,247	137,433	-	137,433	141,555
Indirect Costs - Municipal Svcs (Parks & Rec) (140-499-572)	410,400	534,860	486,221	-	486,221	500,808
Indirect Costs - Probation Services (111-499-523)	593,700	464,142	475,621	-	475,621	489,890
Indirect Costs - Radio Communications (131-499-519)	-	-	1,881	-	1,881	1,937
Indirect Costs - Solid Waste (401-499-534)	564,100	553,675	591,947	-	591,947	609,706
Indirect Costs - Stormwater Utility (123-499-538)	498,300	549,016	619,399	-	619,399	637,981
Indirect Costs - Teen Court (114-499-662)	12,200	13,165	9,824	-	9,824	10,119
Indirect Costs - Tourist Development (160-499-552)	118,300	103,407	98,509	-	98,509	101,464
Indirect Costs - Transportation Trust (106-499-541)	1,398,700	1,544,064	1,596,540	-	1,596,540	1,644,437
Total Budget	-	-	-	-	-	-

**Leon County Government
Fiscal Year 2012 Adopted 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 Personnel Services budget.

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Operating	1,340,970	1,381,311	1,237,143	-	1,237,143	1,237,143
Total Budgetary Costs	1,340,970	1,381,311	1,237,143	-	1,237,143	1,237,143
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Amtrak Depot - Risk (420-495-590)	1,253	2,016	-	-	-	-
Bank of America - Risk (165-495-519)	-	49,119	43,352	-	43,352	43,352
Building Inspection (120-495-524)	11,892	9,587	8,631	-	8,631	8,631
EMS - Risk (135-495-526)	58,743	57,831	55,897	-	55,897	55,897
Fine & Forfeiture - Risk (110-495-689)	346,079	333,331	301,159	-	301,159	301,159
Fleet Maintenance - Risk (505-495-591)	13,859	12,922	11,313	-	11,313	11,313
General Fund - Risk (001-495-519)	537,894	560,516	485,832	-	485,832	485,832
Grants - Risk (125-495-595)	-	1,650	2,479	-	2,479	2,479
Growth Management - Risk (121-495-537)	30,016	22,978	20,280	-	20,280	20,280
Huntington Oaks - Risk (166-495-519)	-	6,107	10,454	-	10,454	10,454
Judicial Programs - Risk (117-495-569)	-	2,201	1,983	-	1,983	1,983
Mosquito Control - Risk (122-495-562)	17,205	17,784	15,453	-	15,453	15,453
Municipal Services - Risk (140-495-572)	70,012	70,330	67,408	-	67,408	67,408
Probation Services - Risk (111-495-523)	25,749	25,100	21,005	-	21,005	21,005
Solid Waste - Risk (401-495-534)	65,963	64,551	52,968	-	52,968	52,968
Stormwater Utility - Risk (123-495-538)	40,749	35,769	32,231	-	32,231	32,231
Supervisor of Elections - Risk (060-495-513)	23,826	16,000	14,301	-	14,301	14,301
Teen Court - Risk (114-495-662)	378	2,572	2,393	-	2,393	2,393
Tourist Development - Risk (160-495-552)	4,999	4,935	12,730	-	12,730	12,730
Transportation Trust - Risk (106-495-541)	92,353	86,012	77,274	-	77,274	77,274
Total Budget	1,340,970	1,381,311	1,237,143	-	1,237,143	1,237,143

**Leon County Government
Fiscal Year 2012 Adopted Budget**

Non-Operating

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

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Operating	2,090,318	3,942,256	3,474,281	-	3,474,281	3,474,281
Transportation	103,098	107,762	421,160	-	421,160	429,583
Total Budgetary Costs	2,193,416	4,050,018	3,895,441	-	3,895,441	3,903,864
Funding Sources	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
501 Insurance Service	2,193,416	4,050,018	3,895,441	-	3,895,441	3,903,864
Total Revenues	2,193,416	4,050,018	3,895,441	-	3,895,441	3,903,864

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 2012 Adopted 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.

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Grants-in-Aid	-	-	-	-	-	-
Budgeted Reserves	55,925	1,093,090	1,109,168	-	1,109,168	1,114,598
Total Budgetary Costs	<u>55,925</u>	<u>1,093,090</u>	<u>1,109,168</u>	<u>-</u>	<u>1,109,168</u>	<u>1,114,598</u>
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Budgeted Reserves - Drug Court (116-990-599)	-	6,510	1,640	-	1,640	2,595
Budgeted Reserves - EMS Fund (135-990-599)	-	150,000	325,131	-	325,131	413,287
Budgeted Reserves - Family Law Legal Svs. (114-990-599)	-	-	5,611	-	5,611	3,632
Budgeted Reserves - Fine and Forfeiture (110-990-599)	-	100,000	100,000	-	100,000	100,000
Budgeted Reserves - General Fund (001-990-599)	-	350,000	438,406	-	438,406	250,000
Budgeted Reserves - Huntington Oaks (166-990-519)	-	142,233	42,306	-	42,306	43,612
Budgeted Reserves - Motor Pool Fund (505-990-599)	-	33,817	25,000	-	25,000	25,000
Budgeted Reserves - Municipal Service (140-990-599)	-	40,000	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	-	-	-	-
Budgeted Reserves - Stormwater Utility (123-990-599)	-	35,000	35,000	-	35,000	35,000
Budgeted Reserves - Tourist Development (160-990-599)	-	15,000	21,074	-	21,074	126,472
Budgeted Reserves - Transport. Trust (106-990-599)	-	50,000	50,000	-	50,000	50,000
Budgeted Reserves -General Fund (001-990-519)	55,925	-	-	-	-	-
Total Budget	<u>55,925</u>	<u>1,093,090</u>	<u>1,109,168</u>	<u>-</u>	<u>1,109,168</u>	<u>1,114,598</u>
Funding Sources	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
001 General Fund	55,925	350,000	438,406	-	438,406	250,000
106 Transportation Trust	-	50,000	50,000	-	50,000	50,000
110 Fine and Forfeiture	-	100,000	100,000	-	100,000	100,000
111 Probation Services	-	25,000	25,000	-	25,000	25,000
114 Family Law Legal Services	-	-	5,611	-	5,611	3,632
116 Drug Abuse Trust	-	6,510	1,640	-	1,640	2,595
123 Stormwater Utility	-	35,000	35,000	-	35,000	35,000
135 Emergency Medical Services MSTU	-	150,000	325,131	-	325,131	413,287
140 Municipal Service	-	40,000	40,000	-	40,000	40,000
160 Tourist Development	-	15,000	21,074	-	21,074	126,472
166 Huntington Oaks Plaza	-	142,233	42,306	-	42,306	43,612
401 Solid Waste	-	145,530	-	-	-	-
505 Motor Pool	-	33,817	25,000	-	25,000	25,000
Total Revenues	<u>55,925</u>	<u>1,093,090</u>	<u>1,109,168</u>	<u>-</u>	<u>1,109,168</u>	<u>1,114,598</u>

Leon County Government
Budgeted Reserves - Fiscal Year 2012 Adopted Budget

Organizational Code / Account	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	FY 2013 Projected
001-990-599 Budgeted Reserves -General Fund				
586002 Catastrophe Reserves	55,925	0	0	0
001-990-519 Totals	<u>55,925</u>	<u>0</u>	<u>0</u>	<u>0</u>
001-990-599 Budgeted Reserves - General Fund				
59900 Budgeted Contingency	0	250,000	438,406	250,000
59901 Domestic Partners Health Ins. Reserve	0	100,000	0	0
001-990-599 Totals	<u>0</u>	<u>350,000</u>	<u>438,406</u>	<u>250,000</u>
106-990-599 Budgeted Reserves - Transport. Trust				
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>
110-990-599 Budgeted Reserves - Fine and Forfeiture				
59900 Budgeted Contingency	0	50,000	50,000	50,000
59930 Reserve For Article V	0	50,000	50,000	50,000
110-990-599 Totals	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
111-990-599 Budgeted Reserves - Probation Services				
59900 Budgeted Contingency	0	25,000	25,000	25,000
111-990-599 Totals	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
114-990-599 Budgeted Reserves - Family Law Legal Svs.				
59930 Reserve For Article V	0	0	5,611	3,632
114-990-599 Totals	<u>0</u>	<u>0</u>	<u>5,611</u>	<u>3,632</u>
116-990-599 Budgeted Reserves - Drug Court				
59930 Reserve For Article V	0	6,510	1,640	2,595
116-990-599 Totals	<u>0</u>	<u>6,510</u>	<u>1,640</u>	<u>2,595</u>
123-990-599 Budgeted Reserves - Stormwater Utility				
59900 Budgeted Contingency	0	35,000	35,000	35,000
123-990-599 Totals	<u>0</u>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
135-990-599 Budgeted Reserves - EMS Fund				
59900 Budgeted Contingency	0	150,000	150,000	385,681
59918 Reserve For Fund Balance	0	0	175,131	27,606
135-990-599 Totals	<u>0</u>	<u>150,000</u>	<u>325,131</u>	<u>413,287</u>
140-990-599 Budgeted Reserves - Municipal Service				
59900 Budgeted Contingency	0	40,000	40,000	40,000
140-990-599 Totals	<u>0</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
160-990-599 Budgeted Reserves - Tourist Development				
59900 Budgeted Contingency	0	15,000	15,000	15,000
59918 Reserve For Fund Balance	0	0	6,074	111,472
160-990-599 Totals	<u>0</u>	<u>15,000</u>	<u>21,074</u>	<u>126,472</u>
166-990-519 Budgeted Reserves - Huntington Oaks				
59902 Reserve For Future Projects	0	142,233	42,306	43,612
166-990-519 Totals	<u>0</u>	<u>142,233</u>	<u>42,306</u>	<u>43,612</u>
401-990-599 Budgeted Reserves - Solid Waste Fund				
59928 Reserves for Future Transfer Station Capital	0	145,530	0	0
401-990-599 Totals	<u>0</u>	<u>145,530</u>	<u>0</u>	<u>0</u>

Leon County Government
Budgeted Reserves - Fiscal Year 2012 Adopted Budgetary Cost Summary

Organizational Code / Account	FY 2010 Actual	FY 2011 Adopted	FY 2012 Tentative	FY 2013 Projected
505-990-599 Budgeted Reserves - Motor Pool Fund				
59918 Reserve For Fund Balance	0	33,817	25,000	25,000
505-990-599 Totals	0	33,817	25,000	25,000
Budgeted Reserves Totals	55,925	1,093,090	1,109,168	1,114,598

**Leon County Government
Fiscal Year 2012 Adopted Budget**

**Capital Improvement Program
Budgeted Capital Reserves Summary**

As part of the FY 2008 budget process, the Board allocated a total of \$40.4 million in capital reserves. This included \$14 million for current and future mandatory, maintenance, and essential general fund capital projects (Fund 305) for the next five years, and \$26.4 million in one-cent sales tax revenue to maintain the existing transportation network over the next five to eight years (Fund 308) largely by eliminating the Tharpe Street project.

The reduction of these two reserves by \$10.6 million in FY 2012 reflects the planned level utilization of these resources to fund required and necessary capital projects. These reserves will be depleted by FY 2015.

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Budgeted Reserves	-	23,507,055	12,941,346	-	12,941,346	7,050,815
Total Budgetary Costs	-	23,507,055	12,941,346	-	12,941,346	7,050,815
<hr/>						
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
911 Capital Projects (330-990-599)	-	27,455	110,449	-	110,449	118,852
Budgeted Reserves - Local Opt. Sales Tax. (309-990-599)	-	-	-	-	-	1,925,946
Capital Improvements (305-990-599)	-	10,391,510	5,542,862	-	5,542,862	2,042,862
Reserves for Resurfacing & Intersection Improv. (308-990-599)	-	13,088,090	7,288,035	-	7,288,035	2,963,155
Total Budget	-	23,507,055	12,941,346	-	12,941,346	7,050,815
<hr/>						
Funding Sources	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
305 Capital Improvements	-	10,391,510	5,542,862	-	5,542,862	2,042,862
308 Sales Tax	-	13,088,090	7,288,035	-	7,288,035	2,963,155
309 Sales Tax - Extension	-	-	-	-	-	1,925,946
330 9-1-1 Capital Projects	-	27,455	110,449	-	110,449	118,852
Total Revenues	-	23,507,055	12,941,346	-	12,941,346	7,050,815

Other Non-Operating

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

Summer Youth Employment

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. Participants will be covered by the County's workers' compensation program and wages will be paid out of available funds. There is currently \$74,265 allocated for the FY 2012 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 \$1.7 million is budgeted for CRA/TIF payments: \$1,161,952 for the Southside/Frenchtown payment, and \$527,495 for the Downtown CRA. Payments decreased from FY 2011 due to a 8% decrease in property value in the Frenchtown CRA and a 1% decline in the Downtown 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 expenditures. 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, FY11 payments decreased and current year payments remained level. The Department of Juvenile Justice estimated payments for FY 2012 at \$1.38 million, approximately \$30,000 higher than the FY 2011 budgeted costs of \$1.35 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.

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 & 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 2012 Adopted Budget**

Other Non-Operating

Budgetary Costs	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
Personnel Services	117,030	119,767	119,790	50,000	169,790	119,790
Operating	3,321,794	3,670,973	4,021,810	-	4,021,810	4,138,143
Grants-in-Aid	1,332,367	1,591,250	1,618,250	-	1,618,250	1,645,790
Total Budgetary Costs	<u>4,771,191</u>	<u>5,381,990</u>	<u>5,759,850</u>	<u>50,000</u>	<u>5,809,850</u>	<u>5,903,723</u>
Appropriations	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
800 Mhz System Maintenance (131-529-519)	555,109	543,147	1,035,000	-	1,035,000	1,057,250
Amtrak (420-496-590)	7,375	22,984	-	-	-	-
CRA-Payment (001-972-559)	1,800,407	1,837,239	1,689,447	-	1,689,447	1,723,236
Diversionsary Programs (110-508-569)	-	100,000	100,000	-	100,000	100,000
Drug Abuse (116-800-562)	51,159	52,369	50,255	-	50,255	50,255
Grant Match Funds (125-991-595)	-	90,000	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	858,931	1,350,000	1,377,000	-	1,377,000	1,404,540
Misdemeanor Drug Court (116-810-562)	70,321	-	-	-	-	-
Non-Operating General Fund (001-820-519)	930,760	769,946	757,635	50,000	807,635	772,178
Payment to City- Parks & Recreation (140-838-572)	951,716	1,032,612	1,076,498	-	1,076,498	1,122,249
Public Works Admin Chargebacks (106-978-541)	(783,712)	(750,000)	(750,000)	-	(750,000)	(750,000)
Sewer Services Killlearn Lakes Units I and II (164-838-535)	232,089	232,500	232,500	-	232,500	232,500
Summer Youth Employment (001-278-551)	75,059	73,943	74,265	-	74,265	74,265
Tax Deed Applications (001-831-513)	19,477	22,500	22,500	-	22,500	22,500
Youth Sports Teams (001-379-572)	2,500	4,750	4,750	-	4,750	4,750
Total Budget	<u>4,771,191</u>	<u>5,381,990</u>	<u>5,759,850</u>	<u>50,000</u>	<u>5,809,850</u>	<u>5,903,723</u>
Funding Sources	FY 2010 Actual	FY 2011 Adopted	FY 2012 Continuation	FY 2012 Issues	FY 2012 Budget	FY 2013 Budget
001 General Fund	2,828,202	2,708,378	2,548,597	50,000	2,598,597	2,596,929
106 Transportation Trust	(783,712)	(750,000)	(750,000)	-	(750,000)	(750,000)
110 Fine and Forfeiture	858,931	1,450,000	1,477,000	-	1,477,000	1,504,540
116 Drug Abuse Trust	121,480	52,369	50,255	-	50,255	50,255
125 Grants	-	90,000	90,000	-	90,000	90,000
131 Radio Communication Systems	555,109	543,147	1,035,000	-	1,035,000	1,057,250
140 Municipal Service	951,716	1,032,612	1,076,498	-	1,076,498	1,122,249
164 Special Assessment - Killlearn Lakes Units I and II Sewer	232,089	232,500	232,500	-	232,500	232,500
420 Amtrak Depot	7,375	22,984	-	-	-	-
Total Revenues	<u>4,771,191</u>	<u>5,381,990</u>	<u>5,759,850</u>	<u>50,000</u>	<u>5,809,850</u>	<u>5,903,723</u>

