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**Leon County Government  
Fiscal Year 2005 Budget**

**Summary of Fund Balance and Retained Earnings**

<b>Fund</b>	<b>Fund Title</b>	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>FY04 Estim. Balance (B)</b>	<b>FY05 Budget</b>	<b>9/30/05 Estim Balance</b>
<b><u>General Fund</u></b>							
001	General Fund	13,484,002	15,667,235	16,572,550	15,690,411	1,501,225	14,189,186
	<b>Subtotal:</b>	<b>13,484,002</b>	<b>15,667,235</b>	<b>16,572,550</b>	<b>15,690,411</b>	<b>1,501,225</b>	<b>14,189,186</b>
<b><u>Special Revenue Funds</u></b>							
050	Animal Control Fund	127,655	106,723	15,771	(I)	(I)	(I)
105	Transportation Trust Fund	1,052,189	(C)	(C)	(C)	(C)	(C)
106	County Trans Trust Fund	1,285,748	3,674,852	4,508,311	3,946,685	760,000	3,186,685
107	Local Option Gas Tax Fund	2,319,509	(C)	(C)	(C)	(C)	(C)
110	Fine and Forfeiture Fund	2,649,339	3,980,345	4,890,068	5,630,151	1,095,889	4,534,262
111	Probation Services Fund	746,752	562,246	420,028	420,028		420,028
112	Legal Aid Trust Fund	45,581	30,126	759	759		759
113	Law Library Trust Fund	28,135	37,568	41,620	41,620	35,688	5,932
114	Family Mediation	211,105	294,219	268,309	100,726	51,528	49,198
115	Criminal Justice Trust Fund						
116	Drug Abuse Trust	50,679	66,380	86,321	83,821		83,821
120	Building Inspections	1,042,873	916,243	868,862	517,475	394,012	123,463
121	Growth Management Fund	216,696	438,606	745,586	745,586	449,498	296,088
122	Mosquito Control Fund	100,535	115,430	89,001	89,001		89,001
123	Stormwater Utility	3,088,512	2,008,010	1,795,323	1,788,580		1,788,580
124	Ship Trust Fund	121,089		(1)	(1)		(1)
126	Non-Countywide Gen. Rev. (H)		1,217,108	2,228,739	1,078,739	1,078,000	739
130	911-Emergency Communications	50,001	286,155	52,430	52,430		52,430
140	Municipal Service Fund (I)	1,993,318	1,252,347	854,111	1,711,206		1,711,206
145	Fire MSTU	485,812	790,719	1,142,108	(I)	(I)	(I)
160	Tourist Development	846,068	1,141,175	1,401,937	1,067,843	216,792	851,051
161	Housing Finance Authority	471,884	362,224	516,944	296,803	15,675	281,128
162	Special Assessment Paving	72,101	392,030	509,612	191,849	191,849	
163	Primary Health Care MSTU		389,174	450,027	450,027		450,027
165	Bank of America Operating			524,432	424,432		424,432
	<b>Subtotal:</b>	<b>17,005,581</b>	<b>18,061,680</b>	<b>21,410,298</b>	<b>18,637,760</b>	<b>4,288,931</b>	<b>14,348,829</b>
<b><u>Debt Service Funds</u></b>							
201	Debt Service -Series 1991	11,042,015	1,060,253	1,259,605			
206	Debt Service - Series 1999	135,670	61,856	14,601	14,601	77,546	150,480
211	Debt Service - Series 2003A/2003B			43	43		43
214	Debt Service Stormwater	242,886	55,193	6,096	6,096		6,096
215	Debt Service Parks & Rec.	81,730	27,948	1,435	1,435		1,435
216	Debt Service Library	189,816	192,207	104,739	54,739		54,739
218	Debt Service - Series 1986	10,002	238	242	242		242
	<b>Subtotal:</b>	<b>11,702,119</b>	<b>1,397,695</b>	<b>1,386,761</b>	<b>77,156</b>	<b>77,546</b>	<b>213,035</b>

## Summary of Fund Balance and Retained Earnings

<b>Fund</b>	<b>Fund Title</b>	<b>FY01 Actual</b>	<b>FY02 Actual</b>	<b>FY03 Actual</b>	<b>FY04 Estim Balance (B)</b>	<b>FY05 Budget</b>	<b>9/30/05 Estim Balance</b>
<b>Capital Projects Funds</b>							
305	Capital Improvement Fund (H)	4,876,603	3,797,259	3,220,223	1,977		1,977
306	Gas Tax Capital Fund		1,504,582	990,963	49,087		49,087
308	Local Option Sales Tax	46,670,527	52,184,205	49,470,812	18,524,951	2,394,835	16,130,116
311	BOA Constrct Series 2003A/2003B			7,210,580	27,503		27,503
314	Lake Restoration Fund	2,017,978					
318	Lake Restoration Phase II	18,294,032	17,084,009	11,031,020	569,000	569,000	
325	Library & Parks 1998A	4,480,550	3,671,513	1,460,337	148,847	136,620	12,227
330	9-1-1 Communication Capital	993,270	729,612	1,139,345	1,139,345		1,139,345
331	Emerg. Comm. Trust Fund (D)	199,449	465,020	618,582	831		831
341	Impact Fee-Cntyw ide Road District	4,872,704	3,148,039	2,889,670	894,030	539,702	354,328
343	NW Urban Collector Fund	473,615	469,236	470,526	8,308		8,308
344	SE Urban Collector Fund	719,436	731,308	739,840	24,207		24,207
	<b>Subtotal:</b>	<b>83,598,164</b>	<b>83,784,783</b>	<b>79,241,898</b>	<b>21,388,086</b>	<b>3,640,157</b>	<b>17,747,929</b>
<b>Enterprise Funds</b>							
401	Landfill Operating Fund R.E. (E)	16,097,755	18,444,119	18,999,262	18,999,262	6,922,352	12,076,910
402	Recycling Fund	132,538	78,314				
420	Amtrak Depot	1,436,021	1,458,071	1,475,520	1,458,610	13,910	1,444,700
	<b>Subtotal:</b>	<b>17,666,314</b>	<b>19,980,504</b>	<b>20,474,782</b>	<b>20,457,872</b>	<b>6,936,262</b>	<b>13,521,610</b>
<b>Internal Service Funds</b>							
501	Insurance Service Fund R.E. (F)	3,678,342	2,897,646	2,772,953	1,669,781	1,770,000	1,770,000
502	Communications Trust Fund R.E.	490					
505	Motor Pool Fund R.E. (G)	(37,785)	(81,001)	(120,886)	(120,886)		(120,886)
	<b>Subtotal:</b>	<b>3,641,047</b>	<b>2,816,645</b>	<b>2,652,067</b>	<b>1,548,895</b>	<b>1,770,000</b>	<b>1,649,114</b>
	<b>TOTAL:</b>	<b>147,097,227</b>	<b>141,708,542</b>	<b>141,738,356</b>	<b>77,800,180</b>	<b>18,214,121</b>	<b>61,456,278</b>

Notes:

- A. Grant funds were not included, as they do not accumulate fund balances.
- B. Balances as of 9/30/04 will differ depending upon actual revenue collections, actual expenditures incurred in each fund and year ending audit adjustments.
- C. Funds #105 and #107 have been collapsed into Fund #106.
- D. Fund #331 has been split out from Fund #330.
- E. Retained earnings includes all liquid and fixed assets. Unrestricted balance at 9/30/03 was \$8,003,682. (FY 2002/2003 pending final audit)
- F. Includes audit adjustments associated with annual actuarial study of outstanding liability. Budgeted balance to support Contingent Liability Reserve; portion of reserve actually expended in FY03/04.
- G. Negative balance in Fund #505 is related to the booking of the depreciation of fund assets. In the future this accounting transaction will be booked against Fund #001.
- H. During FY02 and FY03 Fund #126 was numbered Fund #070.
- I. Effective in FY05, the County consolidated Funds #050 and #145 into Fund #140.

