

**Appendix**

County Charter	16-2
Guiding Principles	16-8
Summary of County Financial Policies & Ordinances	16-9
County Financial Policies & Ordinances:	16-11
Policy No. 81-1 Industrial Development Revenue Bond Financing	16-11
Policy No. 92-4 Accounting & Reporting	16-11
Policy No. 92-5 Revenues	16-11
Policy No. 93-44 Fiscal Planning	16-12
Policy No. 93-46 Dues & Memberships	16-12
Policy No. 93-47 Debt Management & Other Investments	16-12
Policy No. 97-11 Amending the Budget	16-13
Policy No. 98-16 Carry Forward Program	16-14
Policy No. 00-1 Financial Advisory Committee	16-14
Policy No. 02-12 Leon County Investment Policy	16-15
Policy No. 03-08 Landfill Rate Stabilization Reserve	16-25
Ordinance No. 06-34 Discretionary Funding Guidelines	16-25
Policy No. 07-2 Reserves	16-28
Tallahassee-Leon County Comprehensive Capital Improvement Element Goals, Objectives, & Policies	16-30
Budget Terminology	16-50
Statistical Summary	16-58
Budget Calendar	16-63
Budget Cost Summaries	16-66



## 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.

## County Charter

### **Sec. 1.8. Division of Powers.**

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

## County Charter

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.

**County Charter**

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

**Sec. 4.1. Citizen Initiative.**

**(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

## County Charter

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.

**County Charter**

**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 10<sup>th</sup> 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.

### **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:

## **Summary of County Financial Policies & Ordinances**

### **Amending the Budget Policy, No. 97-11(Cont.)**

- 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.

## County Financial Policies & Ordinances

### **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 IDRFB 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 IDRFB 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:

## County Financial Policies & Ordinances

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.
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.

## County Financial Policies & Ordinances

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.
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.

## County Financial Policies & Ordinances

### **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 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.



## County Financial Policies & Ordinances

### **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 September 2, 2008, is superseded and a revised 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.

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.

## County Financial Policies & Ordinances

- 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 and 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.

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.

## County Financial Policies & Ordinances

### **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 manager 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.

### **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.

## County Financial Policies & Ordinances

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, financial deposit instruments insured by the Federal Deposit Insurance Corporation, 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 security be purchased that has a final maturity or weighted average life (WAL) at the time of purchase exceeding five 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.

## County Financial Policies & Ordinances

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). The Clerk or the Clerk's designee (Finance Director) 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 or limits must be in writing from the Finance Director, directed to the appropriate parties and discussed at each quarterly Investment Oversight Committee meeting.

#### 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.
- B. The Florida Local Government Investment Trust (FLGIT) and the Florida Municipal Investment Trust (FMIvT).  
A maximum of 15% of the portfolio may be invested in-FLGIT and in each of the FMIvT pools.
- 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. Financial Deposit Instruments  
For funds that are initially deposited in a qualified public depository, the selected depository may arrange for depositing funds in financial deposit instruments insured by the Federal Deposit Insurance Corporation in one or more federally insured banks or savings and loan associations wherever located for the account of Leon County Board of County Commissioners.

## County Financial Policies & Ordinances

1. A maximum of 30% of the portfolio may be invested in-financial deposit instruments.
2. The maximum maturity on any certificate shall be no greater than two years from the time of purchase with the average maturity of all financial deposit instruments 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).
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.



## County Financial Policies & Ordinances

- 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. Only agency-collateralized (FNMA, FHLMC and GNMA) MBS, including collateralized mortgage obligations (CMOs) may be purchased.
  2. The maximum external portfolio percentage for any one agency collateralized MBS/CMO pool is 5%.
  3. Maximum expected average life at the time of purchase for any MBS security shall not exceed five years.

## County Financial Policies & Ordinances

- N. Asset-Backed Securities (ABS)
1. A maximum of 5% of the external portfolio may be invested in ABS 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. 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 ABS 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. Only agency-collateralized CMBS may be purchased.
  3. The maximum external portfolio percentage for any one agency collateralized CMBS pool is 3%.
  4. 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.



## County Financial Policies & Ordinances

- 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.

### **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 Pool	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	Financial Deposit Instruments insured by the FDIC	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.

## County Financial Policies & Ordinances

### **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.

## County Financial Policies & Ordinances

- *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.
- *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.

## County Financial Policies & Ordinances

### *(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 14<sup>th</sup> day of November, 2006.

## County Financial Policies & Ordinances

### **Reserve Policy: Policy No. 07-2**

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

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

## County Financial Policies & Ordinances

- 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.
- 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.



**County Financial Policies & Ordinances**  
**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;



**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

(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, 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

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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:

- 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

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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.
- 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

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

**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.

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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.

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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

(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.

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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 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: [C]** (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.



**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

**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 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.



**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

- 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
- 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.

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

**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:

1. Reduce the standard for levels of service for one 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.

**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

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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.

**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

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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 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.

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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 assigned service area. No development order shall be 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

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

**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 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.



**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

**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).

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)*

The following program descriptions are part of the 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

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

2. 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
3. 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.

**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:



**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

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 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)

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

(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:

- (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.

**County Financial Policies & Ordinances**  
**Tallahassee-Leon County Comprehensive**  
**Capital Improvement Element Goals, Objectives, and Policies**

**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	ESF	Emergency Support Function
ADA	America Disabilities Act	FAC	Florida Association of Counties
AFS	Administrative Financial System	FASB	Financial Accounting Standards Board
AGI	Adjusted Gross Income	FDOT	Florida Department of Transportation
AMT	Alternative Minimum Tax	FEMA	Federal Emergency Management Agency
BAR	Budget Amendment Request	FICA	Federal Insurance Contributions Act
BCP	Budget Change Proposal	FLUM	Future Land Use Map
BEA	Budget Enforcement Act	FNP	Florida Nutrition Program
BLS	Bureau of Labor Statistics	FS	Florida Statutes
BOCC	Board of County Commissioners	FTE	Full-time Equivalency
CHSP	Community Human Services Partnership	FY	Fiscal Year
CIP	Capital Improvement Program	GAAP	Generally Accepted Accounting Principles
COLA	Cost of Living Adjustment	GAL	Guardian Ad Litem
CPI	Consumer Price Index	GAO	Government Accountability Office
CRA	Community Redevelopment Act	GASB	Governmental Accounting Standards Board
CRTPA	Capital Region Transportation Planning Agency	GEM	Growth and Environmental Management
DEP	Department of Environmental Protection	GFOA	Government Finance Officers Association
DIA	Downtown Improvement Authority	GIS	Geographic Information Systems
DOR	Department of Revenue	GRPA	Government Performance & Results Act
DJJ	Department of Juvenile Justice	HAB	Healthcare Advisory Board
DRI	Development of Regional Impact	HFA	Housing Finance Authority
EDC	Economic Development Council	HHS	Health & Human Services
EEO	Equal Employment Opportunity		
EFT	Electronic Fund Transfer		
EMS	Emergency Medical Services		
EOC	Emergency Operations Center		

**Abbreviations & Acronyms**

HIPAA	Health Insurance Portability and Accountability Act	OSHA	Occupational Safety and Health Administration
HR	Human Resources	PETS	Permit Enforcement Tracking System
HUD	Housing & Urban Development	PIO	Public Information Office
ICLEI	International Council for Local Environmental Initiatives	PSCB	Public Safety Communications Board
ICMA	International City/County Management Association	PSCC	Public Safety Coordinating Council
IDP	Individual Development Plan	PUB	Planned Unit Development
IFAS	Integrated Fund Accounting System	RFP	Request for Proposals
JAG	Justice Assistance Grant	RP	Real Property
JE	Journal Entry	SAL	State Appropriations Limit
JV	Journal Voucher	SCRAM	Secure Continuous Remote Alcohol Monitor
LCCOL	Leon County Code of Law	SHIP	State Housing Initiative Plan
LCSO	Leon County Sheriff's Office	SLGS	State and Local Government Security
LOS	Level of Service	SPTR	Supervised Pre -Trial Release
LOST	Local Option Sales Tax	TDC	Tourist Development Council
MIS	Management Information Services	TFA	Transaction Function Activity Code
MOU	Memorandum of Understanding	TIF	Tax Increment Financing
MSTU	Municipal Services Taxing Unit	TIPS	Treasury Inflation Protected Securities
MWSBE	Minority/Women Small Business Enterprise	TLCPD	Tallahassee-Leon County Planning Department
NA	Not Applicable, or Not Available	TMDL	Total Maximum Daily Load
NCGA	National Council on Governmental Accounting	TRIM	Truth In Millage
NCIC	National Crime Information Center	USA	Urban Services Area
NIPA	National Income and Product Accounts	USDA	United States Department of Agriculture
NPDES	Non-Point Discharge Elimination System	YTD	Year-to-Date
OGC	Office of General Council		
OMB	Office of Management and Budget		
OPS	Other Personnel Service		
ORG	Organization		

**Citizens' Guide to the Budget**

**Budget Terms**

**-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 a 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.



**Citizens' Guide to the Budget**

**Budget Terms**

**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.

**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.

**Citizens' Guide to the Budget**  
**Budget Terms**

---

**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.

**Citizens' Guide to the Budget**  
**Budget Terms**

---

**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.

**-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.

**Citizens' Guide to the Budget**  
**Budget Terms**

---

**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.

**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*.

**Citizens' Guide to the Budget**  
**Budget Terms**

---

**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 year.

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

**Trust Fund:** Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**-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

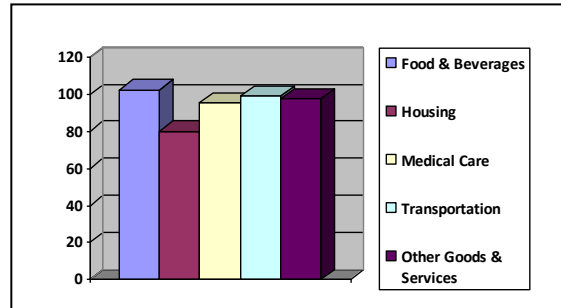
<b>POPULATION</b>		<b>Unincorporated</b>	<b>Incorporated</b>
Leon County	274,803	96,924	177,879
Median Age	31		
Total Leon County Registered Voters as of 2/1/10	177,805		

<b>LABOR FORCE (Leon County)</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Civilian Labor Force	145,921	147,017	143,939
Employment	135,817	140,572	139,517
Unemployment	10,104	6,445	4,422
Unemployment Rate (%)	6.9%	4.4%	3.1%

<b>MEDIAN HOUSEHOLD INCOME</b> <small>(Source: Florida Research and Economic Database)</small>	<b>2008</b>	<b>2007</b>	<b>2002</b>
Leon County	\$48,318	\$48,739	\$37,760
Florida	\$47,804	\$47,804	\$38,024

<b>ANNUAL – CONSUMER PRICE INDEX</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
Leon County	94.1	94.3	94.4

<b>RETAIL PRICE INDEX – Leon County May 2009</b>	
	<small>(Florida Statistical Abstract 2009 BEBR)</small>
Food & Beverages	102.40
Housing	80.14
Medical Care	95.38
Transportation	99.13
Other Goods & Services	97.74



### **EDUCATION**

<b>Leon County Public K-12 Schools</b>	
Elementary Schools	24
Middle Schools	8
High Schools	6
Special / Alternative Schools	5
Charter Schools	5

<b>Universities/ Colleges/Junior Colleges</b>	
Barry University	
Florida Agricultural & Mechanical University (FAMU)	
Florida State University (FSU)	
Flagler College at TCC	
Keiser University (Tallahassee location)	
Tallahassee Community College (TCC)	

<b>Vocational/Technical Schools</b>	
Lively Technical Center	

**Statistical Summary**

**MUNICIPAL SERVICES**

<b>Libraries</b>	<b>Branches</b>
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
<b>Law Enforcement</b>	
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)	
<b>Fire Department</b>	<b>Stations</b>
Tallahassee Fire Department	15
<b>Hospitals</b>	<b>Beds</b>
Tallahassee Memorial Healthcare (TMH)	770
Capital Regional Medical Center	198
<b>Convention/Conference Centers</b>	<b>Seats</b>
Tallahassee - Leon County Civic Center	13,000
Florida State Conference Center	375
<b>Utilities</b>	
<i>Tallahassee City Limits</i>	
Electric, Gas, Water, Tapping, Sewer, Solid Waste, Stormwater	
<i>Outside City Limits</i>	
Electric, Water, Sewer Utility Services, Gas, Solid Waste	
<b>Franchise Agreements</b>	
Comcast	
Sewer	
Solid Waste	
Water	

**TRANSPORTATION**

<b>Tallahassee Regional Airport</b>	
Major Airlines	
• American	
• Continental	
• Delta	
• U.S. Airway Express	
Commercial Service Carriers	8
Ground Transportation and Vehicle Rental Services	12



**Statistical Summary**

**Railroad Services**

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

**STATE & LOCAL TAXATION (2010)**

**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 (DIA)	1.00	0.00	0.00
Leon County School Board	8.034	8.034	8.034
Northwest FL Water Management District	0.045	0.045	0.045
<b>Total</b>	<b>21.129</b>	<b>20.129</b>	<b>16.429</b>

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

**QUALITY OF LIFE**

**Averages**

July Average Temperature (Fahrenheit)

92 (High)

72 (Low)

January Average Temperature (Fahrenheit)

63 (High)

38 (Low)

Average Rainfall (Inches)

63.21

Average Number of Sunny or Partly Sunny Days

231

**Statistical Summary**

**RECREATION**

**Outdoors Activities**

Boat Landings 23

Campgrounds 3

Galleries

- 621 Gallery
- The Dickerson Gallery
- Foster Tanner Fine Arts Gallery
- LeMoyne Gallery
- Marsh Orr Contemporary Fine Art
- Nomads Gallery
- Pelican Place
- Signature Gallery
- South of Soho Gallery
- Thomas Deans & Company

Historic Points of Interest

- Brokaw-McDougal House
- DeSoto State Archeological Site
- Knott House
- Mission San Luis
- The Columns
- The Old Capital
- WWII, Korean and Vietnam War Memorial

Lakes 200

Museums

- Riley House Museum
- Goodwood-Museum & Gardens
- Historical Museum of Florida History
- Old Capital Museum
- Tallahassee Museum of History & Natural Science
- Black Archives Research Center
- Mary Brogan Museum of Art & Science
- Odyssey Science Center
- San Marcos Apalache Historic State Park
- Tallahassee Antique Car Museum
- Mission San Luis
- Knott House Museum
- Florida Association of Museums

Parks 96

Reservations 1

Special Events 7

61 City 35 County

**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

**Statistical Summary**

**TRAVEL DISTANCE FROM TALLAHASSEE (in miles)**

Albertson, New York	1,076	Memphis, Tennessee	543
Atlanta, Georgia	273	Miami, Florida	480
Birmingham, Alabama	302	Montgomery, Alabama	210
Gainesville, Florida	151	New Orleans, Louisiana	384
Houston, Texas	709	Orlando, Florida	257
Jackson, Mississippi	475	Panama City, Florida	121
Jacksonville, Florida	163	Pensacola, Florida	197
Key West, Florida	639	Portland, Oregon	2,774
San Diego, California	2,182	Savannah, Georgia	300
Louisville, Kentucky	666	Springville, New York	1,106
Macon, Georgia	197	Tampa, Florida	274
Melbourne, Florida	326	Washington, D.C.	871



Courtesy of Nations Online Project- [www.nationsonline.org](http://www.nationsonline.org)



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

**December 2009**

Su	Mo	T	We	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**December 2009**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Monday, December 7, 2009	Board Retreat	Board of County Commissioners (BOCC) Executive Staff

**January 2010**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Thursday, January 7, 2010	Internal Service Request Matrix Distributed to Departments/Constitutional/Judicial Officers	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)
Tuesday, January 26, 2010	BOCC Budget Workshop	All Departments
Friday, January 29, 2010	Departments/Constitutional/ Judicial Officers submit internal service requests	Facilities Management Management Information Systems Human Resources Office of Management and Budget (OMB)

**January 2010**

Su	Mo	T	We	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**February 2010**

Su	Mo	Tu	We	Th	Fr	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, February 9, 2010	Ratification of Actions taken at the January 26, 2010 Budget Workshop	BOCC/ County Administration/ OMB
Wednesday, February 17, 2010 Thursday, February 18, 2010	Budget Training	OMB/ All Departments
Friday, February 19, 2010	Deadline for New Capital Project Requests	OMB/ All Departments

**March 2010**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Friday, March 19, 2010	Deadline for Current Capital Project Requests	OMB/All Departments
Monday, March 22, 2010	Deadline for Departments to notify OMB for budget issues pertaining to required contract and state payment increases and submit requested budgets	OMB/ All Departments

**March 2010**

Su	Mo	Tu	We	Th	Fr	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

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

**April 2010**

Su	Mo	Tu	W	Th	Fr	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

**April 2010**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
	<b>NO ACTIVITIES PLANNED THIS MONTH</b>	

**May 2010**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, May 11, 2010	BOCC Budget Workshop	OMB/ All Departments
Tuesday, May 11, 2010	Mid-Year Financial Report Agenda Item	BOCC/ County Administration/OMB

**May 2010**

Su	Mo	Tu	We	Th	Fr	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**June 2010**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, June 1, 2010	Receive Tentative Certified Values from Property Appraiser	Property Appraiser
Tuesday, June 1, 2010	Notice to Property Appraisers regarding possible non-ad valorem assessments for TRIM notice	Public Works/OMB/ Property Appraiser
Tuesday, June 22, 2010 Wednesday, June 23, 2010 (if necessary)	Budget Workshop Guidance from BOCC for FY11 Tentative Budget	BOCC/OMB/ Departments

**June 2010**

Su	Mo	Tu	We	Th	Fr	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**July 2010**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Thursday, July 1, 2010	Certified Taxable Values provided by Property Ap- praiser	Property Appraiser
Thursday, July 1, 2010	Non-ad valorem assess- ments to be included on TRIM due to Property Ap- praiser unless extension granted	BOCC/OMB/ Property Appraiser
Wednesday, July 7, 2010 Thursday, July 8, 2010 Friday, July 9, 2010	Final Tentative Budget Workshop <b>(IF NECESSARY ONLY)</b>	BOCC/OMB/ Departments
Thursday, July 15, 2010	Tentative Budget Submitted to BOCC	County Administration/ OMB

**July 2010**

Su	Mo	Tu	We	Th	Fr	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

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

**August 2010**

August 2010						
Su	Mo	Tu	We	Th	Fr	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Wednesday, August 4, 2010	TRIM Maximum Millage Notice due to Property Appraiser and Department of Revenue	OMB/ Property Appraiser
Tuesday, August 24, 2010	Last day for Property Appraiser to mail TRIM notices	Property Appraiser

**September 2010**

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Tuesday, September 14, 2010	BOCC– 1st Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2010/2011	BOCC/ County Administration/ OMB/ Departments/ Citizens
Wednesday, September 15, 2010	Certification of Non-Ad Valorem assessment roll due to Tax Collector	Public Works
Tuesday, September 21, 2010	BOCC 2nd Public Budget Hearing on Adoption of Tentative Millage Rates and Tentative Budgets for FY 2010/2011	BOCC/ County Administration/ OMB/ Departments/ Citizens
Friday, September 24, 2010	Submit Adopted Budget Resolutions to Property Appraiser and Tax Collector	OMB

September 2010						
Su	Mo	Tu	We	Th	Fr	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**October 2010**

October 2010						
Su	Mo	Tu	We	Th	Fr	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

<i>Date</i>	<i>Activity</i>	<i>Participants</i>
Friday, October 1, 2010	Beginning of New Fiscal Year	
Thursday, October 21, 2010	Final Day to Submit TRIM Compliance Certification to Department of Revenue (DOR)	OMB





**Budget Cost Summaries**

County Commission	16-68
County Administration	16-70
County Attorney	16-71
Office of Management & Budget	16-72
Human Resources	16-73
Tourist Development Council	16-74
Intergovernmental Affairs	16-76
Library Services	16-77
Health & Human Services	16-79
Volunteer Center	16-79
Housing Services	16-80
Veteran Services	16-80
Primary Health Care	16-81
Cooperative Extension	16-82
Emergency Medical Services	16-83
Planning Department	16-84
GEM Support Services	16-85
Building Inspection	16-86
Environmental Compliance	16-87
Development Services	16-88
DEP Storage Tank	16-89
Permit & Compliance Services	16-90
County Probation	16-91
Facilities Management	16-92
Management Information Services	16-94
Minority/Women Small Business Enterprise	16-96
Purchasing	16-97
PW Support Services	16-98

**Budget Cost Summaries**

Operations	16-99
Animal Services	16-102
Engineering Services & Water Quality & TMDL Monitoring	16-103
Fleet Management	16-104
Parks & Recreation	16-105
Solid Waste	16-106
Clerk of the Court	16-109
Property Appraiser	16-110
Sheriff	16-111
Supervisor of Elections	16-114
Tax Collector	16-116
Court Administration	16-117
State Attorney	16-118
Public Defender	16-119
Other Court-Related Programs	16-120
Guardian Ad Litem	16-122
Fire Control	16-123
Other Non-Operating	16-124
Risk Workers Comp.	16-126
Communications	16-127

**Leon County Government**  
**County Commission - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-100-511 County Commission</b>				
51100 Executive Salaries	549,796	533,918	530,865	546,405
51200 Regular Salaries and Wages	445,343	409,679	415,759	427,354
51300 Other Salaries & Wages	2,585	0	0	0
52100 Fica Taxes	74,004	73,011	73,241	75,323
52200 Retirement Contribution	123,498	134,836	148,335	287,652
52300 Life & Health Insurance	113,404	131,465	141,908	150,826
52400 Workers Compensation	3,563	2,871	2,828	2,905
001-100-511 Totals	<u>1,312,193</u>	<u>1,285,780</u>	<u>1,312,936</u>	<u>1,490,465</u>
<b>001-101-511 Commission District 1</b>				
54000 Travel & Per Diem	4,365	5,000	5,000	5,000
54100 Communications	310	500	500	500
54900 Other Current Charges & Obligations	4,335	3,400	3,400	3,400
55100 Office Supplies	325	400	400	400
55200 Operating Supplies	34	200	200	200
001-101-511 Totals	<u>9,369</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
<b>001-102-511 Commission District 2</b>				
54000 Travel & Per Diem	5,324	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	771	2,929	2,929	2,929
55100 Office Supplies	114	700	700	700
55200 Operating Supplies	627	100	100	100
55400 Publications, Subscriptions & Membership	0	71	71	71
001-102-511 Totals	<u>6,836</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
<b>001-103-511 Commission District 3</b>				
54000 Travel & Per Diem	3,766	5,000	5,000	5,000
54200 Postage	0	1,000	1,000	1,000
54700 Printing And Binding	72	1,000	1,000	1,000
54900 Other Current Charges & Obligations	20	1,000	1,000	1,000
55100 Office Supplies	9	400	400	400
55200 Operating Supplies	1,036	1,100	1,100	1,100
001-103-511 Totals	<u>4,903</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
<b>001-104-511 Commission District 4</b>				
54000 Travel & Per Diem	5,097	7,300	7,300	7,300
54100 Communications	214	200	200	200
54900 Other Current Charges & Obligations	0	750	750	750
55100 Office Supplies	62	500	500	500
55200 Operating Supplies	2,246	750	750	750
001-104-511 Totals	<u>7,619</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
<b>001-105-511 Commission District 5</b>				
54000 Travel & Per Diem	8,354	6,700	7,700	7,700
54900 Other Current Charges & Obligations	960	1,700	1,200	1,200
55100 Office Supplies	114	800	300	300
55400 Publications, Subscriptions & Membership	72	300	300	300
001-105-511 Totals	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>

**Leon County Government**  
**County Commission - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-106-511 Commission At-Large (Group 1)</b>				
54000 Travel & Per Diem	3,491	3,500	3,500	3,500
54100 Communications	0	200	200	200
54200 Postage	0	100	100	100
54700 Printing And Binding	725	200	200	200
54900 Other Current Charges & Obligations	3,474	3,500	3,500	3,500
55100 Office Supplies	305	500	500	500
55200 Operating Supplies	1,503	1,500	1,500	1,500
001-106-511 Totals	<u>9,498</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
<b>001-107-511 Commission At-Large (Group 2)</b>				
54000 Travel & Per Diem	8,627	6,000	6,000	6,000
54100 Communications	0	400	400	400
54700 Printing And Binding	0	200	200	200
54900 Other Current Charges & Obligations	165	750	750	750
55100 Office Supplies	225	750	750	750
55200 Operating Supplies	0	1,400	1,400	1,400
55401 Training	450	0	0	0
001-107-511 Totals	<u>9,467</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
<b>001-108-511 Commissioners' Account</b>				
54100 Communications	35	0	0	0
54101 Communication - Phone System	2,271	2,395	2,265	2,265
54200 Postage	191	1,500	1,500	1,500
54400 Rentals and Leases	1,678	3,000	3,000	3,000
54700 Printing and Binding	0	4,000	4,000	4,000
54900 Other Current Charges & Obligations	800	1,000	1,000	1,000
55100 Office Supplies	4	700	700	700
55200 Operating Supplies	18,030	12,865	12,865	12,865
55400 Publications, Subscriptions & Membership	503	0	0	0
001-108-511 Totals	<u>23,512</u>	<u>25,460</u>	<u>25,330</u>	<u>25,330</u>
County Commission Totals	<u>1,392,897</u>	<u>1,377,740</u>	<u>1,404,766</u>	<u>1,582,295</u>

**Leon County Government**  
**County Administration - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-110-512 County Administration</b>				
51100 Executive Salaries	0	7,200	7,200	7,200
51200 Regular Salaries and Wages	358,095	556,405	524,424	538,840
52100 Fica Taxes	17,992	33,299	30,619	31,650
52200 Retirement Contribution	42,189	68,081	75,462	121,839
52205 Other Retirement Contributions	16,700	16,636	16,636	16,636
52210 Deferred Compensation Match	49	200	203	206
52300 Life & Health Insurance	33,378	58,897	41,210	43,622
52305 Disability Insurance	6,332	0	3,508	3,508
52400 Workers Compensation	1,354	1,743	1,640	1,682
54000 Travel & Per Diem	4,624	6,900	6,900	6,900
54101 Communication - Phone System	966	1,530	1,565	1,565
54200 Postage	0	300	300	300
54700 Printing And Binding	115	60	60	60
55100 Office Supplies	66	1,080	1,080	1,080
1 Non Clerical Employee 150				
1 Secretarial Employee 290				
Copy paper for agendas/workshops, stationary, preprinted forms, and miscellaneous equipment items under \$750				
55200 Operating Supplies	1,295	1,400	1,400	1,400
55400 Publications, Subscriptions & Membership	200	1,317	1,317	1,317
55401 Training	110	700	700	700
001-110-512 Totals	<u>483,465</u>	<u>755,748</u>	<u>714,224</u>	<u>778,505</u>
County Administration Totals	<u><u>483,465</u></u>	<u><u>755,748</u></u>	<u><u>714,224</u></u>	<u><u>778,505</u></u>

**Leon County Government**  
**County Attorney - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-120-514 County Attorney</b>				
51100 Executive Salaries	0	7,200	7,200	7,200
51200 Regular Salaries and Wages	789,081	779,074	886,498	910,296
52100 Fica Taxes	49,518	51,683	59,563	61,338
52200 Retirement Contribution	87,250	93,934	114,456	166,540
52205 Other Retirement Contributions	15,680	15,620	15,620	15,620
52210 Deferred Compensation Match	1,047	1,600	1,624	1,648
52300 Life & Health Insurance	83,938	102,190	122,584	130,153
52305 Disability Insurance	4,954	0	3,369	3,369
52400 Workers Compensation	2,425	1,924	1,993	2,043
53100 Professional Services	197,928	455,000	455,000	455,000
53300 Court Reporter Services	1,296	7,500	7,500	7,500
53400 Other Contractual Services	21,761	7,616	7,616	7,616
54000 Travel & Per Diem	18,185	16,200	17,700	17,700
54100 Communications	339	1,200	1,200	1,200
54101 Communication - Phone System	2,680	1,720	1,565	1,565
54200 Postage	1,299	1,344	1,344	1,344
54400 Rentals and Leases	2,892	5,200	5,200	5,200
54600 Repairs and Maintenance	332	1,411	1,411	1,411
54700 Printing And Binding	639	11,700	11,700	11,700
55100 Office Supplies	8,983	5,365	5,805	5,805
55200 Operating Supplies	701	1,600	1,600	1,600
55400 Bar dues for new Assistant County Attorney; Westlaw and law book subscriptions.	49,700	34,265	49,250	49,250
55401 Training	1,574	750	1,000	1,000
001-120-514 Totals	<u>1,342,202</u>	<u>1,604,096</u>	<u>1,780,798</u>	<u>1,866,098</u>
County Attorney Totals	<u>1,342,202</u>	<u>1,604,096</u>	<u>1,780,798</u>	<u>1,866,098</u>

**Leon County Government**  
**Office of Management and Budget - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-130-513 Office of Management &amp; Budget</b>				
51200 Regular Salaries and Wages	439,348	510,680	524,419	540,043
51250 Regular OPS Salaries	6,855	0	0	0
52100 Fica Taxes	31,269	37,350	38,477	39,713
52200 Retirement Contribution	46,963	56,263	65,800	96,822
52210 Deferred Compensation Match	1,497	1,200	1,218	1,236
52300 Life & Health Insurance	56,391	75,394	85,390	90,675
52400 Workers Compensation	1,694	1,559	1,570	1,617
53100 Professional Services	30,457	35,000	35,000	35,000
54000 Travel & Per Diem	1,862	4,970	4,768	4,768
54101 Communication - Phone System	1,500	1,615	1,630	1,630
54200 Postage	145	400	400	400
54400 Rentals and Leases	0	0	11,412	11,412
54700 Printing and Binding	10,440	15,850	6,600	6,600
54900 Other Current Charges & Obligations	12	0	0	0
55100 Office Supplies	3,316	5,130	4,340	4,340
55200 Operating Supplies	2,246	3,845	1,779	1,779
55400 Publications, Subscriptions & Memberships	2,487	1,330	1,330	1,330
55401 Training	414	2,455	3,378	3,378
001-130-513 Totals	<u>636,896</u>	<u>753,041</u>	<u>787,511</u>	<u>840,743</u>
<b>501-132-513 Risk Management</b>				
51200 Regular Salaries and Wages	82,060	81,802	83,827	86,225
52100 Fica Taxes	5,857	6,037	6,170	6,357
52200 Retirement Contribution	8,157	8,707	9,583	12,628
52300 Life & Health Insurance	16,074	16,111	16,751	17,891
52400 Workers Compensation	312	246	248	254
53100 Professional Services	128,169	123,000	123,000	123,000
54000 Travel & Per Diem	0	1,900	1,900	1,900
54100 Communications	68	360	360	360
54101 Communication - Phone System	336	425	380	380
54200 Postage	65	160	160	160
54700 Printing And Binding	132	400	400	400
55100 Office Supplies	277	600	600	600
55200 Operating Supplies	577	950	950	950
55400 Publications, Subscriptions & Memberships	1,260	1,300	1,300	1,300
55401 Training	219	900	900	900
501-132-513 Totals	<u>243,563</u>	<u>242,898</u>	<u>246,529</u>	<u>253,305</u>
Office of Management and Budget Totals	<u>880,459</u>	<u>995,939</u>	<u>1,034,040</u>	<u>1,094,048</u>



**Leon County Government**  
**Human Resources - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-160-513 Human Resources</b>				
51200 Regular Salaries and Wages	590,950	618,282	615,460	633,770
51250 Regular OPS Salaries	13,483	0	35,450	35,450
51300 Other Salaries & Wages	18,962	0	0	0
52100 Fica Taxes	46,252	47,765	49,633	51,149
52200 Retirement Contribution	60,239	66,370	74,890	98,186
52210 Deferred Compensation Match	1,244	1,300	1,320	1,340
52300 Life & Health Insurance	73,572	92,912	99,310	105,579
52400 Workers Compensation	2,405	1,876	2,223	2,286
53500 Investigations	6,436	11,750	11,750	11,750
54000 Travel & Per Diem	3,946	5,438	5,438	5,438
54101 Communication - Phone System	1,814	1,560	1,500	1,500
54200 Postage	1,171	3,000	3,000	3,000
54400 Rentals and Leases	7,412	9,484	9,484	9,484
54700 Printing and Binding	1,213	4,500	4,500	4,500
54800 Promotional Activities	1,084	3,172	3,172	3,172
54801 Recruitment	27,796	54,920	54,920	54,920
54900 Other Current Charges & Obligations	24,340	25,000	25,000	25,000
54909 Employee Incentives	16,262	23,900	23,900	23,900
54917 Employee Assistance Program	2,340	3,000	3,000	3,000
54918 Staff Development & Training	28,298	27,983	27,983	27,983
54950 Tuition Assistance	37,694	49,225	49,225	49,225
55100 Office Supplies	4,213	4,440	4,440	4,440
55200 Operating Supplies	3,093	3,772	3,772	3,772
55400 Publications, Subscriptions & Memberships	1,018	1,854	1,854	1,854
55401 Training	1,474	6,389	6,389	6,389
001-160-513 Totals	<u>976,711</u>	<u>1,067,892</u>	<u>1,117,613</u>	<u>1,167,087</u>
Human Resources Totals	<u><u>976,711</u></u>	<u><u>1,067,892</u></u>	<u><u>1,117,613</u></u>	<u><u>1,167,087</u></u>

**Leon County Government**  
**Tourist Development - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>160-301-552 Administration</b>				
51200 Regular Salaries and Wages	268,147	220,644	231,081	237,872
51250 Regular OPS Salaries	0	0	10,398	10,398
52100 Fica Taxes	17,886	16,557	17,679	18,295
52200 Retirement Contribution	25,395	22,219	30,460	45,860
52210 Deferred Compensation Match	657	700	711	722
52300 Life & Health Insurance	33,071	40,651	42,309	45,193
52400 Workers Compensation	774	664	713	734
53400 Other Contractual Services	31,655	92,575	87,800	87,800
54000 Travel & Per Diem	2,994	5,000	6,550	6,550
54100 Communications	368	300	150	150
54101 Communication - Phone System	3,207	1,150	1,055	1,055
54200 Postage	0	100	100	100
54300 Utility Services	14,254	18,000	14,500	14,500
54400 Rentals and Leases	11,866	12,500	10,765	10,765
54600 Repairs and Maintenance	33,261	25,500	26,801	26,801
54900 Other Current Charges & Obligations	0	0	1,850	1,850
55100 Office Supplies	543	800	800	800
55200 Operating Supplies	14,320	17,500	10,100	10,100
55400 Publications, Subscriptions & Memberships	4,734	875	1,515	1,515
55401 Training	500	2,000	3,000	3,000
160-301-552 Totals	<u>463,632</u>	<u>477,735</u>	<u>498,337</u>	<u>524,060</u>
<b>160-302-552 Advertising</b>				
53400 Other Contractual Services	2,993	725,000	725,000	725,000
160-302-552 Totals	<u>2,993</u>	<u>725,000</u>	<u>725,000</u>	<u>725,000</u>
<b>160-303-552 Marketing</b>				
51200 Regular Salaries and Wages	0	0	370,293	381,401
51250 Regular OPS Salaries	0	0	10,398	10,398
52100 Fica Taxes	0	0	29,950	30,799
52200 Retirement Contribution	0	0	42,072	50,093
52210 Deferred Compensation Match	0	0	469	-25,324
52300 Life & Health Insurance	0	0	63,365	66,903
52400 Workers Compensation	0	0	2,024	2,082
53400 Other Contractual Services	1,049,192	1,026,611	15,400	15,400
54000 Travel & Per Diem	150	0	51,378	51,378
54100 Communications	0	0	5,220	5,220
54101 Communication - Phone System	0	0	3,165	3,165
54200 Postage	0	0	40,045	40,045
54400 Rentals and Leases	0	0	3,302	3,302
54700 Printing and Binding	0	0	5,000	5,000
54800 Promotional Activities	0	0	22,240	22,240
54860 TDC Direct Sales Promotions	0	0	39,795	39,795
54861 TDC Community Relations	0	0	6,600	6,600
54900 Other Current Charges & Obligations	192,226	0	102,599	104,409
55100 Office Supplies	0	0	7,200	7,200
55200 Operating Supplies	0	0	5,000	5,000
55250 Operating Supplies / Uniforms	0	0	1,500	1,500
55400 Publications, Subscriptions & Memberships	0	0	28,225	28,225
55401 Training	0	0	7,000	7,000
56400 Machinery and Equipment	0	0	1,300	1,300
58160 TDC Local T&E	0	0	2,500	2,500
58320 Sponsorships & Contributions	0	0	24,350	24,350
160-303-552 Totals	<u>1,241,568</u>	<u>1,026,611</u>	<u>890,390</u>	<u>889,981</u>
<b>160-304-552 Special Projects</b>				
58300 Other Grants & Aids	105,367	100,000	150,000	150,000
58320 Sponsorships & Contributions	2,000	0	0	0
160-304-552 Totals	<u>107,367</u>	<u>100,000</u>	<u>150,000</u>	<u>150,000</u>

**Leon County Government**  
**Tourist Development - Fiscal Year 2011 Tentative Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>160-305-552 1 Cent Expenses</b>				
58100 Aids To Government Agencies	562,496	767,600	744,800	752,400
160-305-552 Totals	<u>562,496</u>	<u>767,600</u>	<u>744,800</u>	<u>752,400</u>
Tourist Development Totals	<u><u>2,378,056</u></u>	<u><u>3,096,946</u></u>	<u><u>3,008,527</u></u>	<u><u>3,041,441</u></u>

**Leon County Government**  
**Intergovernmental Affairs - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-114-512 Intergovernmental Affairs</b>				
51200 Regular Salaries and Wages	550,698	605,115	637,320	656,093
52100 Fica Taxes	37,976	43,571	45,799	47,266
52200 Retirement Contribution	58,400	65,897	74,511	101,553
52210 Deferred Compensation Match	1,387	900	914	928
52300 Life & Health Insurance	88,984	112,675	114,649	122,447
52400 Workers Compensation	2,076	1,818	1,883	1,938
53100 Professional Services	9,888	20,684	20,684	20,684
53400 Other Contractual Services	152,927	140,000	140,000	140,000
54000 Travel & Per Diem	16,016	15,000	15,000	15,000
54100 Communications	353	0	0	0
54101 Communication - Phone System	1,503	1,310	1,150	1,150
54200 Postage	436	3,076	3,076	3,076
54600 Repairs and Maintenance	2,203	400	400	400
54700 Printing and Binding	8,370	10,800	10,800	10,800
54800 Promotional Activities	48,084	48,400	48,400	48,400
54900 Other Current Charges & Obligations	3,935	2,900	2,900	2,900
55100 Office Supplies	2,343	1,480	1,480	1,480
55200 Operating Supplies	5,319	6,000	6,000	6,000
55400 Publications, Subscriptions & Memberships	8,069	3,492	3,492	3,492
55401 Training	0	500	500	500
56400 Machinery And Equipment	3,537	0	0	0
001-114-512 Totals	<u>1,002,504</u>	<u>1,084,018</u>	<u>1,128,958</u>	<u>1,184,107</u>
Intergovernmental Affairs Totals	<u><u>1,002,504</u></u>	<u><u>1,084,018</u></u>	<u><u>1,128,958</u></u>	<u><u>1,184,107</u></u>

**Leon County Government**  
**Library Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-240-571 Lib - Policy, Planning, &amp; Operations</b>				
51200 Regular Salaries and Wages	267,488	342,292	352,443	363,016
51400 Overtime	449	0	0	0
52100 Fica Taxes	20,504	26,035	26,627	27,530
52200 Retirement Contribution	27,243	36,224	41,226	56,305
52210 Deferred Compensation Match	944	1,100	1,117	1,134
52300 Life & Health Insurance	21,974	46,987	63,611	67,699
52400 Workers Compensation	1,067	1,039	1,052	1,083
53100 Professional Services	303,123	323,799	332,895	342,719
53400 Other Contractual Services	14,590	8,150	8,150	8,150
54000 Travel & Per Diem	820	1,500	1,500	1,500
54100 Communications	1,215	2,280	2,280	2,280
54101 Communication - Phone System	21,145	15,010	14,320	14,320
54200 Postage	18,018	22,692	22,692	22,692
54400 Rentals and Leases	23,821	26,044	26,044	26,044
54600 Repairs and Maintenance	302	600	600	600
54700 Printing and Binding	1,207	500	500	500
54800 Promotional Activities	397	400	400	400
54900 Other Current Charges & Obligations	5,323	0	0	0
55100 Office Supplies	14,702	15,540	15,540	15,540
55200 Operating Supplies	37,098	36,163	36,163	36,163
55400 Publications, Subscriptions & Memberships	3,184	2,990	2,990	2,990
55401 Training	150	4,948	4,948	4,948
001-240-571 Totals	<u>784,764</u>	<u>914,293</u>	<u>955,098</u>	<u>995,613</u>
<b>001-241-571 Library Public Services</b>				
51200 Regular Salaries and Wages	1,239,017	1,360,605	1,374,947	1,416,186
51250 Regular OPS Salaries	16,407	24,237	24,237	24,964
51400 Overtime	168	0	0	0
52100 Fica Taxes	93,275	108,690	111,725	114,928
52200 Retirement Contribution	116,762	143,491	157,797	189,801
52210 Deferred Compensation Match	5,095	6,700	6,801	6,903
52300 Life & Health Insurance	215,987	348,573	330,321	348,915
52400 Workers Compensation	4,725	4,326	4,365	4,492
53400 Other Contractual Services	3,422	3,000	3,000	3,000
54000 Travel & Per Diem	100	0	0	0
54600 Repairs and Maintenance	9,841	12,135	12,135	12,135
54700 Printing and Binding	7,755	7,500	7,500	7,500
54900 Other Current Charges & Obligations	1,040	1,695	1,695	1,695
55100 Office Supplies	7,076	8,118	8,118	8,118
55200 Operating Supplies	8,042	6,960	6,960	6,960
55401 Training	225	960	960	960
56600 Books, Publications & Library Material	573,897	595,505	595,505	712,505
56610 Electronic Subscriptions	59,885	27,000	27,000	27,000
001-241-571 Totals	<u>2,362,719</u>	<u>2,659,495</u>	<u>2,673,066</u>	<u>2,886,062</u>

**Leon County Government**  
**Library Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-242-571 Library Collection Services</b>				
51200 Regular Salaries and Wages	433,750	495,429	504,206	519,331
52100 Fica Taxes	32,084	37,905	38,844	40,006
52200 Retirement Contribution	42,916	49,889	55,196	67,250
52210 Deferred Compensation Match	2,320	2,400	2,436	2,473
52300 Life & Health Insurance	99,088	139,191	127,970	136,572
52400 Workers Compensation	1,669	1,515	1,521	1,567
53400 Other Contractual Services	85,821	78,369	78,369	78,369
54000 Travel & Per Diem	0	90	90	90
54200 Postage	4,308	13,050	13,050	13,050
54505 Vehicle Coverage	2,372	6,206	7,166	7,166
54600 Repairs and Maintenance	1,334	1,645	1,645	1,645
54601 Vehicle Repair	1,538	3,363	4,065	4,096
54700 Printing And Binding	7,070	7,492	7,492	7,492
55100 Office Supplies	2,764	4,133	4,133	4,133
55200 Operating Supplies	38,282	37,983	37,983	37,983
55210 Fuel & Oil	4,106	3,783	5,100	5,100
55400 Publications, Subscriptions & Memberships	4,231	4,285	4,285	4,285
55401 Training	3,697	4,315	4,315	4,315
001-242-571 Totals	<u>767,350</u>	<u>891,043</u>	<u>897,866</u>	<u>934,923</u>
<b>001-243-571 Library Extension Services</b>				
51200 Regular Salaries and Wages	1,369,402	1,392,844	1,435,915	1,771,127
51400 Overtime	20	0	0	0
52100 Fica Taxes	102,040	109,853	114,806	140,449
52200 Retirement Contribution	129,263	145,552	162,821	229,350
52210 Deferred Compensation Match	5,615	5,600	5,684	5,769
52300 Life & Health Insurance	207,683	299,554	345,829	460,205
52400 Workers Compensation	5,203	4,315	4,431	5,421
53400 Other Contractual Services	42,141	43,370	43,370	43,370
54000 Travel & Per Diem	1,302	2,197	2,197	3,397
54100 Communications	7,440	8,588	8,588	8,588
54200 Postage	1,161	0	0	0
54600 Repairs and Maintenance	12,761	14,869	17,032	21,531
54601 Vehicle Repair	2,510	4,463	4,395	4,428
54700 Printing And Binding	204	0	0	0
54800 Promotional Activities	577	600	600	9,550
55100 Office Supplies	17,910	18,310	21,310	24,955
55200 Operating Supplies	11,195	45,272	45,272	23,672
55210 Fuel & Oil	1,389	1,032	1,515	1,515
55400 Publications, Subscriptions & Memberships	1,710	2,120	2,120	2,120
55401 Training	883	1,876	1,876	2,626
001-243-571 Totals	<u>1,920,409</u>	<u>2,100,415</u>	<u>2,217,761</u>	<u>2,758,073</u>
Library Services Totals	<u>5,835,242</u>	<u>6,565,246</u>	<u>6,743,791</u>	<u>7,574,671</u>

**Leon County Government**  
**Health & Human Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-113-513 Volunteer Center</b>				
51200 Regular Salaries and Wages	116,714	116,186	99,402	102,368
51400 Overtime	107	2,000	2,000	2,000
52100 Fica Taxes	8,558	8,889	7,604	7,831
52200 Retirement Contribution	11,984	12,307	10,705	12,806
52210 Deferred Compensation Match	0	700	711	722
52300 Life & Health Insurance	15,308	17,015	23,459	25,070
52400 Workers Compensation	442	349	294	303
53400 Other Contractual Services	1,325	300	300	300
54000 Travel & Per Diem	1,558	3,196	3,196	3,196
54100 Communications	1,248	1,320	1,320	1,320
54101 Communication - Phone System	1,218	1,295	1,200	1,200
54200 Postage	358	500	519	519
54700 Printing and Binding	3,420	6,257	6,257	6,257
54800 Promotional Activities	6,873	4,859	4,859	4,859
55100 Office Supplies	8,095	3,907	3,907	3,907
55200 Operating Supplies	31	0	0	0
55400 Publications, Subscriptions & Memberships	1,749	1,327	1,327	1,327
55401 Training	734	195	195	195
001-113-513 Totals	<u>179,722</u>	<u>180,602</u>	<u>167,255</u>	<u>174,180</u>
<b>001-190-562 Health Department</b>				
58100 Aids To Government Agencies	237,345	237,345	237,345	237,345
001-190-562 Totals	<u>237,345</u>	<u>237,345</u>	<u>237,345</u>	<u>237,345</u>
<b>001-370-527 Medical Examiner</b>				
58346 Medical Examiner	351,886	375,000	393,750	405,338
001-370-527 Totals	<u>351,886</u>	<u>375,000</u>	<u>393,750</u>	<u>405,338</u>
<b>001-370-562 Tubercular Care &amp; Child Protection Exams</b>				
58340 Tubercular Care-Transportation	0	2,000	2,000	2,000
58342 Child Protection Exams	59,000	59,000	59,000	59,000
001-370-562 Totals	<u>59,000</u>	<u>61,000</u>	<u>61,000</u>	<u>61,000</u>
<b>001-370-563 Baker Act &amp; Marchman Act</b>				
53101 Baker Act Payments	614,918	343,083	353,375	363,976
53102 Mental Health & Alcohol	0	284,921	284,781	287,193
001-370-563 Totals	<u>614,918</u>	<u>628,004</u>	<u>638,156</u>	<u>651,169</u>
<b>001-370-564 Medicaid &amp; Indigent Burials</b>				
55200 Operating Supplies - Funding is being requested to cover the costs for Medicaid Billing software licensing for FY11. The outyears costs are associated with the annual maintenance fee which has already been contemplated in the FY11 request.	0	0	4,930	1,030
58341 Indigent Burial	2,500	3,500	3,500	3,500
58343 Medicaid	1,667,776	2,100,000	2,463,000	2,536,890
001-370-564 Totals	<u>1,670,276</u>	<u>2,103,500</u>	<u>2,471,430</u>	<u>2,541,420</u>
<b>001-370-569 CHSP &amp; Emergency Assistance</b>				
51200 Regular Salaries and Wages	24,807	46,573	45,457	46,821
52100 Fica Taxes	1,805	3,839	3,477	3,582
52200 Retirement Contribution	2,366	5,052	4,896	5,857
52210 Deferred Compensation Match	0	100	102	104
52300 Life & Health Insurance	5,468	4,062	14,945	15,975
52400 Workers Compensation	91	151	134	138
53400 Other Contractual Services	144,000	144,000	144,000	144,000
58344 Human Service Grants	779,801	750,000	825,000	825,000
58345 Emergency Assistance	34,663	40,000	40,000	40,000
001-370-569 Totals	<u>993,001</u>	<u>993,777</u>	<u>1,078,011</u>	<u>1,081,477</u>

**Leon County Government**  
**Health & Human Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-371-569 Housing Services</b>				
51200 Regular Salaries and Wages	250,220	351,253	356,923	366,173
51400 Overtime	875	0	0	0
52100 Fica Taxes	18,597	26,868	27,579	28,287
52200 Retirement Contribution	24,350	35,372	38,883	45,487
52210 Deferred Compensation Match	1,294	900	914	928
52300 Life & Health Insurance	50,580	82,776	83,268	88,737
52400 Workers Compensation	936	1,057	1,066	1,092
53400 Other Contractual Services	0	450	652	652
54000 Travel & Per Diem	2,063	4,705	4,705	4,705
54101 Communication - Phone System	2,207	2,110	2,115	2,115
54200 Postage	602	800	800	800
54400 Rentals and Leases	5,597	5,119	5,119	5,119
54505 Vehicle Coverage	419	371	401	401
54600 Repairs and Maintenance	0	200	200	200
54601 Vehicle Repair	229	1,050	1,642	1,655
54700 Printing And Binding	284	1,000	1,000	1,000
54900 Other Current Charges & Obligations	1,065	2,825	2,473	2,473
55100 Office Supplies	3,221	2,800	2,950	2,950
55200 Operating Supplies	2,712	3,334	3,334	3,334
55210 Fuel & Oil	740	1,466	1,050	1,050
55400 Publications, Subscriptions & Memberships	256	800	800	800
55401 Training	1,992	1,900	1,900	1,900
001-371-569 Totals	<u>368,239</u>	<u>527,156</u>	<u>537,774</u>	<u>559,858</u>
<b>001-390-553 Veteran Services</b>				
51200 Regular Salaries and Wages	120,998	134,293	133,543	137,550
51400 Overtime	398	1,000	1,000	1,000
52100 Fica Taxes	9,169	10,549	10,768	11,073
52200 Retirement Contribution	11,794	13,887	15,701	20,078
52210 Deferred Compensation Match	660	1,400	1,421	1,442
52300 Life & Health Insurance	6,413	15,082	13,645	14,056
52400 Workers Compensation	448	415	417	428
54000 Travel & Per Diem	1,677	2,877	2,877	2,877
54101 Communication - Phone System	806	875	820	820
54200 Postage	374	767	767	767
54400 Rentals and Leases	2,899	2,800	2,800	2,800
54600 Repairs and Maintenance	0	158	160	160
54700 Printing and Binding	56	68	68	68
54800 Promotional Activities	660	2,574	74	74
54900 Other Current Charges & Obligations	0	300	300	300
55100 Office Supplies	636	440	440	440
55200 Operating Supplies	0	458	458	458
55400 Publications, Subscriptions & Memberships	97	580	580	580
55401 Training	1,486	4,624	4,622	4,622
58349 Military Personnel Grant Program	34,124	100,000	100,000	100,000
001-390-553 Totals	<u>192,695</u>	<u>293,147</u>	<u>290,461</u>	<u>299,593</u>
<b>001-971-562 Primary Health Care</b>				
51200 Regular Salaries and Wages	0	0	39,347	39,347
52100 Fica Taxes	0	0	3,011	3,011
52200 Retirement Contribution	0	0	4,238	4,922
52300 Life & Health Insurance	0	0	11,706	12,500
52400 Workers Compensation	0	0	116	116
53144 Professional Services / Medical	257,681	257,671	257,671	257,671
54200 Postage	187	100	100	100
54900 Other Current Charges & Obligations	1,346,445	1,486,937	1,483,200	1,483,200
54908 Other Current Charges & Obligations	0	2,780	2,780	2,780
55200 Operating Supplies	631	1,650	1,650	1,650
55400 Publications, Subscriptions & Memberships	215	250	250	250
001-971-562 Totals	<u>1,605,159</u>	<u>1,749,388</u>	<u>1,804,069</u>	<u>1,805,547</u>



**Leon County Government**  
**Health & Human Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>161-808-554 Housing Finance Authority</b>				
54000 Travel & Per Diem	0	8,000	7,715	7,715
54200 Postage	0	150	2,150	2,150
54700 Printing And Binding	0	150	2,150	2,150
54900 Other Current Charges & Obligations	1,634	250	2,250	2,250
55100 Office Supplies	33	250	2,250	1,965
55200 Operating Supplies	1,448	1,000	3,000	3,000
55400 Publications, Subscriptions & Memberships	525	1,200	1,200	1,200
58200 Aids To Private Organizations	0	10,000	0	0
58313 Housing Related Activities	2,500	10,350	10,350	10,350
585198 Rebecca Leamon	44,835	0	0	0
585204 Ricky Footman	112	0	0	0
585206 Mamie Ingram	30	0	0	0
585208 Kathrine Sharpe	195	0	0	0
585210 Cynthia Fields	62	0	0	0
585211 Gwendolyn Parker	140	0	0	0
585212 Dunk Chambers	168	0	0	0
585213 Sharon Harris	213	0	0	0
585214 Tavia Still	189	0	0	0
585215 Prcilla Whitfield	20	0	0	0
585216 Inez Woody	43	0	0	0
585218 Linda Kay Allen	209	0	0	0
585219 Verdell Lewis	125	0	0	0
585220 Michelle Ervine	162	0	0	0
585221 Dorothy Johnson	112	0	0	0
585223 Cynthia Baker	600	0	0	0
585224 Carolyn Mitchell	6,900	0	0	0
161-808-554 Totals	<u>60,255</u>	<u>31,350</u>	<u>31,065</u>	<u>30,780</u>
<b>163-971-562 Primary Health Care</b>				
53400 Other Contractual Services	60,000	0	0	0
163-971-562 Totals	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Health & Human Services Totals	<u>6,392,496</u>	<u>7,180,269</u>	<u>7,710,316</u>	<u>7,847,707</u>

**Leon County Government**  
**Cooperative Extension - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-361-537 Extension Education</b>				
51200 Regular Salaries and Wages	335,485	333,640	342,228	352,482
51400 Overtime	83	0	0	0
52100 Fica Taxes	18,716	26,076	26,454	27,239
52200 Retirement Contribution	27,530	34,324	37,246	44,546
52210 Deferred Compensation Match	2,067	1,900	1,929	1,958
52300 Life & Health Insurance	31,192	33,254	42,005	44,629
52400 Workers Compensation	899	602	787	809
54000	19,208	37,587	37,587	37,587
54101 Communication - Phone System	2,963	3,540	3,385	3,385
54200 Postage	42	50	50	50
54300 Utility Services	28,440	24,426	24,426	24,426
54400 Copier Maintenance and Lease Agreement with Konica Minolta, BIZHUB 500 Model.	3,207	3,886	3,528	3,528
54505 Vehicle Coverage	943	834	902	902
54600	1,165	1,680	1,680	1,680
54601 Vehicle Repair	1,193	2,715	1,887	1,902
54900	3,000	3,000	3,000	3,000
55100 Cooperative Extension has 7 Color Printers, 5 B&W Printers, and one Plotter.	5,735	6,765	7,065	7,065
55200 Educational program supplies for conducting various trainings, meetings, workshops and other programs. Materials needed such as LCD projector bulbs, CD's and DVDs, digital camera memory cards, poster boards, batteries, exhibit stands, building supplies	5,517	4,665	4,718	4,718
55210 Fuel & Oil	607	607	880	880
55400	1,781	1,685	1,690	1,690
001-361-537 Totals	<u>489,773</u>	<u>521,236</u>	<u>541,447</u>	<u>562,476</u>
Cooperative Extension Totals	<u><u>489,773</u></u>	<u><u>521,236</u></u>	<u><u>541,447</u></u>	<u><u>562,476</u></u>

**Leon County Government**  
**Emergency Medical Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>135-185-526 Emergency Medical Services</b>				
51200 Regular Salaries and Wages	3,943,914	3,951,780	4,164,859	4,283,337
51250 Regular OPS Salaries	258,545	54,521	54,521	56,157
51300 Other Salaries & Wages	641	0	0	0
51400 Overtime	906,246	1,193,599	1,193,599	1,193,599
51500 Special Pay	6,075	0	0	0
52100 Fica Taxes	382,547	406,034	426,801	439,533
52200 Retirement Contribution	936,527	1,063,774	1,175,765	1,450,541
52210 Deferred Compensation Match	13,343	15,200	15,428	15,659
52300 Life & Health Insurance	674,274	938,692	1,006,243	1,070,035
52400 Workers Compensation	246,883	260,376	281,580	287,753
53400 Other Contractual Services	3,374,262	3,804,647	3,904,531	4,011,682
54000 Travel & Per Diem	5,118	14,800	14,800	14,800
54100 Communications	21,985	61,590	61,590	61,590
54101 Communication - Phone System	5,830	8,440	8,390	8,390
54200 Postage	1,913	2,000	2,000	2,000
54300 Utility Services	0	31,200	31,200	31,200
54400 Rentals and Leases	3,285	3,972	3,972	3,972
54505 Vehicle Coverage	72,168	77,056	99,970	99,970
54600 Repairs and Maintenance	1,905	64,667	64,667	64,667
54601 Vehicle Repair	167,420	231,353	293,118	295,423
54700 Printing and Binding	4,917	10,000	10,000	10,000
54800 Promotional Activities	8,896	10,000	10,000	10,000
54900 Other Current Charges & Obligations	20,289	0	0	0
55100 Office Supplies	6,736	6,685	6,685	6,685
55200 Operating Supplies	346,090	340,577	387,545	398,069
55210 Fuel & Oil	263,385	264,942	341,821	341,821
55400 Publications, Subscriptions & Memberships	4,362	5,200	5,200	5,200
55401 Training	44,922	59,000	59,000	59,000
56400 Machinery And Equipment	23,577	0	0	0
135-185-526 Totals	<u>11,746,055</u>	<u>12,880,105</u>	<u>13,623,285</u>	<u>14,221,083</u>
Emergency Medical Services Totals	<u><u>11,746,055</u></u>	<u><u>12,880,105</u></u>	<u><u>13,623,285</u></u>	<u><u>14,221,083</u></u>

**Leon County Government  
Planning Department - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-817-515 Planning Department</b>				
51200 Regular Salaries and Wages	54,527	52,810	54,183	55,808
52100 Fica Taxes	4,076	4,040	4,145	4,269
52200 Retirement Contribution	5,222	5,318	5,836	6,982
52300 Life & Health Insurance	9,997	11,150	11,593	12,395
52400 Workers Compensation	207	159	160	165
54400 Rentals and Leases	30,943	35,000	35,000	35,000
58100 Aids to Government Agencies	978,580	810,669	844,641	844,641
001-817-515 Totals	<u>1,083,552</u>	<u>919,146</u>	<u>955,558</u>	<u>959,260</u>
Planning Department Totals	<u><u>1,083,552</u></u>	<u><u>919,146</u></u>	<u><u>955,558</u></u>	<u><u>959,260</u></u>

**Leon County Government**  
**Support Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>121-424-537 Support Services</b>				
51200 Regular Salaries and Wages	0	0	229,950	236,715
52100 Fica Taxes	0	0	16,134	16,715
52200 Retirement Contribution	0	0	30,070	46,375
52300 Life & Health Insurance	0	0	30,960	32,806
52400 Workers Compensation	0	0	689	710
53400 Other Contractual Services	0	0	500	500
54000 Travel & Per Diem	0	0	2,015	2,015
54200 Postage	0	0	1,000	1,000
54400 Rentals and Leases	0	0	11,900	11,900
54505 Vehicle Coverage	0	0	1,049	1,049
54600 Repairs and Maintenance	0	0	3,546	3,546
54601 Vehicle Repair	0	0	316	316
54700 Printing And Binding	0	0	3,000	3,000
55100 Office Supplies	0	0	1,058	1,058
55200 Operating Supplies	0	0	11,194	11,194
55210 Fuel & Oil	0	0	900	900
55400 Publications, Subscriptions & Memberships	0	0	1,682	1,682
55401 Training	0	0	400	400
121-424-537 Totals	<u>0</u>	<u>0</u>	<u>346,363</u>	<u>371,881</u>
Support Services Totals	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>346,363</u></u>	<u><u>371,881</u></u>

**Leon County Government**  
**Building Inspection - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>120-220-524 Building Inspection</b>				
51200 Regular Salaries and Wages	971,858	901,200	723,129	744,706
51400 Overtime	964	5,040	5,040	5,040
52100 Fica Taxes	70,785	68,945	55,505	57,159
52200 Retirement Contribution	91,777	93,096	78,526	94,470
52210 Deferred Compensation Match	1,980	2,200	2,233	2,266
52300 Life & Health Insurance	148,288	171,490	144,107	153,598
52400 Workers Compensation	19,988	14,952	16,184	16,670
53400 Other Contractual Services	0	2,000	2,000	2,000
54000 Travel & Per Diem	0	1,232	1,232	1,232
54100 Communications	9,311	22,741	22,741	22,741
54101 Communication - Phone System	3,254	1,340	1,225	1,225
54200 Postage	1,238	3,000	3,000	3,000
54400 Rentals and Leases	3,339	5,428	5,428	5,428
54505 Vehicle Coverage	6,391	6,873	9,486	9,486
54600 Repairs and Maintenance	95	618	618	618
54601 Vehicle Repair	9,694	12,480	10,818	10,818
54700 Printing and Binding	1,794	7,500	7,500	7,500
54900 Other Current Charges & Obligations	5,323	1,820	1,820	1,820
55100 Office Supplies	2,661	3,784	3,784	3,784
55200 Operating Supplies	5,056	10,720	10,720	10,720
55210 Fuel & Oil	15,954	19,556	22,500	22,500
55400 Publications, Subscriptions & Memberships	2,225	5,448	5,448	5,448
55401 Training	564	12,700	12,700	12,700
120-220-524 Totals	<u>1,372,539</u>	<u>1,374,163</u>	<u>1,145,744</u>	<u>1,194,929</u>
Building Inspection Totals	<u><u>1,372,539</u></u>	<u><u>1,374,163</u></u>	<u><u>1,145,744</u></u>	<u><u>1,194,929</u></u>

**Leon County Government**  
**Environmental Compliance - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>121-420-537 Environmental Compliance</b>				
51200 Regular Salaries and Wages	1,017,751	1,004,337	875,357	901,496
51400 Overtime	1,134	3,000	3,000	3,000
52100 Fica Taxes	75,066	76,802	66,753	68,848
52200 Retirement Contribution	102,629	106,197	100,133	129,687
52210 Deferred Compensation Match	3,710	4,900	4,974	5,049
52300 Life & Health Insurance	156,351	173,558	147,650	156,985
52400 Workers Compensation	28,389	21,371	21,096	21,720
53400 Other Contractual Services	-48	0	0	0
54000 Travel & Per Diem	1,229	4,400	4,400	4,400
54100 Communications	4,260	10,008	10,008	9,208
54101 Communication - Phone System	0	1,500	1,405	1,405
54200 Postage	1,616	1,970	1,970	1,970
54505 Vehicle Coverage	9,210	6,910	7,101	7,101
54601 Vehicle Repair	8,916	14,109	13,374	13,374
54700 Printing and Binding	55	1,205	1,205	1,205
54900 Other Current Charges & Obligations	420	1,050	1,050	1,050
55100 Office Supplies	2,190	3,881	3,162	3,162
55200 Operating Supplies	7,108	7,234	6,223	6,342
55210 Fuel & Oil	11,198	15,966	17,100	17,100
55400 Publications, Subscriptions & Memberships	-87	1,165	1,165	1,165
55401 Training	2,443	8,000	8,000	8,000
121-420-537 Totals	<u>1,433,540</u>	<u>1,467,563</u>	<u>1,295,126</u>	<u>1,362,267</u>
Environmental Compliance Totals	<u><u>1,433,540</u></u>	<u><u>1,467,563</u></u>	<u><u>1,295,126</u></u>	<u><u>1,362,267</u></u>

**Leon County Government**  
**Development Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>121-422-537 Development Services</b>				
51200 Regular Salaries and Wages	568,307	497,379	353,792	366,322
51400 Overtime	505	0	0	0
52100 Fica Taxes	42,074	43,482	32,223	33,181
52200 Retirement Contribution	55,052	57,239	45,363	54,260
52210 Deferred Compensation Match	2,629	2,600	2,639	2,679
52300 Life & Health Insurance	103,321	117,719	97,887	104,385
52400 Workers Compensation	2,161	1,707	1,244	1,282
53400 Other Contractual Services	534	0	0	0
54000 Travel & Per Diem	435	8,300	8,300	8,300
54100 Communications	27	1,836	1,836	1,836
54101 Communication - Phone System	0	1,420	1,415	1,415
54200 Postage	2,884	3,882	3,882	3,882
54505 Vehicle Coverage	1,121	991	1,074	1,074
54600 Repairs and Maintenance	149	0	0	0
54601 Vehicle Repair	885	2,477	1,415	1,415
54700 Printing and Binding	873	4,025	4,025	4,025
54900 Other Current Charges & Obligations	16,656	31,092	31,092	31,092
55100 Office Supplies	3,916	3,996	3,996	3,996
55200 Operating Supplies	979	5,071	5,071	5,071
55210 Fuel & Oil	742	783	1,050	1,050
55400 Publications, Subscriptions & Memberships	2,190	3,493	3,493	3,493
55401 Training	1,957	5,475	5,475	5,475
121-422-537 Totals	<u>807,397</u>	<u>792,967</u>	<u>605,272</u>	<u>634,233</u>
Development Services Totals	<u><u>807,397</u></u>	<u><u>792,967</u></u>	<u><u>605,272</u></u>	<u><u>634,233</u></u>



**Leon County Government**  
**DEP Storage Tank - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>125-866-524 DEP Storage Tank</b>				
51200 Regular Salaries and Wages	98,771	94,791	97,255	100,172
51400 Overtime	0	3,000	3,000	3,000
52100 Fica Taxes	7,327	7,527	7,716	7,939
52200 Retirement Contribution	9,373	9,908	10,862	12,982
52210 Deferred Compensation Match	1,123	1,200	1,218	1,236
52300 Life & Health Insurance	11,143	14,960	18,591	19,621
52400 Workers Compensation	4,020	2,977	3,198	3,291
54000 Travel & Per Diem	0	2,341	2,341	2,341
54200 Postage	46	400	400	400
54505 Vehicle Coverage	0	1,231	1,333	1,333
54601 Vehicle Repair	1,186	1,732	1,668	1,680
55200 Operating Supplies	697	2,188	2,188	2,188
55210 Fuel & Oil	1,609	2,958	2,250	2,250
55400 Publications, Subscriptions & Memberships	0	60	60	60
55401 Training	190	1,100	1,100	1,100
125-866-524 Totals	<u>135,485</u>	<u>146,373</u>	<u>153,180</u>	<u>159,593</u>
DEP Storage Tank Totals	<u><u>135,485</u></u>	<u><u>146,373</u></u>	<u><u>153,180</u></u>	<u><u>159,593</u></u>

**Leon County Government**  
**Permit & Compliance Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>121-423-537 Permit &amp; Compliance Services</b>				
51200 Regular Salaries and Wages	541,336	524,746	282,889	291,363
51400 Overtime	723	0	0	0
52100 Fica Taxes	38,523	38,610	21,641	22,289
52200 Retirement Contribution	56,861	56,997	30,465	36,450
52210 Deferred Compensation Match	2,048	2,400	2,436	2,473
52300 Life & Health Insurance	93,319	102,195	65,701	70,236
52400 Workers Compensation	2,053	1,578	835	860
53100 Professional Services	0	1,120	1,120	1,120
53400 Other Contractual Services	0	500	0	0
54000 Travel & Per Diem	1,958	4,160	2,145	2,145
54100 Communications	322	480	480	480
54101 Communication - Phone System	5,376	4,570	4,275	4,275
54200 Postage	7,791	4,122	3,122	3,122
54400 Rentals and Leases	9,022	11,900	0	0
54505 Vehicle Coverage	1,126	995	1,050	1,050
54600 Repairs and Maintenance	1,049	4,182	636	636
54601 Vehicle Repair	963	1,689	316	316
54700 Printing And Binding	151	3,500	500	500
54900 Other Current Charges & Obligations	5,454	3,500	3,500	3,500
55100 Office Supplies	4,658	3,969	2,911	2,911
55200 Operating Supplies	9,206	22,818	10,997	10,997
55210 Fuel & Oil	1,103	1,418	900	900
55400 Publications, Subscriptions & Membership	777	2,182	1,127	1,127
55401 Training	1,011	1,400	1,000	1,000
121-423-537 Totals	<u>784,830</u>	<u>799,031</u>	<u>438,046</u>	<u>457,750</u>
Permit & Compliance Services Totals	<u>784,830</u>	<u>799,031</u>	<u>438,046</u>	<u>457,750</u>

**Leon County Government**  
**County Probation - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>111-542-523 County Probation</b>				
51200 Regular Salaries and Wages	728,375	717,352	761,944	784,804
51400 Overtime	355	0	0	0
52100 Fica Taxes	52,945	56,256	59,392	61,138
52200 Retirement Contribution	79,680	74,756	86,764	110,445
52210 Deferred Compensation Match	2,456	2,900	2,944	2,988
52300 Life & Health Insurance	96,961	142,194	150,901	160,282
52400 Workers Compensation	20,617	23,863	25,330	26,076
53400 Other Contractual Services	3,470	3,500	1,000	1,000
54000 Travel & Per Diem	63	1,008	1,008	1,008
54100 Communications	0	636	636	636
54101 Communication - Phone System	6,004	5,770	5,600	5,600
54200 Postage	2,538	2,359	2,359	2,359
54400 Rentals and Leases	5,174	5,500	5,500	5,500
54500 Insurance	5,744	8,188	8,188	8,188
54600 Repairs and Maintenance	255	1,000	1,000	1,000
54700 Printing And Binding	4,833	4,836	4,836	4,836
55100 Office Supplies	4,628	4,713	4,713	4,713
55200 Operating Supplies	3,893	3,907	3,907	3,907
55400 Publications, Subscriptions & Memberships	150	400	400	400
55401 Training	575	2,005	2,005	2,005
111-542-523 Totals	<u>1,018,716</u>	<u>1,061,143</u>	<u>1,128,427</u>	<u>1,186,885</u>
<b>111-544-523 Pretrial Release</b>				
51200 Regular Salaries and Wages	563,918	501,288	508,563	523,820
51400 Overtime	16,481	0	0	0
52100 Fica Taxes	42,616	38,347	38,908	40,072
52200 Retirement Contribution	57,069	50,479	54,773	65,529
52210 Deferred Compensation Match	572	600	609	618
52300 Life & Health Insurance	122,733	131,436	129,405	138,356
52400 Workers Compensation	20,221	17,232	18,054	18,596
53400 Other Contractual Services	185,707	32,000	32,000	32,000
53413 Administration	10,476	5,500	0	0
53450 Other Contractual Services - GPS	0	201,500	140,000	140,000
54000 Travel & Per Diem	972	3,099	3,099	3,099
54100 Communications	352	2,226	1,500	1,500
54101 Communication - Phone System	2,944	3,340	3,235	3,235
54200 Postage	2,308	3,000	3,000	3,000
54400 Rentals and Leases	2,516	2,900	2,900	2,900
54700 Printing and Binding	630	1,140	1,140	1,140
54900 Other Current Charges & Obligations	73,702	70,533	78,290	78,290
55100 Office Supplies	2,069	2,100	2,100	2,100
55200 Operating Supplies	8,820	7,700	8,366	8,366
55400 Publications, Subscriptions & Memberships	40	740	140	140
111-544-523 Totals	<u>1,114,146</u>	<u>1,075,160</u>	<u>1,026,082</u>	<u>1,062,761</u>
<b>111-599-523 Drug &amp; Alcohol Testing</b>				
51200 Regular Salaries and Wages	0	0	78,462	80,816
52100 Fica Taxes	0	0	6,278	6,458
52200 Retirement Contribution	0	0	8,838	10,560
52300 Life & Health Insurance	0	0	9,457	9,850
52400 Workers Compensation	0	0	3,283	3,377
54101 Communication - Phone System	0	0	1,175	1,175
54200 Postage	0	0	1,000	1,000
54400 Rentals and Leases	0	0	2,700	2,700
55100 Office Supplies	0	0	675	675
55200 Operating Supplies	0	0	37,561	37,561
55401 Training	0	0	1,000	1,000
111-599-523 Totals	<u>0</u>	<u>0</u>	<u>150,429</u>	<u>155,172</u>
County Probation Totals	<u>2,132,862</u>	<u>2,136,303</u>	<u>2,304,938</u>	<u>2,404,818</u>

**Leon County Government**  
**Facilities Management - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-150-519 Facilities Management</b>				
51200 Regular Salaries and Wages	1,636,342	1,616,081	1,688,343	1,737,566
51400 Overtime	52,312	53,000	53,000	53,000
52100 Fica Taxes	123,773	123,036	127,851	131,683
52200 Retirement Contribution	165,965	170,530	189,810	241,870
52210 Deferred Compensation Match	6,992	7,000	7,105	7,212
52300 Life & Health Insurance	341,353	400,106	416,343	444,298
52400 Workers Compensation	72,984	60,727	58,806	60,540
53400 Other Contractual Services	1,340,805	1,754,202	1,725,659	1,789,673
54000 Travel & Per Diem	2,962	4,307	1,146	1,146
54100 Communications	3,988	5,640	5,793	5,793
54101 Communication - Phone System	7,529	7,320	7,205	7,205
54200 Postage	200	200	200	200
54300 Utility Services	914,250	1,517,944	1,559,424	1,664,584
54400 Rentals and Leases	152,435	311,714	192,817	199,201
54500 Insurance	21	0	0	0
54505 Vehicle Coverage	14,400	15,916	16,476	16,476
54600 Repairs and Maintenance	314,313	696,486	721,555	762,618
54601 Vehicle Repair	33,418	30,620	37,294	37,578
54700 Printing And Binding	786	2,100	2,100	2,100
55100 Office Supplies	7,166	16,119	16,119	16,119
55200 Operating Supplies	83,747	105,597	100,621	100,621
55210 Fuel & Oil	38,856	37,449	47,904	47,904
55400 Publications, Subscriptions & Memberships	5,293	9,350	4,200	6,350
55401 Training	2,258	15,982	12,740	12,740
001-150-519 Totals	<u>5,322,148</u>	<u>6,961,426</u>	<u>6,992,511</u>	<u>7,346,477</u>
<b>001-150-711 Facilities Management: Judicial Security</b>				
53400 Other Contractual Services	135,315	0	0	0
001-150-711 Totals	<u>135,315</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>001-150-712 Facilities Management: Judicial Maintenance</b>				
53400 Other Contractual Services	229,663	0	0	0
54300 Utility Services	681,946	0	0	0
54600 Repairs and Maintenance	347,797	0	0	0
001-150-712 Totals	<u>1,259,406</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>165-154-519 Bank of America</b>				
51200 Regular Salaries and Wages	35,916	32,240	33,078	34,070
51400 Overtime	70	0	0	0
52100 Fica Taxes	2,733	2,742	2,531	2,606
52200 Retirement Contribution	3,186	3,609	3,563	4,262
52300 Life & Health Insurance	182	3,765	11,496	12,295
52400 Workers Compensation	137	1,590	1,459	1,502
53100 Professional Services	9,681	60,248	90,000	50,000
54100 Communications	117	0	500	500
54200 Postage	455	0	1,000	1,000
54300 Utility Services	288,300	471,484	461,885	475,740
54600 Repairs and Maintenance	212,657	278,972	233,625	240,635
54900 Other Current Charges & Obligations	198	72,000	0	0
55200 Operating Supplies	0	17,785	5,000	5,000
165-154-519 Totals	<u>553,632</u>	<u>944,435</u>	<u>844,137</u>	<u>827,610</u>

**Leon County Government  
Facilities Management - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>166-155-519 Huntington Oaks Plaza Operating</b>				
53400 Other Contractual Services	0	0	55,610	55,610
54200 Postage	0	0	350	350
54300 Utility Services	0	0	14,000	14,000
54600 Repairs and Maintenance	0	0	25,150	25,150
54700 Printing and Binding	0	0	250	250
54800 Promotional Activities	0	0	1,300	1,300
166-155-519 Totals	<u>0</u>	<u>0</u>	<u>96,660</u>	<u>96,660</u>
Facilities Management Totals	<u>7,270,501</u>	<u>7,905,861</u>	<u>7,933,308</u>	<u>8,270,747</u>

**Leon County Government**  
**Management Information Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-171-513 Management Information Services</b>				
51200 Regular Salaries and Wages	2,039,526	2,726,531	2,790,223	2,873,797
51400 Overtime	6,808	7,080	7,080	7,080
52100 Fica Taxes	148,289	208,203	212,723	219,221
52200 Retirement Contribution	199,589	281,041	307,822	378,285
52210 Deferred Compensation Match	2,959	3,500	3,553	3,606
52300 Life & Health Insurance	275,176	440,751	434,067	461,976
52400 Workers Compensation	7,673	8,266	8,317	8,565
53400 Other Contractual Services	192,341	182,200	182,200	182,200
54000 Travel & Per Diem	13,914	20,925	20,925	20,925
54100 Communications	15,241	17,600	17,600	17,600
54101 Communication - Phone System	12,901	18,850	18,355	18,355
54110 Com-net Communications	98	0	0	0
54200 Postage	1,768	1,500	1,500	1,500
54400 Rentals and Leases	8,235	10,440	10,440	10,440
54505 Vehicle Coverage	3,789	3,349	3,198	3,198
54600 Repairs And Maintenance	963,967	1,373,259	1,373,259	1,373,259
54601 Vehicle Repair	4,099	4,962	3,565	3,592
54700 Printing And Binding	64	1,450	1,450	1,450
55100 Office Supplies	4,804	7,320	7,320	7,320
55200 Operating Supplies	68,389	94,850	94,850	94,850
55210 Fuel & Oil	2,458	4,140	3,242	3,242
55400 Publications, Subscriptions & Memberships	3,679	1,500	1,500	1,500
55401 Training	26,518	47,500	47,500	47,500
001-171-513 Totals	<u>4,002,285</u>	<u>5,465,217</u>	<u>5,550,689</u>	<u>5,739,461</u>
<b>001-171-713 Management Information Services</b>				
51200 Regular Salaries and Wages	485,750	0	0	0
51400 Overtime	1,086	0	0	0
52100 Fica Taxes	37,694	0	0	0
52200 Retirement Contribution	49,350	0	0	0
52300 Life & Health Insurance	54,166	0	0	0
52400 Workers Compensation	1,901	0	0	0
53400 Other Contractual Services	10,491	0	0	0
54000 Travel & Per Diem	1,662	0	0	0
54100 Communications	1,820	0	0	0
54101 Communication - Phone System	1,323	0	0	0
54200 Postage	211	0	0	0
54400 Rentals and Leases	672	0	0	0
54600 Repairs and Maintenance	264,129	0	0	0
54700 Printing and Binding	8	0	0	0
55100 Office Supplies	574	0	0	0
55200 Operating Supplies	25,697	0	0	0
55400 Publications, Subscriptions & Memberships	1,156	0	0	0
55401 Training	3,876	0	0	0
001-171-713 Totals	<u>941,566</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>001-171-719 Management Information Services</b>				
51200 Regular Salaries and Wages	107,834	0	0	0
51400 Overtime	1,181	0	0	0
52100 Fica Taxes	8,025	0	0	0
52200 Retirement Contribution	10,769	0	0	0
52300 Life & Health Insurance	17,974	0	0	0
52400 Workers Compensation	416	0	0	0
54600 Repairs and Maintenance	51,468	0	0	0
001-171-719 Totals	<u>197,667</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Leon County Government**  
**Management Information Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-421-539 Geographic Info. Systems</b>				
51200 Regular Salaries and Wages	908,030	938,489	953,134	981,728
51300 Other Salaries & Wages	0	-12,500	0	0
51400 Overtime	130	0	0	0
52100 Fica Taxes	67,057	72,316	73,639	75,841
52200 Retirement Contribution	92,645	100,837	110,368	144,247
52210 Deferred Compensation Match	1,606	1,900	1,929	1,958
52300 Life & Health Insurance	90,587	140,733	125,491	132,405
52400 Workers Compensation	3,451	2,585	2,591	2,674
53100 Professional Services	54,161	40,000	40,000	40,000
53400 Other Contractual Services	432,959	466,059	466,059	466,059
54000 Travel & Per Diem	12,260	29,030	29,030	29,030
54100 Communications	486	5,000	5,000	5,000
54101 Communication - Phone System	1,434	1,595	1,410	1,410
54200 Postage	312	956	956	956
54600 Repairs and Maintenance	0	2,000	2,000	2,000
54700 Printing and Binding	0	1,000	1,000	1,000
55100 Office Supplies	2,818	3,990	3,990	3,990
55200 Operating Supplies	18,235	9,300	9,300	9,300
55400 Publications, Subscriptions & Memberships	920	1,000	1,000	1,000
55401 Training	24,478	18,550	18,550	18,550
001-421-539 Totals	<u>1,711,569</u>	<u>1,822,840</u>	<u>1,845,447</u>	<u>1,917,148</u>
<b>305-086003-713 Traffic Court Building Information Systems</b>				
56200 Building	15,189	0	0	0
305-086003-713 Totals	<u>15,189</u>	<u>0</u>	<u>0</u>	<u>0</u>
Management Information Services Totals	<u>6,868,276</u>	<u>7,288,057</u>	<u>7,396,136</u>	<u>7,656,609</u>

**Leon County Government**  
**M/W Small Business Enterprise - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-112-513 Minority/Women Small Business Enterprise</b>				
51200 Regular Salaries and Wages	124,427	88,142	91,054	93,786
52100 Fica Taxes	9,250	6,743	6,966	7,173
52200 Retirement Contribution	11,288	8,876	9,807	11,733
52210 Deferred Compensation Match	259	500	508	516
52300 Life & Health Insurance	15,875	22,468	26,542	28,373
52400 Workers Compensation	369	265	269	278
53100 Professional Services	123,900	100,000	50,000	50,000
53400 Other Contractual Services	0	0	19,850	19,850
54000 Travel & Per Diem	0	3,362	3,362	3,362
54101 Communication - Phone System	842	1,020	970	970
54200 Postage	454	608	608	608
54700 Printing and Binding	159	1,744	1,744	1,744
54800 Promotional Activities	4,379	5,150	5,150	5,150
54900 Other Current Charges & Obligations	0	1,150	1,150	1,150
55100 Office Supplies	9	1,000	1,000	1,000
55200 Operating Supplies	1,739	2,000	2,000	2,000
55400 Publications, Subscriptions & Memberships	125	795	795	795
55401 Training	0	1,525	1,525	1,525
001-112-513 Totals	<u>293,075</u>	<u>245,348</u>	<u>223,300</u>	<u>230,013</u>
M/W Small Business Enterprise Totals	<u><u>293,075</u></u>	<u><u>245,348</u></u>	<u><u>223,300</u></u>	<u><u>230,013</u></u>



**Leon County Government**  
**Purchasing - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-140-513 Procurement</b>				
51200 Regular Salaries and Wages	215,125	193,095	256,802	264,506
52100 Fica Taxes	16,242	15,034	19,742	20,445
52200 Retirement Contribution	20,917	19,806	29,669	39,421
52210 Deferred Compensation Match	515	300	305	310
52300 Life & Health Insurance	18,535	35,133	36,922	39,174
52400 Workers Compensation	817	590	2,610	2,689
54000 Travel & Per Diem	1,751	3,413	3,413	3,413
54101 Communication - Phone System	1,306	1,300	1,275	1,275
54200 Postage	1,036	1,627	1,627	1,627
54400 Rentals and Leases	2,628	3,600	3,600	3,600
54500 Insurance	0	468	0	0
54700 Printing and Binding	-28	556	556	556
54900 Other Current Charges & Obligations	4,222	5,634	5,634	5,634
55100 Office Supplies	548	900	900	900
55200 Operating Supplies	292	725	725	725
55400 Publications, Subscriptions & Memberships	761	800	800	800
55401 Training	246	1,350	1,350	1,350
001-140-513 Totals	<u>284,913</u>	<u>284,331</u>	<u>365,930</u>	<u>386,425</u>
<b>001-141-513 Warehouse</b>				
51200 Regular Salaries and Wages	113,272	146,194	107,670	110,901
52100 Fica Taxes	8,313	11,460	8,512	8,759
52200 Retirement Contribution	10,724	15,050	11,984	14,324
52210 Deferred Compensation Match	1,476	1,500	1,523	1,546
52300 Life & Health Insurance	22,743	43,395	29,983	31,809
52400 Workers Compensation	4,603	4,562	4,906	5,049
53400 Other Contractual Services	776	1,456	1,456	1,456
54100 Communications	15	456	456	456
54101 Communication - Phone System	282	300	280	280
54505 Vehicle Coverage	656	580	628	628
54600 Repairs and Maintenance	300	426	426	426
54601 Vehicle Repair	3,599	3,651	3,828	3,857
54900 Other Current Charges & Obligations	80	0	0	0
55100 Office Supplies	0	600	600	600
55200 Operating Supplies	221	733	733	733
55210 Fuel & Oil	1,955	2,330	1,808	1,808
55299 Reimbursable Supplies	33	0	0	0
001-141-513 Totals	<u>169,048</u>	<u>232,693</u>	<u>174,793</u>	<u>182,632</u>
<b>001-142-513 Property Control</b>				
51200 Regular Salaries and Wages	33,886	30,155	30,939	31,867
52100 Fica Taxes	2,552	2,582	2,642	2,713
52200 Retirement Contribution	2,982	3,399	3,720	4,437
52210 Deferred Compensation Match	454	500	508	516
52300 Life & Health Insurance	171	3,755	3,759	3,763
52400 Workers Compensation	129	101	102	105
53400 Other Contractual Services	230	364	364	364
54505 Vehicle Coverage	656	580	628	628
54600 Repairs and Maintenance	1,371	1,769	1,769	1,769
54601 Vehicle Repair	226	240	281	284
54700 Printing And Binding	200	210	210	210
55100 Office Supplies	180	200	200	200
55200 Operating Supplies	787	927	927	927
55210 Fuel & Oil	372	202	1,050	1,050
001-142-513 Totals	<u>44,196</u>	<u>44,984</u>	<u>47,099</u>	<u>48,833</u>
Purchasing Totals	<u>498,157</u>	<u>562,008</u>	<u>587,822</u>	<u>617,890</u>

**Leon County Government  
Support Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>106-400-541 Support Services</b>				
51200 Regular Salaries and Wages	306,917	306,692	314,529	323,807
52100 Fica Taxes	20,706	21,557	21,944	22,710
52200 Retirement Contribution	35,031	36,527	40,612	63,285
52210 Deferred Compensation Match	278	700	711	722
52300 Life & Health Insurance	36,350	36,467	37,894	40,447
52400 Workers Compensation	6,210	4,669	930	957
53400 Other Contractual Services	120,000	120,000	160,000	160,000
54000	3,250	4,375	3,515	3,515
54101 Communication - Phone System	4,080	3,520	3,275	3,275
54200 Postage	0	100	220	220
54400 Rentals and Leases	8,473	9,981	11,201	11,201
54505 Vehicle Coverage	0	459	0	0
54600 Repairs and Maintenance for the color copier is now included in the rental agreement.	0	1,380	900	900
54700 Printing And Binding	0	100	100	100
55100 Office Supplies	2,502	3,240	3,120	3,120
55200 Operating Supplies	2,379	5,777	5,777	5,777
55400 Adjusted membership rates to current actual costs. The expense for administrative, transportation and technical publications has increased over the last year.	1,498	2,585	2,705	2,705
55401 Training	1,015	1,000	1,000	1,000
106-400-541 Totals	<u>548,689</u>	<u>559,129</u>	<u>608,433</u>	<u>643,741</u>
Support Services Totals	<u>548,689</u>	<u>559,129</u>	<u>608,433</u>	<u>643,741</u>

**Leon County Government**  
**Operations - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>106-431-541 Transportation Maintenance</b>				
51200 Regular Salaries and Wages	1,083,700	1,752,881	1,789,421	1,843,070
51400 Overtime	34,200	42,590	42,590	42,590
52100 Fica Taxes	81,614	135,205	138,261	142,376
52200 Retirement Contribution	107,291	181,318	198,399	246,387
52210 Deferred Compensation Match	8,906	9,200	9,338	9,478
52300 Life & Health Insurance	279,524	627,131	606,739	647,585
52400 Workers Compensation	83,690	132,880	123,563	127,225
53400 Other Contractual Services	283,788	243,198	243,198	245,118
54000 Travel & Per Diem	-165	0	0	0
54100 Communications	13,455	9,530	9,680	9,680
54101 Communication - Phone System	2,192	2,750	2,880	2,880
54200 Postage	86	360	210	210
54300 Utility Services	84,571	120,589	120,589	121,069
54400 Rentals and Leases	3,587	4,756	4,756	4,756
54505 Vehicle Coverage	24,035	38,221	47,015	47,015
54600 Repairs and Maintenance	1,299	5,812	5,812	5,812
54601 Vehicle Repair	122,951	268,916	300,369	302,658
54900 Other Current Charges & Obligations	1,339	8,220	8,220	8,220
55100 Office Supplies	4,306	6,195	6,195	6,195
55200 Operating Supplies	19,128	34,176	34,176	34,176
55210 Fuel & Oil	61,956	198,943	142,873	142,873
55300 Road Materials and Supplies	338,456	391,970	391,970	391,970
55400 Publications, Subscriptions & Memberships	275	1,470	1,470	1,470
55401 Training	299	7,941	7,941	741
106-431-541 Totals	<u>2,640,483</u>	<u>4,224,252</u>	<u>4,235,665</u>	<u>4,383,554</u>
<b>106-432-541 Right-Of-Way Management</b>				
51200 Regular Salaries and Wages	569,348	853,061	866,420	892,380
51400 Overtime	72,328	72,814	72,814	72,814
52100 Fica Taxes	47,004	66,332	67,933	69,917
52200 Retirement Contribution	63,158	88,188	97,564	121,308
52210 Deferred Compensation Match	4,033	4,100	4,162	4,224
52300 Life & Health Insurance	145,634	322,978	311,182	331,270
52400 Workers Compensation	54,879	65,321	66,730	68,678
53400 Other Contractual Services	61,671	158,848	158,848	158,848
54300 Utility Services	35,300	27,183	27,183	27,183
54505 Vehicle Coverage	15,486	12,958	15,549	15,549
54600 Repairs and Maintenance	0	0	1,500	1,500
54601 Vehicle Repair	104,892	125,138	152,046	153,195
54900 Other Current Charges & Obligations	1,276	5,705	5,705	5,705
55100 Office Supplies	1,142	2,730	2,730	2,730
55200 Operating Supplies	28,229	43,921	43,921	43,921
55210 Fuel & Oil	65,378	102,422	99,897	99,897
55300 Road Materials and Supplies	5,836	48,584	47,084	47,084
55400 Publications, Subscriptions & Memberships	735	931	931	931
55401 Training	2,408	4,690	4,690	4,690
106-432-541 Totals	<u>1,278,737</u>	<u>2,005,904</u>	<u>2,046,889</u>	<u>2,121,824</u>

**Leon County Government**  
**Operations - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>106-438-541 Alternative Stabilization</b>				
51200 Regular Salaries and Wages	313,818	0	0	0
51400 Overtime	27,594	0	0	0
52100 Fica Taxes	25,244	0	0	0
52200 Retirement Contribution	33,877	0	0	0
52210 Deferred Compensation Match	4,218	0	0	0
52300 Life & Health Insurance	70,251	0	0	0
52400 Workers Compensation	29,116	0	0	0
53400 Other Contractual Services	2,719	0	0	0
54300 Utility Services	4	0	0	0
54505 Vehicle Coverage	25,860	0	0	0
54601 Vehicle Repair	113,897	0	0	0
54900 Other Current Charges & Obligations	1,367	0	0	0
55100 Office Supplies	1,441	0	0	0
55200 Operating Supplies	3,955	0	0	0
55210 Fuel & Oil	94,140	0	0	0
55300 Road Materials and Supplies	17,155	0	0	0
55400 Publications, Subscriptions & Memberships	100	0	0	0
106-438-541 Totals	<u>764,756</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>122-214-562 Mosquito Control Grant</b>				
54000 Travel & Per Diem	654	700	700	700
54700 Printing and Binding	0	1,000	1,000	1,000
54800 Promotional Activities	952	6,725	6,725	6,725
55200 Operating Supplies	40,624	22,300	26,300	26,300
55401 Training	1,634	4,275	4,275	4,275
56400 Machinery And Equipment	7,960	0	0	0
122-214-562 Totals	<u>51,824</u>	<u>35,000</u>	<u>39,000</u>	<u>39,000</u>
<b>122-216-562 Mosquito Control</b>				
51200 Regular Salaries and Wages	139,615	140,660	144,316	148,646
51250 Regular OPS Salaries	62,593	83,044	83,044	86,010
51400 Overtime	1,420	1,000	1,000	1,000
52100 Fica Taxes	15,324	18,597	18,878	19,433
52200 Retirement Contribution	18,809	24,482	26,578	31,785
52210 Deferred Compensation Match	389	600	609	618
52300 Life & Health Insurance	26,835	34,029	41,110	43,706
52400 Workers Compensation	7,964	9,912	13,092	13,476
53400 Other Contractual Services	7,996	14,751	14,751	14,751
54000 Travel & Per Diem	340	856	856	856
54100 Communications	878	5,520	5,520	5,520
54101 Communication - Phone System	1,207	1,020	1,055	1,055
54200 Postage	1,189	863	1,000	1,000
54300 Utility Services	4,701	2,400	4,800	4,800
54400 Rentals and Leases	1,516	787	0	0
54500 Insurance	3,833	5,000	0	0
54505 Vehicle Coverage	27,813	12,484	11,294	11,294
54600 Repairs and Maintenance	2,974	3,228	3,228	3,228
54601 Vehicle Repair	12,301	26,129	26,055	26,254
54700 Printing and Binding	1,211	1,335	1,335	1,335
54800 Promotional Activities	523	3,000	600	600
55100 Office Supplies	1,696	1,326	1,326	1,326
55200 Operating Supplies	101,360	116,815	119,865	119,865
55210 Fuel & Oil	18,459	20,039	21,044	21,044
55400 Publications, Subscriptions & Memberships	112	300	300	300
122-216-562 Totals	<u>461,058</u>	<u>528,177</u>	<u>541,656</u>	<u>557,902</u>

**Leon County Government**  
**Operations - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>123-433-538 Stormwater Maintenance</b>				
51200 Regular Salaries and Wages	1,533,660	1,216,893	1,247,597	1,285,008
51250 Regular OPS Salaries	18,592	0	0	1,072
51400 Overtime	44,634	46,506	46,506	46,506
52100 Fica Taxes	116,802	97,983	100,371	103,323
52200 Retirement Contribution	155,108	129,602	142,495	173,230
52210 Deferred Compensation Match	12,876	14,100	14,312	14,527
52300 Life & Health Insurance	386,243	434,383	407,017	433,236
52400 Workers Compensation	137,872	96,379	93,863	96,613
53400 Other Contractual Services	101,122	82,729	82,729	82,729
54000 Travel & Per Diem	0	600	600	600
54100 Communications	1,006	1,620	1,620	1,620
54101 Communication - Phone System	0	300	335	335
54200 Postage	0	25	25	25
54300 Utility Services	21,020	25,759	25,759	25,759
54400 Rentals and Leases	397	10,869	10,869	10,869
54505 Vehicle Coverage	52,945	95,719	77,214	77,214
54600 Repairs and Maintenance	7,124	10,250	10,250	10,250
54601 Vehicle Repair	263,166	220,344	249,984	251,890
54900 Other Current Charges & Obligations	7,947	55,695	13,835	13,835
55100 Office Supplies	1,992	480	480	480
55200 Operating Supplies	44,561	36,763	36,763	36,763
55210 Fuel & Oil	192,351	128,635	245,281	245,281
55300 Road Materials and Supplies	150,349	108,307	108,307	108,307
55400 Publications, Subscriptions & Memberships	675	645	645	645
55401 Training	5,941	4,853	4,853	4,853
56400 Machinery and Equipment	9,340	0	0	0
123-433-538 Totals	<u>3,265,723</u>	<u>2,819,439</u>	<u>2,921,710</u>	<u>3,024,970</u>
Operations Totals	<u>8,462,581</u>	<u>9,612,772</u>	<u>9,784,920</u>	<u>10,127,250</u>

**Leon County Government**  
**Animal Services - Fiscal Year 2011 Budgetary Cost Summary**

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 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>140-201-562 Animal Services</b>				
51200 Regular Salaries and Wages	239,196	250,842	249,385	256,866
51400 Overtime	29,745	21,150	22,206	23,315
51500 Special Pay	8,305	8,800	8,800	8,800
52100 Fica Taxes	20,064	19,734	19,627	20,200
52200 Retirement Contribution	26,666	25,984	27,634	33,035
52210 Deferred Compensation Match	1,063	1,200	1,218	1,236
52300 Life & Health Insurance	53,618	75,517	75,030	79,713
52400 Workers Compensation	4,757	4,020	4,780	4,920
53300 Court Reporter Services	0	440	440	440
53400 Other Contractual Services	516,586	529,220	541,851	554,786
54000 Travel & Per Diem	349	243	243	243
54100 Communications	5,939	6,653	6,653	6,653
54101 Communication - Phone System	1,073	1,300	1,230	1,230
54200 Postage	73	300	300	300
54400 Rentals and Leases	1,109	1,406	1,656	1,656
54505 Vehicle Coverage	5,708	6,158	6,669	6,669
54600 Repairs and Maintenance	284	400	400	400
54601 Vehicle Repair	15,352	17,992	19,116	19,261
54700 Printing and Binding	1,023	800	800	800
54800 Promotional Activities	2,995	2,500	2,500	2,500
54908 Other Current Charges & Obligations	0	1,200	1,200	1,200
55100 Office Supplies	1,417	1,397	1,397	1,397
55200 Operating Supplies	5,594	7,210	6,960	6,960
55210 Fuel & Oil	24,912	21,716	36,800	36,800
55400 Publications, Subscriptions & Memberships	384	536	531	531
55401 Training	5,142	8,252	3,686	3,686
58226 St Francis Wildlife Assn (851)	71,250	71,250	71,250	71,250
140-201-562 Totals	<u>1,042,604</u>	<u>1,086,220</u>	<u>1,112,362</u>	<u>1,144,847</u>
<b>305-096020-525 Mobile Emergency Animal Shelter Unit</b>				
56400 Machinery And Equipment	5,747	0	0	0
305-096020-525 Totals	<u>5,747</u>	<u>0</u>	<u>0</u>	<u>0</u>
Animal Services Totals	<u>1,048,351</u>	<u>1,086,220</u>	<u>1,112,362</u>	<u>1,144,847</u>

**Leon County Government**  
**Engineering Services - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>106-414-541 Engineering Services</b>				
51200 Regular Salaries and Wages	1,792,691	1,854,556	1,905,222	1,962,169
51400 Overtime	35,229	7,500	7,500	7,500
52100 Fica Taxes	134,701	142,745	146,233	150,680
52200 Retirement Contribution	182,022	196,112	213,495	269,385
52210 Deferred Compensation Match	10,729	10,600	10,759	10,920
52300 Life & Health Insurance	301,388	381,453	379,981	404,801
52400 Workers Compensation	33,488	27,950	27,328	28,139
53100 Professional Services	124,499	362,543	355,441	355,441
53400 Other Contractual Services	43,448	56,743	57,620	57,620
54000 Travel & Per Diem	1,267	5,663	4,460	4,460
54100 Communications	5,950	7,728	9,168	9,168
54200 Postage	753	900	900	900
54505 Vehicle Coverage	9,865	7,967	8,093	8,093
54600 Repairs and Maintenance	373	1,100	3,203	3,203
54601 Vehicle Repair	7,768	13,086	19,763	19,914
54700 Printing and Binding	4	400	400	400
54900 Other Current Charges & Obligations	829	2,300	2,300	2,300
55100 Office Supplies	7,766	13,225	14,965	14,965
55200 Operating Supplies	11,089	1,353	30,303	30,303
55210 Fuel & Oil	20,108	19,514	25,800	25,800
55400 Publications, Subscriptions & Memberships	11,371	10,118	10,888	10,888
55401 Training	7,310	12,950	11,375	11,375
56400 Machinery and Equipment	0	60,000	0	0
106-414-541 Totals	<u>2,742,648</u>	<u>3,196,506</u>	<u>3,245,197</u>	<u>3,388,424</u>
<b>123-726-537 Water Quality &amp; TMDL Monitoring</b>				
53100 Professional Services	379,092	0	0	0
53400 Other Contractual Services	46,035	48,000	59,940	59,940
123-726-537 Totals	<u>425,127</u>	<u>48,000</u>	<u>59,940</u>	<u>59,940</u>
Engineering Services Totals	<u>3,167,775</u>	<u>3,244,506</u>	<u>3,305,137</u>	<u>3,448,364</u>

**Leon County Government**  
**Fleet Management - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>505-425-591 Fleet Maintenance</b>				
51200 Regular Salaries and Wages	404,140	408,160	417,775	430,292
51400 Overtime	2,274	3,000	3,000	3,000
52100 Fica Taxes	29,697	31,500	31,960	32,918
52200 Retirement Contribution	40,411	41,464	44,994	53,830
52210 Deferred Compensation Match	3,255	2,900	2,944	2,988
52300 Life & Health Insurance	91,751	107,429	113,818	121,689
52400 Workers Compensation	13,376	8,605	14,835	15,281
53400 Other Contractual Services	12,118	14,120	14,120	14,120
54000 Travel & Per Diem	0	500	500	500
54100 Communications	140	1,980	1,980	1,980
54101 Communication - Phone System	1,037	1,120	1,040	1,040
54200 Postage	11	75	75	75
54300 Utility Services	49,436	30,000	30,000	30,000
54400 Rentals and Leases	1,045	1,860	1,140	1,140
54505 Vehicle Coverage	6,226	6,116	5,977	5,977
54600 Repairs and Maintenance	501,827	757,336	758,056	758,056
54601 Vehicle Repair	5,331	13,058	9,753	9,753
54700 Printing and Binding	483	550	550	550
55100 Office Supplies	1,482	1,405	1,405	1,405
55200 Operating Supplies	0	1,487,478	1,616,780	1,616,780
55210 Fuel & Oil	3,927	6,277	6,374	6,374
55400 Publications, Subscriptions & Memberships	809	1,000	1,000	1,000
55401 Training	0	5,010	5,010	5,010
505-425-591 Totals	<u>1,168,776</u>	<u>2,930,943</u>	<u>3,083,086</u>	<u>3,113,758</u>
Fleet Management Totals	<u><u>1,168,776</u></u>	<u><u>2,930,943</u></u>	<u><u>3,083,086</u></u>	<u><u>3,113,758</u></u>



**Leon County Government**  
**Parks & Recreation - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>140-436-572 Parks and Recreation Services</b>				
51200 Regular Salaries and Wages	808,152	825,149	832,188	857,121
51400 Overtime	38,640	30,120	30,120	30,120
52100 Fica Taxes	62,107	63,837	65,041	66,948
52200 Retirement Contribution	82,650	84,864	92,048	111,228
52210 Deferred Compensation Match	2,929	3,200	3,248	3,297
52300 Life & Health Insurance	181,755	237,957	252,196	268,377
52400 Workers Compensation	36,080	33,781	30,952	31,858
53100 Professional Services	5,339	4,112	4,112	4,112
53400 Other Contractual Services	343,481	287,690	263,679	285,931
54000 Travel & Per Diem	1,493	866	626	626
54100 Communications	14,935	12,770	17,570	17,570
54101 Communication - Phone System	2,121	1,750	1,675	1,675
54200 Postage	302	300	300	300
54300 Utility Services	153,165	217,888	195,888	200,888
54400 Rentals and Leases	2,930	3,001	3,000	3,000
54505 Vehicle Coverage	17,846	28,672	19,562	19,562
54600 Repairs and Maintenance	9,107	0	0	0
54601 Vehicle Repair	72,247	81,750	97,180	99,513
54700 Printing and Binding	1,258	650	650	650
54800 Promotional Activities	671	250	250	250
54900 Other Current Charges & Obligations	0	0	2,400	2,400
55100 Office Supplies	914	900	900	900
55200 Operating Supplies	194,180	152,496	168,196	182,610
55210 Fuel & Oil	63,376	70,602	78,113	91,613
55300 Road Materials and Supplies	50,317	49,100	51,600	89,100
55400 Publications, Subscriptions & Memberships	1,063	895	895	895
55401 Training	6,567	6,255	9,255	9,255
56400 Machinery And Equipment	39,640	42,550	42,550	42,550
140-436-572 Totals	<u>2,193,265</u>	<u>2,241,405</u>	<u>2,264,194</u>	<u>2,422,349</u>
Parks & Recreation Totals	<u><u>2,193,265</u></u>	<u><u>2,241,405</u></u>	<u><u>2,264,194</u></u>	<u><u>2,422,349</u></u>

**Leon County Government**  
**Solid Waste - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>401-435-534 Landfill Closure</b>				
51400 Overtime	0	14,000	14,000	14,000
53100 Professional Services	0	60,125	60,125	60,125
53400 Other Contractual Services	2,019	423,331	435,311	447,650
54900 Other Current Charges & Obligations	0	4,000	4,000	4,000
55200 Operating Supplies	0	20,000	20,400	20,808
401-435-534 Totals	<u>2,019</u>	<u>521,456</u>	<u>533,836</u>	<u>546,583</u>
<b>401-437-534 Rural Waste Service Centers</b>				
51200 Regular Salaries and Wages	251,709	242,623	248,933	256,401
51250 Regular OPS Salaries	23,407	26,047	26,047	26,828
51400 Overtime	36,322	25,961	19,961	19,961
52100 Fica Taxes	23,178	21,369	21,864	22,494
52200 Retirement Contribution	28,996	28,580	31,323	38,758
52210 Deferred Compensation Match	1,159	1,000	1,015	1,030
52300 Life & Health Insurance	65,185	89,269	86,924	92,204
52400 Workers Compensation	43,607	32,587	33,413	34,375
53400 Other Contractual Services	33,532	34,544	34,544	34,544
54000 Travel & Per Diem	223	275	275	275
54100 Communications	517	500	500	500
54200 Postage	62	0	25	25
54300 Utility Services	231,200	8,444	8,444	8,444
54400 Rentals and Leases	2,200	1,800	1,800	1,800
54505 Vehicle Coverage	10,747	7,265	6,922	6,922
54600 Repairs and Maintenance	13,348	10,088	10,088	10,088
54601 Vehicle Repair	41,419	43,724	51,608	52,001
54700 Printing And Binding	355	550	650	650
54800 Promotional Activities	0	2,000	2,000	2,000
54900 Other Current Charges & Obligations	0	286,851	295,941	301,589
55100 Office Supplies	383	580	580	580
55200 Operating Supplies	3,943	5,388	6,388	6,388
55210 Fuel & Oil	14,383	43,275	72,673	72,673
55400 Publications, Subscriptions & Memberships	0	150	150	150
55401 Training	0	1,000	1,000	1,000
401-437-534 Totals	<u>825,875</u>	<u>913,870</u>	<u>963,068</u>	<u>991,680</u>

**Leon County Government**  
**Solid Waste - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>401-441-534 Transfer Station Operations</b>				
51200 Regular Salaries and Wages	366,377	366,214	376,806	388,104
51400 Overtime	39,267	44,985	44,985	44,985
52100 Fica Taxes	30,173	28,542	29,654	30,516
52200 Retirement Contribution	39,320	37,704	42,328	52,019
52210 Deferred Compensation Match	2,781	3,300	3,350	3,400
52300 Life & Health Insurance	77,942	98,650	105,896	112,468
52400 Workers Compensation	48,503	35,933	37,816	38,925
53100 Professional Services	7,200	5,000	5,000	5,000
53400 Other Contractual Services	4,891,269	4,335,985	4,918,872	5,113,653
54000 Travel & Per Diem	0	1,715	1,715	1,715
54100 Communications	1,112	1,412	1,412	1,412
54101 Communication - Phone System	0	530	475	475
54200 Postage	0	25	25	25
54300 Utility Services	53,668	58,440	58,440	58,440
54400 Rentals and Leases	0	3,800	3,800	3,800
54505 Vehicle Coverage	5,717	2,249	2,143	2,143
54600 Repairs and Maintenance	40,188	27,897	27,197	27,197
54601 Vehicle Repair	12,365	98,681	49,845	50,225
54700 Printing and Binding	280	2,700	2,700	2,700
54800 Promotional Activities	446	500	500	500
54900 Other Current Charges & Obligations	1,576	0	400	400
55100 Office Supplies	441	870	870	870
55200 Operating Supplies	16,344	13,948	19,740	19,740
55210 Fuel & Oil	79,855	109,919	69,520	69,520
55400 Publications, Subscriptions & Memberships	356	171	171	171
55401 Training	1,688	1,050	1,050	1,050
401-441-534 Totals	<u>5,716,868</u>	<u>5,280,220</u>	<u>5,804,710</u>	<u>6,029,453</u>
<b>401-442-534 Solid Waste Management Facility</b>				
51200 Regular Salaries and Wages	400,404	370,789	420,765	433,377
51400 Overtime	17,719	17,816	17,816	17,816
52100 Fica Taxes	30,994	28,913	33,015	33,981
52200 Retirement Contribution	39,266	38,480	47,919	60,782
52210 Deferred Compensation Match	1,928	2,700	2,741	2,782
52300 Life & Health Insurance	73,660	117,738	111,443	118,390
52400 Workers Compensation	45,148	27,913	33,428	34,397
53100 Professional Services	187,650	55,797	225,000	215,000
53400 Other Contractual Services	492,341	840,190	634,249	635,306
54000 Travel & Per Diem	1,713	2,350	2,450	2,450
54100 Communications	943	1,260	1,260	1,260
54101 Communication - Phone System	7,550	4,060	3,960	3,960
54200 Postage	605	1,200	1,200	1,200
54300 Utility Services	231,663	229,730	229,730	229,730
54400 Rentals and Leases	6,032	8,250	11,400	11,400
54505 Vehicle Coverage	13,007	7,668	7,307	7,307
54600 Repairs and Maintenance	35,390	14,700	43,450	23,450
54601 Vehicle Repair	83,649	137,514	130,920	131,918
54700 Printing and Binding	284	3,000	3,000	3,000
54800 Promotional Activities	123	1,500	3,000	3,000
54900 Other Current Charges & Obligations	6,680	250	450	450
55100 Office Supplies	1,585	3,000	3,000	3,000
55200 Operating Supplies	37,235	49,593	53,200	53,200
55210 Fuel & Oil	59,303	102,600	85,383	85,383
55400 Publications, Subscriptions & Memberships	1,255	1,244	1,834	1,834
55401 Training	2,380	2,390	2,736	2,736
401-442-534 Totals	<u>1,778,507</u>	<u>2,070,645</u>	<u>2,110,656</u>	<u>2,117,109</u>

**Leon County Government**  
**Solid Waste - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>401-443-534 Hazardous Waste</b>				
51200 Regular Salaries and Wages	126,323	120,861	124,004	127,724
51250 Regular OPS Salaries	17,820	15,258	15,258	15,716
51400 Overtime	13,836	19,000	19,000	19,000
52100 Fica Taxes	11,862	10,962	11,204	11,524
52200 Retirement Contribution	13,179	14,431	15,774	18,846
52210 Deferred Compensation Match	875	900	914	928
52300 Life & Health Insurance	17,516	24,245	19,436	20,255
52400 Workers Compensation	13,951	11,962	12,318	12,661
53400 Other Contractual Services	77,803	119,206	249,700	249,700
54000 Travel & Per Diem	2,613	4,157	4,157	4,157
54100 Communications	16	420	420	420
54101 Communication - Phone System	0	275	290	290
54200 Postage	7	25	25	25
54300 Utility Services	5,839	7,420	7,420	7,420
54400 Rentals and Leases	2,250	0	0	0
54505 Vehicle Coverage	3,121	2,249	2,142	2,142
54600 Repairs and Maintenance	2,883	2,400	5,000	5,000
54601 Vehicle Repair	3,495	3,155	5,264	5,304
54700 Printing and Binding	463	1,000	1,500	1,500
54800 Promotional Activities	8	0	1,000	1,000
55100 Office Supplies	372	550	550	550
55200 Operating Supplies	40,168	36,000	36,000	36,000
55210 Fuel & Oil	1,187	1,670	1,646	1,646
55400 Publications, Subscriptions & Memberships	423	321	321	321
55401 Training	948	1,000	1,000	1,000
401-443-534 Totals	356,958	397,467	534,343	543,129
<b>401-471-534 Recycling Services &amp; Education</b>				
51200 Regular Salaries and Wages	123,905	119,110	122,206	125,873
51400 Overtime	3,664	8,837	8,837	8,837
52100 Fica Taxes	9,525	9,388	9,624	9,905
52200 Retirement Contribution	12,210	12,357	13,550	16,198
52210 Deferred Compensation Match	755	700	711	722
52300 Life & Health Insurance	19,378	25,792	26,674	28,265
52400 Workers Compensation	13,721	10,035	11,272	11,610
53100 Professional Services	0	40,000	100,000	40,000
53400 Other Contractual Services	114,380	159,844	25,250	25,250
54000 Travel & Per Diem	989	4,150	4,700	4,700
54100 Communications	836	1,980	1,980	1,980
54101 Communication - Phone System	0	270	245	245
54200 Postage	76	500	500	500
54300 Utility Services	2,497	4,000	4,000	4,000
54400 Rentals and Leases	1,319	1,500	0	0
54505 Vehicle Coverage	0	6,342	6,168	6,168
54600 Repairs and Maintenance	2,515	7,200	7,200	7,200
54601 Vehicle Repair	0	10,274	11,950	12,041
54700 Printing and Binding	363	1,200	1,200	1,200
54800 Promotional Activities	11,648	11,150	11,150	11,150
54900 Other Current Charges & Obligations	1,000	0	0	0
55100 Office Supplies	377	600	600	600
55200 Operating Supplies	13,069	9,441	9,441	9,441
55210 Fuel & Oil	1,514	19,535	21,300	21,300
55400 Publications, Subscriptions & Memberships	1,033	602	602	602
55401 Training	287	0	950	950
401-471-534 Totals	335,061	464,807	400,110	348,737
Solid Waste Totals	9,015,288	9,648,465	10,346,723	10,576,691

**Leon County Government**  
**Clerk of the Circuit Court - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-132-586 Clerk - Finance Administration</b>				
59302 Budget Transfers	1,542,915	1,630,613	1,520,587	1,566,112
001-132-586 Totals	<u>1,542,915</u>	<u>1,630,613</u>	<u>1,520,587</u>	<u>1,566,112</u>
<b>110-537-586 Clerk - Article V Expenses</b>				
54913 Clerk Circuit Court Fees	409,164	0	0	0
110-537-586 Totals	<u>409,164</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>110-537-614 Clerk - Article V Expenses</b>				
54913 Clerk Circuit Court Fees	0	405,082	411,334	419,557
110-537-614 Totals	<u>0</u>	<u>405,082</u>	<u>411,334</u>	<u>419,557</u>
Clerk of the Circuit Court Totals	<u>1,952,079</u>	<u>2,035,695</u>	<u>1,931,921</u>	<u>1,985,669</u>

**Leon County Government**  
**Property Appraiser - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-512-586 Property Appraiser</b>				
59306 Budget Transfer	4,222,214	4,453,138	4,445,162	4,564,408
001-512-586 Totals	<u>4,222,214</u>	<u>4,453,138</u>	<u>4,445,162</u>	<u>4,564,408</u>
Property Appraiser Totals	<u><u>4,222,214</u></u>	<u><u>4,453,138</u></u>	<u><u>4,445,162</u></u>	<u><u>4,564,408</u></u>

**Leon County Government**  
**Sheriff - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>110-510-586 Law Enforcement</b>				
51100 Executive Salaries	138,806	138,806	138,936	138,936
51200 Regular Salaries And Wages	18,427,210	17,424,579	17,829,650	18,364,540
51400 Overtime	1,133,047	775,000	789,750	789,750
51500 Special Pay	181,488	154,500	158,940	158,940
52100 Fica Taxes	1,461,200	1,406,307	1,438,055	1,495,577
52200 Retirement Contribution	3,485,446	3,477,181	3,859,514	4,010,073
52300 Life & Health Insurance	2,929,978	3,289,120	3,389,077	3,628,561
52400 Workers Compensation	635,362	546,674	501,388	521,444
52500 Unemployment Compensation	2,292	10,000	10,000	10,000
52600 Class C Travel	71	0	0	0
53100 Professional Services	45,776	0	0	0
53143 Other Administrative / Professional	0	24,000	24,000	24,000
53144 Professional Services / Medical	27,149	34,090	32,465	32,465
53400 Other Contractual Services	146,928	123,750	115,670	115,670
53500 Investigations	125,000	120,000	120,000	120,000
54041 Travel and Per Diem	23,670	28,700	30,063	30,063
54042 Travel / Private Vehicle	439	1,000	1,000	1,000
54100 Communications	292,182	317,304	298,673	298,673
54200 Postage	20,741	25,200	25,200	25,200
54300 Utility Services	230,124	276,780	255,780	255,780
54400 Rentals And Leases	54,502	0	0	0
54442 Rentals and Leases / Radios	9,344	0	0	0
54443 Rentals and Leases / Other	0	82,906	84,335	84,335
54506 Property Insurance	48,892	32,110	32,901	32,901
54541 Insurance / Auto	178,336	158,493	165,351	165,351
54542 Insurance / Professional Liability	273,962	299,100	303,692	303,692
54545 Insurance / Aircraft	0	31,000	30,028	30,028
54641 Repair and Maintenance / Autos	211,008	332,187	342,032	342,032
54643 Repair and Maintenance / Radios	84,338	98,988	103,132	103,132
54644 Repair and Maintenance / Office Equipment	190,327	192,110	203,343	203,343
54646 Repair and Maintenance / Facilities	132,807	131,059	132,587	132,587
54700 Printing And Binding	34,459	68,750	63,250	63,250
54942 Other Current Charges / Auto	44,080	82,585	58,100	58,100
54948 Other Current Charges / Other	69,427	54,280	55,580	55,580
54949 Uniform Cleaning	37,410	39,120	40,160	40,160
54950 Tuition Assistance	6,300	7,500	6,500	6,500
55100 Office Supplies	43,038	38,495	38,495	38,495
55240 Data Processing Supplies	23,373	28,000	28,000	28,000
55241 Operating Supplies / Fuel and Lubrication	553,225	669,231	834,933	834,933
55242 Operating Supplies / Ammo	41,205	78,000	78,000	78,000
55244 Operating Supplies / Investigative	33,920	25,000	25,000	25,000
55248 Operating Supplies / Motorcycles and Boats	15,174	6,500	6,500	6,500
55249 Operating Supplies / Miscellaneous	455,654	166,029	180,339	180,339
55250 Operating Supplies / Uniforms	213,189	292,475	186,850	186,850
55400 Publications, Subscriptions & Memberships	36,196	39,421	43,632	43,632
55401 Training	30,934	20,750	20,750	20,750
56441 Machinery and Equipment / Auto	1,163,978	847,500	837,000	837,000
56444 Machinery and Equipment / Office	143,229	104,630	310,012	310,012
56445 Machinery and Equipment / Investigation	0	47,465	12,720	12,720
56480 Machinery and Equipment - Other	191,891	115,000	73,500	76,146
59000 Sheriff Contingency - Operating	0	100,000	100,000	100,000
59010 Sheriff - Less SRO Contract	0	-1,075,520	-1,124,671	-1,124,671
59020 Sheriff - Less Salary Lapse	0	-157,431	-137,121	-137,121
110-510-586 Totals	<u>33,627,107</u>	<u>31,128,724</u>	<u>32,153,091</u>	<u>33,158,248</u>

**Leon County Government**  
**Sheriff - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>110-511-586 Corrections</b>				
51200 Regular Salaries And Wages	11,916,795	12,751,168	13,136,600	13,530,698
51400 Overtime	452,689	585,000	585,000	585,000
51500 Special Pay	39,467	41,360	46,240	46,240
52100 Fica Taxes	905,586	1,023,381	1,053,240	1,095,370
52200 Retirement Contribution	2,327,680	2,645,973	2,934,964	3,061,860
52300 Life & Health Insurance	2,459,521	3,112,559	3,218,548	3,446,231
52400 Workers Compensation	425,803	414,141	368,181	382,908
52500 Unemployment Compensation	16,234	20,000	20,000	20,000
52600 Class C Travel	34	0	0	0
53144 Professional Services / Medical	8,380	31,080	26,460	26,460
53400 Other Contractual Services	6,064,183	6,179,009	6,115,257	6,115,257
54000 Travel & Per Diem	7,238	0	0	0
54041 Travel and Per Diem	0	5,500	7,563	7,563
54042 Travel / Private Vehicle	607	2,000	2,000	2,000
54100 Communications	106,974	105,768	118,279	118,279
54200 Postage	790	5,800	5,800	5,800
54300 Utility Services	1,176,544	1,212,400	1,092,730	1,092,730
54400 Rentals And Leases	27,731	0	0	0
54443 Rentals and Leases / Other	0	23,160	23,160	23,160
54506 Property Insurance	306,432	193,836	200,625	200,625
54541 Insurance / Auto	11,401	11,365	11,974	11,974
54542 Insurance / Professional Liability	207,219	234,467	232,925	232,925
54544 Insurance Prisoner/Medical	69,496	68,255	65,700	65,700
54641 Repair and Maintenance / Autos	29,441	27,969	22,609	22,609
54643 Repair and Maintenance / Radios	3,616	10,000	4,856	4,856
54644 Repair and Maintenance / Office Equipment	62,116	100,981	128,317	128,317
54646 Repair and Maintenance / Facilities	445,150	422,350	435,900	435,900
54700 Printing And Binding	8,551	10,000	10,000	10,000
54900 Other Current Charges & Obligations	11,365	0	0	0
54945 Other Current Charges / Miscellaneous1	0	44,600	45,280	45,280
54948 Other Current Charges / Other	0	8,000	1,000	1,000
54950 Tuition Assistance	1,900	3,000	5,000	5,000
55100 Office Supplies	22,837	27,895	27,895	27,895
55200 Operating Supplies	129,379	0	0	0
55240 Data Processing Supplies	24,990	26,000	26,000	26,000
55241 Operating Supplies / Fuel and Lubrication	57,231	31,529	39,850	39,850
55246 Operating Supplies / Other Jail Supplies	445,619	375,000	375,000	375,000
55249 Operating Supplies / Miscellaneous	0	66,550	54,550	54,550
55250 Operating Supplies / Uniforms	46,371	102,000	102,000	102,000
55400 Publications, Subscriptions & Memberships	866	1,539	1,039	1,039
55401 Training	14,889	2,500	2,500	2,500
56400 Machinery And Equipment	39,173	0	0	0
56442 Machinery and Equipment - Jail	11,460	30,000	26,000	26,975
56444 Machinery and Equipment / Office	22,513	20,000	10,000	10,375
59000 Sheriff Contingency - Operating	0	100,000	100,000	100,000
59020 Sheriff - Less Salary Lapse	0	-657,533	-591,880	-591,880
110-511-586 Totals	<u>27,908,271</u>	<u>29,418,602</u>	<u>30,091,162</u>	<u>30,898,046</u>
<b>125-864-525 Emergency Management</b>				
59304 Budget Transfer	121,155	121,155	121,155	121,155
125-864-525 Totals	<u>121,155</u>	<u>121,155</u>	<u>121,155</u>	<u>121,155</u>



**Leon County Government  
Sheriff - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>130-180-586 Enhanced 9-1-1</b>				
51200 Regular Salaries And Wages	179,750	175,752	181,795	181,795
51400 Overtime	0	8,000	8,000	8,000
52100 Fica Taxes	13,208	14,057	14,520	14,520
52200 Retirement Contribution	18,388	19,848	22,250	22,250
52300 Life & Health Insurance	44,144	47,543	50,898	50,898
52400 Workers Compensation	732	641	435	435
53400 Other Contractual Services	5,894	0	0	0
54000 Travel & Per Diem	4,264	11,875	9,875	9,875
54100 Communications	32,477	20,676	52,908	52,908
54110 Com-net Communications	317,482	360,000	360,000	360,000
54200 Postage	350	900	400	400
54400 Rentals And Leases	6,125	5,664	3,318	3,318
54542 Insurance / Professional Liability	1,353	1,400	1,400	1,400
54600 Repairs And Maintenance	217,996	217,996	217,996	217,996
54644 Repair and Maintenance / Office Equipment	23,493	55,056	25,133	25,133
54700 Printing And Binding	0	7,500	0	0
54900 Other Current Charges & Obligations	0	9,981	0	0
55100 Office Supplies	1,507	6,500	2,000	2,000
55200 Operating Supplies	6,101	0	5,000	5,000
55240 Data Processing Supplies	1,318	1,000	1,500	1,500
55400 Publications, Subscriptions & Memberships	240	2,015	2,015	2,015
55401 Training	1,615	12,596	12,596	12,596
56400 Machinery And Equipment	2,207	0	0	0
59900 Budgeted Contingency	0	305,000	235,984	244,139
130-180-586 Totals	<u>878,644</u>	<u>1,284,000</u>	<u>1,208,023</u>	<u>1,216,178</u>
Sheriff Totals	<u>62,535,177</u>	<u>61,952,481</u>	<u>63,573,431</u>	<u>65,393,627</u>

**Leon County Government**  
**Supervisor of Elections - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>060-520-513 Voter Registration</b>				
51100 Executive Salaries	111,784	111,786	111,910	114,820
51200 Regular Salaries And Wages	1,057,298	986,232	1,003,068	1,071,926
52100 Fica Taxes	81,302	84,125	86,102	88,732
52200 Retirement Contribution	149,398	131,429	149,214	252,201
52210 Deferred Compensation Match	2,251	2,300	2,300	2,300
52300 Life & Health Insurance	121,297	157,323	147,216	156,091
52400 Workers Compensation	8,975	10,000	8,177	13,273
53100 Professional Services	250	2,000	6,000	11,000
53400 Other Contractual Services	2,193	6,500	6,500	9,000
54000 Travel & Per Diem	7,864	10,000	14,000	10,000
54100 Communications	5,143	7,000	7,000	7,000
54101 Communication - Phone System	2,296	6,090	2,910	2,910
54200 Postage	6,381	83,810	75,210	83,810
54400 Rentals And Leases	22,755	34,000	42,850	43,305
54412 Rental and Leases / Outside Storage	270	0	0	0
54600 Repairs And Maintenance	39,429	46,967	50,504	54,359
54601 Vehicle Repair	735	1,679	2,171	2,182
54700 Printing And Binding	542	52,200	31,200	67,700
54715 Printing & Binding / Voter Materials	12,451	0	0	0
54900 Other Current Charges & Obligations	1,467	10,750	14,150	14,150
54961 Administrative Hearing	1,614	0	0	0
54963 Election Notices	132	0	0	0
54964 Voter Registration Notices	973	0	0	0
55100 Office Supplies	4,568	10,000	10,000	10,000
55200 Operating Supplies	12,283	10,000	10,000	10,000
55210 Fuel & Oil	203	2,823	2,256	2,256
55400 Publications, Subscriptions & Memberships	6,575	7,185	7,250	7,250
55401 Training	25,671	10,000	15,000	10,000
56400 Machinery And Equipment	8,741	0	0	0
56410 Machinery & Equipment <\$750	8,551	5,000	5,000	5,000
060-520-513 Totals	<u>1,703,392</u>	<u>1,789,199</u>	<u>1,809,988</u>	<u>2,049,265</u>

**Leon County Government**  
**Supervisor of Elections - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>060-521-513 Elections</b>				
51250 Regular OPS Salaries	87,855	215,000	165,000	721,000
51300 Other Salaries & Wages	43,396	0	0	0
52100 Fica Taxes	10,041	15,545	11,391	15,208
52200 Retirement Contribution	8,435	21,651	8,156	90,197
52400 Workers Compensation	2,153	2,365	1,663	4,200
53100 Professional Services	8,089	31,000	6,000	42,000
53400 Other Contractual Services	81,659	431,600	344,600	787,200
53441 Other Contractual / Poll Workers	203,672	0	0	0
53442 Other Cont / Elec Temp Agency Help	125,875	0	0	0
53443 Other Cont / Election Security	31,459	0	0	0
53444 Other Cont / Elec Equip Delivery	20,905	0	0	0
54000 Travel & Per Diem	8,730	5,500	5,500	8,000
54100 Communications	699	33,000	8,000	13,000
54101 Communication - Phone System	19,462	14,830	18,080	18,080
54200 Postage	10,797	221,070	58,370	328,140
54300 Utility Services	0	20,000	0	0
54400 Rentals And Leases	5,997	301,300	50,975	72,314
54410 Rental and Leases / Polling Place St	12,790	0	0	0
54411 Rental and Leases / Training Space	850	0	0	0
54412 Rental and Leases / Outside Storage	22,312	0	0	0
54505 Vehicle Coverage	1,959	1,446	938	938
54600 Repairs And Maintenance	22,394	69,350	229,835	111,569
54700 Printing And Binding	1,628	190,550	114,200	185,050
54711 Printing & Binding / School Elections	1,619	0	0	0
54712 Printing & Binding / Elections Ballots	66,422	0	0	0
54713 Printing & Binding / PW Training Mate	717	0	0	0
54714 Printing & Binding / Precinct Notices	8,666	0	0	0
54715 Printing & Binding / Voter Materials	8,153	0	0	0
54810 Voter Education Promotion	10,256	0	0	0
54900 Other Current Charges & Obligations	6,774	56,500	42,250	64,219
54962 Canvassing Board	332	0	0	0
54963 Election Notices	16,236	0	0	0
54964 Voter Registration Notices	6,339	0	0	0
54965 Other Current Charges - Personnel	835	0	0	0
55100 Office Supplies	3,518	20,000	15,000	25,000
55111 Office Supplies / Early Voting	401	0	0	0
55112 Office Supplies / Precincts	2,476	0	0	0
55113 Office Supplies / Canvassing Board	271	0	0	0
55200 Operating Supplies	11,641	15,000	17,500	40,000
55210 Fuel & Oil	644	1,080	0	0
55261 Operating Supplies / Early Voting	704	0	0	0
55262 Operating Supplies / Precincts	14,462	0	0	0
55263 Operating Supplies / Canvassing Board	212	0	0	0
55264 Operating Supplies / Absentee	173	0	0	0
55401 Training	7,206	5,000	5,000	5,000
56410 Machinery & Equipment <\$750	0	6,000	6,000	6,000
060-521-513 Totals	<u>899,214</u>	<u>1,677,787</u>	<u>1,108,458</u>	<u>2,537,115</u>
<b>060-521-586 Elections</b>				
59308 SOE- Budget Transfer	108,877	0	0	0
060-521-586 Totals	<u>108,877</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>060-525-513 SOE Grants</b>				
54810 Voter Education Promotion	50,973	0	0	0
060-525-513 Totals	<u>50,973</u>	<u>0</u>	<u>0</u>	<u>0</u>
Supervisor of Elections Totals	<u>2,762,456</u>	<u>3,466,986</u>	<u>2,918,446</u>	<u>4,586,380</u>

**Leon County Government**  
**Tax Collector - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-513-586 Tax Collector</b>				
59307 Budget Transfer	4,854,981	4,572,000	4,584,200	4,629,784
001-513-586 Totals	<u>4,854,981</u>	<u>4,572,000</u>	<u>4,584,200</u>	<u>4,629,784</u>
<b>060-520-586 Elections</b>				
59308 SOE- Budget Transfer	202,201	0	0	0
060-520-586 Totals	<u>202,201</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>123-513-586 Tax Collector</b>				
59307 Budget Transfer	18,188	16,883	17,389	17,910
123-513-586 Totals	<u>18,188</u>	<u>16,883</u>	<u>17,389</u>	<u>17,910</u>
<b>135-513-586 Tax Collector</b>				
59307 Budget Transfer	164,900	173,150	143,424	144,858
135-513-586 Totals	<u>164,900</u>	<u>173,150</u>	<u>143,424</u>	<u>144,858</u>
<b>145-513-586 Tax Collector</b>				
59307 Budget Transfer	0	0	37,244	18,264
145-513-586 Totals	<u>0</u>	<u>0</u>	<u>37,244</u>	<u>18,264</u>
<b>162-513-586 Tax Collector</b>				
59307 Budget Transfer	4,898	6,700	5,700	6,300
162-513-586 Totals	<u>4,898</u>	<u>6,700</u>	<u>5,700</u>	<u>6,300</u>
<b>164-513-586 Tax Collector</b>				
59307 Budget Transfer	4,575	5,000	5,000	5,000
164-513-586 Totals	<u>4,575</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<b>401-513-586 Tax Collector</b>				
59307 Budget Transfer	28,556	28,139	28,983	29,852
401-513-586 Totals	<u>28,556</u>	<u>28,139</u>	<u>28,983</u>	<u>29,852</u>
Tax Collector Totals	<u>5,278,299</u>	<u>4,801,872</u>	<u>4,821,940</u>	<u>4,851,968</u>

**Leon County Government**  
**Court Administration - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-540-601 Court Administration</b>				
51200 Regular Salaries and Wages	113,798	109,760	112,613	115,991
52100 Fica Taxes	8,345	8,672	8,892	9,149
52200 Retirement Contribution	10,853	11,416	12,516	14,960
52300 Life & Health Insurance	22,819	28,990	30,006	31,832
52400 Workers Compensation	432	340	343	353
54000 Travel & Per Diem	163	198	198	198
54100 Communications	0	3,938	3,938	3,938
54101 Communication - Phone System	0	1,845	0	0
54200 Postage	0	216	200	200
54400 Rentals and Leases	1,354	6,259	6,314	6,314
54700 Printing and Binding	547	246	200	200
55100 Office Supplies	330	650	600	600
55200 Operating Supplies	0	12,960	14,307	14,307
55401 Training	0	3,150	2,400	2,400
001-540-601 Totals	<u>158,641</u>	<u>188,640</u>	<u>192,527</u>	<u>200,442</u>
<b>001-540-713 Court Information Systems</b>				
54100 Communications	5,006	0	0	0
54101 Communication - Phone System	6,881	0	0	0
001-540-713 Totals	<u>11,887</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>001-540-719 Court Operating</b>				
54400 Rentals and Leases	5,146	0	0	0
55200 Operating Supplies	12,472	0	0	0
001-540-719 Totals	<u>17,618</u>	<u>0</u>	<u>0</u>	<u>0</u>
Court Administration Totals	<u>188,146</u>	<u>188,640</u>	<u>192,527</u>	<u>200,442</u>

**Leon County Government  
State Attorney - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>110-532-602 State Attorney</b>				
51300 Other Salaries & Wages	37,000	37,000	37,000	37,000
53500 Investigations	0	0	1,500	1,500
54000 Travel & Per Diem	0	2,800	1,900	1,900
54100 Communications	0	5,680	5,020	5,020
54101 Communication - Phone System	0	23,600	23,245	23,245
54600 Repairs and Maintenance	0	2,000	2,000	2,000
54900 Other Current Charges & Obligations	0	14,751	14,811	14,811
55200 Operating Supplies	0	36,200	36,200	36,200
110-532-602 Totals	<u>37,000</u>	<u>122,031</u>	<u>121,676</u>	<u>121,676</u>
<b>110-532-712 State Attorney</b>				
54600 Repairs and Maintenance	1,254	0	0	0
110-532-712 Totals	<u>1,254</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>110-532-713 State Attorney</b>				
54100 Communications	4,945	0	0	0
54101 Communication - Phone System	17,911	0	0	0
110-532-713 Totals	<u>22,856</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>110-532-719 State Attorney</b>				
54900 Other Current Charges & Obligations	19,111	0	0	0
55200 Operating Supplies	39,004	0	0	0
110-532-719 Totals	<u>58,115</u>	<u>0</u>	<u>0</u>	<u>0</u>
State Attorney Totals	<u>119,225</u>	<u>122,031</u>	<u>121,676</u>	<u>121,676</u>

**Leon County Government**  
**Public Defender - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>110-533-603 Public Defender</b>				
51300 Other Salaries & Wages	37,000	37,000	37,000	37,000
53100 Professional Services	0	10,438	10,438	10,438
53500 Investigations	0	16,150	16,150	16,150
54100 Communications	0	12,240	12,240	12,240
54101 Communication - Phone System	0	21,500	21,675	21,675
54200 Postage	0	1,291	1,291	1,291
54400 Rentals And Leases	0	11,640	11,640	11,640
54900 Other Current Charges & Obligations	0	7,000	7,000	7,000
55100 Office Supplies	0	210	210	210
55200 Operating Supplies	0	22,556	22,556	22,556
55400 Publications, Subscriptions & Membe	45	0	0	0
110-533-603 Totals	<u>37,045</u>	<u>140,025</u>	<u>140,200</u>	<u>140,200</u>
<b>110-533-713 Public Defender</b>				
54100 Communications	8,327	0	0	0
54101 Communication - Phone System	27,280	0	0	0
110-533-713 Totals	<u>35,607</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>110-533-719 Public Defender</b>				
53500 Investigations	17,081	0	0	0
54200 Postage	1,749	0	0	0
54400 Rentals And Leases	12,528	0	0	0
54900 Other Current Charges & Obligations	7,154	0	0	0
55100 Office Supplies	210	0	0	0
55200 Operating Supplies	26,578	0	0	0
110-533-719 Totals	<u>65,300</u>	<u>0</u>	<u>0</u>	<u>0</u>
Public Defender Totals	<u>137,952</u>	<u>140,025</u>	<u>140,200</u>	<u>140,200</u>

**Leon County Government**  
**Other Court-Related Programs - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>110-555-564 Legal Aid</b>				
58224 Legal Services Of North Fl (801)	106,123	0	0	0
110-555-564 Totals	<u>106,123</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>110-555-715 Legal Aid</b>				
58224 Legal Services Of North Fl (801)	0	95,985	111,974	110,644
110-555-715 Totals	<u>0</u>	<u>95,985</u>	<u>111,974</u>	<u>110,644</u>
<b>113-546-714 Court Admin Jud Programs- Law Library</b>				
56600 Books, Publications & Library Material	30,782	0	0	0
113-546-714 Totals	<u>30,782</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>114-586-662 Court Administration - Teen Court</b>				
51200 Regular Salaries and Wages	104,587	121,983	74,211	76,437
52100 Fica Taxes	7,620	9,968	6,314	6,485
52200 Retirement Contribution	10,302	12,892	8,601	10,171
52300 Life & Health Insurance	24,742	33,753	11,299	12,076
52400 Workers Compensation	397	399	253	258
53400 Other Contractual Services	720	920	3,320	3,320
54000 Travel & Per Diem	66	300	300	300
54200 Postage	363	392	392	392
54400 Rentals and Leases	1,570	1,934	2,101	2,101
54700 Printing And Binding	308	0	0	0
54900 Other Current Charges & Obligations	0	785	785	785
55100 Office Supplies	820	750	750	750
55200 Operating Supplies	1,734	3,531	3,531	3,531
55400 Publications, Subscriptions & Memberships	200	200	200	200
55401 Training	598	1,785	1,785	1,785
114-586-662 Totals	<u>154,027</u>	<u>189,592</u>	<u>113,842</u>	<u>118,591</u>
<b>117-509-569 Alternative Juvenile Programs</b>				
51200 Regular Salaries and Wages	51,532	51,346	52,681	54,261
52100 Fica Taxes	3,836	3,928	4,030	4,151
52200 Retirement Contribution	5,076	5,171	5,674	6,788
52300 Life & Health Insurance	7,773	11,143	11,586	12,388
52400 Workers Compensation	196	154	156	160
54000 Travel & Per Diem	458	600	600	600
55100 Office Supplies	65	200	295	401
55401 Training	880	900	900	900
58300 Other Grants & Aids	0	10,313	9,398	8,414
117-509-569 Totals	<u>69,816</u>	<u>83,755</u>	<u>85,320</u>	<u>88,063</u>
<b>117-546-714 Law Library</b>				
56600 Books, Publications & Library Material	5,558	82,679	66,690	68,020
117-546-714 Totals	<u>5,558</u>	<u>82,679</u>	<u>66,690</u>	<u>68,020</u>
<b>117-548-601 Judicial Programs/Article V</b>				
51200 Regular Salaries and Wages	7,449	0	0	0
52100 Fica Taxes	530	0	0	0
52200 Retirement Contribution	530	0	0	0
52300 Life & Health Insurance	-1,518	0	0	0
52400 Workers Compensation	-100	0	0	0
53400 Other Contractual Services	14,412	0	0	0
54000 Travel & Per Diem	-2,011	0	0	0
55200 Operating Supplies	4,144	0	0	0
117-548-601 Totals	<u>23,436</u>	<u>0</u>	<u>0</u>	<u>0</u>



**Leon County Government**  
**Other Court-Related Programs - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>117-548-662 Judicial Programs/Article V</b>				
51200 Regular Salaries and Wages	63,575	92,227	116,617	120,116
52100 Fica Taxes	4,714	7,056	8,921	9,189
52200 Retirement Contribution	6,262	9,287	12,560	15,027
52300 Life & Health Insurance	9,685	19,534	20,420	21,832
52400 Workers Compensation	215	231	291	300
53400 Other Contractual Services	0	41,292	43,850	43,850
54000 Travel & Per Diem	0	5,635	8,193	8,193
55200 Operating Supplies	0	6,341	6,195	2,311
55401 Training	0	900	900	900
117-548-662 Totals	<u>84,451</u>	<u>182,503</u>	<u>217,947</u>	<u>221,718</u>
<b>117-555-715 Legal Aid - Court</b>				
58224 Legal Services Of North Fl (801)	70,377	82,679	66,690	68,020
117-555-715 Totals	<u>70,377</u>	<u>82,679</u>	<u>66,690</u>	<u>68,020</u>
Other Court-Related Programs Totals	<u>544,570</u>	<u>717,193</u>	<u>662,463</u>	<u>675,056</u>

**Leon County Government**  
**Guardian Ad Litem - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-547-685 Guardian Ad Litem</b>				
53400 Other Contractual Services	0	7,707	1,803	1,803
54100 Communications	0	4,944	10,848	10,848
54101 Communication - Phone System	0	2,425	2,335	2,335
54200 Postage	0	5,575	5,575	5,575
001-547-685 Totals	<u>0</u>	<u>20,651</u>	<u>20,561</u>	<u>20,561</u>
<b>001-547-713 GAL Information Systems</b>				
54100 Communications	3,172	0	0	0
54101 Communication - Phone System	3,044	0	0	0
001-547-713 Totals	<u>6,216</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>001-547-719 GAL Operating</b>				
53400 Other Contractual Services	3,447	0	0	0
54200 Postage	3,647	0	0	0
54900 Other Current Charges & Obligations	2,452	0	0	0
001-547-719 Totals	<u>9,546</u>	<u>0</u>	<u>0</u>	<u>0</u>
Guardian Ad Litem Totals	<u>15,762</u>	<u>20,651</u>	<u>20,561</u>	<u>20,561</u>

**Leon County Government**  
**Fire Control - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>140-838-522 Fire Services Payment</b>				
53400 Other Contractual Services	3,955,658	0	0	0
140-838-522 Totals	<u>3,955,658</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>140-843-522 Volunteer Fire Department</b>				
54800 Promotional Activities	96,263	0	0	0
140-843-522 Totals	<u>96,263</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>145-838-522 Fire Services Payment</b>				
53400 Other Contractual Services	0	6,311,232	6,992,084	6,062,069
145-838-522 Totals	<u>0</u>	<u>6,311,232</u>	<u>6,992,084</u>	<u>6,062,069</u>
<b>145-843-522 Volunteer Fire Department</b>				
54800 Promotional Activities	0	542,515	482,479	482,479
145-843-522 Totals	<u>0</u>	<u>542,515</u>	<u>482,479</u>	<u>482,479</u>
Fire Control Totals	<u>4,051,921</u>	<u>6,853,747</u>	<u>7,474,563</u>	<u>6,544,548</u>

**Leon County Government**  
**Other Non-Operating - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-278-551 Summer Youth Employment</b>				
51300 Other Salaries & Wages	59,081	64,542	64,542	64,542
52100 Fica Taxes	4,512	4,938	4,938	4,938
52400 Workers Compensation	225	287	287	287
53100 Professional Services	2,320	2,356	2,356	2,356
54200 Postage	49	100	100	100
54700 Printing And Binding	0	500	500	500
55200 Operating Supplies	870	1,220	1,220	1,220
001-278-551 Totals	<u>67,057</u>	<u>73,943</u>	<u>73,943</u>	<u>73,943</u>
<b>001-379-572 Youth Sports Teams</b>				
58320 Sponsorships & Contributions	2,000	4,750	4,750	4,750
001-379-572 Totals	<u>2,000</u>	<u>4,750</u>	<u>4,750</u>	<u>4,750</u>
<b>001-820-519 Non-Operating General Fund</b>				
52500 Unemployment Compensation	26,529	50,000	50,000	50,000
53100 Professional Services	238,605	203,000	203,000	203,000
53102 Mental Health & Alcohol	7,547	15,000	15,000	15,000
53160 Bank Service Charges	57,543	92,882	95,668	98,538
53200 Accounting and Auditing	252,259	200,000	200,000	200,000
54000 Travel & Per Diem	3,186	5,000	5,000	5,000
54200 Postage	16,535	0	0	0
54400 Rentals and Leases	29,270	18,600	18,600	18,600
54700 Printing and Binding	8,187	18,000	18,000	18,000
54900 Other Current Charges & Obligations	135,522	86,494	86,753	87,019
54908 Other Current Charges & Obligations	17,966	30,000	30,000	30,000
55200 Operating Supplies	95	0	0	0
55400 Publications, Subscriptions & Membe	41,402	43,191	43,925	44,673
58200 Aids To Private Organizations	37,500	4,000	4,000	4,000
001-820-519 Totals	<u>872,146</u>	<u>766,167</u>	<u>769,946</u>	<u>773,830</u>
<b>001-831-513 Tax Deed Applications</b>				
54900 Other Current Charges & Obligations	6,028	22,500	22,500	22,500
001-831-513 Totals	<u>6,028</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
<b>001-972-559 CRA-Payment</b>				
54900 Other Current Charges & Obligations	2,436,648	1,834,193	1,837,239	1,830,827
001-972-559 Totals	<u>2,436,648</u>	<u>1,834,193</u>	<u>1,837,239</u>	<u>1,830,827</u>
<b>106-978-541 Public Works Admin Chargebacks</b>				
54980 Reimb Of Admin Costs	-1,076,584	-850,000	-750,000	-750,000
106-978-541 Totals	<u>-1,076,584</u>	<u>-850,000</u>	<u>-750,000</u>	<u>-750,000</u>
<b>110-508-569 Diversionary Programs</b>				
53400 Other Contractual Services	75,000	100,000	100,000	100,000
110-508-569 Totals	<u>75,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<b>110-620-689 Juvenile Detention Payment - State</b>				
58100 Aids To Government Agencies	1,527,926	1,500,000	1,350,000	1,377,000
110-620-689 Totals	<u>1,527,926</u>	<u>1,500,000</u>	<u>1,350,000</u>	<u>1,377,000</u>
<b>116-800-562 Drug Abuse</b>				
53400 Other Contractual Services	92,128	51,159	52,369	53,603
116-800-562 Totals	<u>92,128</u>	<u>51,159</u>	<u>52,369</u>	<u>53,603</u>
<b>116-810-562 Misdemeanor Drug Court</b>				
53400 Other Contractual Services	18,340	32,500	0	0
116-810-562 Totals	<u>18,340</u>	<u>32,500</u>	<u>0</u>	<u>0</u>

**Leon County Government**  
**Other Non-Operating - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>125-991-595 Grant Match Funds</b>				
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>
<b>131-529-519 800 Mhz System Maintenance</b>				
54900 Other Current Charges & Obligations	0	383,515	543,147	547,745
131-529-519 Totals	<u>0</u>	<u>383,515</u>	<u>543,147</u>	<u>547,745</u>
<b>140-838-572 Payment to City- Parks &amp; Recreation</b>				
53400 Other Contractual Services	912,917	990,515	1,032,612	1,076,498
140-838-572 Totals	<u>912,917</u>	<u>990,515</u>	<u>1,032,612</u>	<u>1,076,498</u>
<b>164-838-535 Sewer Services Killearn Lakes Units I and II</b>				
58100 Aids To Government Agencies	211,215	237,280	232,500	232,500
164-838-535 Totals	<u>211,215</u>	<u>237,280</u>	<u>232,500</u>	<u>232,500</u>
<b>331-529-519 800 Mhz System Maintenance</b>				
54900 Other Current Charges & Obligations	472,274	0	0	0
331-529-519 Totals	<u>472,274</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>420-496-590 Amtrak</b>				
53400 Other Contractual Services	0	23,747	22,984	22,984
420-496-590 Totals	<u>0</u>	<u>23,747</u>	<u>22,984</u>	<u>22,984</u>
Other Non-Operating Totals	<u>5,617,095</u>	<u>5,260,269</u>	<u>5,381,990</u>	<u>5,456,180</u>

**Leon County Government**  
**Risk Financing & Workers Comp - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>501-821-596 Workers' Comp Risk Management</b>				
54502 A D & D Law Enforcement	19,941	21,000	22,050	22,050
54503 Public Official Liability	371,723	381,000	400,050	400,050
54504 Bonds	3,677	4,500	4,725	4,725
54505 Vehicle Coverage	98,812	102,000	107,762	108,593
54506 Property Insurance	818,287	830,000	998,881	989,861
54507 Aviation Insurance	23,003	24,000	25,200	25,200
54508 VFD - G/L Property, Equipment	19,494	27,000	28,200	28,200
54509 Excess Deposit Premium	286,468	327,000	343,350	343,350
54510 Service Fee	54,300	60,000	63,000	63,000
54513 State Assessment	92,410	116,000	121,800	121,800
54514 Workers Comp Claims	769,763	1,500,000	1,500,000	1,500,000
54515 At Fault Vehicle Repair Claims	47,298	185,000	185,000	185,000
54516 General Liability Claims	51,308	175,000	175,000	175,000
54600 Repairs and Maintenance	32,542	75,000	75,000	75,000
54900 Other Current Charges & Obligations	50,000	0	0	0
501-821-596 Totals	<u>2,739,026</u>	<u>3,827,500</u>	<u>4,050,018</u>	<u>4,041,829</u>
Risk Financing & Workers Comp Totals	<u><u>2,739,026</u></u>	<u><u>3,827,500</u></u>	<u><u>4,050,018</u></u>	<u><u>4,041,829</u></u>

**Leon County Government**  
**Communications - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>001-470-519 MIS Automation - General Fund</b>				
54110 Com-net Communications	202,428	186,600	166,155	166,155
001-470-519 Totals	<u>202,428</u>	<u>186,600</u>	<u>166,155</u>	<u>166,155</u>
<b>106-470-541 MIS Automation - Transportation Trust</b>				
54110 Com-net Communications	14,801	8,500	10,316	10,316
106-470-541 Totals	<u>14,801</u>	<u>8,500</u>	<u>10,316</u>	<u>10,316</u>
<b>110-470-602 MIS Automation - State Attorney</b>				
54110 Com-net Communications	18,798	14,400	14,712	14,712
110-470-602 Totals	<u>18,798</u>	<u>14,400</u>	<u>14,712</u>	<u>14,712</u>
<b>110-470-603 MIS Automation - Public Defender</b>				
54110 Com-net Communications	19,631	15,450	15,794	15,794
110-470-603 Totals	<u>19,631</u>	<u>15,450</u>	<u>15,794</u>	<u>15,794</u>
<b>111-470-523 MIS Automation - Probation Services</b>				
54110 Com-net Communications	5,131	3,985	4,068	4,068
111-470-523 Totals	<u>5,131</u>	<u>3,985</u>	<u>4,068</u>	<u>4,068</u>
<b>120-470-524 MIS Automation - Building Inspection</b>				
54110 Com-net Communications	3,147	2,065	2,173	2,173
120-470-524 Totals	<u>3,147</u>	<u>2,065</u>	<u>2,173</u>	<u>2,173</u>
<b>121-470-537 MIS Automation - Growth Management</b>				
54110 Com-net Communications	17,403	10,200	7,849	7,849
121-470-537 Totals	<u>17,403</u>	<u>10,200</u>	<u>7,849</u>	<u>7,849</u>
<b>122-470-562 MIS Automation - Mosquito Control</b>				
54110 Com-net Communications	0	0	551	551
122-470-562 Totals	<u>0</u>	<u>0</u>	<u>551</u>	<u>551</u>
<b>123-470-538 MIS Automation - Stormwater</b>				
54110 Com-net Communications	0	0	626	626
123-470-538 Totals	<u>0</u>	<u>0</u>	<u>626</u>	<u>626</u>
<b>135-470-526 MIS Automation - EMS Fund</b>				
54110 Com-net Communications	9,812	9,500	11,512	11,512
135-470-526 Totals	<u>9,812</u>	<u>9,500</u>	<u>11,512</u>	<u>11,512</u>
<b>140-470-520 MIS Automation - Animal Control</b>				
54110 Com-net Communications	0	0	1,541	1,541
140-470-520 Totals	<u>0</u>	<u>0</u>	<u>1,541</u>	<u>1,541</u>
<b>140-470-562 MIS Automation - General Fund</b>				
54110 Com-net Communications	1,944	1,510	0	0
140-470-562 Totals	<u>1,944</u>	<u>1,510</u>	<u>0</u>	<u>0</u>
<b>140-470-572 MIS Automation - Parks and Recreation</b>				
54110 Com-net Communications	1,972	1,530	1,565	1,565
140-470-572 Totals	<u>1,972</u>	<u>1,530</u>	<u>1,565</u>	<u>1,565</u>
<b>160-470-552 MIS Automation - Tourist Development</b>				
54110 Com-net Communications	10,638	10,200	10,255	10,255
160-470-552 Totals	<u>10,638</u>	<u>10,200</u>	<u>10,255</u>	<u>10,255</u>

**Leon County Government  
Communications - Fiscal Year 2011 Budgetary Cost Summary**

Organizational Code / Account	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted	FY 2012 Projected
<b>401-470-534 MIS Automation - Solid Waste Fund</b>				
54110 Com-net Communications	15,493	16,755	16,821	16,821
401-470-534 Totals	<u>15,493</u>	<u>16,755</u>	<u>16,821</u>	<u>16,821</u>
<b>502-900-590 Communications Trust</b>				
54100 Communications	247,882	237,785	130,100	130,100
54110 Com-net Communications	442,281	388,910	225,000	225,000
502-900-590 Totals	<u>690,163</u>	<u>626,695</u>	<u>355,100</u>	<u>355,100</u>
<b>502-900-713 Communications Trust</b>				
54101 Communication - Phone System	0	0	47,255	47,255
54110 Com-net Communications	66,829	0	40,500	40,500
502-900-713 Totals	<u>66,829</u>	<u>0</u>	<u>87,755</u>	<u>87,755</u>
<b>505-470-519 MIS Automation - Motor Pool Fund</b>				
54110 Com-net Communications	0	615	626	626
505-470-519 Totals	<u>0</u>	<u>615</u>	<u>626</u>	<u>626</u>
Communications Totals	<u>1,078,190</u>	<u>908,005</u>	<u>707,419</u>	<u>707,419</u>