RESOLUTION NO. _____

WHEREAS, the Board of County Commissioners of Leon County, Florida, on September 23, 2014, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Leon County, Florida, set forth the appropriations and revenue estimate for the final Countywide budget for Fiscal Year 2014/2015, attached hereto as Exhibit B, in the amount of $244,842,638.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Leon County, Florida, that:

1. The Fiscal Year 2014/2015 final Countywide budget be adopted by fund as it appears in the attached Exhibit A.

2. This resolution shall take effect immediately upon its adoption.

DULY ADOPTED at a public hearing this the 23rd day of September, 2014.

LEON COUNTY, FLORIDA

BY: _____
Kristin Dozier, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Circuit Court and Comptroller
Leon County, Florida

BY: _____

Approved as to Form:
Leon County Attorneys Office

BY: _____
Herbert W. A. Thiele, Esq.
County Attorney

EXHIBIT A

Leon County Fiscal Year 2015 Tentative Budget

Summary of All Funds

		FY 2013 Actual	FY 2014 Adopted	FY 2015 Requested	FY 2015 Budget	FY 2016 Planned	FY 2017 Planned	FY 2018 Planned	FY 2019 Planned
Millage Rates									
General Countywide		7.8500	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
EMS MSTU		0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
General Fund	001	**50,793,500**	**57,051,670**	**60,599,057**	**59,571,649**	**62,769,103**	**63,455,148**	**65,305,899**	**68,286,309**
Special Revenue Funds									
Supervisor of Elections	060	3,113,769	3,751,522	3,920,718	3,919,123	5,189,253	4,087,306	4,087,022	4,178,292
Transportation Trust	106	12,574,343	13,616,589	16,107,267	15,208,953	15,613,459	15,808,957	16,519,615	16,497,080
Fine and Forfeiture	110	69,916,829	66,095,977	69,723,998	68,656,219	70,539,802	72,374,233	74,779,847	77,288,630
Probation Services	111	2,640,155	2,800,461	2,846,896	2,845,908	2,937,022	3,018,211	3,129,856	3,138,879
Teen Court	114	155,047	168,268	165,866	165,072	173,113	181,362	187,792	194,470
Drug Abuse Trust	116	93,898	48,450	52,540	52,540	52,920	53,395	53,870	54,345
Judicial Programs	117	164,213	190,000	233,930	207,100	212,985	219,856	227,020	234,196
Building Inspection	120	1,102,261	1,339,307	1,560,375	1,560,375	1,634,950	1,713,325	1,795,595	1,881,665
Dvlpmt Srvcs & Environ. Mgmt.	121	3,016,442	3,221,614	3,581,040	3,580,010	3,702,394	3,828,897	3,960,279	4,096,718
Stormwater Utility	123	4,848,577	4,449,346	4,475,826	4,473,588	4,637,344	4,722,386	4,854,695	5,034,701
SHIP Trust	124	174,469	-	-	-	-	-	-	-
Grants	125	6,220,560	638,516	648,708	643,086	655,075	667,386	680,227	693,606
Non-Cntywide Gen. Rev.	126	18,019,070	18,776,087	20,078,332	20,078,332	20,471,038	20,891,858	21,519,058	22,108,849
Grants	127	1,189,781	60,000	-	60,000	-	-	-	-
9-1-1 Emergency Communication	130	1,170,400	1,267,300	1,293,200	1,288,200	1,306,250	1,325,250	1,346,150	1,365,150
Radio Communication Systems	131	1,068,966	1,092,861	1,115,020	1,091,224	1,123,961	1,157,681	1,192,411	1,209,029
Municipal Services	140	7,018,897	5,936,335	6,275,511	6,205,409	6,308,123	6,627,105	6,747,945	6,868,785
Fire Rescue Services	145	7,040,785	7,139,672	7,256,243	6,878,610	6,942,571	7,007,171	7,072,419	7,138,319
Tourist Development	160	3,626,541	4,806,899	5,052,417	5,051,227	5,054,082	5,130,599	5,046,660	5,158,387
Housing Finance Authority	161	158,917	30,210	67,925	67,925	67,925	67,925	67,925	67,925
Special Assessment. Paving	162	332,460	339,400	313,907	313,907	279,675	279,675	196,773	147,106
Killearn Lakes Units I and II Sewer	164	228,263	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Bank of America Building	165	2,382,419	2,036,813	1,674,894	1,573,459	2,012,059	1,941,386	2,445,823	1,756,477
Huntington Oaks Plaza	166	526,274	233,990	565,197	200,198	278,000	281,000	284,000	286,000
Subtotal		**146,783,336**	**138,277,117**	**147,247,310**	**144,357,965**	**149,429,501**	**151,622,464**	**156,432,482**	**159,636,109**
Debt Service Funds									
Series 2003A & 2003B	211	658,903	580,587	581,080	581,080	581,483	580,798	7,076,046	7,079,016
Series 1998B	216	2,718,002	-	-	-	-	-	-	-
Series 2005	220	5,097,758	7,970,206	7,832,181	7,247,350	7,241,750	7,244,150		
ESCO Lease	221	484,514	484,514	484,514	484,514	484,514	484,514	484,514	-
Series 2014	222	0	0	558,780	558,780	558,471	559,082	558,585	559,007
Subtotal		**8,959,176**	**9,035,307**	**9,456,555**	**8,871,724**	**8,866,218**	**8,868,544**	**8,119,145**	**7,638,023**
Capital Projects Fund									
Capital Improvements	305	15,324,965	6,038,680	8,973,755	6,158,380	6,581,690	6,189,530	4,894,530	6,820,899
Transportation Improvements	306	1,204,791	1,831,200	3,084,200	2,699,825	2,687,475	2,528,600	2,871,250	2,488,375
Sales Tax	308	6,766,034	4,108,284	753,099	753,099	-	-	-	-
Sales Tax - Extension	309	1,742,910	3,850,000	5,472,000	4,968,901	9,605,854	4,800,000	4,765,000	4,730,000
Series 2003A & 2003B	311	1,878	-	-	-	-	-	-	-
Series 1999 Construction	318	47,582	-	-	-	-	-	-	-
Series 2005 Construction	320	174,183	-	-	-	-	-	-	-
9-1-1 Capital Projects	330	576,011	194,864	202,039	12,540	12,540	12,540	12,540	12,540
Impact Fee - Countywide Rd.	341	9,365	-	-	-	-	-	-	-
Impact Fee - NW Urban Coll.	343	8,642	-	-	-	-	-	-	-
Impact Fee - SE Urban Coll.	344	336,672	-	-	-	-	-	-	-
Subtotal		**26,193,033**	**16,023,028**	**18,485,093**	**14,592,745**	**18,887,559**	**13,530,670**	**12,543,320**	**14,051,814**
Enterprise Funds									
Solid Waste	401	11,040,424	10,020,777	11,624,137	10,090,106	10,306,437	10,834,906	10,409,326	10,334,201
Subtotal		**11,040,424**	**10,020,777**	**11,624,137**	**10,090,106**	**10,306,437**	**10,834,906**	**10,409,326**	**10,334,201**
Internal Service Funds									
Insurance Service	501	3,105,850	3,086,594	3,567,563	3,567,563	3,567,563	3,567,563	3,567,562	3,567,562
Communications Trust	502	351,681	502,690	595,782	595,782	595,782	595,782	595,782	595,782
Motor Pool	505	2,939,125	3,237,600	3,195,105	3,195,105	3,227,055	3,259,326	3,291,919	3,324,839
Subtotal		**6,396,656**	**6,826,884**	**7,358,450**	**7,358,450**	**7,390,400**	**7,422,671**	**7,455,263**	**7,488,183**
TOTAL:		**250,166,125**	**237,234,783**	**254,770,602**	**244,842,638**	**257,649,217**	**255,734,402**	**260,265,435**	**267,434,639**
Less Interfund Transfers		*36,287,333*	*30,975,924*	*14,019,630*	*34,455,187*	*36,937,673*	*37,480,361*	*39,974,801*	*44,721,910*
TOTAL NET OF TRANS:		**213,878,792**	**206,258,859**	**240,750,972**	**210,387,451**	**220,711,544**	**218,254,041**	**220,290,634**	**222,712,729**

EXHIBIT B

Leon County Fiscal Year 2015 Tentative Budget

General Fund (001)

Fund Type: General Fund

The General Fund is the general operating fund of the County established by F.S. 129.02(1). Major revenue sources for the County's General Fund include proceeds from ad valorem and other taxes, charges for services, fees, and other miscellaneous revenues. The General Fund is used to account for financial resources and expenditures of general government (except those required to be accounted for in another fund) such as libraries, management information systems, facilities management, etc.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Ad Valorem - General Fund	311110	42,970,744	39,811,851	43,656,607	41,473,777	45,510,232	48,250,333	50,602,391	53,007,108
Delinquent Taxes	311200	-	380,000	300,000	285,000	285,000	285,000	285,000	285,000
Delinquent Taxes 2005	311205	473	-	-	-	-	-	-	-
Delinquent Taxes 2006	311206	165	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	5,596	-	-	-	-	-	-	-
Delinquent Taxes 2008	311208	11,295	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	11,024	-	-	-	-	-	-	-
Deliquent Taxes - 2010	311210	26,119	-	-	-	-	-	-	-
Delequent Taxes 2011	311211	146,391	-	-	-	-	-	-	-
Tourist Development (3 Cents & 5th Cent)	312100	34,962	41,800	39,000	37,050	37,430	37,810	38,190	38,570
Tourist Development (1 Cent)	312110	8,735	8,360	9,800	9,310	9,405	9,500	9,595	9,690
Federal Payments in Lieu of Taxes	333000	190,363	166,250	180,000	171,000	171,000	171,000	171,000	171,000
State Library Aid	334710	165,913	157,617	174,645	165,913	165,913	165,913	165,913	165,913
COT Reimbursement for PSC	337220	108,688	898,917	881,099	881,099	963,386	979,734	996,663	995,017
GIS	337300	1,401,098	1,129,965	1,320,100	1,320,100	1,320,100	1,320,100	1,320,100	1,320,100
CRTPA Reimbursement	337401	209,601	452,082	230,017	230,017	230,712	231,441	232,207	233,011
Blueprint 2000 Reimbursement	337402	120,067	59,195	60,695	60,695	61,274	61,882	62,521	63,192
Payments In Lieu Of Taxes	339100	23,849	-	-	-	-	-	-	-
FS 29.0085 Court Technology	341150	-	444,885	465,000	441,750	446,168	450,630	455,181	459,733
$2.00 IT Added Court Cost FS 28.24(12)	341160	462,778	-	-	-	-	-	-	-
Zoning Fees	341200	1,650	-	-	-	-	-	-	-
GIS User Fees	341910	8,959	8,780	10,000	9,500	9,500	9,500	9,500	9,500
CJIS User Fees	341920	81,150	83,315	79,200	75,240	77,425	79,800	82,175	84,645
Room And Board - Prisoners	342300	-	-	-	-	-	-	-	-
Hand Fogging Fees	342950	350	-	-	-	-	-	-	-
Parking Facilities	344500	150,929	147,250	154,000	146,300	146,300	146,300	146,300	146,300
Library Parking	344510	12,511	14,250	60,000	57,000	57,570	58,235	58,805	59,375
Library Fees	347100	138,626	123,842	136,200	129,390	128,060	126,825	125,495	124,260
Library Printing	347101	-	45,401	15,000	14,250	14,535	14,915	15,200	15,485
Other Counties-Circuitwide Reimbursement	348820	30,911	-	50,000	47,500	47,500	47,500	47,500	47,500
FS 29.0085 Court Facilities	348930	1,422,383	1,384,150	1,440,000	1,368,000	1,380,996	1,395,220	1,409,451	1,423,687
Process Server Fee	348991	8,850	11,400	10,000	10,000	10,000	10,000	10,000	10,000
Civil Fee - Circuit Court	349200	73	-	-	-	-	-	-	-
Crt Admin/ Circuit-wide Reimbursement	349500	-	9,600	-	-	-	-	-	-
GAL / Ciruit-wide Reimbursement	349501	-	19,836	39,000	37,050	37,050	37,050	37,050	37,050
Fees	349600	151	-	-	-	-	-	-	-
Interest Income - Investment	361110	638	-	-	-	-	-	-	-
Pool Interest Allocation	361111	423,243	752,115	284,525	270,299	270,299	270,299	270,299	270,299
Net Incr(decr) In Fmv Of Investment	361300	(279,655)	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	5,077	-	-	-	-	-	-	-
Rents And Royalties	362000	1,515	-	-	-	-	-	-	-
Disposition Of Fixed Assets	364000	1,500	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	150,777	143,213	202,000	191,900	194,433	195,696	198,220	199,489
Refund Of Prior Year Expenses	369300	4,206	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	78,039	-	50,000	47,500	47,500	47,500	47,500	47,500
Volunteer Certificate Training Fees	369930	1,200	950	951	903	903	903	903	903
Transfer From Fund 110	381110	4,600,000	-	-	-	-	-	-	-
Transfer From Fund 125	381125	22,918	-	-	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

General Fund (001)

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfer From Fund 126	381126	2,086,375	5,967,235	7,286,083	7,286,083	7,200,389	7,548,399	7,716,322	8,326,052
Transfer From Fund 135	381135	155,984	-	-	-	-	-	-	-
Transfer From Fund 140	381140	648,500	-	-	-	-	-	-	-
Transfer From Fund 162	381162	-	150,000	308,407	308,407	274,175	274,175	191,273	141,606
Pensacola Care Lease	383001	159,398	146,616	146,616	146,616	146,616	146,616	146,616	146,616
Clerk Excess Fees	386100	571,202	-	-	-	-	-	-	-
Property Appraiser	386600	46,697	-	-	-	-	-	-	-
Tax Collector	386700	165,688	350,000	350,000	350,000	-	-	-	-
Supervisor Of Elections	386800	89,646	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	4,142,795	4,000,000	4,000,000	3,525,232	1,082,872	454,529	447,708
Total Revenues		56,687,354	57,051,670	61,938,945	59,571,649	62,769,103	63,455,148	65,305,899	68,286,309

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
County Commission	100-511	1,244,870	1,266,011	1,419,525	1,416,709	1,440,737	1,452,317	1,491,709	1,518,728
Commission District 1	101-511	10,103	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 2	102-511	1,363	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 3	103-511	7,874	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 4	104-511	7,000	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 5	105-511	5,202	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission At-Large (Group 1)	106-511	5,567	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission At-Large (Group 2)	107-511	9,205	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commissioners' Account	108-511	17,708	22,898	22,808	22,808	22,808	22,808	22,808	22,808
County Administration	110-512	546,408	559,526	614,095	611,693	634,152	657,045	680,843	705,600
Minority/Women Small Business Enterprise	112-513	168,855	223,199	195,118	194,380	449,888	205,612	211,564	217,751
Volunteer Center	113-513	145,747	167,160	188,183	187,804	194,270	200,986	207,969	215,231
Economic Development/Intergovernmental Affairs	114-512	526,580	407,693	639,238	638,996	641,644	652,193	663,170	674,583
Strategic Initiatives	115-513	863,438	957,233	1,000,847	965,483	995,431	1,026,340	1,058,481	1,059,745
County Attorney	120-514	1,744,440	1,763,206	1,907,650	1,903,465	1,955,563	2,009,259	2,065,095	2,123,167
Office of Sustainability	127-513	215,496	263,585	301,795	300,884	297,813	305,024	312,521	320,320
Office of Management & Budget	130-513	567,086	674,550	776,112	764,507	790,137	816,786	844,491	873,285
Clerk - Finance Administration	132-586	1,403,766	1,480,021	1,524,335	1,520,544	1,550,955	1,581,974	1,613,613	1,645,885
Procurement	140-513	225,225	288,365	303,772	302,492	312,960	323,837	335,148	346,910
Warehouse	141-513	90,640	93,897	99,657	99,254	102,630	106,120	109,745	113,517
Property Control	142-513	48,709	-	-	-	-	-	-	-
Facilities Management	150-519	5,287,206	7,104,037	6,777,189	6,655,685	6,779,325	6,900,093	7,002,973	7,059,176
Facilities Management: Judicial Security	150-711	621,285	-	-	-	-	-	-	-
Facilities Management: Judicial Maintenance	150-712	480,510	-	-	-	-	-	-	-
Real Estate Management	156-519	225,127	276,725	359,500	335,120	344,364	353,977	363,971	365,323
Human Resources	160-513	1,088,755	1,238,806	1,341,066	1,338,865	1,379,364	1,421,494	1,465,303	1,490,861
Management Information Services	171-513	4,056,268	5,542,768	5,738,265	5,719,040	5,880,854	6,039,301	6,204,072	6,398,882
Article V MIS	171-713	1,044,726	-	-	-	-	-	-	-
Health Department	190-562	237,345	237,345	237,345	237,345	237,345	237,345	237,345	237,345
Mosquito Control	216-562	542,985	575,876	627,114	626,161	639,472	653,308	667,701	682,662
Lib - Policy, Planning, & Operations	240-571	797,447	836,577	864,406	862,266	879,693	897,736	916,505	933,021
Library Public Services	241-571	2,325,974	2,463,124	2,466,077	2,484,745	2,555,372	2,627,793	2,703,118	2,781,432
Library Collection Services	242-571	794,236	794,835	849,504	799,237	823,903	849,519	876,165	903,871
Library Extension Services	243-571	2,293,422	2,417,263	2,441,474	2,429,164	2,518,503	2,611,331	2,707,875	2,808,281
Summer Youth Employment	278-551	71,605	74,265	80,425	80,425	80,425	80,425	80,425	80,425
Cooperative Extension	361-537	481,135	541,844	545,264	542,904	560,926	579,632	599,086	619,321
Medical Examiner	370-527	479,523	584,037	491,922	491,922	489,520	499,310	509,296	519,482

Leon County Fiscal Year 2015 Tentative Budget

General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Tubercular Care & Child Protection Exams	370-562	46,500	61,000	61,000	61,000	61,000	61,000	61,000	61,000
Baker Act & Marchman Act	370-563	638,156	678,380	692,601	692,601	692,601	692,601	692,601	692,601
Medicaid & Indigent Burials	370-564	2,148,956	2,589,550	2,632,830	2,607,830	2,635,405	2,663,319	2,691,578	2,718,366
CHSP & Emergency Assistance	370-569	1,022,434	962,902	987,387	987,055	989,450	991,939	994,528	997,221
Housing Services	371-569	390,894	451,922	463,826	461,325	477,993	495,313	513,324	532,056
Youth Sports Teams	379-572	1,500	4,750	-	-	-	-	-	-
Veteran Services	390-553	252,087	301,120	311,462	312,020	318,117	324,432	330,999	320,331
Capital Regional Transportation Planning Agency	402-515	215,993	231,028	241,310	238,206	246,926	255,991	265,420	275,228
Blueprint 2000	403-515	59,297	60,433	63,245	62,897	65,400	68,001	70,705	73,520
Public Safety Complex Facilities	410-529	388,286	1,468,261	1,466,139	1,464,910	1,623,628	1,650,165	1,677,590	1,687,754
Public Safety Complex Technology	411-529	39,917	335,880	222,737	221,135	225,519	230,082	234,826	239,759
Geographic Info. Systems	421-539	1,793,384	1,876,562	1,961,582	1,960,963	2,012,804	2,066,602	2,122,566	2,180,760
MIS Automation - General Fund	470-519	131,701	138,120	136,675	136,675	136,675	136,675	136,675	136,675
General Fund - Risk	495-519	216,970	446,611	415,999	415,999	415,999	415,999	415,999	415,999
Indirect Costs - General Fund	499-519	(5,766,235)	(5,760,392)	(5,791,000)	(5,791,000)	(5,964,730)	(6,143,674)	(6,327,981)	(6,517,823)
Property Appraiser	512-586	4,329,859	4,484,136	4,754,869	4,734,406	4,876,438	5,022,731	5,123,186	5,225,650
Tax Collector	513-586	4,365,110	4,278,000	4,368,000	4,368,000	4,455,700	4,545,434	4,636,203	4,729,007
Court Administration	540-601	205,177	227,203	246,409	231,420	238,506	245,874	253,537	261,508
Court Information Systems	540-713	13,739	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Court Operating	540-719	24,549	-	-	-	-	-	-	-
Guardian Ad Litem	547-685	-	20,852	19,792	19,792	19,792	19,792	19,792	19,792
GAL Information Systems	547-713	9,887	1,495	1,490	1,490	1,490	1,490	1,490	1,490
GAL Operating	547-719	5,740	-	-	-	-	-	-	-
Planning Department	817-515	753,925	838,533	853,297	852,752	855,968	859,312	862,790	866,408
Non-Operating General Fund	820-519	852,825	790,356	807,055	806,959	790,055	790,055	790,055	790,055
Tax Deed Applications	831-513	(11,041)	62,500	62,500	62,500	62,500	62,500	62,500	62,500
Line Item - Detention/Correction	888-523	335,759	335,759	335,759	335,759	335,759	185,759	185,759	185,759
Line Item - Keep Tall. Beautiful	888-539	21,375	21,375	-	-	-	-	-	-
Line Item - Economic Development	888-552	199,500	199,500	-	25,000	-	-	-	-
Line Item - Human Service Agencies	888-569	344,925	344,925	100,000	125,000	100,000	100,000	100,000	100,000
Line Item - COCA Administration	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Line Item - Special Events	888-574	21,500	29,000	-	-	-	-	-	-
Transfers	950-581	5,849,209	7,078,916	9,436,316	8,535,798	10,393,239	10,403,921	11,186,416	13,202,981
Primary Health Care	971-562	1,724,484	1,834,136	2,017,794	2,002,533	2,004,465	2,006,475	2,008,565	2,010,737
CRA-Payment	972-559	1,334,305	1,328,511	1,441,796	1,681,225	1,714,849	1,766,294	1,819,283	1,873,862
Budgeted Reserves - General Fund	990-599	-	250,000	250,000	200,000	200,000	200,000	200,000	200,000
Total Appropriations		50,793,500	57,051,670	60,599,057	59,571,649	62,769,103	63,455,148	65,305,899	68,286,309
Revenues Less Appropriations		5,893,855	-	1,339,888	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

General Fund (001)

Notes:

The Board of Commissioners balanced the budget without increasing the current 8.3144 millage rate (The total estimated tax collections for FY2015 will be $4.3 million or a 2.71 percent increase over 2014).

For FY15, property values increased by 4.1%, providing an additional $4.3 million in property tax revenue. This and the additional $1.2 million State Shared Revenue allowed the Board to balance the budget with no reduction in service delivery for the first time in seven years. In addition, the Board appropriated $4 million in fund balance to fund recurring operating expenditures. The use of this fund balance still leaves the general fund reserves within policy limits.

For the first time in two years, there is a recurring general revenue transfer to capital projects (Fund 305) in the amount of $1 million. Out years reflect the transfer of recurring general revenue to fund capital projects.

Out years from FY16 to FY19 show the use of fund balance declining from $3.5 million per year to $447,708 by FY19. Using fund balance in this amount will allow the Board to maintain the millage rate 8.3144 in FY16 and the remaining out years to maintain current service levels. This millage rate assumes property values will continue to increase with the economic recovery continuing in the out years. FY16 to FY19 reflects property valuations increasing by 4% each year and a steady millage rate of 8.3144.

Leon County Fiscal Year 2015 Tentative Budget

Supervisor of Elections (060)

Fund Type: General Fund

The Supervisor of Elections Fund is a general fund established as part of the FY 2002 budget process. The Supervisor of Elections has requested their appropriation be established in a separate fund to provide discrete accounting of their budget. The revenue is transferred from the General Fund. At the conclusion of the fiscal year, any funds available in the Supervisor of Elections fund will be returned to the General Fund as excess fees.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
ADA Voting Equipment	331110	46,783	-	-	-	-	-	-	-
Supervisor Of Elections	341550	12,017	-	-	-	-	-	-	-
Transfer From Fund 001	381001	3,054,968	3,751,522	3,919,123	3,919,123	5,189,253	4,087,306	4,087,022	4,178,292
Total Revenues		3,113,769	3,751,522	3,919,123	3,919,123	5,189,253	4,087,306	4,087,022	4,178,292

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Supervisor of Elections - Risk	495-513	7,786	17,659	16,486	16,486	16,486	16,486	16,486	16,486
Voter Registration	520-513	1,792,507	1,867,575	2,148,742	2,126,269	2,299,453	2,285,665	2,337,574	2,392,040
Elections	520-586	54,451	-	-	-	-	-	-	-
Elections	521-513	1,170,029	1,866,288	1,755,490	1,776,368	2,873,314	1,785,155	1,732,962	1,769,766
Elections	521-586	35,195	-	-	-	-	-	-	-
SOE Grants	525-513	53,801	-	-	-	-	-	-	-
Total Appropriations		3,113,769	3,751,522	3,920,718	3,919,123	5,189,253	4,087,306	4,087,022	4,178,292
Revenues Less Appropriations		-	-	(1,595)	-	-	-	-	-

Notes:

Due to increased costs associated with the FY15 general election cycle, the Supervisor of Election's budget increased by 4.52% from the FY14 budget.

Leon County Fiscal Year 2015 Tentative Budget

Transportation Trust (106)

Fund Type: Special Revenue

The Transportation Trust Fund is a special revenue fund established by F.S. 129.02(2). Major revenue sources for the Transportation Trust Fund include proceeds from local and state gas taxes. The fund is used to account for resources dedicated and expenditures restricted to the maintenance/construction of roads and bridges.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
County Ninth-Cent Voted Fuel Tax	312300	1,334,475	1,276,800	1,427,000	1,355,650	1,383,200	1,410,750	1,438,300	1,467,750
Local Option Gas Tax	312410	3,458,643	3,309,800	3,605,000	3,424,750	3,493,150	3,563,450	3,634,700	3,706,900
2nd Local Option Gas Tax	312420	-	2,000,000	2,875,000	2,731,250	2,744,550	2,758,800	2,772,100	2,786,350
Federal Payments in Lieu of Taxes	333000	56,955	50,350	53,000	50,350	50,350	50,350	50,350	50,350
20% Surplus Gas Tax	335420	534,521	502,550	569,000	540,550	543,400	546,250	549,100	551,950
5th & 6th Cent Gas Tax	335430	2,138,085	2,008,300	2,276,000	2,162,200	2,172,650	2,183,100	2,194,500	2,204,950
Gas Tax Pour-Over Trust	335440	1,179,604	1,110,550	1,217,000	1,156,150	1,178,950	1,202,700	1,226,450	1,251,150
Other Transportation	335490	72,015	101,935	110,000	104,500	104,500	104,500	104,500	104,500
Service Area App Fees	343651	1,502	950	1,000	950	950	950	950	950
Grading Fee Public Works	343920	33,302	36,100	34,000	32,300	32,300	32,300	32,300	32,300
Traffic Signs	344910	5,609	950	1,000	950	950	950	950	950
Subdivision Fees	344911	2,231	950	2,500	2,375	2,375	2,375	2,375	2,375
R-O-W Placement Fees	344913	55,715	42,750	52,400	49,780	50,255	50,825	51,300	51,775
Signal Maintenance - State Reimb	344914	64,701	55,955	62,000	58,900	58,900	58,900	58,900	58,900
Pool Interest Allocation	361111	39,169	122,645	43,000	40,850	40,850	40,850	40,850	40,850
Interest Income - Other	361120	(488)	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(33,692)	-	-	-	-	-	-	-
Equipment Buyback	364100	-	107,350	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	6,381	2,375	5,000	4,750	4,750	4,750	4,750	4,750
Transfer From Fund 123	381123	1,886,104	1,076,400	1,268,941	1,268,941	1,296,094	1,324,457	1,354,079	1,384,998
Transfer From Fund 126	381126	2,592,697	1,809,879	2,223,757	2,223,757	2,455,285	2,472,700	3,003,161	2,795,332
Total Revenues		13,427,530	13,616,589	15,825,598	15,208,953	15,613,459	15,808,957	16,519,615	16,497,080

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Support Services	400-541	507,843	583,169	591,490	589,463	605,494	621,922	639,004	656,771
Engineering Services	414-541	2,691,573	2,987,714	3,164,681	3,151,459	3,276,889	3,381,162	3,489,596	3,602,378
Transportation Maintenance	431-541	3,614,262	3,764,548	4,028,873	4,205,009	4,312,234	4,423,606	4,539,443	4,638,071
Right-Of-Way Management	432-541	1,962,769	2,489,913	2,370,478	2,361,277	2,426,347	2,493,954	2,564,275	2,637,414
MIS Automation - Transportation Trust	470-541	8,730	11,350	9,600	9,600	9,600	9,600	9,600	9,600
Transportation Trust - Risk	495-541	45,273	73,695	72,320	72,320	72,320	72,320	72,320	72,320
Indirect Costs - Transportation Trust	499-541	1,625,000	1,625,000	1,770,000	1,770,000	1,823,100	1,877,793	1,934,127	1,992,151
Transfers	950-581	2,427,312	2,631,200	4,499,825	3,499,825	3,487,475	3,328,600	3,671,250	3,288,375
Public Works Admin Chargebacks	978-541	(308,418)	(600,000)	(450,000)	(500,000)	(450,000)	(450,000)	(450,000)	(450,000)
Budgeted Reserves - Transport. Trust	990-599	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Appropriations		12,574,343	13,616,589	16,107,267	15,208,953	15,613,459	15,808,957	16,519,615	16,497,080
Revenues Less Appropriations		853,186	-	(281,669)	-	-	-	-	-

Notes:

In FY14, the Board voted to levy the available additional five cent gas tax. The proceeds from this tax are split evenly with the City of Tallahassee. This gas tax revenue generated an additional $2 million in FY14. This was based on only 8 months of collections due to the proposed ordinance enactment date of January 2014. However, in FY15 and the out years, collections are anticipated to increase to $2.7 million for a full 12 month collection cycle. The Board determined that this additional revenue would be split 50/50 to be used for capital transportation projects (sidewalks and Bannerman Road the first two years) and to reduce the general revenue transfer to the Transportation Fund. The out years reflect the same 50/50 split between additional funding for capital transportation projects and reduction of the general revenue transfer.

Leon County Fiscal Year 2015 Tentative Budget

Fine and Forfeiture (110)

Fund Type: Special Revenue

The Fine and Forfeiture Fund is a special revenue fund established by F.S. 129.02(3) and F.S. 142.01. Major revenue sources for the County Fine and Forfeiture Fund include proceeds from ad valorem taxes and other miscellaneous revenues. The fund is used to account for revenues collected in support of and expenditures dedicated to criminal prosecution, court operations, and operations of the Sheriff's Department.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Ad Valorem - Fine/Fore. Fund	311120	64,456,115	64,887,387	71,087,500	67,533,125	69,410,762	71,239,194	73,637,896	76,140,568
Child Support Enforcement	331240	14,507	21,945	23,100	21,945	22,420	22,895	23,275	23,750
Title IV - Child Support Enforcement	331691	3,085	21,945	-	-	-	-	-	-
Sheriff Fees-Warrants, Fingerprints, Records	341520	361,013	408,500	402,000	381,900	385,719	389,576	393,472	397,407
Sheriff Wrecker Services	341525	-	-	88,421	84,000	84,840	85,688	86,545	87,410
Room And Board - Prisoners	342300	433,993	407,550	465,263	442,000	442,000	442,000	442,000	442,000
Court Fines	351120	28,491	23,750	38,000	36,100	36,100	36,100	37,050	37,050
Crime Prevention (fs 775.083(2))	351150	78,447	71,250	85,420	81,149	81,961	82,780	83,609	84,445
Pool Interest Allocation	361111	113,891	253,650	80,000	76,000	76,000	76,000	76,000	76,000
Net Incr(decr) In Fmv Of Investment	361300	(15,012)	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	184	-	-	-	-	-	-	-
Sheriff Excess Fees	386400	1,006,616	-	-	-	-	-	-	-
Total Revenues		66,481,331	66,095,977	72,269,704	68,656,219	70,539,802	72,374,233	74,779,847	77,288,630

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
MIS Automation - State Attorney	470-602	11,660	11,920	12,480	12,480	12,480	12,480	12,480	12,480
MIS Automation - Public Defender	470-603	12,830	16,320	16,393	16,393	16,393	16,393	16,393	16,393
Fine & Forfeiture - Risk	495-689	306,191	242,145	291,314	291,314	291,314	291,314	291,314	291,314
Diversionary Programs	508-569	115,543	110,000	100,000	100,000	100,000	100,000	100,000	100,000
Law Enforcement	510-586	33,064,962	32,410,219	34,735,410	34,186,350	35,196,732	36,192,483	37,476,823	38,726,823
Corrections	511-586	29,954,342	31,139,661	32,580,991	32,112,272	32,954,108	33,761,264	34,850,822	36,100,822
State Attorney	532-602	37,465	98,600	98,600	98,600	98,600	98,600	98,600	98,600
State Attorney	532-713	5,643	10,055	9,655	9,655	9,655	9,655	9,655	9,655
State Attorney	532-719	60,992	-	-	-	-	-	-	-
Public Defender	533-603	53,150	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	22,240	14,350	12,720	12,720	12,720	12,720	12,720	12,720
Public Defender	533-719	52,240	-	-	-	-	-	-	-
Clerk - Article V Expenses	537-614	439,981	414,527	413,828	413,828	422,105	430,547	439,158	447,941
Legal Aid	555-715	131,424	133,655	134,082	134,082	134,510	134,914	135,341	135,341
Juvenile Detention Payment - State	620-689	1,003,167	1,286,000	1,100,000	1,100,000	1,122,660	1,145,338	1,168,016	1,168,016
Transfers	950-581	4,645,000	-	-	-	-	-	-	-
Budgeted Reserves - Fine and Forfeiture	990-599	-	90,000	100,000	50,000	50,000	50,000	50,000	50,000
Total Appropriations		69,916,829	66,095,977	69,723,998	68,656,219	70,539,802	72,374,233	74,779,847	77,288,630
Revenues Less Appropriations		(3,435,499)	-	2,545,706	-	-	-	-	-

Notes:

The Board of County Commissioners implemented and maintained the countywide millage rate of 8.3144 for FY 2015. Additional information regarding this levy is located on the general fund page.

Leon County Fiscal Year 2015 Tentative Budget

Probation Services (111)

Fund Type: Special Revenue

The Probation Services Fund is a special revenue fund established in support of the administration of County Probation programs. Major revenue sources for the Probation Services Fund include fees related to pre-trial costs, other probation related services, and a transfer from the General Fund. The fund is used to account for resources and expenditures related to the alternative Community Service Work Program, the Pre-trial Release Program, urinalysis testing fees and other County Probation programs and services.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Active GPS Monitoring Fee	348680	175	-	-	-	-	-	-	-
County Court Probation Fees	349120	598,209	550,050	496,000	471,200	466,450	461,700	456,950	453,150
Probation-no Show Fees	349125	30,695	30,305	25,300	24,035	23,750	23,560	23,275	23,085
Pre-trial Fees	349130	105,836	103,550	83,700	79,515	80,275	81,035	81,890	82,650
SCRAM Unit User Fees	349135	59,781	46,455	94,000	89,300	90,250	91,105	92,055	92,910
Alternative Community Service Fees	349140	74,449	74,290	58,600	55,670	56,240	56,810	57,380	57,950
UA Testing Fees	349147	135,170	129,200	139,000	132,050	133,950	134,900	136,800	137,750
Alcohol Testing Fees	349148	66,851	65,930	63,800	60,610	61,180	61,845	62,415	63,080
Pool Interest Allocation	361111	6,687	24,605	7,800	7,410	7,410	7,410	7,410	7,410
Net Incr(decr) In Fmv Of Investment	361300	496	-	-	-	-	-	-	-
Transfer From Fund 001	381001	1,592,924	1,776,076	1,926,118	1,926,118	2,017,517	2,099,846	2,211,681	2,220,894
Total Revenues		2,671,273	2,800,461	2,894,318	2,845,908	2,937,022	3,018,211	3,129,856	3,138,879

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
MIS Automation - Probation Services	470-523	3,590	3,330	3,860	3,860	3,860	3,860	3,860	3,860
Probation Services - Risk	495-523	12,939	20,622	31,729	31,729	31,729	31,729	31,729	31,729
Indirect Costs - Probation Services	499-523	489,606	489,606	416,000	416,000	428,480	441,334	454,574	468,212
County Probation	542-523	1,039,617	1,119,246	1,199,393	1,200,807	1,245,158	1,291,248	1,339,170	1,389,007
Pretrial Release	544-523	944,878	993,137	1,012,734	1,019,628	1,049,356	1,066,866	1,112,423	1,052,851
Drug & Alcohol Testing	599-523	149,525	149,520	158,180	158,884	163,439	168,174	173,100	178,220
Budgeted Reserves - Probation Services	990-599	-	25,000	25,000	15,000	15,000	15,000	15,000	15,000
Total Appropriations		2,640,155	2,800,461	2,846,896	2,845,908	2,937,022	3,018,211	3,129,856	3,138,879
Revenues Less Appropriations		31,118	-	47,422	-	-	-	-	-

Notes:

For FY 2015, the Board provided a $1.9 million general revenue subsidy to the Probation Services fund. Due to a decline in program revenues, this subsidy is anticipated to grow to $2.2 million in FY 2019.

Leon County Fiscal Year 2015 Tentative Budget

Teen Court (114)

Fund Type: Special Revenue

Effective July 1, 2005, the Board of County Commissioners authorized a $3 fee be imposed for certain Court proceedings; the revenue will be used to support the Teen Court program.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Court Related Coll Not Remitted to State	348990	141,332	-	-	-	-	-	-	-
Mediation Fees	349310	116	-	-	-	-	-	-	-
Teen Court Fees	351500	-	140,030	113,400	107,730	109,820	112,005	114,285	116,565
Pool Interest Allocation	361111	1,370	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	28,238	57,342	57,342	63,293	69,357	73,507	77,905
Total Revenues		142,817	168,268	170,742	165,072	173,113	181,362	187,792	194,470

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Teen Court - Risk	495-662	917	1,488	1,714	1,714	1,714	1,714	1,714	1,714
Indirect Costs - Teen Court	499-662	8,251	8,251	8,000	8,000	8,240	8,487	8,742	9,004
Court Administration - Teen Court	586-662	145,879	158,529	156,152	155,358	163,159	171,161	177,336	183,752
Total Appropriations		155,047	168,268	165,866	165,072	173,113	181,362	187,792	194,470
Revenues Less Appropriations		(12,230)	-	4,876	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Drug Abuse Trust (116)

Fund Type: Special Revenue

The Drug Abuse Trust Fund is a special revenue fund established as the repository for the collection of court costs from felony fines. Funding is used to support drug intervention programs.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
County Alcohol Tf (fs 938.13)	348125	-	7,600	5,800	5,800	5,800	5,800	5,800	5,800
Felony Drug Intervention	348241	-	40,850	49,200	46,740	47,120	47,595	48,070	48,545
Court Related Coll Not Remitted to State	348990	50,116	-	-	-	-	-	-	-
Transfer From Fund 110	381110	45,000	-	-	-	-	-	-	-
Total Revenues		95,116	48,450	55,000	52,540	52,920	53,395	53,870	54,345

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Drug Abuse	800-562	93,898	48,450	52,540	52,540	52,920	53,395	53,870	54,345
Total Appropriations		93,898	48,450	52,540	52,540	52,920	53,395	53,870	54,345
Revenues Less Appropriations		1,218	-	2,460	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Judicial Programs (117)

Fund Type: Special Revenue

On June 8th, 2004, the Board of County Commissioners authorized the imposition of a $65.00 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the $65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be utilized in subsequent fiscal years for the funding of either the State or local requirements.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Court Innovations Local Requirement	348921	61,076	47,500	54,500	51,775	52,060	52,250	52,535	52,820
Legal Aid Local Ordinance	348922	45,076	47,500	54,500	51,775	52,060	52,250	52,535	52,820
Law Library Local Ordinance	348923	45,076	47,500	54,500	51,775	52,060	52,250	52,535	52,820
Juvenile Alternative Local Ordinance	348924	45,076	47,500	54,500	51,775	52,060	52,250	52,535	52,820
Fees	349600	17	-	-	-	-	-	-	-
Total Revenues		196,321	190,000	218,000	207,100	208,240	209,000	210,140	211,280

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Judicial Programs - Risk	495-569	985	-	609	609	609	609	609	609
Indirect Costs - Judicial Programs	499-601	5,843	-	-	-	-	-	-	-
Alternative Juvenile Programs	509-569	72,630	47,500	77,947	51,623	61,675	64,884	68,223	71,695
Law Library	546-714	8,774	47,500	28,000	51,623	52,060	52,250	52,535	52,820
Judicial Programs/Article V	548-662	30,905	47,500	79,636	51,623	74,726	78,150	81,714	85,418
Legal Aid - Court	555-715	45,076	47,500	47,738	51,622	52,060	52,250	52,535	52,820
Total Appropriations		164,213	190,000	233,930	207,100	241,130	248,143	255,616	263,362
Revenues Less Appropriations		32,108	-	(15,930)	-	(32,890)	(39,143)	(45,476)	(52,082)

Notes:

The increase in expenditures is related to the increase in anticipate revenues in this fund. For the out years, since the fund balance will be depleted, costs reductions or shifting of the costs to other sources of funding will be required.

Leon County Fiscal Year 2015 Tentative Budget

Building Inspection (120)

Fund Type: Special Revenue

The Building Inspection Fund is a special revenue fund established to account for fees collected on building permits issued within the unincorporated area of Leon County. The fees are used to fund the operation of the Building Inspection Department.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Building Permits	322000	1,403,795	1,188,450	1,562,000	1,483,900	1,558,000	1,635,900	1,717,600	1,803,100
Manufactured Homes	322005	20,961	-	26,300	24,985	24,985	24,985	24,985	24,985
Building/Enivironmental Inspections	329114	32,760	-	26,300	24,985	24,985	24,985	24,985	24,985
Contractor's Licenses	329140	9,464	8,170	13,800	13,110	13,585	14,155	14,725	15,295
Proj Status - Bldg Set Backs	329241	150	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	6,578	-	-	-	-	-	-	-
State Surcharge Retention	335291	4,031	-	-	-	-	-	-	-
Driveway Permit Fees	343930	5,664	4,655	3,400	3,230	3,230	3,135	3,135	3,135
Reinspection Fees	349100	65	95	100	95	95	95	95	95
Pool Interest Allocation	361111	8,216	16,150	10,600	10,070	10,070	10,070	10,070	10,070
Net Incr(decr) In Fmv Of Investment	361300	716	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	121,787	-	-	-	-	-	-
Total Revenues		1,492,400	1,339,307	1,642,500	1,560,375	1,634,950	1,713,325	1,795,595	1,881,665

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Growth & Environmental Management Technology	076055-524	2,408	-	-	-	-	-	-	-
Building Plans Review and Inspection	220-524	928,817	1,166,895	1,333,454	1,332,142	1,381,444	1,425,600	1,471,516	1,519,274
MIS Automation - Building Inspection	470-524	1,780	720	1,800	1,800	1,800	1,800	1,800	1,800
Building Inspection	495-524	4,256	6,692	6,121	6,121	6,121	6,121	6,121	6,121
Indirect Costs - Building Inspections	499-524	165,000	165,000	219,000	219,000	225,570	232,337	239,307	246,486
Budgeted Reserves - Building Inspection	990-599	-	-	-	1,312	20,015	47,467	76,851	107,984
Total Appropriations		1,102,261	1,339,307	1,560,375	1,560,375	1,634,950	1,713,325	1,795,595	1,881,665
Revenues Less Appropriations		390,139	-	82,125	-	-	-	-	-

Notes:

Increases funds are related to a rebound in housing construction and associated permitting. Likewise, expenses increased due to the necessity of adding positions to handle the increased permitting demands. For FY15, funding is allocated for a Combination Inspector and an OPS Records Technician position as well as an additional Plans Examiner added in mid FY2014 as approved by the Board. The anticipated increase in Building fee revenue related to the recovering economy will cover the complete cost of these positions.

Leon County Fiscal Year 2015 Tentative Budget

Development Services & Environ. Mgmt. Fund (121)

The Development Services and Environmental Management Fund is a special revenue established to account for the activities related to Development Services and Environmental Management in accordance with the City of Tallahassee/Leon County Comprehensive Plan. The fund has been previously supported by both permitting fees and general revenue at approximately a 50/50 percent split. The functions supported by the Growth Management Fund include development review, environmental compliance, permit and compliance services, and support services.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Building Permits	322000	197	-	-	-	-	-	-	-
Licenses And Permits	322100	-	581,400	999,000	949,050	1,118,150	1,286,300	1,414,550	1,556,100
Stormwater - Standard Form	329100	31,077	-	-	-	-	-	-	-
Stormwater - Short Form B-High	329110	36,558	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	36,539	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	102,108	-	-	-	-	-	-	-
New Address Assignments	329113	26,364	-	-	-	-	-	-	-
Tree Permits	329120	2,761	-	-	-	-	-	-	-
Vegetative Management Plans	329121	3,297	-	-	-	-	-	-	-
Landscape Permit Fees	329130	11,344	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	2,656	-	-	-	-	-	-	-
General Utility Permit	329160	28,380	-	-	-	-	-	-	-
Operating Permit	329170	70,516	-	-	-	-	-	-	-
Communications Tower Bonds	329171	20,462	-	-	-	-	-	-	-
Subdivision Exemptions	329200	29,690	-	-	-	-	-	-	-
Certificate Of Concurrency	329210	4,977	-	-	-	-	-	-	-
Parking Standards	329220	1,800	-	-	-	-	-	-	-
Project Status	329240	54,000	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	23,083	-	-	-	-	-	-	-
Site Plan Review	329260	85,804	-	-	-	-	-	-	-
Other Development Review Fees	329270	48,649	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	735	-	-	-	-	-	-	-
Permits for Internet Cafe	329400	132,200	-	-	-	-	-	-	-
Environmental Analysis	343941	70,249	-	-	-	-	-	-	-
Reinspection Fees	349100	2,874	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	18,062	16,625	12,800	12,160	12,350	12,635	12,825	13,110
Pool Interest Allocation	361111	8,843	22,325	8,100	7,695	7,695	7,695	7,695	7,695
Net Incr(decr) In Fmv Of Investment	361300	(8,247)	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	21	950	1,000	950	950	950	950	950
Abandon Property Registration Fee	369905	55,800	71,250	69,200	65,740	67,070	68,400	69,730	71,155
Transfer From Fund 126	381126	2,250,988	2,250,988	2,000,000	2,000,000	2,000,000	2,412,094	2,454,529	2,447,708
Appropriated Fund Balance	399900	-	278,076	544,415	544,415	496,179	40,823	-	-
Total Revenues		3,151,785	3,221,614	3,634,515	3,580,010	3,702,394	3,828,897	3,960,279	4,096,718

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Environmental Services	420-537	1,236,242	1,312,385	1,368,752	1,362,273	1,412,986	1,465,416	1,519,938	1,576,635
Development Services	422-537	590,641	659,267	763,647	760,188	785,210	811,185	838,202	866,294
Permit & Code Services	423-537	418,006	453,367	491,115	501,503	518,016	535,144	552,962	571,491
DS Support Services	424-537	314,579	332,839	348,765	347,285	359,871	372,764	386,170	400,114
MIS Automation - Growth Management	470-537	6,530	6,530	6,300	6,300	6,300	6,300	6,300	6,300
Growth Management - Risk	495-537	10,444	17,226	17,461	17,461	17,461	17,461	17,461	17,461
Indirect Costs - Growth Management	499-537	440,000	440,000	585,000	585,000	602,550	620,627	639,246	658,423
Total Appropriations		3,016,442	3,221,614	3,581,040	3,580,010	3,702,394	3,828,897	3,960,279	4,096,718
Revenues Less Appropriations		135,344	-	53,475	-	-	-	-	-

Development Services & Environ. Mgmt. Fund (121)

Notes:

Anticipated increases in revenue in this fund are associated with the increased activity in development and permitting fee revenue related to the steady rebound in the construction economy. The increase in expenditures is related to re-establishment of positions to meet the increased demands of Code Enforcement, Development Services, and Environmental Services as a result of the increased level of construction activity.

Leon County Fiscal Year 2015 Tentative Budget

Stormwater Utility (123)

Fund Type: Special Revenue

The Stormwater Utility Fund is a special revenue fund established in support of the administration of the unincorporated areas Stormwater Maintenance, Engineering, Facility Improvements, and Water Quality Monitoring programs. Major revenue sources for the Stormwater Utility Fund include non-restricted revenues (i.e. local half-cent sales, State revenue sharing, etc.) and the non ad valorem assessment for stormwater utility.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Non Ad-valorem Assessment	319100	1,005,254	3,203,866	3,408,507	3,238,082	3,238,082	3,238,082	3,238,082	3,238,082
Delinquent Assessments 2005	319205	18	-	-	-	-	-	-	-
Delinquent Assessments 2007	319207	130	-	-	-	-	-	-	-
Delinquent Taxes 2008	319208	500	-	-	-	-	-	-	-
Delinquent Assessement - 2009	319209	234	-	-	-	-	-	-	-
Delinquent Assessments-2010	319210	772	-	-	-	-	-	-	-
Delinquent Assessments-2011	319211	4,884	-	-	-	-	-	-	-
Pool Interest Allocation	361111	11,066	40,375	11,700	11,115	11,115	11,115	11,115	11,115
Net Incr(decr) In Fmv Of Investment	361300	(7,726)	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	6,357	-	-	-	-	-	-	-
Transfer From Fund 106	381106	1,072,112	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Transfer From Fund 126	381126	2,985,242	405,105	424,391	424,391	588,147	673,189	805,498	985,504
Total Revenues		5,078,842	4,449,346	4,644,598	4,473,588	4,637,344	4,722,386	4,854,695	5,034,701

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Stormwater Maintenance	433-538	2,504,365	2,828,250	2,864,195	2,674,429	2,785,047	2,814,462	2,888,602	3,007,572
MIS Automation - Stormwater	470-538	500	500	-	-	-	-	-	-
Stormwater Utility - Risk	495-538	11,819	19,644	16,964	16,964	16,964	16,964	16,964	16,964
Indirect Costs - Stormwater Utility	499-538	425,552	425,552	353,000	353,000	363,590	374,498	385,733	397,305
Tax Collector	513-586	20,237	64,000	65,920	65,920	65,920	65,920	65,920	65,920
Transfers	950-581	1,886,104	1,076,400	1,140,747	1,343,275	1,385,823	1,430,542	1,477,476	1,526,940
Budgeted Reserves - Stormwater Utility	990-599	-	35,000	35,000	20,000	20,000	20,000	20,000	20,000
Total Appropriations		4,848,577	4,449,346	4,475,826	4,473,588	4,637,344	4,722,386	4,854,695	5,034,701
Revenues Less Appropriations		230,265	-	168,772	-	-	-	-	-

Notes:

In FY14, the Board approved the first increase in 23 years of the stormwater non ad valorem assessment from $20 to $85. This allowed for the general revenue subsidy will be decreased by $2.5 million dollars. The current general revenue subsidy covers the cost of the modest fee increase for low income seniors and disabled veterans and properties that receive a stormwater credit discount, as specified in the related ordinance. The transfer of $800,000 from transportation covers the costs of stormwater activity related to roadways.

Leon County Fiscal Year 2015 Tentative Budget

SHIP Trust (124)

Fund Type: Special Revenue

The State Housing Initiatives Partnership (SHIP) Trust Fund is a special revenue fund established in accordance with F.S. 420.9075(5) to account for the distribution of State funds to local housing programs. Expenditures are limited to the administration and implementation of local housing programs.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
SHIP - Doc Stamp Revenue	345100	129,146	-	-	-	-	-	-	-
SHIP Recaptured Revenue	345150	10,697	-	-	-	-	-	-	-
Pool Interest Allocation	361111	3,359	-	-	-	-	-	-	-
Total Revenues		143,203	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
SHIP 2012-2015	932044-554	143,203	-	-	-	-	-	-	-
SHIP 2013 - 2015	932046-554	31,267	-	-	-	-	-	-	-
Total Appropriations		174,469	-	-	-	-	-	-	-
Revenues Less Appropriations		(31,267)	-	-	-	-	-	-	-

Notes:

The State did appropriate funding for SHIP during the FY14 legislative session however, the distribution amount had not yet been determined. The amount of SHIP funding allocated for Leon County is $440,647. The Board will approve this funding at the October 14, 2014 meeting.

Leon County Fiscal Year 2015 Tentative Budget

Grants (125)

Fund Type: Special Revenue

The Grants Fund is a special revenue fund established to account for the County Emergency Management State Grants, the Department of Environmental Storage Tank Program, and the Slosberg Driver Education Fund. The fund also accounts for other restricted revenues such as Friends of the Library and payments to the Tree Bank. As grants are actually received during the fiscal year, appropriate action is taken by the Board of County Commissioners to realize these additional grant proceeds into the budget. This fund includes the corresponding County matching funds for the various grants.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Lafayette Street Improvements	331208	130,842	-	-	-	-	-	-	-
St Haz Mitigation Grant/Joint Dispa	331226	2,017,258	-	-	-	-	-	-	-
Law Enforcement Block Grant	331280	107,847	132,426	120,000	120,000	120,000	120,000	120,000	120,000
CDBG Emergency Housing Set Aside	331525	54,185	-	-	-	-	-	-	-
USDA Housing Grant	331526	-	-	-	-	-	-	-	-
CDBG Disaster Recovery Initiative	331530	1,315,311	-	-	-	-	-	-	-
Disaster Recovery Enhancement Grant	331531	1,778,563	-	-	-	-	-	-	-
DCF Drug Court	334240	62,184	-	-	-	-	-	-	-
Dep Storage Tank Program	334392	84,889	118,200	118,000	118,000	118,000	118,000	118,000	118,000
DOT - North Monroe Street Grant	334491	60,263	-	-	-	-	-	-	-
Housing Services Home Expo	334511	112	-	-	-	-	-	-	-
Florida Hardest Hit Program	334512	25,591	-	-	-	-	-	-	-
Mosquito Control	334610	18,500	29,457	30,000	30,000	30,000	30,000	30,000	30,000
Miccosukee Canopy Road Greenways	334785	33,156	-	-	-	-	-	-	-
Boating Improvement	334792	48,717	-	-	-	-	-	-	-
BP 2000 Fred George Park	337701	36,178	-	-	-	-	-	-	-
Friends Of The Library	337714	17,578	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Friends/Tribute	337717	16,916	-	-	-	-	-	-	-
Slosberg $3 Driver Education	348531	-	97,470	110,000	104,500	106,115	107,635	109,250	110,960
Slosberg Driver Ed-cfwd	348532	148,663	-	-	-	-	-	-	-
Pool Interest Allocation	361111	46,108	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(12,394)	-	-	-	-	-	-	-
Contributions And Donations	366000	6,040	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	3,313	-	-	-	-	-	-	-
Library E-Rate Program	369910	47,108	-	-	-	-	-	-	-
Transfer From Fund 126	381126	121,155	245,963	255,587	255,587	265,960	276,751	287,977	299,646
Transfer From Fund 305	381305	74,395	-	-	-	-	-	-	-
Total Revenues		6,242,476	638,516	648,587	643,087	655,075	667,386	680,227	693,606

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Fred George Park	043007-541	36,178	-	-	-	-	-	-	-
Miccosukee Greenways	044003-537	66,313	-	-	-	-	-	-	-
North Monroe Turn Lane	053003-541	60,263	-	-	-	-	-	-	-
Lafayette Street Stormwater	065001-538	130,842	-	-	-	-	-	-	-
Public Safety Complex	096016-529	2,017,258	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	18,500	29,457	40,000	30,000	30,000	30,000	30,000	30,000
Grants - Risk	495-595	1,407	2,338	1,834	1,834	1,834	1,834	1,834	1,834
Emergency Management	864-525	-	121,155	121,155	121,155	121,155	121,155	121,155	121,155
Emergency Management- Base Grant	864-586	121,155	-	-	-	-	-	-	-
DEP Storage Tank	866-524	143,859	158,101	161,203	159,201	164,732	170,489	176,478	182,702
Library E-Rate Program	912013-571	47,108	-	-	-	-	-	-	-
Patron Donations- Library	913023-571	6,040	-	-	-	-	-	-	-
Friends-main Library	913032-571	16,916	-	-	-	-	-	-	-
Friends Literacy Contract 2005	913045-571	17,578	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Climate Action Summit	915011-537	27,157	-	-	-	-	-	-	-
Slosberg Drivers Education Grant	915013-529	148,735	97,470	97,470	104,500	106,115	107,635	109,250	110,960

Leon County Fiscal Year 2015 Tentative Budget

Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Boating Improvement	921043-572	48,717	-	-	-	-	-	-	-
Housing Services Home Expo	932014-554	112	-	-	-	-	-	-	-
Florida Hardest Hit Program	932015-554	25,591	-	-	-	-	-	-	-
CDBG Emergency Housing Set Aside	932035-581	22,918	-	-	-	-	-	-	-
CDBG Disaster Recovery - Admin	932060-569	43,070	-	-	-	-	-	-	-
CDBG Disaster Recovery - Franklin Blvd Flood Improv	932066-538	389,920	-	-	-	-	-	-	-
CDBG Disaster Recovery - FB Ferry Emerg Access	932067-538	282,818	-	-	-	-	-	-	-
DREF Oakridge Flood Property Acq	932069-538	123,188	-	-	-	-	-	-	-
DREF Timberlake Flood Control	932070-538	140,415	-	-	-	-	-	-	-
DREF Capital Cascade Trail Sgmt 3	932071-538	1,655,375	-	-	-	-	-	-	-
CDBG Disaster Rec Lakeside Flood Control	932073-538	459,097	-	-	-	-	-	-	-
DCF - Drug Testing	943083-622	45,096	-	-	-	-	-	-	-
DCF Drug Court Grant	943084-622	17,088	-	-	-	-	-	-	-
FDLE JAG Grant - Pretrial	982058-521	107,847	-	-	-	-	-	-	-
FDLE JAG Grant - Pretrial	982059-521	-	124,995	122,046	121,397	126,239	131,273	136,510	141,955
Grant Match Funds	991-595	-	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Total Appropriations		6,220,560	638,516	648,708	643,087	655,075	667,386	680,227	693,606
Revenues Less Appropriations		21,917	-	(121)	-	-	-	-	-

Note:

The Mosquito Control grant was realigned to the Grant fund due to the closure of the Mosquito Control fund (122).

Leon County Fiscal Year 2015 Tentative Budget

Non-Countywide General Revenue (126)

Fund Type: Special Revenue

The Non-County-wide General Revenue Fund is a special revenue fund originally established as part of the FY2002 budget process and was originally the Unrestricted Revenue Fund 070. Prior to FY2002, the 1/2 Cent Sales Tax, State Revenue Sharing, and other unrestricted resources were directly budgeted into the specific funds they supported. Beginning in FY 2002, the revenues were brought into this fund and budgetary transfers were established to the funds supported by these revenues. This approach allows for the entire revenue to be shown in one place and all funds being supported to be similarly reflected. These revenues are not deposited directly into the General Fund in order to discretely show support for activities not eligible for Countywide property tax revenue. This fund was renumbered to Fund 126 as part of the FY2004 budget process.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Solid Waste	313700	422,953	-	-	-	-	-	-	-
Local Communication Svcs Tax	315000	3,541,700	3,365,850	3,623,000	3,441,850	3,476,050	3,528,300	3,598,600	3,670,800
State Revenue Sharing	335120	4,554,832	4,420,731	5,022,000	4,770,900	5,009,445	5,259,417	5,522,387	5,799,058
Insurance Agents County	335130	71,630	64,600	68,000	64,600	65,265	65,930	66,975	67,213
Mobile Home Licenses	335140	28,567	39,568	37,336	35,469	39,568	39,758	39,948	40,185
Alcoholic Beverage Licenses	335150	19,519	90,250	95,500	90,725	91,770	93,765	95,760	97,755
Racing Tax F.S. 212.20(6)	335160	223,250	212,088	223,251	212,088	212,088	212,088	212,088	212,088
Local 1/2 Cent Sales Tax	335180	10,899,174	10,583,000	12,016,000	11,415,200	11,529,352	11,645,100	11,935,800	12,174,250
Pool Interest Allocation	361111	62,730	-	50,000	47,500	47,500	47,500	47,500	47,500
Net Incr(decr) In Fmv Of Investment	361300	(22,924)	-	-	-	-	-	-	-
Total Revenues		19,801,430	18,776,087	21,135,086	20,078,332	20,471,038	20,891,858	21,519,058	22,108,849

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfers	950-581	18,019,070	18,776,087	20,078,332	20,078,332	20,471,038	20,891,858	21,519,058	22,108,849
Total Appropriations		18,019,070	18,776,087	20,078,332	20,078,332	20,471,038	20,891,858	21,519,058	22,108,849
Revenues Less Appropriations		1,782,360	-	1,056,754	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Grants - Interest Bearing (127)

Fund Type: Special Revenue

This fund was established independently of the reimbursement grant fund (Fund 125) in order post interest to grants as may be required by the grant contract and/or special endowment.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Sheriff - E911 Grant	331211	984,632	-	-	-	-	-	-	-
DOH-Emergency Medical Services	334201	52,900	60,000	60,000	60,000	-	-	-	-
DOH-State EMS Matching Grant	334202	71,314	-	-	-	-	-	-	-
Tree Bank Donations	337410	7,576	-	-	-	-	-	-	-
Friends Endowment	337716	16,051	-	-	-	-	-	-	-
Van Brunt Library Trust	337725	3,879	-	-	-	-	-	-	-
Parks And Recreation	347200	3,695	-	-	-	-	-	-	-
Pool Interest Allocation	361111	14,230	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(14,364)	-	-	-	-	-	-	-
Contributions And Donations	366000	23,190	-	-	-	-	-	-	-
Transfer From Fund 135	381135	5,333	-	-	-	-	-	-	-
Total Revenues		1,168,436	60,000	60,000	60,000	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Ralph Cook Trust	913082-571	23,390	-	-	-	-	-	-	-
Friends Endowment 2005	913115-571	16,197	-	-	-	-	-	-	-
Van Brunt Library Trust	913200-571	5,925	-	-	-	-	-	-	-
Tree Bank	921053-541	7,738	-	-	-	-	-	-	-
Miccosukee Community Center	921116-572	917	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	659	-	-	-	-	-	-	-
Woodville Community Center	921136-572	395	-	-	-	-	-	-	-
Ft. Braden Community Center	921146-572	1,539	-	-	-	-	-	-	-
Bradfordville Community Center	921156-572	388	-	-	-	-	-	-	-
Sheriff - E911 Grant	952020-521	984,632	-	-	-	-	-	-	-
DOH-EMS Match M0004	961033-526	1,629	-	-	-	-	-	-	-
DOH-EMS Match M0005	961034-526	41,689	-	-	-	-	-	-	-
EMS/DOH Matching Grant M1071	961042-526	33,312	-	-	-	-	-	-	-
EMS/DOH Matching Grant M1072	961043-526	18,472	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961045-526	52,900	60,000	-	60,000	-	-	-	-
Total Appropriations		1,189,781	60,000	-	60,000	-	-	-	-
Revenues Less Appropriations		(21,345)	-	60,000	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

9-1-1 Emergency Communications (130)

Fund Type: Special Revenue

The 9-1-1 Emergency Communications Fund is a special revenue fund established in accordance with the Florida Emergency Telephone Act F.S. 365.171. Major revenue sources of the 9-1-1 Emergency Communications Fund include proceeds from the wireless Enhanced 9-1-1 fee (50 cents/month per service subscriber) pursuant to F.S. 365.172 - 365.173 and the 9-1-1 fee (50 cents/month per service line) pursuant to F.S. 365.171(13). The fund is used to account for resources and expenditures associated with 9-1-1 emergency services within Leon County.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
State Revenue Sharing Enhanced 911 Fee	335220	602,610	581,400	634,000	602,300	613,700	626,050	639,350	651,700
State Revenue Sharing Enhanced 911 DMS	335221	711,331	685,900	722,000	685,900	692,550	699,200	706,800	713,450
Pool Interest Allocation	361111	5,888	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	680	-	-	-	-	-	-	-
Transfer From Fund 330	381330	576,011	-	-	-	-	-	-	-
Sheriff Excess Fees	386400	17,649	-	-	-	-	-	-	-
Total Revenues		1,914,169	1,267,300	1,356,000	1,288,200	1,306,250	1,325,250	1,346,150	1,365,150

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Enhanced 9-1-1	180-586	1,080,436	1,106,375	1,288,200	1,283,200	1,301,100	1,319,945	1,340,686	1,359,522
Indirect Costs - Emergency 911	499-525	5,011	5,011	5,000	5,000	5,150	5,305	5,464	5,628
Transfers	950-581	84,953	155,914	-	-	-	-	-	-
Total Appropriations		1,170,400	1,267,300	1,293,200	1,288,200	1,306,250	1,325,250	1,346,150	1,365,150
Revenues Less Appropriations		743,769	-	62,800	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Radio Communication Systems (131)

In accordance with F.S. 318.21(10) $12.50 from each moving traffic violation shall be distributed and paid monthly via the Clerk of Court's fine distribution system. The fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs that have been previously approved by the State of Florida, Department of Management Services. This program for Leon County is the 800 MHZ radio system.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Radio Communications Program	351600	341,780	335,759	351,400	333,830	337,155	340,575	343,995	347,415
Pool Interest Allocation	361111	2,510	7,885	900	855	855	855	855	855
Transfer From Fund 001	381001	300,000	650,000	756,539	756,539	785,951	816,251	847,561	860,759
Appropriated Fund Balance	399900	-	99,217	-	-	-	-	-	-
Total Revenues		644,290	1,092,861	1,108,839	1,091,224	1,123,961	1,157,681	1,192,411	1,209,029

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Indirect Costs - Radio Communications	499-519	8,541	8,541	3,000	3,000	3,090	3,183	3,278	3,377
800 Mhz System Maintenance	529-519	1,060,425	1,084,320	1,112,020	1,088,224	1,120,871	1,154,498	1,189,133	1,205,652
Total Appropriations		1,068,966	1,092,861	1,115,020	1,091,224	1,123,961	1,157,681	1,192,411	1,209,029
Revenues Less Appropriations		(424,676)	-	(6,181)	-	-	-	-	-

Notes:

There was a general revenue transfer established to support program in FY12. This transfer was increased for FY15 and will need to continue to increase for the out years as the fund balance has been depleted.

Leon County Fiscal Year 2015 Tentative Budget

Municipal Services (140)

Fund Type: Special Revenue

The Municipal Services Fund is a special revenue fund established in support of various municipal services provided in the unincorporated area of Leon County. These services include: parks and recreation, and animal control. The major revenue sources for the Municipal Services Fund are transfers from the Non-Restricted Revenue Fund (i.e. State revenue sharing, the local cent sales tax, etc.) and the Public Services Tax.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Public Service Tax - Electric	314100	5,061,957	3,924,450	4,526,000	4,299,700	4,386,150	5,142,350	5,244,950	5,349,450
Public Service Tax - Water	314300	823,137	851,295	945,000	897,750	906,300	915,800	925,300	933,850
Public Service Tax - Gas	314400	452,448	463,600	560,000	532,000	539,600	548,150	556,700	564,300
Public Service Tax - Fuel Oil	314700	1,419	2,850	3,000	2,850	2,850	2,850	2,850	2,850
Public Service Tax - 2% Discount	314999	(28,728)	(29,450)	(31,000)	(29,450)	(29,450)	(29,450)	(29,450)	(29,450)
Waste Disposal Special Assessment	319150	(40)	-	-	-	-	-	-	-
DOT-Reimbursement Route 27	343913	5,352	-	-	-	-	-	-	-
Parks And Recreation	347200	5,918	5,700	5,700	5,415	5,415	5,415	5,415	5,415
Coe's Landing Park	347201	20,194	17,290	21,300	20,235	20,520	20,710	20,900	21,090
Animal Control Education	351310	386	-	-	-	-	-	-	-
Pool Interest Allocation	361111	30,277	88,255	22,400	21,280	21,280	21,280	21,280	21,280
Net Incr(decr) In Fmv Of Investment	361300	(18,525)	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	55	-	-	-	-	-	-	-
Contributions And Donations	366000	-	3,800	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	1,500	-	-	-	-	-	-	-
Transfer From Fund 126	381126	-	608,545	455,629	455,629	455,458	-	-	-
Total Revenues		6,355,349	5,936,335	6,508,029	6,205,409	6,308,123	6,627,105	6,747,945	6,868,785

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Animal Services	201-562	1,909,590	1,134,642	1,278,459	1,273,340	1,288,453	1,304,147	1,320,479	1,337,459
Parks and Recreation Services	436-572	2,227,026	2,616,250	2,732,632	2,715,422	2,784,747	2,840,374	2,898,228	2,958,391
MIS Automation - Animal Control	470-562	1,240	660	710	710	710	710	710	710
MIS Automation - Parks and Recreation	470-572	1,240	540	335	335	335	335	335	335
Municipal Services - Risk	495-572	40,798	65,753	67,325	67,325	67,325	67,325	67,325	67,325
Indirect Costs - Municipal Services (Animal Control)	499-562	116,983	116,983	90,000	90,000	92,700	95,481	98,345	101,296
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	464,947	464,947	520,000	520,000	535,600	551,668	568,218	585,265
Payment to City- Parks & Recreation	838-572	1,078,290	1,169,944	1,219,666	1,171,893	1,171,893	1,171,893	1,171,893	1,171,893
Transfers	950-581	1,178,783	326,616	326,384	326,384	326,360	552,216	579,446	602,921
Budgeted Reserves - Municipal Service	990-599	-	40,000	40,000	40,000	40,000	42,956	42,966	43,190
Total Appropriations		7,018,897	5,936,335	6,275,511	6,205,409	6,308,123	6,627,105	6,747,945	6,868,785
Revenues Less Appropriations		(663,548)	-	232,518	-	-	-	-	-

Notes:

In FY14, this fund began to see reduced revenue when the City of Tallahassee overpaid the County $2.1 million in electric Public Service Tax due to an over remittance error. The utility revenue will repay the overpayment until FY16. The decline in revenue has caused a decrease in the transfer of funding for Capital Projects.

Leon County Fiscal Year 2015 Tentative Budget

Fire Rescue Services (145)

Fund Type: Special Revenue

The Fire Services Fund is a special revenue fund established in FY 2010 as a method to fund enhanced fire protection services in the unincorporated area of Leon County. This includes adding another fire fighter at unincorporated area fire stations. The funding is derived from a fire service fee levied on single-family, commercial and governmental properties in the unincorporated area of the County. Homes are charged a flat rate, and commercial and governmental properties pay per square foot. Square footage associated with the worship area of a church is excluded from the fee. By interlocal agreement with the City of Tallahassee, emergency medical and fire rescue services have been functionally consolidated with both Department Chiefs reporting to the County Administrator and City Manager. In addition, the County provides support to the Volunteer Fire Departments.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Fire Service Fee	325201	5,588,033	5,488,089	5,412,259	5,141,646	5,188,237	5,235,295	5,282,823	5,330,827
Fire Service Fee	325202	1,570,154	1,490,101	1,828,383	1,736,964	1,754,334	1,771,876	1,789,596	1,807,492
Delinquent Fees	325203	6,854	161,482	-	-	-	-	-	-
Pool Interest Allocation	361111	18,003	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(19,749)	-	-	-	-	-	-	-
Total Revenues		7,163,295	7,139,672	7,240,642	6,878,610	6,942,571	7,007,171	7,072,419	7,138,319

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Indirect Costs - Fire Services	499-522	-	-	50,000	50,000	51,500	53,045	54,636	56,275
Tax Collector	513-586	31,540	34,770	33,361	33,361	33,695	34,033	34,373	34,373
Fire Services Payment	838-522	6,652,296	6,622,423	6,690,403	6,312,770	6,374,897	6,437,614	6,500,931	6,565,192
Volunteer Fire Department	843-522	356,949	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Total Appropriations		7,040,785	7,139,672	7,256,243	6,878,610	6,942,571	7,007,171	7,072,419	7,138,319
Revenues Less Appropriations		122,510	-	(15,601)	-	-	-	-	-

Notes:

In FY10, the Board approved placing this assessment on the tax bill for property owners who did not pay the fee via the established billing system. Non ad valorem collections for FY15 include $1.7 million in current charges. Direct billing by the City of Tallahassee is still the primary source for the collection of this fee. At the July 8, 2014 meeting the Board approved moving forward with an updated joint rate study with the City of Tallahassee with anticipated effective date of October 1, 2015 and continue for a term of 10 years.

Leon County Fiscal Year 2015 Tentative Budget

Tourism Development (160)

Fund Type: Special Revenue

The Tourist Development Fund is a special revenue fund established as the repository for the collection of the 5% Local Option Tourist Development Tax on transient lodging sales in Leon County (bed tax). The Tourist Development Council administers the expenditure of these revenues, as limited by law, to tourist development initiatives. Annual reserves for contingencies are supported by available fund balance. This amount will be determined on an annual basis as part of the budget process.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Tourist Development (3 Cents & 5th Cent)	312100	3,390,980	3,401,000	3,783,000	3,593,850	3,629,950	3,666,050	3,703,100	3,740,150
Tourist Development (1 Cent)	312110	847,740	824,743	945,751	898,463	907,440	916,465	925,585	934,800
Pool Interest Allocation	361111	55,502	143,260	47,300	44,935	44,935	44,935	44,935	44,935
Net Incr(decr) In Fmv Of Investment	361300	(46,095)	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	264	-	-	-	-	-	-	-
Rents And Royalties	362000	10,200	10,200	10,200	10,200	10,200	10,200	10,200	10,200
Merchandise Sales	365000	3,702	7,500	5,000	5,000	5,000	5,000	5,000	5,000
Other Contributions	366930	10,830	9,534	3,600	3,600	3,600	3,600	3,600	3,600
Refund Of Prior Year Expenses	369300	5,852	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	13,629	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	410,662	495,179	495,179	452,957	484,349	354,240	419,702
Total Revenues		4,292,603	4,806,899	5,290,030	5,051,227	5,054,082	5,130,599	5,046,660	5,158,387

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Elevator Generator Upgrade	086037-552	-	-	-	-	-	-	-	300,000
Welcome Center Roof Replacement	086065-552	-	30,000	80,000	80,000	-	-	-	-
Administration	301-552	495,071	486,459	537,767	536,133	549,287	562,729	576,699	586,732
Advertising	302-552	829,716	942,428	900,000	960,000	960,000	960,000	960,000	960,000
Marketing	303-552	948,813	1,238,436	1,618,816	1,357,891	1,378,022	1,398,962	1,420,732	1,217,378
Special Projects	304-552	134,934	310,000	340,000	340,000	340,000	340,000	340,000	340,000
1 Cent Expenses	305-552	263,708	824,743	898,462	898,462	934,400	971,776	1,010,647	1,010,647
MIS Automation - Tourism Development	470-552	8,640	8,560	8,815	8,815	8,815	8,815	8,815	8,815
Tourism Development - Risk	495-552	4,310	6,916	6,987	6,987	6,987	6,987	6,987	6,987
Indirect Costs - Tourism Development	499-552	115,908	115,908	154,000	154,000	158,620	163,379	168,280	173,328
Council on Culture & Arts (COCA)	888-573	504,500	504,500	504,500	504,500	504,500	504,500	504,500	504,500
Line Item - Special Events	888-574	-	134,500	-	-	-	-	-	-
Transfers	950-581	320,941	163,451	163,451	163,451	163,451	163,451	-	-
Budgeted Reserves - Tourism Development	990-599	-	40,998	40,988	40,988	50,000	50,000	50,000	50,000
Total Appropriations		3,626,541	4,806,899	5,253,786	5,051,227	5,054,082	5,130,599	5,046,660	5,158,387
Revenues Less Appropriations		666,062	-	36,244	-	-	-	-	-

Notes:

For FY15, estimated revenue per penny is anticipated to increase from $824,743 per penny in FY14 to $898,462. In addition, an increase in fund balance was allocated for the costs associated with of the Welcome Center Roof Replacement CIP project.

Leon County Fiscal Year 2015 Tentative Budget

Housing Finance Authority (161)

Fund Type: Special Revenue

The Housing Finance Authority Fund is a special revenue fund established as the repository for the collection of issuer fees that are deposited when single family revenue bonds are placed on the open market for purchase by banks pursuant to Florida Statute Chapter 159 and Leon County Ordinance. Expenditures are limited to single family mortgage loans.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Project Fees	345125	-	30,210	31,500	29,925	29,925	29,925	29,925	29,925
Pool Interest Allocation	361111	8,515	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(7,905)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	-	38,000	38,000	38,000	38,000	38,000	38,000
Total Revenues		610	30,210	69,500	67,925	67,925	67,925	67,925	67,925

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Housing Finance Authority	808-554	158,917	30,210	67,925	67,925	67,925	67,925	67,925	67,925
Total Appropriations		158,917	30,210	67,925	67,925	67,925	67,925	67,925	67,925
Revenues Less Appropriations		(158,307)	-	1,575	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

County Accepted Roadways and Drainage Systems Program (162)

Fund Type: Special Revenue

The County Accepted Roadways and Drainage Systems Program (CARDS)) Fund is a special revenue fund established to account for the repayment of special assessments associated with the County's CARDS program (formerly the 2/3 2/3's paving program). The revenue received into this fund is collected as a non-ad valorem special assessment on the annual tax bill. These revenues are repaying the County for loans utilized to construct special assessment paving projects. The revenues are annually transferred to the Capital Projects Fund (305). Prior to FY 2002, each road project had a discrete fund for the repayments to be accounted. The County's finance system (Banner) is currently tracking each individual parcel's obligation as a discrete account negating the need for individual funds.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	10,090	34,770	11,300	10,735	10,735	10,735	10,735	10,735
Net Incr(decr) In Fmv Of Investment	361300	(9,431)	-	-	-	-	-	-	-
Other Interest Earnings	361390	62,871	95,696	69,665	66,182	53,153	42,026	30,223	23,341
Special Assessments	363000	283,341	208,934	249,463	236,990	215,787	226,914	155,815	113,030
Total Revenues		346,871	339,400	330,428	313,907	279,675	279,675	196,773	147,106

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Tax Collector	513-586	6,400	6,600	5,500	5,500	5,500	5,500	5,500	5,500
Transfers	950-581	326,060	332,800	308,407	308,407	274,175	274,175	191,273	141,606
Total Appropriations		332,460	339,400	313,907	313,907	279,675	279,675	196,773	147,106
Revenues Less Appropriations		14,411	-	16,521	-	-	-	-	-

Notes:

FY15 fund transfer normally for general capital expenditures was transferred to the General Fund as part of the savings associated with capital project deferment.

Leon County Fiscal Year 2015 Tentative Budget

Special Assessment - Killearn Lakes Units I and II Sewer (164)

Fund Type: Special Revenue

This Special Assessment Fund was established to account for revenues and expenditures associated with of the special assessment levied on property owners in Killearn Lakes Units I and II to pay for the costs associated with maintaining the new City of Tallahassee sewer service distribution system completed in October 2006. The assessment is collected and remitted to the City of Tallahassee in accordance with an interlocal agreement with the City of Tallahassee. The charge levied to each parcel within Units I and II is $179.43.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	1,812	-	-	-	-	-	-	-
Special Assessment - Killearn Lakes Sewer	363230	228,263	237,500	250,000	237,500	237,500	237,500	237,500	237,500
Total Revenues		230,075	237,500	250,000	237,500	237,500	237,500	237,500	237,500

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Tax Collector	513-586	4,565	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sewer Services Killearn Lakes Units I and II	838-535	223,698	232,500	232,500	232,500	232,500	232,500	232,500	232,500
Total Appropriations		228,263	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Revenues Less Appropriations		1,812	-	12,500	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Bank of America Building Operations (165)

Fund Type: Special Revenue

On June 26, 2003, the Board of County Commissioners purchased the Bank of America Building on Calhoun Street. The operating fund will be used to facilitate and account for the ongoing operations of this building. In FY 2004 and for a predetermined future period, revenues associated with this fund will primarily be generated by the remaining leases associated with the current tenants of the building. Expenses associated with this fund are comprised of necessities required in the upkeep, maintenance, and management of the facility. Revenue from this fund is transferred to the associated debt service fund to pay the existing debt service for the bonds issued to purchase the building.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Parking Facilities	344500	97,381	83,909	118,091	112,186	112,308	112,525	112,746	112,091
Pool Interest Allocation	361111	25,031	68,305	13,700	13,015	13,015	13,015	13,015	13,015
Net Incr(decr) In Fmv Of Investment	361300	(23,575)	-	-	-	-	-	-	-
Rents And Royalties	362000	1,468,244	1,433,326	1,448,258	1,448,258	1,477,885	1,502,634	1,527,859	1,545,085
Other Miscellaneous Revenue	369900	110,000	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	451,273	-	-	408,851	313,212	792,203	86,286
Total Revenues		1,677,082	2,036,813	1,580,049	1,573,459	2,012,059	1,941,386	2,445,823	1,756,477

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Bank of America Building Acquisition/Renovations	086025-519	1,062,476	784,000	720,000	545,000	800,000	720,000	800,000	100,000
Bank of America	154-519	46,288	763,386	694,966	694,707	715,074	724,235	733,688	743,265
Bank of America	154-711	45,403	-	-	-	-	-	-	-
Bank of America	154-712	469,394	-	-	-	-	-	-	-
Bank of America - Risk	495-519	26,533	37,823	38,213	38,213	38,213	38,213	38,213	38,213
Indirect Costs - Bank of America	499-519	17,064	17,064	22,000	22,000	22,660	23,340	24,040	24,761
Transfers	950-581	715,260	434,540	199,715	199,715	436,112	435,598	849,882	850,238
Budgeted Reserves - BOA Building (Operating)	990-599	-	-	-	73,824	-	-	-	-
Total Appropriations		2,382,419	2,036,813	1,674,894	1,573,459	2,012,059	1,941,386	2,445,823	1,756,477
Revenues Less Appropriations		(705,337)	-	(94,845)	-	-	-	-	-

Notes:

For FY15 FY19, funding is allocated renovations, mechanical and electrical upgrades and safety improvements at the Leon County Courthouse Annex. Improvements include replacing air handlers and remodeling bathrooms, converting second floor office space and replacing information technology cabling. Specific project details are located in the Capital Improvements Project Section.

Leon County Fiscal Year 2015 Tentative Budget

Huntington Oaks Plaza (166)

Fund Type: Special Revenue

This fund was established to maintain accounting for the maintenance of the Huntington Oaks Plaza purchased by the County in FY10 for the expansion of the Lake Jackson store front library and the construction of community room. Revenue from this fund is derived from lease payments from space rentals for use in maintaining the property.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	3,709	-	-	-	-	-	-	-
Rents And Royalties	362000	65,400	180,376	200,000	200,000	278,000	281,000	284,000	286,000
Appropriated Fund Balance	399900	-	53,614	197	197	-	-	-	-
Total Revenues		69,108	233,990	200,197	200,197	278,000	281,000	284,000	286,000

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Huntington Oaks Plaza Bldg Improvement	083002-519	429,033	100,000	415,000	50,000	100,000	100,000	100,000	100,000
Huntington Oaks Plaza Operating	155-519	90,282	124,425	134,425	134,425	134,647	134,876	134,876	108,676
Huntington Oaks - Risk	495-519	5,177	7,784	13,772	13,772	13,772	13,772	13,772	13,772
Indirect Costs - Huntington Oaks Plaza	499-519	1,781	1,781	2,000	2,000	2,060	2,122	2,185	2,251
Budgeted Reserves - Huntington Oaks	990-599	-	-	-	-	27,521	30,230	33,167	61,301
Total Appropriations		526,274	233,990	565,197	200,197	278,000	281,000	284,000	286,000
Revenues Less Appropriations		(457,165)	-	(365,000)	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Bond Series 2012A & 2012B (211)

Fund Type: Debt Service

The Bond Series 2012A & 2012B Fund is a debt service fund established to account for the debt service associated with the Capital Improvement Revenue Bonds Series 2012A (Tax Exempt) and 2012B (Taxable). These bonds were issued to fund the acquisition of the Bank of America building and for major repairs and renovations to the existing County Courthouse facility. (This fund was changed from Bond Series 2003A & 2003B due to refinancing of the Bond with a bank loan in 2012).

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfer From Fund 126	381126	238,420	144,847	66,572	66,572	145,371	145,200	6,226,164	6,228,778
Transfer From Fund 165	381165	715,260	434,540	199,715	199,715	436,112	435,598	849,882	850,238
Appropriated Fund Balance	399900	-	1,200	314,793	314,793	-	-	-	-
Total Revenues		953,680	580,587	581,080	581,080	581,483	580,798	7,076,046	7,079,016

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Bond Series 2012A (Tax Exempt)	975-582	179,647	136,706	136,706	136,706	136,706	136,706	136,706	1,441,706
Bond Series 2012B (Taxable)	976-582	479,257	443,881	444,374	444,374	444,777	444,092	6,939,340	5,637,310
Total Appropriations		658,903	580,587	581,080	581,080	581,483	580,798	7,076,046	7,079,016
Revenues Less Appropriations		294,777	-	-	-	-	-	-	-

Notes:

Savings associated with the FY13 refinancing saved the County a total of $2.6 million for the refinancing period.

Leon County Fiscal Year 2015 Tentative Budget

Bond Series 2011 (216)

Fund Type: Debt Service

The Bond Series 1998B Fund is a debt service fund established to account for the debt service associated with the Capital Improvement Revenue Refunding Bond Series 1998B. This bond was issued to refund the Library Bond Series 1991, which was originally issued to finance various capital projects including the construction of a public library and improvements to the County owned solid waste management facility. This bond refunded during FY 2011 at a rate of 1.15%, which provides savings of $390,000 over the life of the refinancing and be fully paid by FY 2013.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfer From Fund 126	381126	2,830,195	-	-	-	-	-	-	-
Total Revenues		2,830,195	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Bond Series 1998B	951-582	2,718,002	-	-	-	-	-	-	-
Total Appropriations		2,718,002	-	-	-	-	-	-	-
Revenues Less Appropriations		112,193	-	-	-	-	-	-	-

Notes:

Final payment of refinancing was paid in FY13 and this fund was closed in FY14.

Leon County Fiscal Year 2015 Tentative Budget

Bond Series 2005 (220)

Fund Type: Debt Service

The Bond Series 2005 Fund is a debt service fund established to account for the debt service associated with the Capital Improvement Revenue Refunding Bond Series 2005. This bond was issued to fully refund the Parks and Recreation Bond Series 1998A, a portion of the Stormwater Bond Series 1997 and a portion of the Capital Improvement Revenue Bond Series 1999. This bond was also issued to fund the relocation of the Growth and Environmental Management facility, the construction of a public library and renovations to the County Courthouse building. The non-taxable portion of these bonds were refinanced in July 2014 with a bank loan. This bank loan is accounted for in Fund 222.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfer From Fund 001	381001	416,804	416,804	416,004	416,004	416,004	416,004	-	-
Transfer From Fund 126	381126	4,224,299	7,063,335	6,340,711	6,340,711	6,335,135	6,337,621	-	-
Transfer From Fund 140	381140	293,465	326,616	326,384	326,384	326,360	326,274	-	-
Transfer From Fund 160	381160	163,451	163,451	163,451	163,451	163,451	163,451	-	-
Appropriated Fund Balance	399900	-	-	800	800	800	800	-	-
Total Revenues		5,098,019	7,970,206	7,247,350	7,247,350	7,241,750	7,244,150	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Bond Series 2005	958-582	5,097,758	7,970,206	7,832,181	7,247,350	7,241,750	7,244,150	-	-
Total Appropriations		5,097,758	7,970,206	7,832,181	7,247,350	7,241,750	7,244,150	-	-
Revenues Less Appropriations		262	-	(584,831)	-	-	-	-	-

Notes:

At the July 8, 2014 Public Hearing, the Board authorized the County proceed with the refinancing of the non-taxable portion of the Capital Improvement Revenue Bond, Series 2005. The refinancing of these bonds was completed on July 23, 2014. Based on current market conditions, a refunding of the outstanding bonds will realize savings of approximately $170,000 a year in annual debt service payments. Total savings are estimated at approximately $1.8 million over the life of the bonds.

Leon County Fiscal Year 2015 Tentative Budget

ESCO Lease (221)

Fund Type: Debt Service

The ESCO Lease Fund is a debt service fund established to account for the debt service associated with the obligations relating to the County's Energy Performance Contract with Energy Systems Group. This lease was entered into to fund the acquisition of various facility improvement measures including lighting upgrades, HVAC systems, an energy management system and water/sewer improvements. These energy efficiency improvements will offset the cost of the lease. Energy Systems Group will pay any balance on the lease not offset by these energy cost savings. The net savings will total approximately $850,000.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfer From Fund 001	381001	484,513	484,514	484,514	484,514	484,514	484,514	484,514	-
Total Revenues		484,513	484,514	484,514	484,514	484,514	484,514	484,514	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
ESCO Lease	977-582	484,514	484,514	484,514	484,514	484,514	484,514	484,514	-
Total Appropriations		484,514	484,514	484,514	484,514	484,514	484,514	484,514	-
Revenues Less Appropriations		(1)	-	-	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Debt Series 2014 (222)

Fund Type: Debt Service

The Debt Series 2014 Fund is a debt service fund established to account for the debt service associated with the refinancing of the non taxable portion of the Capital Improvement Revenue Refunding Bond Series 2005 with a bank loan. The original bond was issued to fully refund the Parks and Recreation Bond Series 1998A, a portion of the Stormwater Bond Series 1997 and a portion of the Capital Improvement Revenue Bond Series 1999. The remaining taxable portion of this bond is accounted for in Fund 220.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfer From Fund 126	381126	-	-	558,780	558,780	558,471	559,082	558,585	559,007
Total Revenues		-	-	558,780	558,780	558,471	559,082	558,585	559,007

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
2014 Debt Series	976-582	-	-	558,780	558,780	558,471	559,082	558,585	559,007
Total Appropriations		-	-	558,780	558,780	558,471	559,082	558,585	559,007
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

This fund was established to account for the debt service associated with the refinancing of the non-taxable portion of the Capital Improvement Revenue Refunding Bond Series 2005 (Fund 220) with a bank loan. This financing will save $170,000 per year or $1.8 million over the life of the loan.

Leon County Fiscal Year 2015 Tentative Budget

Capital Improvements (305)

Fund Type: Capital Projects

The Capital Improvements Fund is a capital project fund established in support of the County's Capital Improvement Program. A major revenue source of the Capital Improvement Fund is a transfer from general revenue dollars. The fund is used to account for resources and expenditures associated with the acquisition or construction of major non-transportation related capital facilities and/or projects other than those financed by Proprietary Funds.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	351,972	430,730	140,000	133,000	133,000	133,000	133,000	133,000
Net Incr(decr) In Fmv Of Investment	361300	(410,763)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	-	-	1,033,500	1,033,500	1,500,000	2,500,000	3,555,638	5,943,036
Transfer From Fund 123	381123	-	-	74,334	74,334	89,729	106,085	123,397	141,942
Transfer From Fund 140	381140	236,818	-	-	-	-	225,942	579,446	602,921
Transfer From Fund 160	381160	157,490	-	-	-	-	-	-	-
Transfer From Fund 162	381162	326,060	182,800	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	5,425,150	4,917,546	4,917,546	4,858,961	3,224,503	503,049	-
Total Revenues		661,578	6,038,680	6,165,380	6,158,380	6,581,690	6,189,530	4,894,530	6,820,899

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
General Vehicle & Equipment Replacement	026003-519	204,609	350,500	382,000	396,100	450,000	410,000	420,000	394,000
Stormwater Vehicle & Equipment Replacement	026004-538	330,118	430,400	624,000	624,000	690,000	680,000	570,000	620,000
Fleet Management Shop Equipment	026010-519	25,413	-	-	-	50,000	50,000	25,000	25,000
General Government New Vehicle Requests	026018-519	-	-	32,600	-	-	-	-	-
General Vehicle & Equipment Major Repairs	026019-519	-	-	14,100	-	-	-	-	-
Woodville Community Park	041002-572	-	50,000	500,000	500,000	-	-	-	-
Fort Braden Community Park	042005-572	25,949	-	-	-	-	-	-	-
Fred George Park	043007-572	30,967	-	50,000	-	-	-	-	-
Okeeheepkee Prairie Park	043008-572	-	-	50,000	50,000	-	-	-	-
Stoneler Road Park Improvements	043010-572	64,281	-	-	-	-	-	-	-
Northeast Community Park	044001-572	338,000	388,000	-	-	-	-	-	-
Miccosukee Park	044002-572	46,150	-	-	-	-	-	-	-
Miccosukee Greenway	044003-572	6,325	-	200,000	200,000	-	-	-	-
Miccosukee Community Center	044005-572	-	-	-	-	15,000	-	-	-
Apalachee Parkway Regional Park	045001-572	342,878	-	350,000	150,000	250,000	600,000	200,000	500,000
Pedrick Pond Stormwater Reuse Irrigation Sys	045007-537	-	100,000	-	-	-	-	-	-
Parks Capital Maintenance	046001-572	171,985	400,000	450,000	400,000	900,000	910,000	300,000	300,000
Playground Equipment Replacement	046006-572	138,209	-	130,000	130,000	-	130,000	-	130,000
New Vehicles and Equipment for Parks/Greenways	046007-572	254,752	17,000	23,000	23,000	84,000	-	-	-
Athletic Field Lighting	046008-572	-	150,000	-	-	-	-	-	-
Greenways Capital Maintenance	046009-572	139,409	166,000	202,000	202,000	238,000	257,000	257,000	-
Stormwater and Transportation Improvements	056010-541	837,650	-	-	-	-	-	-	-
CARDS Program: Start Up Costs	057900-541	4,325	-	-	-	-	-	-	-
2/3 Program: Terre Bonne	057916-541	97,479	-	-	-	-	-	-	-
Baum Road Drainage Improvements	064010-538	-	-	-	-	75,000	-	155,000	-
CARDS: Brushy Creek Road Stormwater Improvements	065003-538	39,630	-	-	-	-	-	-	-
Stormwater Structure Inventory and Mapping	066003-538	-	125,000	-	-	-	-	-	-
TMDL Compliance Activities	066004-538	-	50,000	250,000	-	250,000	250,000	250,000	-
Stormwater Maintenance Filter Replacement	066026-562	104,630	-	100,000	100,000	100,000	100,000	100,000	100,000
Financial Hardware and Software	076001-519	4,531	30,000	32,000	32,000	-	-	-	-
Data Wiring	076003-519	12,101	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Digital Phone System	076004-519	118,193	400,000	100,000	100,000	150,000	25,000	25,000	25,000

Leon County Fiscal Year 2015 Tentative Budget

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Supervisor of Elections Technology	076005-519	25,000	30,000	76,000	76,000	25,000	25,000	25,000	25,000
File Server Maintenance	076008-519	202,526	375,000	375,000	375,000	375,000	375,000	375,000	375,000
Geographic Information Systems	076009-539	205,156	188,280	238,280	238,280	238,280	238,280	238,280	238,280
Library Services Technology	076011-571	21,574	20,000	47,500	47,500	30,000	30,000	30,000	30,000
Permit & Enforcement Tracking System	076015-537	70,429	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Network Backbone Upgrade	076018-519	79,416	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Technology In Chambers	076022-519	-	85,000	-	-	-	-	-	-
Courtroom Technology	076023-519	-	100,000	100,000	100,000	75,000	50,000	50,000	50,000
Courtroom Technology	076023-713	54,325	-	-	-	-	-	-	-
User Computer Upgrades	076024-519	398,317	200,000	300,000	300,000	300,000	300,000	300,000	300,000
Work Order Management	076042-519	3,475	20,000	35,000	35,000	20,000	20,000	20,000	20,000
Disaster Recovery	076044-519	250,000	-	-	-	-	-	-	-
Property Appraiser Technology	076045-519	177,344	-	-	-	-	-	-	-
State Attorney Technology	076047-519	-	25,000	30,000	30,000	30,000	30,000	30,000	30,000
State Attorney Technology	076047-713	15,754	-	-	-	-	-	-	-
Electronic Timesheets	076048-519	3,720	-	-	-	-	-	-	-
Public Defender Technology	076051-519	30,000	25,000	55,000	55,000	55,000	55,000	30,000	30,000
Geographic Information Systems Incremental Basemap Update	076060-539	-	298,500	298,500	298,500	298,500	298,500	298,500	298,500
Records Management	076061-519	121,465	-	50,000	50,000	50,000	50,000	50,000	50,000
E-Filing System for Court Documents	076063-519	-	20,000	-	-	-	-	-	-
Fort Braden Renovations	082003-572	23,975	-	25,000	25,000	-	-	-	-
Lake Jackson Library	083001-571	1,181,349	-	-	-	-	-	-	-
Huntington Oaks Plaza Renovations	083002-519	-	-	-	-	-	-	40,000	-
Eastside Library	085001-571	8,690	-	-	-	-	-	-	-
Courtroom Minor Renovations	086007-519	-	-	60,000	60,000	60,000	60,000	60,000	60,000
Courtroom Minor Renovations	086007-712	118,064	-	-	-	-	-	-	-
Architectural & Engineering Services	086011-519	59,403	40,000	80,000	80,000	80,000	80,000	60,000	60,000
Courthouse Security	086016-519	-	-	20,000	20,000	20,000	20,000	20,000	20,000
Courthouse Security	086016-712	1,798	-	-	-	-	-	-	-
Common Area Furnishings	086017-519	21,403	20,000	30,000	30,000	30,000	30,000	30,000	30,000
Courthouse Repairs	086024-519	106,424	100,000	395,000	170,000	315,000	315,000	235,000	115,000
Bank of America Building Acquisition/Renovations	086025-519	130,521	-	-	-	-	-	-	-
Courthouse Renovations	086027-519	-	30,000	408,000	408,000	-	-	-	-
Agriculture Center Renovations	086030-519	-	-	125,000	75,000	-	-	-	-
Parking Lot Maintenance	086033-519	-	25,000	16,000	66,000	111,910	16,000	16,000	16,000
Elevator Generator Upgrades	086037-519	65,762	-	550,000	-	550,000	250,000	350,000	-
Energy & Resource Conservation Improvements	086041-519	101,819	-	-	-	-	-	-	-
Sheriff Heliport Building Construction	086042-523	-	175,000	-	-	-	-	-	-
Main Library Improvements	086053-571	10,953	-	92,000	92,000	300,000	200,000	-	-
Centralized Storage Facility	086054-519	34,485	-	-	-	50,000	-	-	-
General County Maintenance and Minor Renovations	086057-519	29,256	-	75,000	125,000	25,000	25,000	25,000	25,000
Community Services Building Roof Replacement	086062-519	60,000	200,000	200,000	200,000	-	-	-	-
Air Conditioning Unit Replacements	086064-519	-	-	134,000	40,000	36,000	36,000	36,000	-
Pre-Fabricated Buildings	086066-572	-	-	-	-	-	18,750	18,750	-
Morgue Facility	086067-527	-	50,000	-	-	-	-	-	-
Lake Jackson Town Center Sense of Place	086068-519	-	100,000	50,000	50,000	50,000	50,000	50,000	-
Business Incubator Facility	086069-552	-	250,000	-	-	-	-	-	-
Fairground Sense of Place Initiative	086070-519	-	50,000	-	-	-	-	-	-
Fleet Management Shop Improvements	086071-519	-	-	363,000	50,000	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Gaines Street Sense of Place Initiative	086072-519	-	-	50,000	-	-	-	-	-
Emergency Medical Services Facility	096008-526	2,402,353	-	-	-	-	-	-	-
Electronic Poll Book	096014-513	-	-	1,050,775	-	-	-	-	-
Election Equipment	096015-513	-	800,000	-	-	-	-	-	-
Public Safety Complex	096016-529	5,898,231	-	-	-	-	-	-	-
Voting Equipment Replacement	096028-513	-	-	-	-	50,000	50,000	50,000	50,000
Transfers	950-581	74,395	-	-	-	-	-	-	-
Capital Improvements	990-599	-	-	-	-	-	-	-	2,749,119
Total Appropriations		15,324,965	6,038,680	8,973,755	6,158,380	6,581,690	6,189,530	4,894,530	6,820,899
Revenues Less Appropriations		(14,663,387)	-	(2,808,375)	-	-	-	-	-

Notes:

The majority of FY15 Capital Improvement Plan is related to the maintenance of existing infrastructure, purchase of replacement vehicles and equipment, information technology upgrades, and limited resources committed to new construction or facility improvements. During FY12, the Board replenished the general capital reserves in the amount of $13.1 million, which originally put the Board in position to fund the general County maintenance projects in the capital improvement fund for the next five years. However, in FY 13 and FY14, to assist with balancing the budgets, the Board did not transfer recurring general revenue dollars to support the capital program. To make up these previous actions, the Board approved a “fund sweep” of extra general revenue reserves in the amount of $8.8 million during FY14. In addition, for the first time in two years, the Board transferred $1 million in recurring revenue to fund the capital program. The out year budgets show additional general revenue support of $1.5 million for FY16, $2.5 million for FY17, $4 million for FY18, and $8 million in FY19.

Leon County Fiscal Year 2015 Tentative Budget

Transportation Improvements (306)

Fund Type: Capital Projects

The Transportation Improvement Fund is a capital project fund established to account for transportation related capital projects.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	28,457	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(25,215)	-	-	-	-	-	-	-
Transfer From Fund 106	381106	1,355,200	1,831,200	2,699,825	2,699,825	2,687,475	2,528,600	2,871,250	2,488,375
Total Revenues		1,358,441	1,831,200	2,699,825	2,699,825	2,687,475	2,528,600	2,871,250	2,488,375

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Public Works Vehicle & Equipment Replacement	026005-541	735,372	586,000	589,000	589,000	970,000	904,000	840,000	750,000
Arterial & Collector Roads Pavement Markings	026015-541	154,251	135,200	135,200	135,200	135,200	135,200	135,200	135,200
Old Bainbridge Road Reconstruction	051001-541	-	-	500,000	-	-	-	-	-
Bannerman Road	054003-541	-	-	750,000	750,000	-	-	-	-
Buck Lake Road	055001-541	50,000	-	-	-	-	-	-	-
Florida Department of Transportation Permitting Fees	056007-541	204	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stormwater and Transportation Improvements	056010-541	-	-	500,000	500,000	100,000	-	400,000	100,000
Public Works Design and Engineering Services	056011-541	43,966	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Sidewalk Program	056013-541	-	-	500,000	615,625	1,372,275	1,379,400	1,386,050	1,393,175
Local Road Resurfacing	057005-541	151,648	-	-	-	-	-	-	-
Bradfordville Pond 6 Rehabilitation	064004-538	9,720	-	-	-	-	-	-	-
Bradfordville Pond 4 Outfall Stabilization	064005-538	59,632	-	-	-	-	-	-	-
Reserves for Future Transportation Projects	990-599	-	1,000,000	-	-	-	-	-	-
Total Appropriations		1,204,791	1,831,200	3,084,200	2,699,825	2,687,475	2,528,600	2,871,250	2,488,375
Revenues Less Appropriations		153,650	-	(384,375)	-	-	-	-	-

Notes:

In FY14, the Board voted to levy the available additional five cent gas tax. The proceeds from this tax are split evenly with the City of Tallahassee. This gas tax revenue will generated an additional $2 million in FY14. This was based on only 9 months of collections due to the proposed ordinance enactment date of January 2014. However, in FY15 and the out years, collections are anticipated to increase to $2.7 million for a full 12 month collection cycle. The Board determined that this additional revenue would be split 50/50 to be used for capital transportation projects and to reduce the general revenue transfer to the Transportation Fund. The out years reflect the same 50/50 split between additional funding for capital transportation projects and reduction of the general revenue transfer. For FY15, the Sidewalk Program, Bannerman Road are the projects that will use this additional funding.

Leon County Fiscal Year 2015 Tentative Budget

Sales Tax (308)

Fund Type: Capital Projects

The Local Option Sales Tax Fund is a capital project fund established in accordance with a 1989 county-wide referendum, and is used to account for resources and expenditures associated with the construction of transportation and jail facility related projects. The Local Government Infrastructure Surtax includes proceeds from a One-Cent Sales Tax on all transactions up to $5,000. Pursuant to an interlocal agreement with the City of Tallahassee, the revenue generated by the tax will be split between the County and the City. The County's share of the proceeds is equal to 52.84%, and the City's share is equal to 47.16%. The 1989 referendum approved the sales tax levy for a period of fifteen years; however, through a county-wide referendum passed in November 2000, the sales tax was extended for an additional fifteen years (Note: the extended sales tax will be accounted for in Fund 309).

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	210,028	108,585	85,000	80,750	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(216,788)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	3,999,699	672,349	672,349	-	-	-	-
Total Revenues		(6,760)	4,108,284	757,349	753,099	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Open Graded Hot Mix Stabilization	026006-541	1,167,842	600,000	600,000	600,000	-	-	-	-
Bannerman Road	054003-541	471,588	-	-	-	-	-	-	-
Beech Ridge Trail Extension	054010-541	8,366	-	-	-	-	-	-	-
Arterial/Collector Resurfacing	056001-541	4,054,193	1,350,000	153,099	153,099	-	-	-	-
Intersection & Safety Improvements	057001-541	663,911	-	-	-	-	-	-	-
Local Road Resurfacing	057005-541	34,976	850,000	-	-	-	-	-	-
Jail Roof Replacement	086031-523	365,158	-	-	-	-	-	-	-
Reserves for Resurfacing and Intersection Improvements	990-599	-	1,308,284	-	-	-	-	-	-
Total Appropriations		6,766,034	4,108,284	753,099	753,099	-	-	-	-
Revenues Less Appropriations		(6,772,794)	-	4,250	-	-	-	-	-

Notes:

During the FY08 budget process, the Board restructured the local option sales tax fund by eliminating funding for some capital projects, and reallocating funding for mandatory and maintenance transportation and intersection improvement projects. The Board established $26.5 million in capital reserves to fund these projects for five to eight years. The reserve is reviewed annually, and appropriations made according to the specific resurfacing or intersection capital project needs. For FY15 projects that are funded include local arterial and collector road resurfacing as well as open graded hot mix stabilization. These reserves are projected to be depleted by FY16.

Leon County Fiscal Year 2015 Tentative Budget

Sales Tax - Extension (309)

Fund Type: Capital Projects

In November of 2000, Leon County residents approved a referendum extending the imposition of the 1-Cent Local Option Sales Tax beginning in FY 2004 for 15 years. The extension commits 80% of the revenues to Blueprint 2000 projects and will be jointly administered and funded by Leon County and the City of Tallahassee. The remaining 20% will be split evenly between the County and the City. The County's share will be used for various road, stormwater and park improvements. The Blueprint 2000 Joint Participation Agreement Revenue supports County projects funded through the County's share of the $50 million water quality/flooding funding. Appropriated fund balance is actually internal borrowings to advance fund certain projects. The transfer account is the corresponding repayment.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
1 Cent Sales Tax	312600	3,593,058	3,593,850	4,014,000	3,813,300	3,966,250	4,124,900	4,290,200	4,461,200
COT Reimbursement Lafetette St. Sewer Project	337302	794,863	-	-	-	-	-	-	-
BP2000 JPA Revenue	343916	-	-	1,122,066	1,122,066	3,550,000	-	-	-
Pool Interest Allocation	361111	83,456	82,935	35,300	33,535	33,535	33,535	33,535	33,535
Net Incr(decr) In Fmv Of Investment	361300	(50,486)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	173,215	-	-	2,056,069	641,565	441,265	235,265
Total Revenues		4,420,891	3,850,000	5,171,366	4,968,901	9,605,854	4,800,000	4,765,000	4,730,000

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Open Graded Cold Mix Stabilization	026006-541	-	-	-	-	600,000	600,000	600,000	600,000
Natural Bridge Road	051006-541	1,475	-	-	-	-	-	-	-
Springhill Road Bridge	051007-541	72,169	-	-	-	-	-	-	-
Talpeco Road & Highway 27 North	053005-541	55,221	-	-	-	-	-	-	-
Arterial/Collector Resurfacing	056001-541	-	1,850,000	3,200,000	3,046,901	4,050,000	3,450,000	3,415,000	3,450,000
Community Safety & Mobility	056005-541	309,232	750,000	750,000	750,000	750,000	750,000	-	680,000
Intersection & Safety Improvements	057001-541	-	750,000	-	-	355,854	-	750,000	-
Local Road Resurfacing	057005-541	-	-	250,000	-	-	-	-	-
Lake Henrietta Renovation	061001-538	-	-	40,000	40,000	350,000	-	-	-
Lake Munson Restoration	062001-538	262	-	-	-	-	-	-	-
Lakeview Bridge	062002-538	3,413	-	-	-	-	-	-	-
Longwood Outfall Retrofit	062004-538	305	-	-	-	-	-	-	-
Gum Road Target Planning Area	062005-538	3,054	-	200,000	-	3,200,000	-	-	-
Lexington Pond Retrofit	063005-538	81,299	-	-	-	-	-	-	-
Killearn Acres Flood Mitigation	064001-538	383,971	-	-	100,000	200,000	-	-	-
Killearn Lakes Plantation Stormwater	064006-538	95,007	500,000	750,000	750,000	100,000	-	-	-
Lafayette Street Stormwater	065001-538	481,627	-	-	-	-	-	-	-
Blue Print 2000 Water Quality Enhancements	067002-538	255,875	-	282,000	282,000	-	-	-	-
Total Appropriations		1,742,910	3,850,000	5,472,000	4,968,901	9,605,854	4,800,000	4,765,000	4,730,000
Revenues Less Appropriations		2,677,981	-	(300,634)	-	-	-	-	-

Notes:

Beginning in FY14, with the depletion of capital reserves in the original sales tax fund (Fund 308), the sales tax extension will begin to assist in funding the Arterial Road Resurfacing, Community Safety and Mobility, Local Road Resurfacing and Intersection Safety and Improvement projects. This fund will be the sole source of funding for these projects in FY17. The sales tax expires in 2019. A citizens committee identified projects to be associated with the next sales tax extension and the Board accepted the final report on the list of projects at the February 11, 2014 workshop and ratified the action at their February 25, 2014 meeting. At the June 10, 2014 meeting, the Board authorized the placement of the sale tax extension on the November 4, 2014 General Election Ballot.

Leon County Fiscal Year 2015 Tentative Budget

Bond Series 2003A & 2003B Construction (311)

Fund Type: Capital Projects

The Bond Series 2003A & 2003B Construction Fund is a capital project fund established by proceeds from the 2003 Series A and B Capital Improvement Revenue Bonds. The fund is used to account for resources and expenditures associated with the acquisition, repair, and renovation of the Bank of America property as well as the renovations and repair of the existing Courthouse facility.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	1,534	-	-	-	-	-	-	-
	Total Revenues	1,534	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Courthouse Repairs	086024-519	1,878	-	-	-	-	-	-	-
	Total Appropriations	1,878	-	-	-	-	-	-	-
	Revenues Less Appropriations	(343)	-	-	-	-	-	-	-

Note:

Fund closed in FY13.

Leon County Fiscal Year 2015 Tentative Budget

Bond Series 1999 Construction (318)

Fund Type: Capital Projects

The Bond Series 1999 Construction Fund is a capital project fund established by proceeds from the Series 1999 Capital Improvement Revenue Bond. The fund is used to account for resources and expenditures associated with stormwater and lake projects including: Lafayette Oaks, Lake Munson Restoration, Killearn Acres, Lake Charles, Cynthia Drive, Lexington Regional SWMF, Rhoden Cove, and Munson Slough. In addition, the bond issued includes funding for a Courthouse Annex. Additional bond proceeds have been identified for other facility improvements.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	4,657	-	-	-	-	-	-	-
Total Revenues		4,657	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Okeeheepkee Prairie Park	043008-572	47,582	-	-	-	-	-	-	-
Total Appropriations		47,582	-	-	-	-	-	-	-
Revenues Less Appropriations		(42,925)	-	-	-	-	-	-	-

Note:

Fund closed in FY13.

Leon County Fiscal Year 2015 Tentative Budget

Bond Series 2005 Construction (320)

Fund Type: Capital Projects

The Bond Series 2005 Construction Fund is a capital project fund established by proceeds from the 2005 Series Capital Improvement Revenue Bond. The fund is used to account for resources and expenditures associated with the renovations to the County Courthouse building.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	7,680	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(7,655)	-	-	-	-	-	-	-
Total Revenues		25	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Courthouse Repairs	086024-519	174,183	-	-	-	-	-	-	-
Total Appropriations		174,183	-	-	-	-	-	-	-
Revenues Less Appropriations		(174,159)	-	-	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

ESCO Capital Projects (321)

Fund Type: Capital Projects

The ESCO Capital Projects Fund is a capital project fund established in support of the County's capital improvement program. Major revenue sources of the Capital Improvement Fund include the guaranteed savings in utility costs per the County's agreement with Progress Energy. This fund is used to account for the resources and expenditures associated with acquisition or construction of major facilities improvements relating to the County's Energy Performance Contract.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	194	-	-	-	-	-	-	-
Total Revenues		194	-	-	-	-	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

Fund was closed at the end of FY13.

Leon County Fiscal Year 2015 Tentative Budget

9-1-1 Capital Projects (330)

Fund Type: Capital Projects

The 9-1-1 Capital Projects Fund was established to support of the capital needs of the emergency communications system. Major revenue sources of the Emergency Communications Fund include proceeds transferred from the 9-1-1 Emergency Communications Fund which includes: wireless Enhanced 9-1-1 fee (50 cents/month per service subscriber) pursuant to F.S. 365.172 - 365.173; and the 9-1-1 fee (50 cents/month per service line) pursuant to F.S. 365.171(13). The fund is used to account for resources and expenditures associated with capital projects related to the provision of 9-1-1 emergency services.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	20,077	38,950	13,200	12,540	12,540	12,540	12,540	12,540
Net Incr(decr) In Fmv Of Investment	361300	(19,943)	-	-	-	-	-	-	-
Transfer From Fund 130	381130	84,953	155,914	-	-	-	-	-	-
Total Revenues		85,087	194,864	13,200	12,540	12,540	12,540	12,540	12,540

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Transfers	950-581	576,011	-	-	-	-	-	-	-
911 Capital Projects	990-599	-	194,864	202,039	12,540	12,540	12,540	12,540	12,540
Total Appropriations		576,011	194,864	202,039	12,540	12,540	12,540	12,540	12,540
Revenues Less Appropriations		(490,924)	-	(188,839)	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Impact Fee - Countywide Road District (341)

Fund Type: Capital Projects

The Impact Fee - Countywide Road District Fund was established in support of the capital needs for road improvements associated with new development. Major revenue sources of the Countywide Road District Fund included proceeds from impact fees levied upon developers by the Board of County Commissioners. The impact fees supporting this fund were repealed by the County Commission in 1996. The fund is used to account for the remaining resources and expenditures associated with specific transportation capital projects.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	19,484	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(17,347)	-	-	-	-	-	-	-
Total Revenues		2,138	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
North Monroe Turn Lane	053003-541	9,365	-	-	-	-	-	-	-
Total Appropriations		9,365	-	-	-	-	-	-	-
Revenues Less Appropriations		(7,227)	-	-	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Impact Fee - Northwest Urban Collector (343)

Fund Type: Capital Projects

The Impact Fee - Northwest Urban Collector Fund was established to support the capital needs related to road improvements needed to accommodate new developments. Major revenue sources of the NW Urban Collector Fund include proceeds from impact fees levied upon developers in the corresponding quadrant of the County. The impact fees supporting this fund were repealed by the County Commission in 1996. The fund is used to account for the remaining resources and expenditures associated with specific transportation capital projects in the NW quadrant of the County.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	4,225	-	-	-	-	-	-	-
Total Revenues		4,225	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pullen Road at Old Bainbridge Road	053002-541	8,642	-	-	-	-	-	-	-
Total Appropriations		8,642	-	-	-	-	-	-	-
Revenues Less Appropriations		(4,416)	-	-	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Impact Fee - Southeast Urban Collector (344)

Fund Type: Capital Projects

The Impact Fee - Southeast Urban Collector Fund was established to support the capital needs related to road improvements needed to accommodate new developments. Major revenue sources of the SE Urban Collector Fund include proceeds from impact fees levied upon developers in the corresponding quadrant of the County. The impact fees supporting this fund were repealed by the County Commission in 1996. The fund is used to account for the remaining resources and expenditures associated with specific transportation capital projects in the SE quadrant of the County.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	2,376	-	-	-	-	-	-	-
Total Revenues		2,376	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Magnolia Drive & Lafayette Street Intersection	055005-541	336,672	-	-	-	-	-	-	-
Total Appropriations		336,672	-	-	-	-	-	-	-
Revenues Less Appropriations		(334,297)	-	-	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Solid Waste (401)

Fund Type: Enterprise

The Solid Waste Fund is an enterprise fund established in support of the County's waste management programs. Major revenue sources for the Solid Waste Operations Fund include the Non-Ad Valorem Assessment, Landfill Tipping Fees, and Transfer Station Tipping Fees. The fund is used to account for resources and expenditures related to the operation of the County Solid Waste Management Facility and the provision of the County Waste Management program. Beginning in FY 2003, this fund also began accounting for the operations of the Leon County Transfer Station.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Solid Waste	313700	-	227,050	225,000	213,750	196,080	198,075	199,975	202,065
Public Service Tax - Gas	314400	695	-	-	-	-	-	-	-
Public Service Tax - 2% Discount	314999	(14)	-	-	-	-	-	-	-
Waste Disposal Special Assessment	319150	1,459,872	1,437,357	1,530,800	1,454,260	1,461,480	1,476,110	1,490,835	1,505,750
Delinquent Assessments 2005	319205	36	-	-	-	-	-	-	-
Delinquent Assessments 2007	319207	259	-	-	-	-	-	-	-
Delinquent Taxes 2008	319208	906	-	-	-	-	-	-	-
Delinquent Assessement - 2009	319209	468	-	-	-	-	-	-	-
Delinquent Assessments-2010	319210	913	-	-	-	-	-	-	-
Delinquent Assessments-2011	319211	6,122	-	-	-	-	-	-	-
Operating Income - Class I	343410	612,474	541,568	621,500	590,425	593,370	599,260	605,245	611,325
Transfer Station Receipts	343411	5,960,437	5,351,374	5,437,700	5,165,815	5,261,005	5,389,065	5,520,260	5,654,780
Operating Income - Tires	343415	50,412	50,828	53,000	50,350	50,540	51,110	51,585	52,060
Operating Income - Electronics	343416	33,356	43,619	38,700	36,765	36,955	37,335	37,715	38,095
Operating Income - Yard Trash Clean	343417	136,873	33,684	23,800	22,610	22,895	23,180	23,465	23,750
Operating Income - Yard Trash	343418	38,814	23,711	57,700	54,815	55,670	56,620	57,475	58,425
Rain Barrels & Earth Machines	343419	7,574	9,600	-	-	-	-	-	-
Operating Income - Landfill Yard Trash Bagged	343420	515,382	265,149	367,900	349,505	355,110	365,750	376,770	388,075
Resource Recovery (metals, etc)	343451	43,821	35,782	31,700	30,115	30,115	30,115	30,115	30,115
Hazardous Waste	343453	12,119	13,091	12,200	11,590	11,685	11,780	11,875	12,065
Recycling Promotional Services	343461	-	23,750	35,000	33,250	33,250	33,250	33,250	33,250
Rural Waste Services Center Permit	343462	-	900,000	275,000	261,250	274,313	288,029	302,430	317,551
Recyclable Materials	343463	-	-	123,300	117,135	118,940	120,840	122,835	124,925
Recycable Metals	343464	-	-	12,200	11,590	11,590	11,590	11,590	11,590
Interest Income - Investment	361110	96,826	-	-	-	-	-	-	-
Pool Interest Allocation	361111	89,782	406,125	32,200	30,590	30,590	30,590	30,590	30,590
Net Incr(decr) In Fmv Of Investment	361300	(226,090)	-	-	-	-	-	-	-
Rents And Royalties	362000	-	-	12,600	12,600	12,600	12,600	12,600	12,600
Disposition Of Fixed Assets	364000	123,000	-	123,000	116,850	116,850	116,850	116,850	116,850
Equipment Buyback	364100	-	104,500	-	-	-	-	-	-
Other Scrap Or Surplus	365900	3,025	-	3,000	2,850	2,850	2,850	2,850	2,850
Other Miscellaneous Revenue	369900	4,500	-	5,000	4,750	4,750	4,750	4,750	4,750
Transfer From Fund 126	381126	689,699	280,190	466,822	466,822	466,822	466,822	466,822	466,822
Appropriated Fund Balance	399900	-	273,399	1,052,419	1,052,419	1,158,977	1,508,335	899,444	635,918
Total Revenues		9,661,260	10,020,777	10,540,541	10,090,106	10,306,437	10,834,906	10,409,326	10,334,201

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Landfill Improvements	036002-534	61,998	100,000	100,000	50,000	50,000	100,000	100,000	100,000
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003-534	83,050	85,000	975,000	250,000	400,000	640,000	350,000	350,000
Solid Waste Technology	036008-534	137,589	-	-	-	-	-	-	-
Transfer Station Heavy Equip Replacement	036010-534	368,578	90,000	585,000	100,000	400,000	545,000	488,000	300,000
Scales/Scalehouse	036013-534	-	81,000	-	-	-	-	-	-
HHW Collection Center	036019-534	-	-	-	25,000	-	-	-	-
Transfer Station Improvements	036023-534	141,037	200,000	780,000	525,000	150,000	150,000	150,000	150,000
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	36,796	-	25,000	230,000	50,000	50,000	39,500	50,000
Household Hazardous Waste Loading Ramp	036034-534	24,367	-	-	-	-	-	-	-

Leon County Fiscal Year 2015 Tentative Budget

Solid Waste (401)

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Landfill Gas Analyzer	036040-534	-	11,000	-	-	-	-	-	-
Pre-Fabricated Buildings	036041-534	-	18,750	18,750	18,750	18,750	-	-	-
Hazardous Waste Vehicle and Equipment Replacement	036042-534	-	-	-	-	150,000	150,000	-	-
Landfill Closure	435-534	43,323	110,123	110,323	-	-	-	-	-
Rural Waste Service Centers	437-534	820,805	897,570	916,722	651,229	665,199	687,881	703,307	727,503
Transfer Station Operations	441-534	5,741,525	5,170,872	5,192,828	5,190,309	5,321,561	5,344,163	5,369,741	5,390,949
Solid Waste Management Facility	442-534	2,094,846	1,758,157	1,616,786	1,747,468	1,773,844	1,815,223	1,829,700	1,859,324
Hazardous Waste	443-534	621,728	600,490	605,163	604,095	612,571	621,368	630,520	640,035
MIS Automation - Solid Waste Fund	470-534	14,470	13,480	18,485	18,485	18,485	18,485	18,485	18,485
Recycling Services & Education	471-534	176,962	198,128	160,561	160,251	162,708	165,253	167,900	170,652
Solid Waste - Risk	495-534	17,403	27,962	26,899	26,899	26,899	26,899	26,899	26,899
Indirect Costs - Solid Waste	499-534	626,575	626,575	460,000	460,000	473,800	488,014	502,654	517,734
Tax Collector	513-586	29,373	31,670	32,620	32,620	32,620	32,620	32,620	32,620
Total Appropriations		11,040,424	10,020,777	11,624,137	10,090,106	10,306,437	10,834,906	10,409,326	10,334,201
Revenues Less Appropriations		(1,379,164)	-	(1,083,596)	-	-	-	-	-

Notes:

For FY15, due to decline in the rural waste collection facilities fees, the Board at their June 10, 2014 Budget Workshop, directed staff to implement a modified operational schedule (reduced hours) for the RWSC beginning in FY 2015, and authorized the transfer of $465,000 in general revenue to support the rural waste collection centers. This action saved $135,000 in general revenue support for the program.

Leon County Fiscal Year 2015 Tentative Budget

Insurance Service (501)

Fund Type: Internal Services

The Insurance Service Fund is an internal service fund established in support of general County operations. Major revenue sources of the Insurance Service Fund include proceeds from interdepartmental billings. The fund is used to account for resources and expenditures associated with assessed premiums, claims, and administration of the County's Risk Management Program related to auto and property liability, workers' compensation, and other types of insurance.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Pool Interest Allocation	361111	44,556	76,000	15,800	15,010	15,010	15,010	15,010	15,010
Net Incr(decr) In Fmv Of Investment	361300	(41,623)	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	24,512	-	-	-	-	-	-	-
Vehicle Insurance	396100	152,460	375,845	454,899	454,899	454,899	454,899	454,899	454,899
General Liability	396200	310,944	713,983	493,863	493,863	493,863	493,863	493,863	493,863
Aviation Insurance	396300	18,401	20,265	50,000	50,000	50,000	50,000	50,000	50,000
Property Insurance	396400	578,357	786,575	877,655	877,655	877,655	877,655	877,655	877,655
Workers Compensation Insurance	396600	1,517,377	1,113,926	1,676,136	1,676,136	1,676,136	1,676,136	1,676,136	1,676,136
Total Revenues		2,604,984	3,086,594	3,568,353	3,567,563	3,567,563	3,567,563	3,567,563	3,567,563

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Risk Management	132-513	185,532	233,664	237,533	237,009	240,919	244,984	249,213	253,611
Indirect Costs - Insurance Service	499-596	30,741	30,741	20,000	20,000	20,600	21,218	21,855	22,510
Workers' Comp Risk Management	821-596	2,889,577	2,792,275	3,280,985	3,280,985	3,280,985	3,280,985	3,280,985	3,280,985
Budgeted Reserves - Insurance Service	990-599	-	29,914	29,045	29,569	25,059	20,376	15,510	10,457
Total Appropriations		3,105,850	3,086,594	3,567,563	3,567,563	3,567,563	3,567,563	3,567,563	3,567,563
Revenues Less Appropriations		(500,866)	-	790	-	-	-	-	-

Notes:

Due to increased number of claims, property insurance premiums and general liability premiums increased as reflected in FY15.

Leon County Fiscal Year 2015 Tentative Budget

Communications Trust (502)

Fund Type: Internal Services

The Communications Trust Fund is an internal service fund established to account for the resources and expenditures associated with the County's communication network, which includes the telephone and internet systems. The individual departments and agencies are assessed based on the number of internet connections, data lines, and telephone usage within their individual areas.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Departmental Billings	394000	175,029	165,740	238,999	238,999	238,999	238,999	238,999	238,999
Departmental Billings - MIS Automation	394200	210,321	336,950	356,783	356,783	356,783	356,783	356,783	356,783
Total Revenues		385,350	502,690	595,782	595,782	595,782	595,782	595,782	595,782

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Communications Trust	900-590	301,343	502,690	595,782	595,782	595,782	595,782	595,782	595,782
Communications Trust	900-713	50,338	-	-	-	-	-	-	-
Total Appropriations		351,681	502,690	595,782	595,782	595,782	595,782	595,782	595,782
Revenues Less Appropriations		33,670	-	-	-	-	-	-	-

Notes:

Increase cost associated with merging the Sheriff's phone system to the County Avaya system. Long term costs savings will be realized in the Sheriff's communications budget.

Leon County Fiscal Year 2015 Tentative Budget

Motor Pool (505)

Fund Type: Internal Services

The Motor Pool Fund is an internal service fund established to account for the costs associated with operating and maintaining the County's fleet of vehicles and heavy equipment. This internal service fund generates its revenues from direct billings by the Fleet Management Department to other departmental users. Fuel purchased by the Fleet Management Department is supplied to departmental users at cost plus a minor surcharge. Repairs and maintenance performed by the Fleet Management Department are charged to users at the costs of parts plus an applicable shop rate.

Revenue Sources	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Public Service Tax - Electric	314100	344	-	-	-	-	-	-	-
Departmental Billings - Fleet	394100	1,345,599	1,217,575	1,222,245	1,222,245	1,234,467	1,246,812	1,259,280	1,271,873
Gas And Oil Sales	395100	1,590,282	2,020,025	1,972,860	1,972,860	1,992,588	2,012,514	2,032,639	2,052,966
Total Revenues		2,936,225	3,237,600	3,195,105	3,195,105	3,227,055	3,259,326	3,291,919	3,324,839

Appropriations by Department/Division	Acct #	Actual FY 2013	Adopted FY 2014	Requested FY 2015	Budget FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018	Planned FY 2019
Fleet Maintenance	425-591	2,932,195	3,210,532	3,156,475	3,153,416	3,182,852	3,212,393	3,242,047	3,271,849
MIS Automation - Motor Pool Fund	470-519	500	420	415	415	415	415	415	415
Fleet Maintenance - Risk	495-591	6,430	10,115	9,965	9,965	9,965	9,965	9,965	9,965
Budgeted Reserves - Motor Pool Fund	990-599	-	16,533	28,250	31,309	33,823	36,553	39,492	42,610
Total Appropriations		2,939,125	3,237,600	3,195,105	3,195,105	3,227,055	3,259,326	3,291,919	3,324,839
Revenues Less Appropriations		(2,900)	-	-	-	-	-	-	-