

BOARD OF COUNTY COMMISSIONERS LEON COUNTY, FLORIDA

AGENDA

PUBLIC HEARINGS

**Tuesday, September 17, 2013
6:00 P.M.**

County Commission Chambers
Leon County Courthouse
301 South Monroe Street
Tallahassee, FL

COUNTY COMMISSIONERS

Nick Maddox, Chairman
At-Large

Bill Proctor
District 1

Jane Sauls
District 2

John Dailey
District 3



Kristin Dozier, Vice Chair
District 5

Bryan Desloge
District 4

Mary Ann Lindley
At-Large

Vincent S. Long
County Administrator

Herbert W. A. Thiele
County Attorney

The Leon County Commission meets the second and fourth Tuesday of each month. The meetings are televised on Comcast Channel 16. A tentative schedule of meetings and workshops is attached to this agenda as a "Public Notice." Selected agenda items are available on the Leon County Home Page at: www.leoncountyfl.gov. Minutes of County Commission meetings are the responsibility of the Clerk of Courts and may be found on the Clerk's Home Page at www.clerk.leon.fl.us

Please be advised that if a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at this meeting or hearing, such person will need a record of these proceedings, and for this purpose, such person may need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. The County does not provide or prepare such record (Sec. 286.0105, F.S.).

In accordance with Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Community & Media Relations, 606-5300, or Facilities Management, 606-5000, by written or oral request at least 48 hours prior to the proceeding. 7-1-1 (TDD and Voice), via Florida Relay Service.

**Board of County Commissioners
Leon County, Florida**

Agenda

Public Hearings

Tuesday, September 17, 2013, 6:00 p.m.

INVOCATION AND PLEDGE OF ALLEGIANCE

Commissioner Mary Ann Lindley

SCHEDULED PUBLIC HEARINGS, 6:00 P.M.

1. First and Only Public Hearing to Adopt the 2nd Local Option Fuel Tax (Five-Cent Gas Tax) Ordinance and Approve the Associated Resolution Regarding the Allowable Expenditures of the Five-Cent Gas Tax
(County Administrator/Financial Stewardship/Office of Management & Budget)
2. First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 2013/2014
(County Administrator/ Financial Stewardship/Office of Management & Budget)

CITIZENS TO BE HEARD ON NON-AGENDAED ITEMS

3-minute limit per speaker; Commission may discuss issues that are brought forth by speakers.

COMMENTS/DISCUSSION ITEMS

Items from the County Attorney

Items from the County Administrator

Discussion Items by Commissioners

ADJOURN

*The next Regular Board of County Commissioners Meeting is scheduled for
Tuesday, September 24, 2013 at 300 p.m.*

All lobbyists appearing before the Board must pay a \$25 annual registration fee. For registration forms and/or additional information, please see the Board Secretary or visit the County website at www.leoncountyfl.gov

2013

JANUARY

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PUBLIC NOTICE
2013 Tentative Schedule

All Workshops, Meetings, and Public Hearings are subject to change

All sessions are held in the Commission Chambers, 5th Floor, Leon County Courthouse unless otherwise indicated. Workshops are scheduled as needed on Tuesdays from 12:00 to 3:00 p.m.

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
September 2013	Monday 16	11:00 a.m.	Community Redevelopment Agency (CRA) Meeting; City Commission Chambers
		1:00 p.m.	Capital Region Transportation Planning Agency (CRTPA) Meeting; City Commission Chambers
		5:00 – 8:00 p.m. 5:30 p.m.	IA (BP 2000); City Commission Chambers Public Hearing on FY 2014 Budget
	Tuesday 17	3:00 p.m.	Regular Meeting -(<i>Canceled</i>)
		6:00 p.m.	First and Only Public Hearing to Levy an Additional Five-Cent Gas Tax
			First Public Hearing Regarding Tentative Millage Rates and Tentative Budgets for FY 2013/2014 *
	<i>Sunday 22 – Wednesday 25</i>	<i>ICMA Annual Conference</i>	<i>Boston, Massachusetts</i>
	Tuesday 24	3:00 p.m.	Regular Meeting
		6:00 p.m.	Second Public Hearing on Adoption of Millage Rates and Budgets for FY 2013/2014*
			First and Only Public Hearing to Amend Chapter 10 of Leon County Code of Laws Relating to Grade Change Limitations in Topographic Alterations (<i>Continued from July 9, 2013</i>)
October 2013	Tuesday 8	3:00 p.m.	Regular Meeting
		6:00 p.m.	First and Only Public Hearing on Cycle 2013-1 Comprehensive Plan Amendment for Woodville Rural Community Expansion (<i>Continued from May 28, 2013 Joint City/County Adoption Hearing</i>)
			First of Two Public Hearings on a Proposed Ordinance Amending the Commercial Overlay Districts and the Commercial Center Future Development Concept Map of the Bradfordville Sector Plan, Amendments to the Official Zoning Map of Leon County to Change the Zoning Classification from the Residential Acre, Bradfordville Commercial-2, and Bradfordville Office Residential Zoning Districts to the Residential-1, Urban Residential, and Bradfordville Commercial-1 Zoning Districts

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
October 2013 <i>(Continued)</i>	Tuesday 8	6:00 p.m.	Second and Final Public Hearing on a Development Agreement between Leon County and Bannerman Forest, LLC, Bannerman Crossings V, LLC, Bannerman Crossings II, LLC, and Summit Holdings VIII, LLC
	Monday 21	9:00 a.m. – 1:00 p.m.	CRTPA Retreat; Location TBD
		1:30 p.m.	CRA Meeting – <i>Immediately following CRTPA Retreat</i>
	Tuesday 29	1:00 – 3:00 p.m.	Workshop on the Consideration of Tourism Funds Dedicated to the Florida Center for Performing Arts
		3:00 p.m.	Regular Meeting
November 2013	Monday 11	Offices Closed	VETERAN'S DAY OBSERVED
	<i>Tuesday 12 – Thursday 14</i>	<i>County Commissioner Workshops</i>	<i>Hilton, Daytona Beach Volusia County</i>
	<i>Wednesday 13 – Friday 15</i>	<i>FAC Legislative Conference</i>	<i>Hilton, Daytona Beach Volusia County</i>
	Tuesday 19	3:00 p.m.	Reorganization of the Board Regular Meeting
		6:00 p.m.	Second and Final Public Hearing to Adopt a Proposed Ordinance Amending the Commercial Overlay Districts and the Commercial Center Future Development Concept Map of the Bradfordville Sector Plan, Amendments to the Official Zoning Map of Leon County to Change the Zoning Classification from the Residential Acre, Bradfordville Commercial-2, and Bradfordville Office Residential Zoning Districts to the Residential-1, Urban Residential, and Bradfordville Commercial-1 Zoning Districts
			First and Only Public Hearing to Amend Section 18, Article III, of the Leon County Code of Laws to Require a Twenty-Four Inch Separation Between the Bottom of the Drainfield and the Water Table at the Wettest Season of the Year for Onsite Sewage Treatment and Disposal System Repairs
			Public Hearing on a Proposed Ordinance to Establish Advanced Wastewater Treatment Standards for New Construction in the Primary Springs Protection Zone
	Monday 25	11:00 a.m.	CRA Meeting; City Commission Chambers
		1:00 p.m.	CRTPA Meeting; City Commission Chambers
	Thursday 28	Offices Closed	THANKSGIVING DAY
	Friday 29	Offices Closed	FRIDAY AFTER THANKSGIVING DAY

<u>Month</u>	<u>Day</u>	<u>Time</u>	<u>Meeting Type</u>
December 2013	Monday 9	9:00 a.m. – 4:00 p.m.	Board Retreat
	Tuesday 10	1:30 – 3:00 p.m.	Workshop on 2014 State and Federal Legislative Priorities
		3:00 p.m.	Regular Meeting
	Wednesday 11	2:30 p.m.	Community Redevelopment Agency (CRA) City Commission Chambers
	Tuesday 24	No Meeting	BOARD RECESS
	Wednesday 25	Offices Closed	CHRISTMAS DAY
January 2014	Wednesday 1	Offices Closed	NEW YEAR'S DAY

Citizen Committees, Boards, and Authorities 2013 Expirations and Vacancies

www.leoncountyfl.gov/committees/expire.asp

VACANCIES

Affordable Housing Advisory Committee

Board of County Commissioners (4 appointments)

A member who represents employers within the jurisdiction.

A member who is actively engaged in the banking or mortgage banking industry in connection with affordable housing.

Human Services Grants Review Committee

Commissioner - District V: Dozier, Kristin (1 appointment)

EXPIRATIONS

Adjustment and Appeals Board

Tallahassee City Commission (1 appointment)

Architectural Review Board

Tallahassee City Commission (2 appointments)

Canopy Roads Citizens Committee

Tallahassee City Commission (1 appointment)

Enterprise Zone Agency Development (EZDA) Board of Commissioners

Tallahassee City Commission (1 appointment)

Science Advisory Committee

Tallahassee City Commission (1 appointment)

JUNE 30, 2013

Adjustment and Appeals Board

Tallahassee City Commission (2 appointments)

AUGUST 31, 2013

Canopy Roads Citizens Committee

Tallahassee City Commission (1 appointment)

SEPTEMBER 30, 2013

Council on Culture & Arts

Board of County Commissioners (1 appointment)

Research and Development Authority at Innovation Park

Florida A & M (1 appointment)

Tallahassee Community College (1 appointment)

OCTOBER 31, 2013

Canopy Roads Citizens Committee

Board of County Commissioners (2 appointments)

Tourist Development Council

Board of County Commissioners (1 appointment)

DECEMBER 31, 2013

Human Services Grants Review Committee

Commissioner - At-large I: Lindley, Mary Ann (1 appointment)

Commissioner - At-large II: Maddox, Nick (1 appointment)

Commissioner - District I: Proctor, Bill (1 appointment)

Commissioner - District II: Sauls, Jane G. (1 appointment)

Commissioner - District III: Dailey, John (1 appointment)

Commissioner - District IV: Desloge, Bryan (1 appointment)

Commissioner - District V: Dozier, Kristin (1 appointment)

Library Advisory Board

Commissioner - At-large I: Lindley, Mary Ann (1 appointment)

Commissioner - District II: Sauls, Jane G. (1 appointment)

Commissioner - District III: Dailey, John (1 appointment)

Commissioner - District IV: Desloge, Bryan (1 appointment)

Tallahassee/Leon County Cultural Plan Review Committee

Board of County Commissioners (4 appointments)

Capital City Chamber of Commerce (1 appointment)

Economic Development Council (1 appointment)

Greater Tallahassee Chamber of Commerce (1 appointment)

KCCI (1 appointment)

Leadership Tallahassee (1 appointment)

Tallahassee City Commission (4 appointments)

JANUARY 31, 2014

Leon County Sales Tax Committee

Blueprint Citizens Advisory Committee (1 appointment)
Capital City Chamber of Commerce (1 appointment)
Commissioner - At-large I: Lindley, Mary Ann (1 appointment)
Commissioner - At-large II: Maddox, Nick (1 appointment)
Commissioner - District I: Proctor, Bill (1 appointment)
Commissioner - District II: Sauls, Jane G. (1 appointment)
Commissioner - District III: Dailey, John (1 appointment)
Commissioner - District IV: Desloge, Bryan (1 appointment)
Commissioner - District V: Dozier, Kristin (1 appointment)
EECC (1 appointment)
Greater Tallahassee Chamber of Commerce (1 appointment)
Tallahassee City Commission (6 appointments)

**Leon County
Board of County Commissioners**

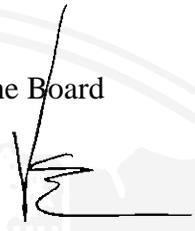
Notes for Agenda Item #1

Leon County Board of County Commissioners

Cover Sheet for Agenda #1

September 17, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: First and Only Public Hearing to Adopt the 2nd Local Option Fuel Tax (Five-Cent Gas Tax) Ordinance and Approve the Associated Resolution Regarding the Allowable Expenditures of the Five-Cent Gas Tax

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director, Office of Financial Stewardship
Lead Staff/ Project Team:	Tim Barden, Principle Management and Budget Analyst Timothy Carlson, Sr. Management & Budget Analyst

Fiscal Impact:

This item has a fiscal impact. If approved, implementation of the 2nd Local Option Fuel Tax will begin January 1, 2014 and generate approximately \$2,000,000 in fiscal year 2014. It is anticipated that the revenue generated will increase to approximately \$2,500,000 in future budget years, as the fuel tax will be collected for the entire fiscal year.

Staff Recommendation:

- Option #1: Conduct the first and only public hearing and adopt the Ordinance implementing the 2nd Local Option Fuel Tax (Attachment #1).
- Option #2: Adopt the associated Resolution regarding the allowable expenditures of the 2nd Local Option Fuel Tax (Attachment #2).

Report and Discussion

Background

This agenda item is presented to conduct the first and only public hearing on the implementation of the 2nd Local Option Fuel Tax (Five-Cent Gas Tax) ordinance and the associated resolution regarding the allowable expenditures of the five-cent gas tax. The implementation of the five-cent gas tax is in response to a projected growing general revenue subsidy in future budget years and the need for transportation safety and mobility capital projects. On April 23, 2013, the Board conducted a workshop on the status of the Transportation Trust Fund and the projected general revenue subsidy of \$2.8 million in FY14 (Attachment #3). Subsequently, at the July 8, 2013 budget workshop, the Board authorized the County Administrator to negotiate a 50/50 cost sharing interlocal agreement with the City of Tallahassee for the five-cent gas tax (Attachment #4). At the September 10, 2013 meeting the Board directed the tentative budget be developed presuming \$1.0 million towards offsetting the general revenue subsidy to the transportation fund and \$1.0 million towards the highest priority transportation capital projects. Additionally, Attachment #5 provides a complete background of the budget development process, which is included to provide the overall context in which the proposed gas tax is being considered.

Analysis:

The Transportation Trust Fund is a special revenue fund established by Section 129.02, Florida Statutes. Major revenue sources for the Transportation Trust Fund include proceeds from state and local gas taxes. The fund is used to account for revenues and expenditures restricted to the maintenance and construction of roads and bridges and associated facilities.

The transportation fund is currently supported by four of the five authorized state and local gas taxes. Section 336.025, Florida Statutes (2012), allows county governments to impose up to 12 cents in local option fuel taxes, of which seven cents are levied in Leon County through the 9th cent and the 1st local option fuel tax (1-6 cent). Leon County keeps 100 percent of the 9th cent, but shares the six cents with the City of Tallahassee at a 53.33% (City) - 46.67% (County) ratio. The 2nd local option tax is currently not imposed; this gas tax may be levied by an ordinance adopted by a majority plus one vote of the Board.

If approved at the public hearing, collection of the available five-cent cent gas tax will begin January 1, 2014. The County's share of revenues for the first year is estimated at \$2.0 million and \$2.5 million per year thereafter. The notice of public hearing regarding the proposed five-cent gas tax Ordinance is shown as Attachment #6.

Section 336.025(1)(b)3., Florida Statutes, provides for limiting the use of the 5th-cent local option fuel tax revenue to transportation related expenditures. Specifically the five-cents can be used for:

1. Transportation expenditures needed to meet the requirements of the capital improvements elements of the Tallahassee/Leon County 2030 Comprehensive Plan, including the construction and resurfacing of existing roads for such projects included therein, and,

2. Transportation expenditures needed to meet immediate local transportation problems and for other transportation related expenditures that are critical for building comprehensive roadway networks in the county.

Consistent with the direction provided by the Board at the September 10, 2013 meeting, staff has reviewed the limitations imposed on the use of the tax with the County Attorney's Office and finds that the 5th-cent can be expended in the following seven categories; these limitations have been detailed in the accompanying Resolution regarding the permissible expenditures of the five-cent gas tax:

1. Public transportation operations and maintenance;
2. Right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
3. Roadway and right-of-way drainage;
4. Street lighting installation, operation, maintenance, and repair;
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance and repair;
6. Bridge maintenance and operation; and
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Based upon this analysis, staff has identified approximately \$4.7 million in transportation-related costs currently being expended that could be paid for with the proceeds from the five-cent gas tax. Staff will prepare an agenda item, to be presented this fall, which will seek Board direction on the allocation of the \$1.0 million towards the funding of the highest priority capital projects.

Options:

1. Conduct the first and only public hearing and adopt the Ordinance implementing the 2nd Local Option Fuel Tax (Attachment #1).
2. Adopt the associated Resolution regarding the permissible expenditures of the 2nd Local Option Fuel Tax (Attachment #2).
3. Conduct the first and only public hearing and do not adopt the Ordinance implementing the 2nd Local Option Fuel Tax.
4. Board direction.

Recommendations:

Options #1 and #2.

Attachments:

1. Ordinance adopting the 2nd Local Option Fuel Tax (Five-Cent Gas Tax)
2. Resolution specifying the permissible expenditures of the 2nd Local Option Fuel Tax
3. April 23, Budget Discussion Item
4. City and County Interlocal Agreement Sharing the Five-Cent Gas Tax
5. 2014 Budget Development Background
6. Notice of Public Hearing

ORDINANCE NO. 2013-_____

1
2
3 AN ORDINANCE OF THE BOARD OF COUNTY
4 COMMISSIONERS OF LEON COUNTY, FLORIDA,
5 AMENDING CHAPTER 11, ARTICLE II OF THE CODE
6 OF LAWS OF LEON COUNTY, FLORIDA, BY ADDING A
7 NEW SECTION 11-32 ENTITLED “5TH-CENT LOCAL
8 OPTION FUEL TAX”; LEVYING A 5TH-CENT LOCAL
9 OPTION FUEL TAX IN LEON COUNTY; PROVIDING
10 FOR COLLECTION AND DISTRIBUTION OF THE
11 PROCEEDS; PROVIDING A GENERAL DESCRIPTION
12 OF THE USES OF THE TAX REVENUE; PROVIDING
13 FOR CONFLICTS; PROVIDING FOR SEVERABILITY;
14 PROVIDING FOR NOTIFICATION; AND PROVIDING
15 AN EFFECTIVE DATE.
16

17
18 WHEREAS, Section 336.025(1)(b), Florida Statutes, provides that there may be levied a
19 5th-cent local option fuel tax upon every gallon of motor fuel sold in a county by a majority plus
20 one vote of the membership of a county’s governing body; and

21 WHEREAS, Section 336.025(1)(b)3., Florida Statutes, provides for limiting the use of
22 the 5th-cent local option fuel tax revenue to transportation related expenditures; and

23 WHEREAS, the Board of County Commissioners has determined that there is a critical
24 and immediate need for the revenue to be generated by the 5th-cent local option fuel tax; and

25 WHEREAS, the Board of County Commissioners have voted by a majority plus one vote
26 of the membership of the Board to enact this ordinance, amending Chapter 11, Article II, Leon
27 County Code of Laws, relating to the 5th-cent local option fuel tax;

28 BE IT ORDAINED by the Board of County Commissioners of the County of Leon,
29 Florida, as follows, that:

30 **Section 1.** The Code of Laws of Leon County, Florida, is hereby amended by adding
31 a section to be numbered 11-32, which section reads as follows:
32

1 **Sec. 11-32. 5th - Cent Local Option Fuel Tax.**

2 **(a) 5th - Cent Local Option Fuel Tax.**

3 There is hereby levied, imposed, and set, pursuant to Section 206.41(1)(e) and Section
4 336.025(1)(b), Florida Statutes, an additional tax of five cents per net gallon, to be designated as
5 the “5th - Cent Local Option Fuel Tax,” upon every gallon of motor fuel sold in Leon County for
6 transportation expenditures.

7 **(b) Tax Collection.**

8 The 5th - Cent Local Option Fuel Tax shall be collected, administered, and enforced in
9 accordance with Chapter 206, Florida Statutes. The proceeds of the 5th - Cent Local Option Fuel
10 Tax shall be transferred to the Local Option Fuel Tax Trust Fund and distributed to Leon County
11 and the City of Tallahassee by the State of Florida, Department of Revenue in accord with the
12 provisions of the Interlocal Agreement entered into by and between Leon County and the City of
13 Tallahassee dated September _____, 2013.

14 **(c) Uses of 5th - Cent Local Option Fuel Tax.**

15 Leon County and the City of Tallahassee shall utilize monies received pursuant to this
16 ordinance in accord with an Interlocal Agreement entered into by and between Leon County and
17 the City of Tallahassee dated September _____, 2013, for transportation expenditures
18 consistent with the provisions of Section 336.025(1)(b)3., and (7), Florida Statutes, including but
19 not limited to:

20 (1) Transportation expenditures needed to meet the requirements of the Capital
21 Improvements Element of the Tallahassee-Leon County Comprehensive Plan;

22 (2) Transportation expenditures needed to meet immediate local transportation
23 problems;

RESOLUTION NO. R13-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, FINDING, DECLARING AND DETERMINING THE EXPENDITURES FOR THE 5TH-CENT LOCAL OPTION FUEL TAX AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 206.41(1)(e), Florida Statutes, provides for the imposition of the 5th-cent local option fuel tax, on motor fuel by each county; and

WHEREAS, Section 336.025(1)(b), Florida Statutes, provides that there may be levied a 5th-cent local option fuel tax upon every gallon of motor fuel sold in a county; and

WHEREAS, Section 336.025(1)(b)3., Florida Statutes, provides for limiting the use of the 5th-cent local option fuel tax revenue to transportation related expenditures; and

WHEREAS, the Board of County Commissioners has determined that there is a critical and immediate need for the revenue to be generated by the 5th-cent local option fuel tax; and

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

1. Revenue generated by the levy of the 5th-Cent Local Option Fuel Tax shall be used for:
 - a. Transportation expenditures needed to meet the requirements of the capital improvements elements of the Tallahassee/Leon County 2030 Comprehensive Plan, including the construction and resurfacing of existing roads for such projects included therein.
 - b. Transportation expenditures needed to meet immediate local transportation problems and for other transportation related expenditures

that are critical for building comprehensive roadway networks in the county.

2. The Board hereby finds, declares and determines that expenditures by the County for:

- a. Public transportation operations and maintenance;
- b. Right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment;
- c. Roadway and right-of-way drainage;
- d. Street lighting installation, operation, maintenance, and repair;
- e. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance and repair;
- f. Bridge maintenance and operation; and
- g. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks;

constitute appropriate transportation related expenditures needed to meet the purposes set forth in paragraph one (1) above.

3. In no event shall revenue generated by the levy of the 5th-Cent Local Option Fuel Tax be used for routine maintenance of roads.

4. This Resolution shall be effective upon adoption.

PROPOSED, PRESENTED AND PASSED by the Board of County Commissioners of
Leon County, Florida this 17th day of September, 2013.

LEON COUNTY, FLORIDA

By: _____
Nicholas Maddox, Chairman
Board of County Commissioners

ATTESTED BY:
BOB INZER, CLERK OF THE COURT
LEON COUNTY, FLORIDA

By: _____
Bob Inzer, Clerk of Court
Leon County, Florida

APPROVED AS TO FORM:
COUNTY ATTORNEY'S OFFICE
LEON COUNTY, FLORIDA

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

Leon County Board of County Commissioners

Budget Workshop Item # 2

April 23, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator

Title: Status of the Transportation Trust Fund

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Tony Park, P.E., Director of Public Works and Community Development
Lead Staff/ Project Team:	Scott Ross, Director, Office of Financial Stewardship Timothy Barden, Principal Management and Budget Analyst Timothy Carlson, Sr. Management and Budget Analyst

Fiscal Impact:

Depending on Board direction, this item may have a fiscal impact. The general revenue subsidy for FY 2013 to the transportation trust fund is \$2,592,697. The FY 2014 subsidy is projected to be \$3,412,067. Implementation of the available 2nd local option fuel tax would decrease the amount of general revenue subsidy required to balance the transportation trust fund in out years. The out year subsidy for the remainder of the five-year budget shows that without any additional fuel taxes, the subsidy is projected to be \$22,150,316.

Staff Recommendation:

Option #1- Accept staff's report and consider action regarding the 5th cent gas tax as part of Budget Discussion #5.

Option #2: If the Board proceeds with levying the 5th cent gas tax then authorize the County Administrator to also negotiate with the City of Tallahassee the extension of the existing 6 cent gas tax which is set to expire August 31, 2015.

Title: Status of Transportation Trust Fund
April 23, 2013
Page 2

Report and Discussion

Background:

The Transportation Trust Fund is a special revenue fund established by Florida Statute 129.02. Major revenue sources for the Transportation Fund include proceeds from state and local gas taxes. The fund is used to account for revenues and expenditures restricted to the maintenance and construction of roads and bridges.

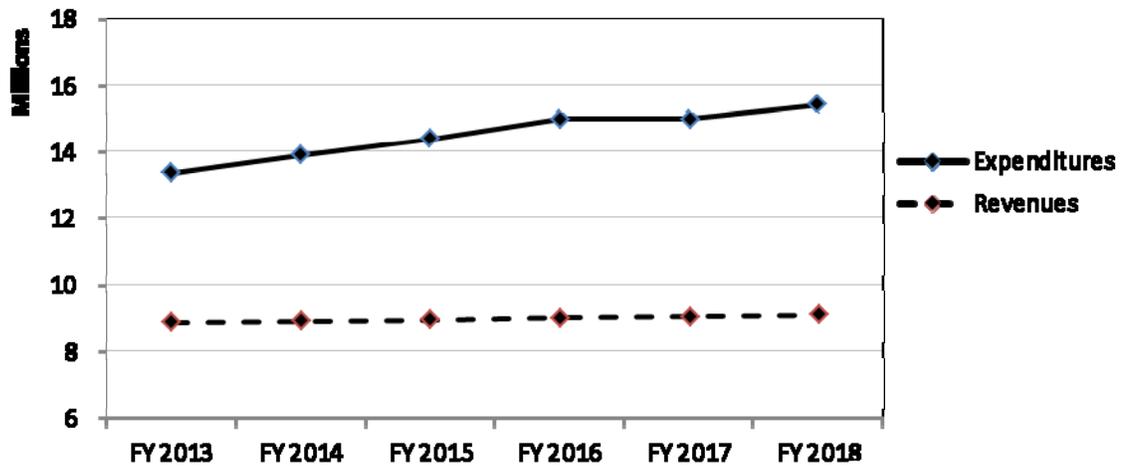
Until FY 2004, the Transportation Trust Fund was self-supporting with the revenues generated from State and local gas taxes; however, beginning in FY 2005 the fund received \$154,000 in general revenue support, which increased to \$1.9 million in FY 2007. For FY 2008, the Board was able to reduce the subsidy to the fund by \$897,955 largely due to the elimination of the Tharpe Street capital project, which allowed for the transfer of resurfacing projects from the transportation trust fund to the local option infrastructure sales tax. Also, this project cancellation allowed transportation fund dollars, previously used for capital projects, to fund maintenance, and allow for a reduction in the general revenue subsidy.

Due to declining gas tax revenues associated with a recession economy and the emphasis on fuel efficient cars, the subsidy was increased in FY 2009 to \$2.3 million, a level sustained in the FY 2010 budget. Through personnel cost savings from a Public Works department-wide reorganization and county-wide efforts to avoid operating cost increases, the general revenue subsidy has remained at a relatively consistent level since FY10.

However, over the past 3-5 years, demand for continuing road maintenance has increased due to Blueprint 2000 and FDOT road improvements, and widening projects such as: Capital Circle Southeast, Capital Circle Southwest, Capital Circle Northwest, and Mahan Road. The impact of these projects, with wider roads, newly constructed medians and aesthetic improvements to road shoulders, has placed a strain on the limited existing maintenance budget and will require an increase in the general revenue subsidy for the continuing maintenance of these projects.

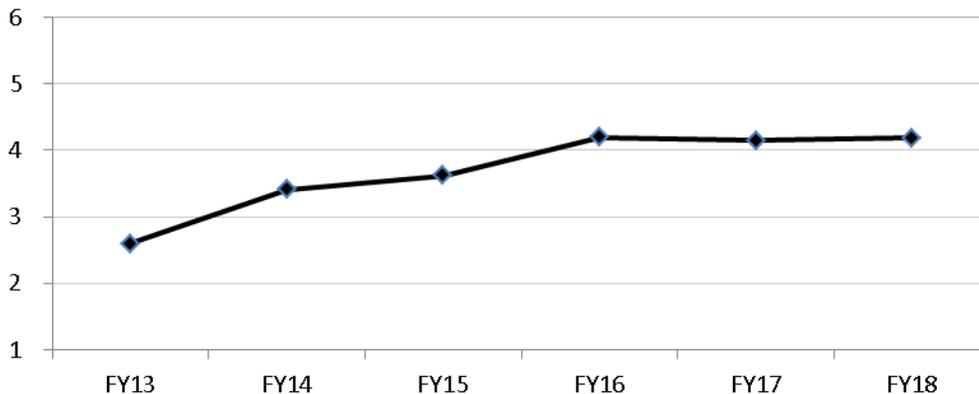
As reflected in Figure 1 below, revenues will not keep pace with expenditures projected from FY 2013 – FY 2018. The trend analysis shows gas tax revenues increasing on average 0.5% per year, and expenditures increasing on average by 3.0%. This disparity in growth rates is largely due to the gas taxes being based on consumption (volume) instead of cost; while, expenditure increases are directly associated with increasing recurring maintenance demands and rising costs of labor, materials and supplies due to inflation.

Figure 1
Comparison of Transportation Revenues and Expenditures FY 2013 – FY 2018



Without program changes, as reflected in **Figure 2**, it is projected that over the next 5 years, the general revenue subsidy will increase from the current \$2.6 to \$4.2 million by FY 2018 for a combined \$22.2 million over the next five years.

Figures 2
Projected General Revenue Transfer FY 2013 - FY 2018
In Millions



Over the past four years the Board has chosen not to implement the available five cents of the 2nd local option fuel tax. Implementing this tax is a way to reduce the general revenue subsidy to the transportation program, allowing general revenue to be used for alternative budgeting needs.

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Analysis

Transportation Trust Fund Authorized Gas Taxes

Currently, the fund is supported by four of the five authorized state and local gas taxes. Section 336.025, Florida Statutes (2012), allows county governments to impose up to 12 cents in local option fuel taxes, of which 7 cents are levied in Leon County through the 9th cent and the 1st local option fuel tax (1-6 cent). Leon County keeps 100 percent of the 9th cent, but shares the 6 cents with the City of Tallahassee at a 53.33% (City): 46.67% (County) ratio. The 2nd local option tax is currently not imposed. Table 1 provides a summary of these taxes.

Table 1

Authorized Gas Taxes	Levy Rate	Authorization	FY13 Budget
Constitutional Fuel Tax	2 Cents	State Imposed	\$2.7 million
County Fuel Tax	1 Cents	State Imposed	\$1.1 million
1 st Local Option Fuel Tax	6 Cents	Locally imposed. Shared with the City through interlocal ending 8/31/2015.	\$3.5 million
Ninth Cent Fuel Tax	1 Cents	Locally imposed. 100% to the County.	\$1.3 million
2 nd Local Option Fuel Tax	Up to 5 Cents	Currently not imposed. Generates approximately \$1.1 million per penny. Shared with the City through interlocal agreement.	1 Cents: \$1.1 million 2 Cents: \$2.2 million 3 Cents: \$3.3 million 4 Cents: \$4.4 million 5 Cents: \$5.5 million

2nd Local Option Fuel Tax

One prospective means of reducing the general revenue subsidy to the Transportation Trust Fund would be to implement the 2nd local option tax, commonly referred to as the 1 to 5 cent fuel tax. All county governments are authorized to levy this tax. Of the 67 counties in Florida, 20 currently levy the 5 cent maximum allowed by law. An additional 4 counties have levied only a portion of the available 5 cents. Of the 6 counties that Leon County compares itself with based on population, Alachua and St. Lucie counties levy the full 5 additional cents.

The 1 to 5 cent fuel tax must be levied by an ordinance adopted by a majority plus one vote of the BCC, or by voter approval in a county-wide referendum. Like the 1 to 6 cent tax, the 1-5 cent tax also must be shared with the City of Tallahassee through an inter-local agreement. If an agreement cannot be reached, the state divides the tax through a statutory distribution formula. All tax impositions or tax rate changes must be levied before July 1st to be effective January 1st of the following year.

Projections indicate that the 1 to 5 cent local option fuel tax would generate approximately \$1.1 per levied cent. An inter-local agreement is required to be negotiated with the City of Tallahassee regarding the distribution of the additional revenue for transportation programs. Any additional revenue would allow for a substantial decrease in the current general revenue

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subsidy in future years. If all 5 cents were levied for FY 2014, the tax would be in-place for 9 months (January 1, 2014 to September 30, 2014) resulting in the collection of \$4.12 million in additional revenue. Out year collections are currently projected to be \$5.5 million. The implementation of this unutilized tax, would allow general revenue to be allocated elsewhere in the budget.

If the Board chooses to implement any part of the available gas tax, a number of funding alternatives are available apart from lowering the general revenue subsidy to the transportation fund. As presented to the Board at the April 9th workshop, the County has an unmet need of approximately \$49.6 million for stand-alone sidewalks. Sidewalks and bike lanes serve as viable transportation mechanisms and not just recreational amenities. As expressed by some Commissioners at the workshop a portion of the available five cents could be designated to the meet the County sidewalk demands. Another funding alternative for the Board to consider is providing a mass transit option for the unincorporated areas of the County, such as extending existing bus routes to Leon County residents not currently served by Star Metro. As stated earlier, the actual revenue from the estimated \$1.1 million per penny of available gas tax the County would gain is dependent on a negotiated agreement with the city. Table 2 assumes that the five cent tax is split evenly with the City of Tallahassee.

Table 2
Phasing Option

Year	Cumulative Amount Levied	Additional Annual Revenue Collected	Cumulative Net Revenue Collected
2014	\$0.01	\$412,500	\$412,500
2015	\$0.02	\$550,000	\$1,100,000
2016	\$0.03	\$550,000	\$1,650,000
2017	\$0.04	\$550,000	\$2,200,000
2018	\$0.05	\$550,000	\$2,750,000

Notes: 1. Tax revenue in Fiscal Year 2014 would only include 9 months of collections due to a January 1, 2014 implementation date.
2. This revenue collection table assumes a 50/50 distribution ratio with the City of Tallahassee.

Instead of levying all 5 cents at one time, the Board could choose to phase in the increase over several years. The annual phasing of one penny per year is portrayed in Table 2.

Transportation Maintenance Needs and Utilization of Additional Gas Taxes

The county currently has a growing demand on road and sidewalk maintenance needs. Examples include:

- The widening of Mahan Drive and Buck Lake Road. Mahan Drive was an important gateway project for the community. With this in mind, an additional \$1.2 million dollars in landscaping beyond what was required by code was installed. After the maintenance warranty expires on the plantings in 2014, the County will be required to maintain the right-of-way and median landscaping. To properly maintain these roadway projects and preserve the million dollar investment in landscaping, an additional \$290,170 in recurring personnel and operating funding will be necessary for proper maintenance.

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- The widening of Capital Circle Southwest and Northwest. Blueprint 2000 funded the improvements to these two critical sections of roadway in the County. However, beginning in FY16, the County will be required to maintain right-of-way and landscaping. Staff estimates an additional \$580,330 in recurring personnel and operating expenditures will be required to properly maintain the community investment.
 - Over the past several years, 17 miles of sidewalk have been constructed in the unincorporated area of the County. Most recently five miles of sidewalks were constructed in Killlearn Lakes. Additional maintenance dollars will be necessary to keep these sidewalks free from weeds, and to repair cracks to ensure the sidewalks will be safe and able to be used by all members of the community. As discussed by some Commissioners at the April 9, 2013 workshop on sidewalks, a portion of the five cent gas to assist with sidewalk construction.

Staff has determined that once the County is transferred responsibility for all the required transportation maintenance associated with Capital Circle and Mahan Road over the next 2-3 years, a minimum of an additional 84 acres will be added to Right-of-Way maintenance at an estimated cost of \$870,500 in recurring expenditures and \$254,500 in one time capital outlay.

In summary, increasing the gas tax at some level would generate approximately \$1.1 million to \$5.5 million new dollars to help the county meet the current transportation maintenance needs. The use of gas tax revenue to fund transportation maintenance requirements would allow the County to use general revenue to meet other needs to offset the decline in property taxes.

Impact on Stormwater Operations

The County stormwater program currently receives revenue from transportation fund gas taxes for expenditures related to stormwater maintenance along arterial and collector roads. A current analysis of the county road network in the unincorporated area indicates that \$800,000 in gas tax revenue would still need to be transferred to the stormwater program to fund stormwater issues related to arterial and collector roads. Since this is standard practice by other jurisdictions in Florida to use transportation revenues such as the gas tax to fund drainage maintenance expenses for major roads, staff recommends continued funding of these expenses from the transportation fund.

Impact on Fuel Consumers

By implementing this tax, the full cost of an increase would not be solely born by Leon County residents. The impact would be lessened to the local community by as much as 25% - 30% due to non-residents purchasing fuel in Leon County throughout the year. Staff analysis has determined the estimated average household impact per year to be an increase of almost \$50, should all 5 cents of the gas tax be enacted. However, the Board could choose to implement the tax in over a number of years. Table 3 shows the estimated impact on the average household per year if the 1 to 5 cent tax was phased in over 5 years.

Table 3
Estimated Average Household Impact per Year

Year	Cumulative Amount Levied	Average Vehicles	Gallons of Fuel Used	Net Impact
2014	\$0.01	1.9	518	\$7.38
2015	\$0.02	1.9	518	\$19.68
2016	\$0.03	1.9	518	\$29.53
2017	\$0.04	1.9	518	\$39.36
2018	\$0.05	1.9	518	\$49.21

*This table shows the impact for an average household. The impact on an average individual would be roughly half the net impact for a household or \$25.90 if all 5 cents were implemented.

Due to the consumption/usage nature of this tax, individual household impacts will vary. The more gallons of fuel used equates to more miles driven on County roads, therefore; a higher portion of the cost of maintenance is incurred by the individual household. In addition, this revenue source will likely be affected in the long-term with the continuing development of vehicles that obtain better gas mileage or rely on alternative fuel sources. The improved mileage per gallon lowers consumption and the amount of revenue collected to maintain roads. Even with population growth, this revenue source is expected to remain level or slowly increase in future years.

An alternative to adding additional gas tax or maintaining/increasing the general revenue subsidy, expenditure reductions could be considered. However, the Public Works department has already undergone a major reorganization. The alternative stabilization program was eliminated and duties were absorbed in other programs resulting in \$211,896 in recurring savings. The mosquito control program was merged with the operations division saving operating costs through efficiencies and water quality testing was moved in house resulting in an estimated \$100,000 in recurring savings. Additionally, a roadside maintenance crew was eliminated as part of expenditure reductions and an additional 4 FTEs within the transportation fund were moved to other county divisions to avoid adding needed personnel during a time of decreasing revenues due to the recession. Currently, the County is finding it difficult to maintain the maintenance schedule of existing infrastructure. Further cuts will only increase the amount of time for planned maintenance as emergency work will continue to take precedence.

Existing Six Cent Gas Tax

Though not directly effected by the proposed additional five cent gas tax, there is a timing issue related to the expiration of the existing six cent gas tax. As reflect in Table 1, the County and City currently share the six cent local option gas tax through an interlocal agreement: City 53.33% and County 46.67%. The six cent tax is set expire on August 31, 2015 and a new interlocal agreement would need to be negotiated to continue levying this tax. It may be appropriate that if the Board decides to proceed with the additional five cent gas tax, to also authorize the County Administrator to negotiate an extension to the six cent gas tax at the same time and same allocation (50/50 split). This approach allows for consistency in the allocation of the gas taxes (effective in FY2016) and for all of the gas taxes to be addressed at the same time.

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Summary

As recently as FY 2004, the Transportation Trust Fund was self-supporting with revenues generated from State and local gas taxes. Since then, due to a recession economy, the high price of gas, and an emphasis on fuel efficient cars, revenues have struggled to keep pace with the rising costs of road maintenance materials and supplies and the increased additional continuing road maintenance demands. Furthermore, past strategies like the elimination of capital projects such as Tharpe Street and the utilizing the associated funding to support road repaving are no longer an option.

Today the Transportation fund is currently operating with a significant subsidy from general revenue and there are still unmet transportation maintenance needs that exist within the County. The transfer of Mahan Road, Capital Circle NW and SW road maintenance over the next 3 years will only increase the general revenue subsidy and the demand on the limited existing maintenance budget. An increase in the available dollars at a level the Board deems appropriate of the available five cent gas tax to the county through the 2nd local option gas tax would allow the County to address the road maintenance demands, but would not allow for the capital funding of roadway projects. However, as discussed at the April 9, 2013 workshop on sidewalks a portion of the gas tax be used for sidewalk and mobility improvements.

Discussion of implementing part or all of the 5th cent local option gas tax and possible funding purposes is suggested to be delayed until the final workshop summary, item #5, which includes the impact of increasing stormwater and solid waste non-ad valorem assessments, as well as the 5th cent local option gas tax.

NOTE: For the Board to implement the tax effective for the FY 2014 budget, the County would need to enter an inter-local agreement with the city, and adopt an ordinance by July 1, 2013. This would require holding a public hearing by June 14, 2013.

Options:

1. Accept staff's report on the status of the transportation trust fund and consider action regarding the 5th cent gas tax as part of Budget Discussion #5.
2. If the Board proceeds with levying the 5th cent gas tax then authorize the County Administrator to also negotiate with the City of Tallahassee the extension of the existing 6 cent gas tax which is set to expire August 31, 2015.
3. Board Direction.

Recommendations:

Option #1: Accept staff's report and consider action regarding the 5th cent gas tax as part of Budget Discussion #5.

Option #2: If the Board proceeds with levying the 5th cent gas tax then authorize the County Administrator to also negotiate with the City of Tallahassee the extension of the existing 6 cent gas tax which is set to expire August 31, 2015.

**INTERLOCAL AGREEMENT
BETWEEN LEON COUNTY, FLORIDA, AND THE CITY OF TALLAHASSEE
PROVIDING FOR THE DISTRIBUTION AND USE
OF THE PROCEEDS OF THE 5TH - CENT LOCAL OPTION FUEL TAX**

This Interlocal Agreement is made and entered into as of this 5th day of September, 2013, by and between Leon County, Florida, a Charter County and political subdivision of the State of Florida (the "County") and the City of Tallahassee, Florida, a Florida municipal corporation (the "City"), collectively the "Parties."

RECITALS

WHEREAS, Section 206.41(1)(e), Florida Statutes, provides for the imposition of the 5th-cent local option fuel tax, on motor fuel by each county; and

WHEREAS, Section 336.025(1)(b), Florida Statutes, provides that there may be levied a 5th-cent local option fuel tax upon every gallon of motor fuel sold in a county by extraordinary vote of the membership of a county's governing body; and

WHEREAS, Section 336.025(1)(b)3., Florida Statutes, provides for the use of the 5th-cent local option fuel tax revenue received pursuant to this Section, and describes those transportation related uses which are permitted; and

WHEREAS, the Board of County Commissioners has determined that there is a critical and immediate need for the revenue to be generated by the 5th-cent local option fuel tax; and

WHEREAS, Section 336.025(b)2., Florida Statutes, provides that the County and City may enter into an interlocal agreement to determine the distribution formula of local option fuel tax revenues; and

WHEREAS, the Parties desire to designate the use of the monies received pursuant to Section 336.025(1)(b)3., Florida Statutes, and designate transportation expenditures consistent with that Section.

NOW, THEREFORE, in consideration of the mutual covenants and promises hereinafter set forth, the Parties do hereby agree as follows:

Section 1. Distribution of 5th-Cent Local Option Fuel Tax Revenue. The monies received pursuant to the 5th-Cent Local Option Fuel Tax, less any sums retained by the State of Florida, Department of Revenue for costs of collection, shall be distributed Fifty Percent (50%) to the County and the remaining Fifty Percent (50%) to the City.

Section 2. Utilization of 5th-Cent Local Option Fuel Tax Revenue.

A. The County shall utilize all monies received pursuant to the 5th-Cent Local Option Gas Tax for transportation expenditures consistent with and pursuant to Section 336.025(1)(b)3., and (7), Florida Statutes.

B. The City shall utilize all monies received pursuant to the 5th-Cent Local Option Gas Tax for transportation expenditures consistent with and pursuant to Section 336.025(1)(b)3., and (7), Florida Statutes.

Section 3. Review by Parties. Representatives of the Parties shall meet periodically, but not less than annually, to review the method of distribution of the 5th-Cent Local Option Fuel Tax revenues and use of such revenues by the Parties.

Section 4. Miscellaneous Provisions.

A. Amendments. The Parties hereby acknowledge that the terms hereof constitute the entire understanding and agreement of the Parties with respect to the subject matter hereof. No modification hereof shall be effective unless in writing, executed with the same formalities as this Interlocal Agreement, in accordance with general law.

B. Assignment. The Parties agree not to assign this Interlocal Agreement to a third-party without the prior written consent of the other Party.

C. Indemnification. Each party agrees to indemnify, defend and hold harmless the other party, its officials, officers, and employees, from and against all liabilities, damages, costs and expenses, including but not limited to a reasonable attorney's fee, to the extent the same are caused by the negligent or wrongful acts or omissions of the indemnifying party, or its officials, officers, or employees, in the performance of this Interlocal Agreement. The liability of each party, as set forth in this Paragraph, is intended to be consistent with limitations of Florida law, including the state's waiver of sovereign immunity pursuant to Section 768.28, Florida Statutes. No obligation imposed by this Paragraph shall be deemed to alter said waiver or to extend the liability of a party beyond such limits, nor shall any such obligation be deemed or construed as a waiver of any defense of sovereign immunity to which the indemnifying party may be entitled.

D. Conflict Resolution.

1. The Parties shall attempt to resolve any disputes that arise under this Interlocal Agreement in good faith and in accordance with this Paragraph. The provision of the "Florida Governmental Conflict Resolution Act" shall not apply to disputes under this Interlocal Agreement, as an alternative dispute resolution process is hereby set forth in this section. The aggrieved Party shall give written notice to the other Party in writing, setting forth the nature of the dispute, date of occurrence (if known), and proposed resolution, hereinafter referred to as the "Dispute Notice."

2. Should the Parties be unable to reconcile any dispute, the appropriate City and County personnel shall meet at the earliest opportunity, but in any event within ten (10) days from the date that the Dispute Notice is

received, to discuss and resolve the dispute. If the dispute is resolved to the mutual satisfaction of both, they shall report their decision, in writing, to the City Manager and County Administrator. If they are unable to reconcile their dispute, they shall report their impasse to the City Manager and the County Administrator who shall then convene a meeting of the City Manager and County Administrator at their earliest opportunity, but in any event within 20 days following receipt of a Dispute Notice, to attempt to reconcile the dispute.

3. If a dispute is not resolved by the foregoing steps within thirty (30) days after receipt of the Dispute Notice, unless such time is extended by mutual agreement of the Parties, then either Party may require the dispute to be submitted to mediation by delivering written notice thereof (the "Mediation Notice") to the other Party. The mediator shall meet the qualifications set forth in Rule 10.100(d), Florida Rules for Mediators, and shall be selected by the Parties within 10 days following receipt of the Mediation Notice. The mediator shall also have sufficient knowledge and experience in transportation related matters. If agreement on a mediator cannot be reached in that 10-day period, then either Party can request that a mediator be selected by an independent conflict resolution organization, and such selection shall be binding on the Parties. The costs of the mediator shall be borne equally by the Parties.

4. If an amicable resolution of a dispute has not been reached within sixty (60) calendar days following selection of the mediator, or by such later date as may be mutually agreed upon by the Parties, then, upon the agreement of both Parties, such dispute may be referred to binding arbitration; otherwise, each Party may pursue whatever remedies may be available at law, in equity, or otherwise.

If the dispute is so referred, such arbitration shall be conducted in accordance with the Florida Arbitration Code (Chapter 682, Florida Statutes).

(a) Such arbitration shall be initiated by delivery, from one Party (the "Claimant") to the other (the "Respondent"), of a written demand therefore containing a statement of the nature of the dispute and the amount, if any, involved. The Respondent, within ten (10) days following its receipt of such demand, shall deliver an answering statement to the Claimant. After the delivery of such statements, either Party may make new or different claims by providing the other with written notice thereof specifying the nature of such claims and the amount, if any, involved.

(b) Within ten (10) days following the delivery of such demand, each Party shall select an arbitrator and shall delivery written notice of that selection to the other. If either Party fails to select an arbitrator within such time, the other Party may make application to the court for such appointment in accordance with the Florida Arbitration Code. Within ten (10) days following delivery of the last of such written notices, the two arbitrators so selected shall confer and shall select a third arbitrator.

(c) The arbitration hearing shall be commenced in Leon County, Florida within sixty (60) days following selection of the third arbitrator. Except as may be specifically provided herein, the arbitration shall be conducted in accordance with Rules R-23 – R-48 of the Commercial Arbitration Rules of the American Arbitration Association.

- E. Notice. If written notice to a Party is required under this Interlocal Agreement, such notice shall be given by hand delivery, recognized overnight delivery service, or by first class mail, registered and return receipt requested, to the County as follows:

County Administrator
Leon County Courthouse
5th Floor
301 S. Monroe Street
Tallahassee, FL 32301

and to the City as follows:

City Manager
City Hall
300 S. Adams Street, Box A-21
Tallahassee, FL 32301

- F. Choice of Law, Venue, and Severability. This Interlocal Agreement shall be construed and interpreted in accordance with Florida Law. Venue for any action brought in relation to this Interlocal Agreement shall be placed in a court of competent jurisdiction in Leon County, Florida. If any provision of this Interlocal Agreement is subsequently held invalid, the remaining provisions shall continue in effect.

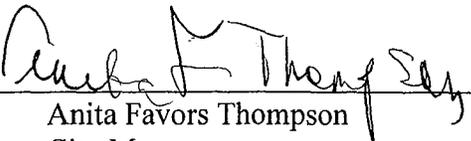
Section 5. Notification of Department of Revenue. By October 1, 2013, the Clerk of the Board of County Commissioners shall notify the Florida Department of Revenue of the rate of the taxes levied by the County Ordinance imposing the 5th Cent Local Option Fuel Tax, and shall provide the Department of Revenue with a certified copy of this Interlocal Agreement.

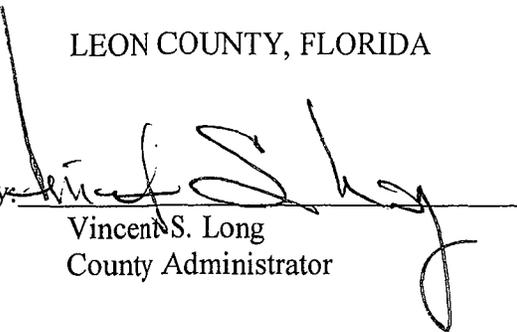
Section 6. Effective Date. The effectiveness of this Interlocal Agreement is specifically conditioned upon the Board of County Commissioners adopting an ordinance imposing the 5th-Cent Local Option Fuel Tax prior to October 1, 2013. This Interlocal Agreement shall be effective commencing January 1, 2014.

IN WITNESS WHEREOF, the Parties caused this Interlocal Agreement to be executed
by their duly authorized representatives this 5th day of September, 2013.

CITY OF TALLAHASSEE

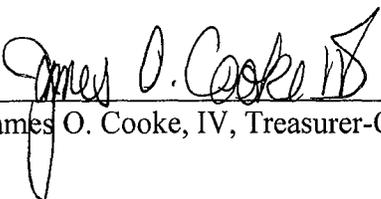
LEON COUNTY, FLORIDA

By: 
Anita Favors Thompson
City Manager

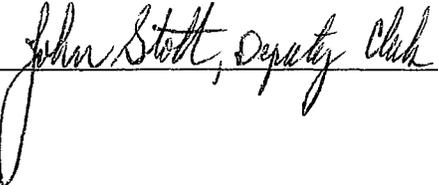
By: 
Vincent S. Long
County Administrator

ATTEST:

ATTEST:

By: 
James O. Cooke, IV, Treasurer-Clerk

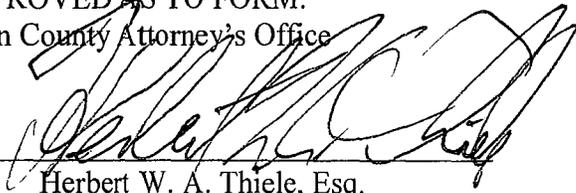
Bob Inzer, Clerk of the Court
Leon County, Florida

By: 
John Stott, Deputy Clerk

APPROVED AS TO FORM:
City Attorney's Office

APPROVED AS TO FORM:
Leon County Attorney's Office

By: 
Lewis E. Shelley, Esq.
City Attorney

By: 
Herbert W. A. Thiele, Esq.
County Attorney

FY2014 Background Summary

This background section describes the context in which the entire preliminary FY 2014 budget is being prepared inclusive of the implementation of five-cent gas tax. Budgets are not prepared in isolation, but build upon events and policy decisions from previous years. Much of the background in this item has been presented to the Board in previous workshops and meetings. However, to provide continuity for the decisions that will be made in preparing the FY 2014 tentative budget, it is important that this information continue to be presented holistically in order for this agenda item to stand as an independent source document. This allows not only Commissioners, but members of the public as well, to fully understand the parameters in which the preliminary budget is being developed.

Historical Context and Budget Development Parameters

The longest and deepest recession since the Great Depression and the slow economic recovery has caused continuous reductions in property and sales tax revenues for five consecutive years, which has presented significant challenges for the Board to provide a balanced budget, while maintaining quality services. Due to the inflated prices of homes, often referred to as the “housing bubble,” and the dramatic impact on mortgage back securities when the “bubble” burst in 2007, the Country and much of the world entered what is now referenced as the “Great Recession.” The recession officially lasted until 2011, but the effects are still lingering. Nationally and in Florida, the unemployment hovers at 7.5%; home values are just beginning to recover. While Leon County’s economy did not drop as dramatically as some other parts of Florida and the United States, the local recovery has been reciprocally slower.

Due to the slow economic recovery, the Board was deliberate in providing relief to citizens, during the toughest years as the economy was in decline and at its bottom, by not raising fees and passing on property tax savings to the community. While an increase in the millage rate up to the rolled-back rate would not have resulted in a tax increase, the Board elected to leave the millage rate constant for three years (FY 2010 to FY 2012); thereby, allowing property value reductions to result in corresponding tax savings to property owners for a combined total of \$14 million in property tax savings to the community. In FY 2013, in order to stem the tide of an eroding tax base and to preserve a quality level of services, the Board approved the rolled-back rate, which only ensured that the same amount of property taxes received in FY 2012 were collected in FY 2013. Even with only a constant level of property taxes being budgeted, the Board was able to appropriate the necessary funding to support increased costs associated with the newly Consolidated Dispatch Agency and the new Public Safety Complex.

During this period, the County has continually evaluated the current level of services provided to the community. This has involved a thorough examination of all the services departments provide including: libraries, tourist development, stormwater maintenance, mosquito control, management information systems, building inspection, development support, environmental services, parks and recreations services, probation and pre-trial programs, and most recently solid waste services. Specific examples of reductions the Board has made since FY 2009 are:

- Reducing hours of the branch library system from 52 to 40 hours a week.
- Restructuring Library Administration and Collection Services and opening the expanded library branches without adding additional staff.

- Closing the Solid Waste Facility to the public for the disposal of Class III waste (generally, waste not expected to produce leachate) and contracting with a private vendor to recycle this waste stream.
- Significantly restructured the Public Works Department's stormwater and mosquito control programs – specifically, stormwater maintenance previously performed by two divisions, is now being conducted by one division.
- Eliminated the contract with the Tallahassee Visitor and Convention Center to more efficiently manage tourism dollars within the Tourist Development Division.
- Restructuring Management Information Services.
- Reorganizing County Administration to increase efficiencies.
- Reevaluating and competitively bidding the County's insurance and reducing workers' compensation payments from departments to the Risk Management Fund.
- Eliminating 18 positions in the Development Support and Environmental Management Department over a two-year period, to reflect decreased staffing needs due to the significant downturn in the construction industry.
- Privatizing the Pre-trial GPS Monitoring Program.
- Reducing roadside maintenance through the elimination of an Operations crew
- Reduction the hours of operation of the Rural Waste Collection Centers from 50 to 40 hours a week to match the equivalent hours of the branch library system.

Through LEADs, the County has fundamentally restructured how funding priorities are evaluated. This approach makes sure that not even the smallest reduction of things “we could live without” went unnoticed. This rigorous evaluation effort went so far as to eliminate the contract for plant watering in the Courthouse and reduced daytime custodial services in the Courthouse.

While the reductions previously bulleted are not exhaustive, they represent the depth and span of efficiency efforts, big and small, necessary to address the revenue shortfall caused by the recession, which allowed the Board to maintain its fiscal policies and mitigate drastic service level impacts to our citizens. By reorganizing stormwater, transportation, development support services, tourist development and administrative functions over the past five years, the Board has reduced its budget by more than \$62 million and its workforce by more than 75 positions. This restructuring has allowed the Board to reduce costs while minimally effecting service levels to the community. The Board was able to achieve more than a five percent reduction in the County workforce with no layoffs. The Board intentionally avoided layoffs and furloughs over this time to avoid further harm the fragile local economy, but instead employed a Voluntary Separation Program and a realignment of staff whose positions were eliminated.

In addition to providing property tax relief to citizens over the past four years, it was necessary for the Board to take a reasoned and deliberate approach to addressing the budget shortfall in County enterprise operations such as stormwater management, solid waste management, and transportation services. During the recession and slow economic recovery, the Board consciously maintained the existing assessment rates for stormwater and solid waste, and did not levy the available five-cent gas tax. These actions were contrary to the Board's Guiding Principles that enterprise services should pay for themselves through dedicated fees and taxes.

By not increasing the non-ad valorem assessments or gas tax rates, the Board purposefully budgeted increases in general revenue support for these programs. It should be noted, however, that in order to maintain adequate public safety through fire services, the Board did levy a fire service assessment in FY 2010 to pay for the approximately \$7.0 million annual Fire Services contract with the City of Tallahassee. Again, the Board only enacted this fee after a thorough debate and understanding of the issues surrounding enhanced public safety.

A direct effect of the reduced property taxes and maintaining the current non-ad valorem rates is the increased use of general revenue fund balance to support the County's operating budget. The continued increased reliance on fund balance to support recurring expenditures is not a long term sustainable budgetary practice. Since FY 2011, the Board has budgeted \$11.5 million dollars to balance its budgets.

Leon LEADs Impacts

Notwithstanding the County's significant efforts to mitigate the negative impacts caused by economic conditions, which were out of the County's control, the County Administrator implemented Leon LEADs in 2012. LEADs places rigorous focus on those things the County control as an organization. As a continuing part of LEADS, departments and divisions continue to identify opportunities for improvement throughout the organization. These range from consolidation of functions across departmental lines to privatization where it makes sense.

As previously presented to the Board, Leon LEADS is not a management philosophy or a planning exercise, but a strategic transformational approach of aligning the Board's guiding vision and strategic priorities with the optimized resources of the organization while instilling our people focused, performance driven culture throughout the organization. Leon LEADS is a continuous process of looking inward to strengthen what works (and to abandon what does not), looking outward to leverage community partnerships, and to receive systematic feedback from citizens while providing for ongoing adjustments as conditions change. LEADS has allowed the Board to be proactive and avoid costs where ever possible. Examples of this over the past two years include:

- Solving the long-term cost impacts of a consolidated Supervisor of Elections Office (SOE) and warehouse space. By working with the SOE, the Board was able to work within the existing SOE budget to consolidate all the warehouse and poll worker training spaces. This left the SOE with two locations, the downtown administrative offices and the centralized warehouse and training space on Capital Circle Southeast. This effort saved an estimated \$10 million in capital construction costs for a new facility.
- The County was also able to provide program improvements to the recycling program allowing for the transfer of two positions to Parks and Recreation (avoiding the cost of two newly needed positions) and another position to Community and Media Relations that will allow for a more coordinated media relations program, and avoided the need to request a new position in the Community and Media Relations Division.
- Through a two-year employee restructuring, Leon County was able to open three new branch libraries without adding additional staff. Originally, it was anticipated that four additional staff would be needed for the Woodville, Eastside and Northwest branch libraries.

- Refinancing previous debt service to take advantage of the low interest rate environment. By refinancing three bond issuances over the past two years will provide the County a net savings of \$2.9 million over eight years.
- In the area of Veteran's Services, to accommodate the increasing demand for claims assistance and other requests for service, an existing position in the Housing Division was realigned to fortify Veteran's Services and staff the new Veterans Resource Center. Without this efficiency restructuring, a new position would have been required.
- Reallocated existing resources to support the creation of a dedicated Direct Emergency Assistance Program (DEAP) for Veterans. Based on a review of the historic usage of the County's Military Grant program (i.e. property tax relief), a portion of the annual budgeted funds was reallocated to support the creation of a dedicated DEAP-Veterans program.
- Created the County Real Estate Division. Previously, the County contracted for these services in order to lease available space at the Bank of America Building and the Huntington Oaks Plaza. By bringing a real estate professional on staff, the County now continually markets its leasable space, saving on commissions paid to commercial real estate companies. In addition, this division focused on the existing County inventory of properties, continually looks for opportunities to achieve the maximum market potential or public good for this inventory.
- Board approval of a \$13 million fund balance sweep of general revenue related funds to the capital program. This effort is consistent with a prior sweep and has allowed the Board to maintain infrastructure without placing these efforts in competition with recurring operating demands. This, in addition to small annual transfers of general revenue to the capital project fund, will pay for the long-term capital maintenance needs of the County for the next five years
- Evaluated the efficacy of privatizing the County probation and pre-trial programs. The results determined that the private company could not provide the same level of service the County offered for the cost required to make a profit.

Current FY 2013 Cost Avoidance and Efficiency Efforts

To manage anticipated significant budget shortfalls in support of the budget, through the County LEADS effort, staff continually performs evaluations in county departments and divisions to find efficiencies. As evidenced by this approach, staff is repeatedly looking at ways to avoid costs and create efficiencies in the organization. Without this effort, the costs associated with these issues would have caused the shortfall to be much greater.

There are a number of recent examples of efforts at avoiding costs and increasing efficiencies. Beginning during the current fiscal year, the County implemented a Value Based Benefit Design program for health insurance. The purpose of this program is to slow the increase in annual premiums by making individuals more responsible for their own health decisions. Another example is the centralized printing effort. Through the centralized printing and copying effort, the County is in the process of utilizing one vendor for all printer/copier needs, which will save costs; and also reduce the use of paper and toner. An additional action being launched this year is the implementation of the pay for print at the libraries. Through this approach, users will have a set number of "free" pages and then a charge will commence. As with all of the County's cost

avoidance and efficiency efforts, there is nothing too large or too small to be considered. Specific details regarding FY 2014 cost avoidance and efficiency efforts will be discussed in the Analysis section

Notwithstanding these efforts, it appears the economy is in the beginning of fiscal rebound. This, in conjunction with the necessary, deliberated and reasoned approach the Board has taken to ensure the long term fiscal viability of the County, will guarantee the ability for Leon County to continue to deliver quality services to its citizens in the near term and in the future.

Background Summary

What Leon County has Done

Over the past five years, in a difficult economy, the Board has used numerous strategies to balance the budget with each year becoming increasingly difficult, while being sensitive to the impacts on the citizens of the community. Specific Board actions resulted in \$14 million in property tax relief. The Board also utilized judiciously the County's cash balances to help offset the property value decline and to invest in the community through capital project construction. The County has fundamentally restructured how we approach decision making and analysis by instituting LEADs. During this time and through this effort, the Board has reduced the budget by approximately \$62 million, eliminated more than 75 positions from its workforce and made service level operating reductions.

Ensuring the Investment and Stewardship in What We Did

The County is currently in the posture of having to maintain its existing infrastructure and new facilities as they open. This includes ensuring that we maintain the significant capital investment through adequate annual funding of the operating expenses. This capital investment includes new athletic fields, an expanded greenway trail system, expanded branch library system, the Public Safety Complex, improvements to the transportation network, and other services relative to the quality of life for the citizens of Leon County. By properly maintaining the County's infrastructure this will protect the investment so people do not wonder why they are paying taxes if the facilities or roadways they use deteriorate.

What We Will Continue to Do

Through LEADs staff is continually looking for efficiencies and cost saving measure to either reduce current or avoid future costs. As reflected in a separate budget discussion item, we are continuing to empower employees to identify opportunities for cost savings through the implementation of the Cross Departmental Action Teams. The County will continue to focus on the thing we can control: working to identify cost avoidance, leveraging partnerships, utilizing technology, creating efficiencies and improving performance. We will ask our customers what we are doing right, what can we do better and what we should not be doing at all. The County will continue to align the optimal resources of the organization with the top priorities of the Board.

Balancing Taxpayer & Community Needs and the Long Term Financial Viability for the Future

As the economy continues to improve and property values begin to increase, the County must continue to balance taxpayer sensitivities with community investment and long term financial responsibility. There are a number of policy considerations that will need to be considered

moving forward to ensure the long term financial viability of the County. The process continues to be deliberate in order to focus on the long term as the economy slowly improves.

FY 2014 Tentative Budget Process

As part of the FY 2014 budget process, the Board authorized studies to determine the appropriate non-ad valorem assessment rates for the stormwater and solid waste programs in order to eliminate the general revenue subsidies to these programs. The stormwater assessment of \$20 was enacted in 1991 and had not been increased in 23 years. Similarly, the \$40 solid waste assessment that was levied in 1994 had never been increased and did not cover the cost of waste disposal and the operation of the rural waste service centers.

In a series of public community meetings, the County Administrator and staff as well as the County's new contracted solid waste provider, Waste Pro, answered questions from the citizens regarding solid waste options currently under Board consideration. A majority of the feedback received from citizens was that leaving the rural waste centers open and imposing a modest fee for use was the preferred option. As a result, on July 8, 2013, the Board authorize implementation of a fee structure for use of the RWSCs intended to eliminate the general revenue subsidy, including: a flat rate of \$10 a month for unlimited use; a usage fee of \$2 per bag; \$2 per use for yard debris, and \$4 per use for bulky materials. The Board also authorized the closure of the Blount RWSC.

On April 23, 2013, the Board conducted a workshop on the status of the Transportation Trust Fund and the projected general revenue subsidy of \$2.8 million in FY14. In response to a projected growing general revenue subsidy in future budget years and the need for transportation safety and mobility capital projects, the Board voted to implement the entire five cent gas tax in year one and authorized the County Administrator to negotiate an interlocal agreement with the City of Tallahassee presuming a 50/50 split.

LEGAL NOTICES

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Board of County Commissioners of Leon County, Florida (the "County") will conduct a public hearing on Tuesday, September 17, 2013, at 6:00 p.m., or as soon thereafter as such matter may be heard, at the County Commission Chambers, 5th Floor, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida, to consider adoption of an ordinance entitled to wit:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, AMENDING CHAPTER 11, ARTICLE II OF THE CODE OF LAWS OF LEON COUNTY, FLORIDA, BY ADDING A NEW SECTION 11-32 ENTITLED "5TH-CENT LOCAL OPTION FUEL TAX"; LEVYING A 5TH-CENT LOCAL OPTION FUEL TAX IN LEON COUNTY; PROVIDING FOR COLLECTION AND DISTRIBUTION OF THE PROCEEDS; PROVIDING A GENERAL DESCRIPTION OF THE USES OF THE TAX REVENUE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR NOTIFICATION; AND PROVIDING AN EFFECTIVE DATE.

All interested parties are invited to present their comments at the public hearing at the time and place set out above.

Anyone wishing to appeal the action of the Board with regard to this matter will need a record of the proceedings and should ensure that a verbatim record is made. Such record should include the testimony and evidence upon which the appeal is to be based, pursuant to Section 286.0105, Florida Statutes.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons needing a special accommodation to participate in this proceeding should contact Jon Brown or Facilities Management, Leon County Courthouse, 301 South Monroe Street, Tallahassee, Florida 32301, by written request at least 48 hours prior to the proceeding. Telephone: 850-606-5300 or 850-606-5000; 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), or 711 via Florida Relay Service.

Copies of said ordinance may be inspected at the following locations during regular business hours:

Leon County Courthouse
301 S. Monroe St., 5th Floor Reception Desk
Tallahassee, FL 32301

and

Leon County Clerk's Office
315 S. Calhoun Street, Room 426
Tallahassee, Florida 32301

PUBLICATION: SEPTEMBER 6, 2013

9340258

**Leon County
Board of County Commissioners**

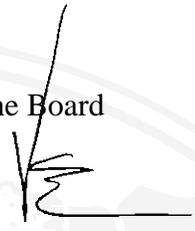
Notes for Agenda Item #2

Leon County Board of County Commissioners

Cover Sheet for Agenda #2

September 17, 2013

To: Honorable Chairman and Members of the Board

From: Vincent S. Long, County Administrator 

Title: First Public Hearing for Adoption of the FY 13/14 Tentative Millage Rates and Tentative Budgets

County Administrator Review and Approval:	Vincent S. Long, County Administrator
Department/ Division Review:	Alan Rosenzweig, Deputy County Administrator Scott Ross, Director, Office of Financial Stewardship
Lead Staff/ Project Team:	Timothy Carlson, Sr. Budget Analyst, Office of Management and Budget

Fiscal Impact:

This item has a fiscal impact. If adopted, the Leon County FY13/14 tentative budget is \$222,416,464, which includes the Emergency Medical Services budget of \$16,157,605.

Staff Recommendation:

- Option #1: Adopt, via Resolution, the tentative FY13/14 Countywide millage rate of 8.3144 mills (Attachment #1).
- Option #2: Adopt, via Resolution, the tentative FY13/14 Countywide budget (Attachment #2).
- Option #3: Adopt, via Resolution, the tentative FY13/14 Emergency Medical Services MSTU millage rate of 0.5000 mills (Attachment #3).
- Option #4: Adopt, via Resolution, the tentative FY13/14 Emergency Medical Services MSTU budget (Attachment #4).
- Option #5: Direct staff to advertise, in accordance with the Florida Statutes, the tentative millage rates and budgets for FY13/14 and the date, time, and place of the public hearing to adopt the final millage rates and budgets for FY13/14.

Report and Discussion

Background:

Pursuant to Florida Statutes 129.03 and 200.065, the County Property Appraiser certified to the County Budget Officer the taxable value against which taxes may be levied in the entire County and in each district in the County in which taxes are authorized by law to be levied by the Board. The certification of property values provided this year was \$13,255,282,970, approximately \$132 million or 1.00% less than the previous year. In preparing the tentative budgets, this certified figure was used as the basis for estimating the millage rates required to be levied.

At the July 9, 2013 Board meeting, the Board adopted the 8.3144 Countywide and 0.5000 Emergency Medical Services MSTU millage rates for the purposes of the statutory Truth-in-Millage (TRIM) public notification process. These rates cannot be increased, but only decreased during the public hearing. This Board approved a tentative budget of \$223,416,464, including \$5.1 million in general fund balance used to balance the FY 2014 tentative budget, which is \$325,960 more than the prior fiscal year.

On July 26, 2013, the Board advised the County Property Appraiser and the County Tax Collector of its proposed millage rates, its rolled-back rates, and the date, time, and place at which a public hearing would be held to consider the tentative millage rates and the tentative budgets in accordance with Florida Statute 129.03 and 200.065. Subsequently, the County Property Appraiser utilized this information in preparing the notice of proposed property taxes pursuant to Florida Statute 200.069. These notices were then mailed to all respective property owners in Leon County.

Subsequent to the budget workshop and TRIM notification, at the September 10, 2103 meeting, the Board voted to allocate \$1.0 million of the five-cent gas tax revenue to transportation operation and maintenance needs. This Board action allowed for \$1.0 million less in general revenue subsidy for the transportation fund; thereby, reducing the FY 2014 tentative budget by \$1.0 million and requiring only \$4.1 million in general fund balance be used to balance the FY 2014 tentative budget. As a result, the FY 2014 tentative budget is \$222,416,464, which is \$674,040 less than FY 2013.

Analysis:

In accordance with Florida Statutes 129.03 and 200.065, after discussion and public comment regarding the tentative millage rates and budgets, the Board is required to adopt its tentative millage rates prior to adopting its tentative budgets. Since the County tentative aggregate millage rate was set below the rolled-back rates by the Board at the July 9, 2013 Budget Workshop, the statutory voting threshold for adopting the tentative budget is a simple majority vote of 4-3.

The proposed FY13/14 County tentative aggregate millage rate of 8.8144 (Countywide – 8.3144/EMS - 0.5000) was maintained at the same level as the previous year's aggregate millage rate. The proposed aggregate millage rate of 8.8144 is 2.14% less than the allowable rolled-back rate of 9.0069 (the rate the County can levy to collect the same property tax revenue as the prior year, which is not considered a tax increase). By not levying the rolled-back rate the Board passed on \$2.4 million in property tax savings to the community.

Options #1 through #4 need to be voted on separately and in the order presented. Florida Statutes require the Board to address the millage rates before addressing the associated budgets.

Options:

1. Adopt, via Resolution, the tentative FY13/14 Countywide millage rate of 8.3144 mills (Attachment #1).
2. Adopt, via Resolution, the tentative FY13/14 Countywide budget (Attachment #2).
3. Adopt, via Resolution, the tentative FY13/14 Emergency Medical Services MSTU millage rate of 0.5000 mills (Attachment #3).
4. Adopt, via Resolution, the tentative FY13/14 Emergency Medical Services MSTU budget (Attachment #4).
5. Direct staff to advertise, in accordance with the Florida Statutes, the tentative millage rates and budgets for FY13/14 and the date, time, and place of the public hearing to adopt the final millage rates and budgets for FY13/14.
6. Board direction.

Recommendation:

Options #1, #2, #3, #4, and #5.

Attachments:

1. Resolution adopting tentative FY13/14 Countywide millage rate
2. Resolution adopting tentative FY13/14 Countywide budget
3. Resolution adopting tentative FY13/14 Emergency Medical Services MSTU millage rate
4. Resolution adopting tentative FY13/14 Emergency Medical Services MSTU budget

RESOLUTION NO. _____

WHEREAS, the Board of County Commissioners of Leon County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2013/2014 tentative budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation with Leon County has been certified by the County Property Appraiser to the Board of County Commissioners as \$13,255,282,970; and

WHEREAS, the Board of County Commissioners of Leon County Florida, pursuant to Florida Statute 200.065, has computed a proposed millage rate necessary to fund the tentative Countywide budget other than the portion of the budget to be funded from sources other than this ad valorem tax; and

WHEREAS, the Board of County Commissioners of Leon County Florida, pursuant to Florida Statute 200.065, has advised the County Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time and place at which a public hearing would be held to consider the proposed millage rate; and

WHEREAS, the Board of County Commissioners of Leon County Florida, pursuant to Florida Statute 200.065, has held a public hearing on September 17, 2013 for the purpose of hearing requests and complaints from the public regarding the proposed tax levies;

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

The Fiscal Year 2013/2014 tentative aggregate millage rate is 8.8144 mills (*3.1615 mills – General Fund, 5.1529 mills – Fine and Forfeiture, and 0.5000 – Emergency Medical Services MSTU*), which is below the rolled-back rate of 9.0069.

Adopted this 17th day of September, 2013.

LEON COUNTY, FLORIDA

BY: _____

Nicholas Maddox, Chairman
Board of County Commissioners

ATTEST:

Bob Inzer, Clerk of the Court
Leon County, Florida

BY: _____

Approved as to Form:

Leon County Attorneys Office

BY: _____

Herbert W. A. Thiele, Esq.
County Attorney

RESOLUTION NO. _____

WHEREAS, the Board of County Commissioners of Leon County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2013/2014 tentative budget; and

WHEREAS, the Board of County Commissioners of Leon County Florida, pursuant to Florida Statute 200.065, has advised the County Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time and place at which a public hearing would be held to consider the proposed millage rate; and

WHEREAS, the Board of County Commissioners of Leon County Florida, pursuant to Florida Statute 200.065, has held a public hearing on September 17, 2013 for the purpose of hearing requests and complaints from the public regarding the proposed tax levies; and

WHEREAS, the Board of County Commissioners of Leon County Florida, set forth the appropriations and revenue estimate, attached hereto as Exhibit B, for the tentative Countywide budget for Fiscal Year 2013/2014 for the amount of \$237,234,783;

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

The Fiscal Year 2013/2014 tentative Countywide budget be adopted by fund as it appears in the attached Exhibit A.

Adopted this 17th day of September, 2013.

LEON COUNTY, FLORIDA

BY: _____
Nicholas Maddox, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
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 2014 Tentative Budget

Summary of All Funds

		FY 2012 Actual	FY 2013 Adopted	FY 2014 Requested	FY 2014 Budget	FY 2015 Planned	FY 2016 Planned	FY 2017 Planned	FY 2018 Planned
Millage Rates									
General Countywide		7.8500	8.3144	8.3144	8.3144	8.6665	8.7492	8.5973	8.5655
Primary Healthcare MSTU		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
EMS MSTU		0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
General Fund	001	53,628,367	55,030,468	57,920,927	57,051,670	59,780,795	61,927,035	61,209,096	62,659,438
Special Revenue Funds									
Supervisor of Elections	060	4,483,391	3,054,968	4,051,522	3,751,522	3,518,626	4,784,866	3,557,413	3,959,000
Transportation Trust	106	14,961,319	13,340,496	13,450,211	13,616,589	14,980,576	15,091,595	15,239,750	15,395,664
Fine and Forfeiture	110	76,870,335	64,002,160	66,495,977	66,095,977	67,282,256	69,061,736	70,853,282	72,714,164
Probation Services	111	2,897,498	2,633,554	2,804,007	2,800,461	2,816,414	2,875,420	2,935,927	2,998,051
Teen Court	114	133,305	143,470	189,485	168,268	168,937	175,056	181,270	185,529
Drug Abuse Trust	116	74,386	47,770	48,630	48,450	48,925	49,205	49,485	49,860
Judicial Programs	117	388,413	263,584	280,508	190,000	190,952	191,900	192,852	193,896
Building Inspection	120	1,076,190	1,200,631	1,339,307	1,339,307	1,341,468	1,368,371	1,395,938	1,424,209
Growth Management	121	3,096,106	3,202,482	3,221,614	3,221,614	3,233,740	3,304,309	3,376,516	3,450,597
Mosquito Control	122	1,611,800	-	-	-	-	-	-	-
Stormwater Utility	123	6,418,062	5,106,249	4,449,346	4,449,346	4,481,360	4,596,212	4,629,006	4,705,660
SHIP Trust	124	251,244	-	-	-	-	-	-	-
Grants	125	9,775,704	616,543	655,371	638,516	638,612	644,646	650,815	657,137
Non-Cntywide Gen. Rev.	126	20,568,991	18,142,911	19,764,302	18,776,087	19,068,591	19,404,327	19,701,003	20,176,494
Grants	127	62,768	60,000	60,000	60,000	60,000	60,000	60,000	60,000
9-1-1 Emergency Communication	130	1,311,058	1,170,400	1,267,300	1,267,300	1,268,250	1,269,200	1,271,100	1,272,050
Radio Communication Systems	131	991,263	1,065,791	1,092,861	1,092,861	1,120,817	1,139,931	1,159,618	1,179,896
Municipal Services	140	8,160,727	6,616,465	5,937,154	5,936,335	6,068,469	6,132,910	6,450,920	6,617,360
Fire Rescue Services	145	8,172,208	6,394,772	7,139,672	7,139,672	7,206,243	7,273,481	7,341,392	7,409,981
Tourist Development	160	3,666,218	4,203,972	4,812,399	4,806,899	4,706,641	4,741,057	4,923,879	5,114,015
Housing Finance Authority	161	25,465	30,495	30,210	30,210	29,925	29,925	29,925	29,925
Special Assessment. Paving	162	318,932	332,460	339,400	339,400	333,159	304,380	298,411	235,341
Killearn Lakes Units I and II Sewer	164	233,535	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Bank of America Building	165	1,697,244	2,319,458	2,036,813	2,036,813	1,983,402	1,773,635	1,667,246	1,691,568
Huntington Oaks Plaza	166	137,948	251,791	378,990	233,990	329,043	364,098	134,155	159,213
Subtotal		167,384,111	134,437,922	140,082,579	138,277,117	141,113,907	144,873,761	146,337,404	149,917,111
Debt Service Funds									
Series 2003A & 2003B	211	955,280	954,880	580,587	580,587	581,080	581,483	580,798	7,076,046
Series 1998B	216	2,719,003	2,830,195	-	-	-	-	-	-
Series 2005	220	5,101,225	5,098,019	7,970,206	7,970,206	7,977,181	7,971,581	7,703,981	730,631
ESCO Lease	221	484,514	484,513	484,514	484,514	484,514	484,514	484,514	484,514
Subtotal		9,260,021	9,367,607	9,035,307	9,035,307	9,042,775	9,037,578	8,769,293	8,291,191
Capital Projects Fund									
Capital Improvements	305	18,095,683	6,744,470	9,920,815	6,038,680	7,134,780	6,251,780	5,499,530	4,559,530
Transportation Improvements	306	3,214,764	1,355,200	2,158,700	1,831,200	3,088,200	2,965,200	2,899,200	2,835,222
Sales Tax	308	2,173,148	8,294,036	4,108,284	4,108,284	1,407,084	896,669	0	0
Sales Tax - Extension	309	5,035,839	3,439,190	3,850,000	3,850,000	6,967,035	3,859,185	3,953,235	4,050,000
Series 2003A & 2003B	311	206,944	-	-	-	-	-	-	-
Series 1999 Construction	318	37,552	-	-	-	-	-	-	-
Series 2005 Construction	320	0	300,000	-	-	-	-	-	-
ESCO Capital Projects	321	9,927	-	-	-	-	-	-	-
9-1-1 Capital Projects	330	0	115,828	194,864	194,864	202,039	202,834	204,575	205,361
Impact Fee - Countywide Rd.	341	3,627	-	-	-	-	-	-	-
Impact Fee - NW Urban Coll.	343	38,782	-	-	-	-	-	-	-
Impact Fee - SE Urban Coll.	344	383,991	-	-	-	-	-	-	-
Subtotal		29,200,257	20,248,724	20,232,663	16,023,028	18,799,138	14,175,668	12,556,540	11,650,113
Enterprise Funds									
Solid Waste	401	11,141,167	11,767,045	11,139,114	10,020,777	10,422,249	10,307,696	10,407,525	10,098,458
Subtotal		11,141,167	11,767,045	11,139,114	10,020,777	10,422,249	10,307,696	10,407,525	10,098,458
Internal Service Funds									
Insurance Service	501	7,749,548	3,055,341	3,086,594	3,086,594	3,086,594	3,086,594	3,086,594	3,086,594
Communications Trust	502	469,941	481,695	502,690	502,690	502,690	502,690	502,690	502,690
Motor Pool	505	2,794,087	3,512,935	3,248,752	3,237,600	3,296,265	3,329,228	3,362,520	3,396,146
Subtotal		11,013,576	7,049,971	6,838,036	6,826,884	6,885,549	6,918,512	6,951,804	6,985,430
TOTAL:		281,627,499	237,901,737	245,248,626	237,234,783	246,044,413	247,240,250	246,231,662	249,601,741
<i>Less Interfund Transfers</i>		<i>64,275,141</i>	<i>31,087,517</i>	<i>31,663,528</i>	<i>30,975,924</i>	<i>34,897,610</i>	<i>36,488,667</i>	<i>35,836,497</i>	<i>37,616,233</i>
TOTAL NET OF TRANS:		217,352,358	206,814,220	213,585,098	206,258,859	211,146,803	210,751,583	210,395,165	211,985,508

EXHIBIT B

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Ad Valorem - General Fund	311110	44,308,080	41,891,740	41,907,212	39,811,851	44,694,088	46,206,625	45,794,635	47,529,467
Delinquent Taxes	311200	-	-	400,000	380,000	380,000	380,000	380,000	380,000
Delinquent Taxes 2003	311203	(6)	-	-	-	-	-	-	-
Delinquent Taxes 2004	311204	78	-	-	-	-	-	-	-
Delinquent Taxes 2005	311205	87	-	-	-	-	-	-	-
Delinquent Taxes 2006	311206	431	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	10,055	-	-	-	-	-	-	-
Delinquent Taxes 2008	311208	15,623	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	86,946	-	-	-	-	-	-	-
Delinquent Taxes - 2010	311210	536,113	-	-	-	-	-	-	-
Tourist Development (3 Cents & 5th Cent)	312100	33,873	33,440	44,000	41,800	42,887	44,650	46,550	48,450
Tourist Development (1 Cent)	312110	8,463	8,360	8,800	8,360	8,550	8,930	9,310	9,690
Federal Payments in Lieu of Taxes	333000	186,382	-	175,000	166,250	166,250	166,250	166,250	166,250
State Library Aid	334710	152,964	145,316	165,913	157,617	157,617	157,617	157,617	157,617
COT Reimbursement for PSC	337220	108,844	667,403	898,917	898,917	943,034	1,021,023	1,032,826	1,044,968
GIS	337300	839,500	1,026,255	1,129,965	1,129,965	1,129,965	1,129,965	1,129,965	1,129,965
CRTPA Reimbursement	337401	218,262	217,461	452,082	452,082	460,936	469,991	478,353	488,717
Blueprint 2000 Reimbursement	337402	62,875	62,508	59,195	59,195	60,603	62,052	63,538	65,061
Payments In Lieu Of Taxes	339100	29,603	19,950	-	-	-	-	-	-
FS 29.0085 Court Technology	341150	-	296,875	468,300	444,885	444,885	444,885	444,885	444,885
\$2.00 IT Added Court Cost FS 28.24(12)	341160	355,094	-	-	-	-	-	-	-
Zoning Fees	341200	300	-	-	-	-	-	-	-
GIS User Fees	341910	36,399	2,375	9,242	8,780	8,780	8,780	8,780	8,780
CJIS User Fees	341920	80,710	76,095	87,700	83,315	84,930	87,495	90,060	92,815
Parking Facilities	344500	155,524	145,000	155,000	147,250	147,250	147,250	147,250	147,250
Library Parking	344510	16,093	14,725	15,000	14,250	14,971	15,270	15,576	15,888
Library Fees	347100	146,452	143,830	130,360	123,842	117,650	111,879	106,179	100,870
Library Printing	347101	-	32,490	47,791	45,401	45,781	46,066	46,351	46,636
Other Counties-Circuitwide Reimbursement	348820	72,190	-	-	-	-	-	-	-
FS 29.0085 Court Facilities	348930	1,362,802	1,358,500	1,457,000	1,384,150	1,398,400	1,412,650	1,425,950	1,440,200
Process Server Fee	348991	11,550	11,400	11,400	11,400	11,400	11,400	11,400	11,400
Civil Fee - Circuit Court	349200	34	-	-	-	-	-	-	-
Crt Admin/ Circuit-wide Reimbursement	349500	-	12,411	9,600	9,600	9,600	9,600	9,600	9,600
GAL / Circuit-wide Reimbursement Fees	349501 349600	- 251	32,724	20,880	19,836	20,035	20,235	20,437	20,640
Pool Interest Allocation	361111	543,508	288,420	791,700	752,115	752,115	752,115	752,115	752,115
Net Incr(decr) In Fmv Of Investment	361300	205,245	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	6,417	-	-	-	-	-	-	-
Rents And Royalties	362000	7,348	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	165,796	192,850	150,751	143,213	143,929	144,648	145,372	146,099
Other Miscellaneous Revenue	369900	144,306	-	-	-	-	-	-	-
Volunteer Certificate Training Fees	369930	600	950	1,000	950	950	950	950	950
Transfer From Fund 110	381110	13,250,000	-	-	-	-	-	-	-
Transfer From Fund 124	381124	5,256	-	-	-	-	-	-	-
Transfer From Fund 126	381126	3,487,699	2,086,375	5,967,235	5,967,235	5,289,573	5,820,093	6,478,531	7,154,509
Transfer From Fund 135	381135	-	155,984	-	-	-	-	-	-
Transfer From Fund 140	381140	-	648,500	-	-	-	-	-	-
Transfer From Fund 162	381162	-	-	150,000	150,000	-	-	-	-

Leon County Fiscal Year 2014 Tentative Budget

General Fund (001)

Revenue Sources	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pensacola Care Lease	383001	146,616	146,616	146,616	146,616	146,616	146,616	146,616	146,616
Clerk Excess Fees	386100	225,564	-	-	-	-	-	-	-
Property Appraiser	386600	142,368	-	-	-	-	-	-	-
Tax Collector	386700	417,447	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Supervisor Of Elections	386800	438,796	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	4,961,915	4,142,795	4,142,795	2,750,000	2,750,000	1,750,000	750,000
Total Revenues		68,022,539	55,030,468	59,353,452	57,051,670	59,780,795	61,927,035	61,209,096	62,659,438

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
County Commission	100-511	1,205,135	1,214,235	1,266,011	1,266,011	1,279,924	1,306,282	1,333,236	1,360,825
Commission District 1	101-511	9,005	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 2	102-511	4,808	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 3	103-511	8,863	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 4	104-511	8,505	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission District 5	105-511	4,601	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission At-Large (Group 1)	106-511	9,666	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commission At-Large (Group 2)	107-511	8,880	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Commissioners' Account	108-511	20,506	24,065	24,240	22,898	22,898	22,898	22,898	22,898
County Administration	110-512	521,483	533,160	563,061	559,526	557,139	568,425	579,969	591,780
Minority/Women Small Business Enterprise	112-513	181,153	231,804	226,402	223,199	223,222	226,322	229,492	232,743
Volunteer Center	113-513	154,615	161,077	167,160	167,160	167,232	170,595	174,034	177,559
Economic Development/Intergovernmental Affairs	114-512	484,166	508,483	554,986	407,693	403,904	408,372	412,943	417,617
Strategic Initiatives	115-513	730,494	820,719	957,233	957,233	958,418	976,646	995,335	1,014,494
County Attorney	120-514	1,594,371	1,670,718	1,853,206	1,763,206	1,849,358	1,876,318	1,903,887	1,932,549
Office of Sustainability	127-513	183,560	261,604	263,585	263,585	263,371	267,146	271,016	274,981
Office of Management & Budget	130-513	557,197	576,090	674,550	674,550	677,733	693,700	707,077	720,779
Clerk - Finance Administration	132-586	1,456,481	1,403,766	1,480,021	1,480,021	1,523,989	1,569,276	1,569,276	1,569,276
Procurement	140-513	294,938	230,626	289,170	288,365	286,965	292,082	297,294	302,617
Warehouse	141-513	119,382	123,144	97,824	93,897	93,422	95,080	96,749	98,450
Property Control	142-513	43,263	47,026	-	-	-	-	-	-
Facilities Management	150-519	5,155,520	7,176,783	7,278,651	7,104,037	7,198,158	7,287,637	7,365,139	7,424,352
Facilities Management: Judicial Security	150-711	396,473	-	-	-	-	-	-	-
Facilities Management: Judicial Maintenance	150-712	727,579	-	-	-	-	-	-	-
Real Estate Management	156-519	74,771	217,248	339,494	276,725	276,947	282,172	287,530	293,028
Human Resources	160-513	1,055,442	1,150,518	1,238,806	1,238,806	1,236,074	1,256,011	1,276,429	1,297,342
Management Information Services	171-513	4,075,030	5,258,278	5,544,558	5,542,768	5,546,131	5,628,643	5,713,085	5,799,550
Article V MIS	171-713	1,065,874	-	-	-	-	-	-	-
Health Department	190-562	237,345	237,345	237,345	237,345	237,345	237,345	237,345	237,345
Mosquito Control	216-562	-	577,067	575,876	575,876	578,568	585,997	593,589	601,378
Lib - Policy, Planning, & Operations	240-571	772,550	889,927	915,471	836,577	848,182	857,507	867,025	876,770
Library Public Services	241-571	2,414,047	2,482,313	2,463,124	2,463,124	2,457,246	2,496,994	2,536,776	2,577,565
Library Collection Services	242-571	781,853	814,986	823,244	794,835	795,161	809,814	824,810	840,199
Library Extension Services	243-571	2,177,472	2,332,415	2,419,576	2,417,263	2,417,344	2,467,888	2,519,591	2,572,588
Summer Youth Employment	278-551	64,308	74,265	74,265	74,265	74,265	74,265	74,265	74,265
Cooperative Extension	361-537	481,347	520,297	544,633	541,844	541,742	551,916	560,960	571,625
Medical Examiner	370-527	532,396	543,008	584,037	584,037	601,047	618,562	636,597	637,128
Tubercular Care & Child Protection Exams	370-562	45,500	61,000	61,000	61,000	61,000	61,000	61,000	61,000
Baker Act & Marchman Act	370-563	638,156	664,575	678,380	678,380	692,601	692,601	692,601	692,601
Medicaid & Indigent Burials	370-564	2,376,316	3,536,220	2,589,550	2,589,550	2,667,797	2,669,372	2,671,026	2,672,762
CHSP & Emergency Assistance	370-569	1,051,147	1,058,776	962,902	962,902	963,046	964,443	965,876	967,345

Leon County Fiscal Year 2014 Tentative Budget

General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Housing Services	371-569	448,410	425,176	454,472	451,922	452,238	461,821	471,633	481,693
Youth Sports Teams	379-572	500	4,750	4,750	4,750	4,750	4,750	4,750	4,750
Veteran Services	390-553	179,741	282,116	302,176	301,120	300,225	302,978	305,766	308,609
Capital Regional Transportation Planning Agency	402-515	209,871	217,646	231,028	231,028	230,279	234,803	239,427	244,159
Blueprint 2000	403-515	60,981	61,082	60,433	60,433	60,553	62,000	63,486	65,008
Public Safety Complex Facilities	410-529	-	824,639	1,468,261	1,468,261	1,551,121	1,703,758	1,723,938	1,744,712
Public Safety Complex Technology	411-529	-	248,799	335,880	335,880	334,947	338,287	341,713	345,223
Geographic Info. Systems	421-539	1,786,306	1,823,738	1,889,821	1,876,562	1,873,192	1,900,624	1,928,679	1,957,422
MIS Automation - General Fund	470-519	210,068	131,701	138,120	138,120	138,120	138,120	138,120	138,120
General Fund - Risk	495-519	256,103	327,468	446,611	446,611	446,611	446,611	446,611	446,611
Indirect Costs - General Fund	499-519	(6,117,519)	(5,766,235)	(5,766,235)	(5,760,392)	(5,933,202)	(6,111,200)	(6,294,536)	(6,483,371)
Property Appraiser	512-586	4,278,912	4,326,795	4,484,136	4,484,136	4,578,869	4,716,235	4,857,722	4,857,722
Tax Collector	513-586	4,433,836	4,278,000	4,278,000	4,278,000	4,321,000	4,364,000	4,407,000	4,407,000
Court Administration	540-601	161,718	280,703	244,741	227,203	227,017	231,170	235,429	239,788
Court Information Systems	540-713	12,981	-	9,000	9,000	9,000	9,000	9,000	9,000
Court Operating	540-719	41,094	-	-	-	-	-	-	-
Guardian Ad Litem	547-685	-	18,731	20,852	20,852	20,852	20,852	20,852	20,852
GAL Information Systems	547-713	12,147	1,275	1,495	1,495	1,495	1,495	1,495	1,495
GAL Operating	547-719	4,753	-	-	-	-	-	-	-
Planning Department	817-515	881,793	860,855	859,679	838,533	838,088	839,407	840,752	842,125
Non-Operating General Fund	820-519	677,949	772,178	790,356	790,356	753,725	753,725	753,725	753,725
Tax Deed Applications	831-513	59,949	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
Line Item - Keep Tall. Beautiful	888-539	21,375	21,375	21,375	21,375	21,375	21,375	21,375	21,375
Line Item - Economic Development	888-552	199,500	199,500	199,500	199,500	199,500	199,500	199,500	199,500
Line Item - Veterans	888-553	-	-	25,000	-	-	-	-	-
Line Item - Human Service Agencies	888-569	660,684	334,925	344,925	344,925	344,925	344,925	344,925	344,925
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	22,500	24,500	34,500	29,000	29,000	29,000	29,000	29,000
Transfers	950-581	9,861,736	5,849,209	7,308,987	7,078,916	9,436,196	10,829,133	9,679,589	10,760,074
Primary Health Care	971-562	1,817,467	1,830,738	1,834,136	1,834,136	1,834,134	1,835,965	1,837,844	1,839,768
CRA-Payment	972-559	1,571,316	1,384,507	1,398,352	1,328,511	1,341,796	1,368,632	1,409,691	1,451,982
Budgeted Reserves - General Fund	990-599	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Appropriations		53,628,367	55,030,468	58,033,471	57,051,670	59,780,795	61,927,035	61,209,096	62,659,438
Revenues Less Appropriations		14,394,172	-	1,319,982	-	-	-	-	-

Leon County Fiscal Year 2014 Tentative Budget

General Fund (001)

Notes:

The Board of Commissioners balanced the budget without increasing the current 8.3144 millage rate. By maintaining the millage rate, the Board has ensured that in accordance with Florida Statutes there will not be a tax increase next year. The total estimated tax collections for FY2014 will be \$1.04 million or 1.0 percent less than 2013. At the September 10, 2013 meeting, the Board determined that for FY14, half (\$1 million) of the \$2 million would be used for capital transportation projects and the additional \$1 million would be used to reduce the general revenue transfer to the Transportation Fund. This reduced the use of fund balance will correspondingly reduce the overall total budget and, therefore; make the FY2014 budget reflect a reduced budget from the prior year

In addition, the Board appropriated \$4.14 million in fund balance to fund recurring operating expenditures. The utilization of this fund balance still leaves the general fund reserves within policy limits. Without the County's cost efficiency measures and additional budget reductions, the utilization of additional fund balance would be required.

Out years from FY15 to FY18 show the utilization of fund balance declining from \$4.0 million per year to \$750,000 to balance the budget. Using fund balance in this amount may still require the Board to increase the millage rate to an estimated 8.6665 in FY15 to maintain current service levels. This millage rate assumes property values increase by 1.5% next year as opposed to the previous three years of valuation declines. FY16 FY18 reflects property valuations increasing by 2% in FY16 and 3% in FY17 and 3.5% in FY18 with projected millage rates of 8.7492, 8.5973, and 8.5655 respectively.

Long term utilization of reserves to fund recurring operating expenditures is not sustainable, and could affect the County's current AA bond rating, and affect future borrowing needs until property values rebound. If property valuations do not increase as projected, the decreased use of fund balance in the out years may need to coincide with additional fee assessment increases or an additional ad valorem tax increases.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Voter Education Funds	331100	30,012	-	-	-	-	-	-	-
Supervisor Of Elections	341550	30,633	-	-	-	-	-	-	-
Transfer From Fund 001	381001	4,422,746	3,054,968	3,751,522	3,751,522	3,518,626	4,784,866	3,557,413	3,959,000
Total Revenues		4,483,391	3,054,968	3,751,522	3,751,522	3,518,626	4,784,866	3,557,413	3,959,000

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Supervisor of Elections - Risk	495-513	7,010	12,146	17,659	17,659	17,659	17,659	17,659	17,659
Voter Registration	520-513	1,766,948	1,837,407	1,867,575	1,867,575	1,839,115	1,848,491	1,856,436	1,856,846
Elections	520-586	167,365	-	-	-	-	-	-	-
Elections	521-513	2,236,123	1,205,415	2,166,288	1,866,288	1,661,852	2,918,716	1,683,318	2,084,495
Elections	521-586	271,431	-	-	-	-	-	-	-
SOE Grants	525-513	34,514	-	-	-	-	-	-	-
Total Appropriations		4,483,391	3,054,968	4,051,522	3,751,522	3,518,626	4,784,866	3,557,413	3,959,000
Revenues Less Appropriations		-	-	(300,000)	-	-	-	-	-

Notes:

Due to increased costs associated with the FY14 gubernatorial election cycle, the Supervisor of Election's budget increased by 23% from the FY13 budget (presidential election year).

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
County Ninth-Cent Voted Fuel Tax	312300	1,394,814	1,339,500	1,344,000	1,276,800	1,283,450	1,290,100	1,295,800	1,302,450
Local Option Gas Tax	312410	3,614,325	3,468,450	3,484,000	3,309,800	3,325,950	3,343,050	3,360,150	3,376,300
2nd Local Option Gas Tax	312420	-	-	2,105,263	2,000,000	2,500,000	2,500,000	2,500,000	2,500,000
TS Fay FEMA Reimbursement	331317	1,917	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	49,239	47,500	53,000	50,350	50,350	50,350	50,350	50,350
20% Surplus Gas Tax	335420	538,886	522,500	529,000	502,550	504,450	507,300	510,150	512,050
5th & 6th Cent Gas Tax	335430	2,155,544	2,089,050	2,114,000	2,008,300	2,017,800	2,028,250	2,038,700	2,048,200
Gas Tax Pour-Over Trust	335440	1,166,477	1,106,750	1,169,000	1,110,550	1,115,300	1,121,000	1,126,700	1,132,400
Other Transportation	335490	112,167	82,270	107,300	101,935	102,410	102,885	103,455	103,930
Service Area App Fees	343651	1,336	-	1,000	950	950	950	950	950
Grading Fee Public Works	343920	40,957	33,250	38,000	36,100	36,860	37,620	38,380	39,140
Traffic Signs	344910	-	1,140	1,000	950	950	950	950	950
Subdivision Fees	344911	-	1,330	1,000	950	950	950	950	950
R-O-W Placement Fees	344913	46,174	42,750	45,000	42,750	43,225	43,700	44,080	44,555
Signal Maintenance - State Reimb	344914	78,793	36,100	58,900	55,955	57,665	59,375	61,180	62,985
Pool Interest Allocation	361111	78,447	89,680	129,100	122,645	122,645	122,645	122,645	122,645
Interest Income - Other	361120	(416)	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	5,284	-	-	-	-	-	-	-
Rents And Royalties	362000	49	-	-	-	-	-	-	-
Equipment Buyback	364100	-	-	113,000	107,350	-	-	-	-
Other Miscellaneous Revenue	369900	9,884	1,425	2,500	2,375	2,375	2,375	2,375	2,375
Transfer From Fund 123	381123	1,699,024	1,886,104	1,076,400	1,076,400	1,089,130	1,102,220	1,115,620	1,129,345
Transfer From Fund 126	381126	1,960,073	2,592,697	1,809,879	1,809,879	2,726,116	2,777,875	2,867,315	2,966,089
Total Revenues		12,952,974	13,340,496	14,181,342	13,616,589	14,980,576	15,091,595	15,239,750	15,395,664

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Support Services	400-541	377,617	569,286	588,710	583,169	582,785	591,667	600,747	610,057
Engineering Services	414-541	2,706,791	2,882,639	2,987,714	2,987,714	3,021,284	3,101,249	3,157,373	3,214,868
Transportation Maintenance	431-541	4,020,619	4,325,001	4,265,129	3,764,548	3,790,450	3,846,243	3,903,342	3,961,958
Right-Of-Way Management	432-541	1,898,647	2,054,878	2,489,913	2,489,913	2,489,062	2,528,228	2,568,361	2,609,584
MIS Automation - Transportation Trust	470-541	10,751	8,730	11,350	11,350	11,350	11,350	11,350	11,350
Transportation Trust - Risk	495-541	35,229	72,650	73,695	73,695	73,695	73,695	73,695	73,695
Indirect Costs - Transportation Trust	499-541	1,596,540	1,625,000	1,625,000	1,625,000	1,673,750	1,723,963	1,775,682	1,828,952
Transfers	950-581	4,835,951	2,427,312	1,958,700	2,631,200	3,888,200	3,765,200	3,699,200	3,635,200
Public Works Admin Chargebacks	978-541	(520,826)	(675,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Budgeted Reserves - Transport. Trust	990-599	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Appropriations		14,961,319	13,340,496	13,450,211	13,616,589	14,980,576	15,091,595	15,239,750	15,395,664
Revenues Less Appropriations		(2,008,345)	-	731,131	-	-	-	-	-

Notes:

For FY14, the Board voted to levy the available additional five cent gas tax. The proceeds from this tax will be split evenly with the City of Tallahassee. This increase in gas tax revenue will generate an additional \$2 million in revenue to be used in either funding new capital projects or reducing the General revenue subsidy to the Transportation Fund. Currently, these funds are budgeted in Fund 306-Transportation Improvements. At the September 10, 2013 meeting, the Board determined that for FY14, half (\$1 million) of the \$2 million would be used for capital transportation projects and the additional \$1 million would be used to reduce the general revenue transfer to the Transportation Fund. The outyears reflect the same 50/50 split between additional funding for capital transportation projects and reduction of the general revenue transfer.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Ad Valorem - Fine/Fore. Fund	311120	60,761,816	62,475,740	68,302,513	64,887,387	66,075,566	67,856,946	69,651,532	71,515,549
Delinquent Taxes 2006	311206	(9)	-	-	-	-	-	-	-
Child Support Enforcement	331240	17,450	22,040	23,100	21,945	22,420	22,895	23,275	23,750
Title IV - Child Support Enforcement	331691	8,224	-	23,100	21,945	22,420	22,895	23,275	23,750
Sheriff	341520	387,365	590,500	430,000	408,500	399,950	391,400	383,800	376,200
Room And Board - Prisoners	342300	412,345	518,300	429,000	407,550	412,300	416,100	419,900	422,465
Court Fines	351120	24,560	23,750	25,000	23,750	23,750	24,700	24,700	24,700
Crime Prevention (fs 775.083(2))	351150	74,290	77,900	75,000	71,250	72,200	73,150	73,150	74,100
Pool Interest Allocation	361111	364,150	293,930	267,000	253,650	253,650	253,650	253,650	253,650
Net Incr(decr) In Fmv Of Investment	361300	(53,386)	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	37,713	-	-	-	-	-	-	-
Transfer From Fund 121	381121	95,386	-	-	-	-	-	-	-
Transfer From Fund 135	381135	339,887	-	-	-	-	-	-	-
Sheriff Excess Fees	386400	890,566	-	-	-	-	-	-	-
Total Revenues		63,360,357	64,002,160	69,574,713	66,095,977	67,282,256	69,061,736	70,853,282	72,714,164

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
MIS Automation - State Attorney	470-602	12,456	11,660	11,920	11,920	11,920	11,920	11,920	11,920
MIS Automation - Public Defender	470-603	12,102	12,830	16,320	16,320	16,320	16,320	16,320	16,320
Fine & Forfeiture - Risk	495-689	172,448	443,007	242,145	242,145	242,145	242,145	242,145	242,145
Diversions Programs	508-569	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Law Enforcement	510-586	32,369,584	31,330,378	32,810,219	32,410,219	33,195,537	34,135,192	35,098,816	36,099,618
Corrections	511-586	29,404,421	29,952,612	31,139,661	31,139,661	31,505,919	32,309,874	33,110,392	33,943,045
State Attorney	532-602	37,000	98,600	98,600	98,600	98,600	98,600	98,600	98,600
State Attorney	532-713	15,100	8,345	10,055	10,055	10,055	10,055	10,055	10,055
State Attorney	532-719	51,344	-	-	-	-	-	-	-
Public Defender	533-603	37,000	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	25,084	11,925	14,350	14,350	14,350	14,350	14,350	14,350
Public Defender	533-719	69,288	-	-	-	-	-	-	-
Clerk - Article V Expenses	537-586	408,793	-	-	-	-	-	-	-
Clerk - Article V Expenses	537-614	-	439,981	414,527	414,527	422,803	431,245	431,245	431,245
Legal Aid	555-715	127,130	124,297	133,655	133,655	134,082	134,510	134,914	135,341
Juvenile Detention Payment - State	620-689	778,586	1,250,000	1,286,000	1,286,000	1,312,000	1,339,000	1,366,000	1,393,000
Transfers	950-581	13,250,000	-	-	-	-	-	-	-
Budgeted Reserves - Fine and Forfeiture	990-599	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Appropriations		76,870,335	64,002,160	66,495,977	66,095,977	67,282,256	69,061,736	70,853,282	72,714,164
Revenues Less Appropriations		(13,509,979)	-	3,078,736	-	-	-	-	-

Notes:

The Board of County Commissioners implemented and maintained the countywide millage rate of 8.3144 for FY 2014. Additional information regarding this levy and the need to appropriate fund balance for recurring operating expenditures is located on the general fund page.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Active GPS Monitoring Fee	348680	1,971	-	-	-	-	-	-	-
County Court Probation Fees	349120	610,129	542,450	579,000	550,050	545,300	539,600	533,900	529,150
Probation-no Show Fees	349125	32,365	32,395	31,900	30,305	30,020	29,735	29,450	29,165
Pre-trial Fees	349130	115,982	102,125	109,000	103,550	104,595	105,640	106,685	107,730
SCRAM Unit User Fees	349135	59,757	50,730	48,900	46,455	46,930	47,310	47,785	48,260
Alternative Community Service Fees	349140	67,278	66,310	78,200	74,290	75,050	75,810	76,570	77,330
UA Testing Fees	349147	155,431	152,000	136,000	129,200	131,100	132,050	133,950	134,900
Alcohol Testing Fees	349148	80,181	81,510	69,400	65,930	66,595	67,260	67,925	68,590
Pool Interest Allocation	361111	14,112	13,110	25,900	24,605	24,605	24,605	24,605	24,605
Net Incr(decr) In Fmv Of Investment	361300	(4,980)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	1,522,142	1,592,924	1,776,076	1,776,076	1,792,219	1,853,410	1,915,057	1,978,321
Total Revenues		2,654,368	2,633,554	2,854,376	2,800,461	2,816,414	2,875,420	2,935,927	2,998,051

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
MIS Automation - Probation Services	470-523	3,919	3,590	3,330	3,330	3,330	3,330	3,330	3,330
Probation Services - Risk	495-523	9,278	20,539	20,622	20,622	20,622	20,622	20,622	20,622
Indirect Costs - Probation Services	499-523	475,621	489,606	489,606	489,606	504,294	519,423	535,006	551,056
County Probation	542-523	1,007,648	1,075,635	1,122,792	1,119,246	1,120,133	1,144,836	1,170,111	1,196,034
Pretrial Release	544-523	888,435	879,498	993,137	993,137	993,367	1,010,001	1,027,042	1,044,518
Drug & Alcohol Testing	599-523	151,082	139,686	149,520	149,520	149,668	152,208	154,816	157,491
Transfers	950-581	361,516	-	-	-	-	-	-	-
Budgeted Reserves - Probation Services	990-599	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Appropriations		2,897,498	2,633,554	2,804,007	2,800,461	2,816,414	2,875,420	2,935,927	2,998,051
Revenues Less Appropriations		(243,130)	-	50,369	-	-	-	-	-

Notes:

For FY 2014, the Board provided a \$1.7 million general revenue subsidy to the Probation Services fund. This subsidy is anticipated to grow to \$1.9 million in FY 2018.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Court Related Coll Not Remitted to State	348990	137,980	-	-	-	-	-	-	-
Mediation Fees	349310	60	-	-	-	-	-	-	-
Teen Court Fees	351500	-	141,265	147,400	140,030	142,785	145,635	148,580	151,525
Pool Interest Allocation	361111	2,374	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	2,205	28,238	28,238	26,152	29,421	32,690	34,004
Total Revenues		140,414	143,470	175,638	168,268	168,937	175,056	181,270	185,529
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Teen Court - Risk	495-662	962	1,468	1,488	1,488	1,488	1,488	1,488	1,488
Indirect Costs - Teen Court	499-662	9,824	8,251	8,251	8,251	8,499	8,754	9,017	9,288
Court Administration - Teen Court	586-662	122,519	133,751	179,746	158,529	158,950	164,814	170,765	174,753
Total Appropriations		133,305	143,470	189,485	168,268	168,937	175,056	181,270	185,529
Revenues Less Appropriations		7,109	-	(13,847)	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
County Alcohol Tf (fs 938.13)	348125	-	9,200	7,600	7,600	7,600	7,500	7,400	7,300
Felony Drug Intervention	348241	-	38,570	43,000	40,850	41,325	41,705	42,085	42,560
Court Related Coll Not Remitted to State	348990	53,456	-	-	-	-	-	-	-
Pool Interest Allocation	361111	301	-	-	-	-	-	-	-
Total Revenues		53,757	47,770	50,600	48,450	48,925	49,205	49,485	49,860
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Drug Abuse	800-562	74,386	47,770	48,630	48,450	48,925	49,205	49,485	49,860
Total Appropriations		74,386	47,770	48,630	48,450	48,925	49,205	49,485	49,860
Revenues Less Appropriations		(20,629)	-	1,970	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Court Innovations Local Requirement	348921	49,371	52,203	50,000	47,500	47,738	47,975	48,213	48,474
Legal Aid Local Ordinance	348922	49,371	52,203	50,000	47,500	47,738	47,975	48,213	48,474
Law Library Local Ordinance	348923	49,371	52,203	50,000	47,500	47,738	47,975	48,213	48,474
Juvenile Alternative Local Ordinance	348924	49,371	52,203	50,000	47,500	47,738	47,975	48,213	48,474
Fees	349600	10	-	-	-	-	-	-	-
Pool Interest Allocation	361111	1,014	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	54,772	-	-	-	-	-	-
Total Revenues		198,507	263,584	200,000	190,000	190,952	191,900	192,852	193,896

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Judicial Programs - Risk	495-569	671	1,637	1,637	-	-	-	-	-
Indirect Costs - Judicial Programs	499-601	5,080	5,843	5,843	-	-	-	-	-
Alternative Juvenile Programs	509-569	73,583	77,136	73,560	47,500	47,738	47,975	48,213	48,474
Law Library	546-714	35,331	52,203	47,500	47,500	47,738	47,975	48,213	48,474
Judicial Programs/Article V	548-662	224,378	74,562	109,123	47,500	47,738	47,975	48,213	48,474
Legal Aid - Court	555-715	49,370	52,203	42,845	47,500	47,738	47,975	48,213	48,474
Total Appropriations		388,413	263,584	280,508	190,000	190,952	191,900	192,852	193,896
Revenues Less Appropriations		(189,906)	-	(80,508)	-	-	-	-	-

Notes:

The decrease in expenditures is related to the depletion of the fund balance in this fund. Costs have been reduced or shifted to other available sources of funding.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Building Permits	322000	1,251,183	945,250	1,251,000	1,188,450	1,212,200	1,236,900	1,261,600	1,286,300
Manufactured Homes	322005	26,648	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	372	-	-	-	-	-	-	-
Building/Environmental Inspections	329114	28,584	-	-	-	-	-	-	-
Contractor's Licenses	329140	11,413	8,455	8,600	8,170	8,265	8,455	8,645	8,740
Proj Status - Bldg Set Backs	329241	180	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	1,620	-	-	-	-	-	-	-
State Surcharge Retention	335291	3,556	-	-	-	-	-	-	-
Driveway Permit Fees	343930	6,731	7,125	4,900	4,655	4,655	4,560	4,560	4,465
Reinspection Fees	349100	38	95	100	95	95	95	95	95
Violations of Local Ordinances	354150	74	-	-	-	-	-	-	-
Pool Interest Allocation	361111	10,043	8,075	17,000	16,150	16,150	16,150	16,150	16,150
Appropriated Fund Balance	399900	-	231,631	121,787	121,787	100,103	102,211	104,888	108,459
Total Revenues		1,340,443	1,200,631	1,403,387	1,339,307	1,341,468	1,368,371	1,395,938	1,424,209

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Growth & Environmental Management Technology	076055-524	5,384	-	-	-	-	-	-	-
Building Plans Review and Inspection	220-524	920,794	1,027,174	1,166,895	1,166,895	1,164,106	1,185,910	1,208,226	1,231,088
MIS Automation - Building Inspection	470-524	1,855	1,780	720	720	720	720	720	720
Building Inspection	495-524	2,977	6,677	6,692	6,692	6,692	6,692	6,692	6,692
Indirect Costs - Building Inspections	499-524	145,180	165,000	165,000	165,000	169,950	175,049	180,300	185,709
Total Appropriations		1,076,190	1,200,631	1,339,307	1,339,307	1,341,468	1,368,371	1,395,938	1,424,209
Revenues Less Appropriations		264,253	-	64,080	-	-	-	-	-

Notes:

There is an anticipated increase in revenue associated with the increase in the activity in the building sector. No reductions were considered for FY14, in an effort to maintain an acceptable level of service. There is an increase in personnel costs due to the addition of a Building Plans Review Administrator position during FY13 associated with an increase building permit activity. Additionally, there was a modification to the funding split with a number of positions in the Development Support and Environmental Services Fund.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Licenses And Permits	322100	-	596,600	612,000	581,400	575,700	570,000	564,300	558,600
Stormwater - Standard Form	329100	42,904	-	-	-	-	-	-	-
Stormwater - Short Form B-High	329110	40,689	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	47,652	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	93,068	-	-	-	-	-	-	-
New Address Assignments	329113	18,595	-	-	-	-	-	-	-
Tree Permits	329120	4,490	-	-	-	-	-	-	-
Vegetative Management Plans	329121	480	-	-	-	-	-	-	-
Landscape Permit Fees	329130	13,321	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	3,134	-	-	-	-	-	-	-
General Utility Permit	329160	28,380	-	-	-	-	-	-	-
Operating Permit	329170	66,520	-	-	-	-	-	-	-
Communications Tower Bonds	329171	10,876	-	-	-	-	-	-	-
Subdivision Exemptions	329200	24,354	-	-	-	-	-	-	-
Certificate Of Concurrence	329210	5,736	-	-	-	-	-	-	-
Parking Standards	329220	600	-	-	-	-	-	-	-
Project Status	329240	44,424	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	14,571	-	-	-	-	-	-	-
Site Plan Review	329260	38,377	-	-	-	-	-	-	-
Other Development Review Fees	329270	24,082	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	158	-	-	-	-	-	-	-
Permits for Internet Cafe	329400	163,700	152,000	-	-	-	-	-	-
State Surcharge Retention	335291	(2)	-	-	-	-	-	-	-
Environmental Analysis	343941	49,144	-	-	-	-	-	-	-
Boaa Variance Requests	343950	1,200	-	-	-	-	-	-	-
Reinspection Fees	349100	8,198	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	12,680	11,495	17,500	16,625	16,910	17,290	17,670	17,955
Pool Interest Allocation	361111	14,559	12,635	23,500	22,325	22,325	22,325	22,325	22,325
Net Incr(decr) In Fmv Of Investment	361300	3,625	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	3,736	950	1,000	950	950	950	950	950
Abandon Property Registration Fee	369905	-	-	75,000	71,250	71,250	71,250	71,250	71,250
Transfer From Fund 126	381126	2,270,944	2,250,988	2,250,988	2,250,988	2,250,988	2,250,988	2,250,988	2,250,988
Appropriated Fund Balance	399900	-	177,814	278,076	278,076	295,617	371,506	-	-
Total Revenues		3,050,194	3,202,482	3,258,064	3,221,614	3,233,740	3,304,309	2,927,483	2,922,068

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Environmental Services	420-537	1,215,080	1,242,959	1,312,385	1,312,385	1,311,735	1,339,276	1,367,405	1,396,220
Development Services	422-537	558,362	662,666	659,267	659,267	659,357	672,690	686,317	700,299
Permit & Code Services	423-537	450,092	490,244	453,367	453,367	453,485	463,090	472,886	482,936
DS Support Services	424-537	302,285	342,946	332,839	332,839	332,207	338,701	345,352	352,162
MIS Automation - Growth Management	470-537	6,078	6,530	6,530	6,530	6,530	6,530	6,530	6,530
Growth Management - Risk	495-537	7,052	17,137	17,226	17,226	17,226	17,226	17,226	17,226
Indirect Costs - Growth Management	499-537	445,772	440,000	440,000	440,000	453,200	466,796	480,800	495,224
Transfer	950-581	111,386	-	-	-	-	-	-	-
Total Appropriations		3,096,106	3,202,482	3,221,614	3,221,614	3,233,740	3,304,309	3,376,516	3,450,597
Revenues Less Appropriations		(45,913)	-	36,450	-	-	-	(449,033)	(528,529)

Leon County Fiscal Year 2014 Tentative Budget

Development Services & Environ. Mgmt. Fund (121)

Notes:

Fund balance is used to support Environmental Management recurring operating costs. Unless there is a rebound in the construction economy, this fund balance is expected to be depleted by FY17. However, there has been an increase in building permit activity as reflected in the Building Inspection Fund. This increase in building activity is anticipated to increase environmental licenses and permits as well. If the construction economy does not rebound as anticipated in the near future, the fund may require an increase in the general fund subsidy in order to maintain an acceptable level of permitting services or further reductions may be necessary.

Leon County Fiscal Year 2014 Tentative Budget

Mosquito Control (122)

Fund Type: Special Revenue

The Mosquito Control Fund is a special revenue fund established in support of the administration and operation of the Countywide Mosquito Control Programs. The majority of the program is supported through a transfer from the General Fund (i.e. property taxes). The Florida Department of Environmental Protection (DEP) Tire Grant provides less than 3% of the annual funding for this program. The fund is used to account for the resources and expenditures associated with the Mosquito Control Program.

Revenue Sources	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Mosquito Control	334610	47,315	-	-	-	-	-	-	-
Hand Fogging Fees	342950	150	-	-	-	-	-	-	-
Boaa Variance Requests	343950	25	-	-	-	-	-	-	-
Pool Interest Allocation	361111	13,435	-	-	-	-	-	-	-
Transfer From Fund 001	381001	701,146	-	-	-	-	-	-	-
Total Revenues		762,070	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Mosquito Control Grant	214-562	47,315	-	-	-	-	-	-	-
Mosquito Control	216-562	542,206	-	-	-	-	-	-	-
MIS Automation - Mosquito Control	470-562	441	-	-	-	-	-	-	-
Mosquito Control - Risk	495-562	8,774	-	-	-	-	-	-	-
Indirect Costs - Mosquito Control	499-562	186,432	-	-	-	-	-	-	-
Transfer to 001	950-581	826,632	-	-	-	-	-	-	-
Total Appropriations		1,611,800	-	-	-	-	-	-	-
Revenues Less Appropriations		(849,730)	-	-	-	-	-	-	-

Notes:

Due to receiving a majority of its funding from general revenue, this fund was be closed at the end of FY12. The Mosquito Control operating expenditures have been realigned to the General Fund (001) and the mosquito control grant funding has been realigned to the Grant Fund (125).

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Non Ad-valorem Assessment	319100	1,007,297	1,004,150	3,372,491	3,203,866	3,203,866	3,203,866	3,203,866	3,203,866
Delinquent Assessments 2006	319206	126	-	-	-	-	-	-	-
Delinquent Assessments 2007	319207	190	-	-	-	-	-	-	-
Delinquent Taxes 2008	319208	980	-	-	-	-	-	-	-
Delinquent Assessment - 2009	319209	570	-	-	-	-	-	-	-
Delinquent Assessments-2010	319210	2,410	-	-	-	-	-	-	-
Pool Interest Allocation	361111	40,317	44,745	42,500	40,375	40,375	40,375	40,375	40,375
Net Incr(decr) In Fmv Of Investment	361300	(3,895)	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	2,445	-	-	-	-	-	-	-
Transfer From Fund 106	381106	1,248,251	1,072,112	800,000	800,000	800,000	800,000	800,000	800,000
Transfer From Fund 126	381126	2,618,647	2,985,242	405,105	405,105	437,119	551,971	584,765	661,419
Total Revenues		4,917,338	5,106,249	4,620,096	4,449,346	4,481,360	4,596,212	4,629,006	4,705,660

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Stormwater Maintenance	433-538	2,365,066	2,721,002	2,828,250	2,828,250	2,832,847	2,921,459	2,927,309	2,976,288
MIS Automation - Stormwater	470-538	568	500	500	500	500	500	500	500
Stormwater Utility - Risk	495-538	10,913	19,644	19,644	19,644	19,644	19,644	19,644	19,644
Indirect Costs - Stormwater Utility	499-538	619,399	425,552	425,552	425,552	438,319	451,469	465,013	478,963
Tax Collector	513-586	20,214	18,447	64,000	64,000	65,920	65,920	65,920	65,920
Water Quality & TMDL Monitoring	726-537	12,500	-	-	-	-	-	-	-
Transfers	950-581	3,389,401	1,886,104	1,076,400	1,076,400	1,089,130	1,102,220	1,115,620	1,129,345
Budgeted Reserves - Stormwater Utility	990-599	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Total Appropriations		6,418,062	5,106,249	4,449,346	4,449,346	4,481,360	4,596,212	4,629,006	4,705,660
Revenues Less Appropriations		(1,500,724)	-	170,750	-	-	-	-	-

Notes:

In previous years, this fund receives a general revenue subsidy in the amount of \$2.9 million. With the first increase in 23 years of the non-ad valorem assessment from \$20 to \$85 the general revenue subsidy will be decreased by \$2.5 million dollars. The general revenue subsidy will cover the cost of the modest fee increase for low-income seniors and disabled veterans. Also, the transfer of \$800,000 from transportation covers the costs stormwater activity related to roadways as reflected in the rate study.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
SHIP - Doc Stamp Revenue	345100	217,980	-	-	-	-	-	-	-
SHIP Recaptured Revenue	345150	30,192	-	-	-	-	-	-	-
Pool Interest Allocation	361111	3,313	-	-	-	-	-	-	-
Total Revenues		251,485	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
SHIP 2008-2011	932041-554	96,998	-	-	-	-	-	-	-
SHIP 2009-2012	932042-554	140,917	-	-	-	-	-	-	-
SHIP 2009-2012	932042-581	5,256	-	-	-	-	-	-	-
SHIP 2011-2014	932043-554	8,073	-	-	-	-	-	-	-
Total Appropriations		251,244	-	-	-	-	-	-	-
Revenues Less Appropriations		241	-	-	-	-	-	-	-

Notes:

The State did appropriate funding for SHIP during the FY13 legislative session however, the distribution amount had not yet been determined. The amount of SHIP funding allocated for Leon County is \$168,640. The Board will approve this funding at the September 10, 2013 meeting.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
EMS Homeland Security Grant	331201	472,704	-	-	-	-	-	-	-
DOT - Traffic Safety Grants	331205	64	-	-	-	-	-	-	-
USDOT Pipeline & Haz Mat Revenue	331207	(49,250)	-	-	-	-	-	-	-
St Haz Mitigation Grant/Joint Dispa	331226	116,447	-	-	-	-	-	-	-
Law Enforcement Block Grant	331280	123,652	124,000	132,426	132,426	132,426	132,426	132,426	132,426
EPA Grant	331284	317,322	-	-	-	-	-	-	-
JAG Grant TPD Equipment	331287	39,815	-	-	-	-	-	-	-
Byrne Grant Digital Forensic Rev	331288	(7,301)	-	-	-	-	-	-	-
Energy Eff & Conserv Block Grant	331395	93,884	-	-	-	-	-	-	-
Post Disaster Redevelopment Plan Grant	331396	42,991	-	-	-	-	-	-	-
USDOE Clean Energy Grant	331397	478,756	-	-	-	-	-	-	-
CDBG Emergency Housing Set Aside	331525	64,822	-	-	-	-	-	-	-
USDA Housing Grant	331526	95,044	-	-	-	-	-	-	-
CDBG Disaster Recovery Initiative	331530	6,491,241	-	-	-	-	-	-	-
Disaster Recovery Enhancement Grant	331531	5,330	-	-	-	-	-	-	-
Specialty Crop Block Grant	331568	8,982	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	8,529	-	-	-	-	-	-	-
DOH-Emergency Medical Services	334201	40,796	-	-	-	-	-	-	-
DCF Drug Court	334240	50,454	-	-	-	-	-	-	-
Dep Storage Tank Program	334392	105,651	118,192	118,200	118,200	117,000	115,800	114,600	113,500
Housing Services Home Expo	334511	379	-	-	-	-	-	-	-
Florida Hardest Hit Program	334512	2,147	-	-	-	-	-	-	-
Mosquito Control	334610	-	18,500	29,457	29,457	29,457	29,457	29,457	29,457
Closing the Gap Grant	334612	84,225	-	-	-	-	-	-	-
Best Neighborhoods Grants	334691	18,393	-	-	-	-	-	-	-
Lake Jackson Construction Grant	334752	500,000	-	-	-	-	-	-	-
Miccosukee Canopy Road Greenways	334785	23,264	-	-	-	-	-	-	-
Boating Improvement	334792	159,341	-	-	-	-	-	-	-
Friends Of The Library	337714	15,283	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Friends/Tribute	337717	7,663	-	-	-	-	-	-	-
Slosberg \$3 Driver Education	348531	133,704	95,855	102,600	97,470	97,470	97,470	97,470	97,470
Slosberg Driver Ed-cfwd	348532	(24,576)	-	-	-	-	-	-	-
Pool Interest Allocation	361111	23,792	-	-	-	-	-	-	-
Interest - Tax Collector	361140	10	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	4,447	-	-	-	-	-	-	-
Contributions And Donations	366000	7,501	-	-	-	-	-	-	-
Target Foundation Reading Grant	366304	2,000	-	-	-	-	-	-	-
ASPCA Revenue	366920	9,745	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	597	-	-	-	-	-	-	-
Library E-Rate Program	369910	4,500	-	-	-	-	-	-	-
Transfer From Fund 126	381126	121,155	244,996	245,963	245,963	247,259	254,493	261,862	269,284
Transfer From Fund 135	381135	118,176	-	-	-	-	-	-	-
Total Revenues		9,711,680	616,543	643,646	638,516	638,612	644,646	650,815	657,137

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Miccosukee Greenways	044003-537	46,529	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 Tentative Budget

Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Lake Jackson Library	083001-571	500,000	-	-	-	-	-	-	-
Emergency Medical Services Equipment	096010-526	40,796	-	-	-	-	-	-	-
Public Safety Complex	096016-529	116,447	-	-	-	-	-	-	-
Florida Clean Energy Grant	096027-537	542,389	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	-	18,500	29,457	29,457	29,457	29,457	29,457	29,457
Grants - Risk	495-595	839	2,338	2,338	2,338	2,338	2,338	2,338	2,338
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	140,985	153,955	158,101	158,101	157,924	160,980	164,097	167,285
Library E-Rate Program	912013-571	4,500	-	-	-	-	-	-	-
Target Foundation Reading Grant	912030-571	2,000	-	-	-	-	-	-	-
Patron Donations- Library	913023-571	7,501	-	-	-	-	-	-	-
Friends-main Library	913032-571	7,663	-	-	-	-	-	-	-
Friends Literacy Contract 2005	913045-571	15,283	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Title III Federal Forestry	914015-537	8,529	-	-	-	-	-	-	-
Specialty Crop Block Grant FY10	914040-537	8,982	-	-	-	-	-	-	-
Energy Effic & Conserv Block Grant	915010-513	10,871	-	-	-	-	-	-	-
Climate Action Summit	915011-537	865	-	-	-	-	-	-	-
Slosberg Drivers Education Grant	915013-529	109,725	95,855	97,470	97,470	97,470	97,470	97,470	97,470
Post Disaster Redevelopment Plan Grant	915048-525	45,188	-	-	-	-	-	-	-
ASPCA ID ME Grant	916025-562	2,745	-	-	-	-	-	-	-
ASPCA Microchip Grant	916026-562	6,957	-	-	-	-	-	-	-
Boating Improvement	921043-572	159,352	-	-	-	-	-	-	-
USDA Housing Preservation Grant	932001-554	95,044	-	-	-	-	-	-	-
Housing Services Home Expo	932014-554	379	-	-	-	-	-	-	-
Florida Hardest Hit Program	932015-554	2,147	-	-	-	-	-	-	-
CDBG Emergency Housing Set Aside	932035-554	64,822	-	-	-	-	-	-	-
CDBG Disaster Recovery - Admin	932060-569	38,074	-	-	-	-	-	-	-
CDBG Disaster Recovery - Rental Housing County	932061-569	395,242	-	-	-	-	-	-	-
CDBG Disaster Recovery - Rental Housing City	932062-569	375,993	-	-	-	-	-	-	-
CDBG Disaster Recovery - Timberlake Flood Ctrl	932064-538	1,273,634	-	-	-	-	-	-	-
CDBG Disaster Recovery - Franklin Blvd Flood Improv	932066-538	3,595,547	-	-	-	-	-	-	-
CDBG Disaster Recovery - FB Ferry Emerg Access	932067-538	486,640	-	-	-	-	-	-	-
CDBG Disaster Recovery - Selena Rd Flood Mitigation	932068-538	326,111	-	-	-	-	-	-	-
DREF Oakridge Flood Property Acq	932069-538	5,330	-	-	-	-	-	-	-
Best Neighborhoods Grant	933014-569	18,393	-	-	-	-	-	-	-
Closing the Gap Grant	933015-569	84,225	-	-	-	-	-	-	-
DCF - Drug Testing	943082-622	43,290	-	-	-	-	-	-	-
DCF - Drug Testing	943083-622	7,164	-	-	-	-	-	-	-
EMS Homeland Security Grant	961075-526	590,880	-	-	-	-	-	-	-
FDLE JAG Grant	982030-521	305,854	-	-	-	-	-	-	-
FDLE JAG Grant	982030-586	11,468	-	-	-	-	-	-	-
FDLE JAG Grant - Pretrial	982054-521	3,222	-	-	-	-	-	-	-
Byrne Grant LCSO Digital Forensics	982055-586	(7,301)	-	-	-	-	-	-	-
Byrne Grant TPD Equipment	982056-521	39,815	-	-	-	-	-	-	-
FDLE JAG Grant - Pretrial	982057-521	120,430	-	-	-	-	-	-	-
FDLE JAG Grant - Pretrial	982058-521	-	119,740	141,850	-	-	-	-	-
FDLE JAG Grant - Pretrial	982059-521	-	-	-	124,995	125,268	128,246	131,298	134,432
Grant Match Funds	991-595	-	90,000	90,000	90,000	90,000	90,000	90,000	90,000

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Grants (125)

Total Appropriations	9,775,704	616,543	655,371	638,516	638,612	644,646	650,815	657,137
Revenues Less Appropriations	(64,024)	-	(11,725)	-	-	-	-	-

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 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Solid Waste	313700	259,300	326,990	-	-	-	-	-	-
Local Communication Svcs Tax	315000	3,594,407	3,151,150	3,543,000	3,365,850	3,399,100	3,450,400	3,518,800	3,589,100
State Revenue Sharing	335120	4,371,005	4,150,550	4,653,401	4,420,731	4,465,380	4,532,361	4,622,555	4,715,006
Insurance Agents County	335130	134,138	65,265	68,000	64,600	65,265	65,930	66,975	67,925
Mobile Home Licenses	335140	30,562	39,568	41,651	39,568	39,758	39,948	40,185	40,375
Alcoholic Beverage Licenses	335150	91,406	86,450	95,000	90,250	92,150	93,100	9,500	96,900
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	10,445,949	10,110,850	11,140,000	10,583,000	10,794,850	11,010,500	11,230,900	11,455,100
Pool Interest Allocation	361111	126,010	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	4,482	-	-	-	-	-	-	-
Total Revenues		19,280,509	18,142,911	19,764,302	18,776,087	19,068,591	19,404,327	19,701,003	20,176,494

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Transfers	950-581	20,568,991	18,142,911	19,764,302	18,776,087	19,068,591	19,404,327	19,701,003	20,176,494
Total Appropriations		20,568,991	18,142,911	19,764,302	18,776,087	19,068,591	19,404,327	19,701,003	20,176,494
Revenues Less Appropriations		(1,288,482)	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
DOH-Emergency Medical Services	334201	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
DOH-State EMS Matching Grant	334202	9,629	-	-	-	-	-	-	-
Tree Bank Donations	337410	6,783	-	-	-	-	-	-	-
Friends Endowment	337716	31,473	-	-	-	-	-	-	-
Parks And Recreation	347200	11,243	-	-	-	-	-	-	-
Pool Interest Allocation	361111	22,514	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	6,482	-	-	-	-	-	-	-
Transfer From Fund 135	381135	13,843	-	-	-	-	-	-	-
Total Revenues		101,966	60,000	60,000	60,000	60,000	60,000	60,000	60,000

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Friends Endowment 2005	913115-571	31,624	-	-	-	-	-	-	-
Tree Bank	921053-541	6,890	-	-	-	-	-	-	-
Miccosukee Community Center	921116-572	2,611	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	2,552	-	-	-	-	-	-	-
Woodville Community Center	921136-572	2,372	-	-	-	-	-	-	-
Ft. Braden Community Center	921146-572	2,145	-	-	-	-	-	-	-
Bradfordville Community Center	921156-572	1,735	-	-	-	-	-	-	-
DOH-EMS Match M0004	961033-526	12,839	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961045-526	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Total Appropriations		62,768	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriations		39,199	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
State Revenue Sharing Enhanced 911 Fee	335220	544,685	491,150	612,000	581,400	575,700	570,000	564,300	558,600
State Revenue Sharing Enhanced 911 DMS	335221	764,996	679,250	722,000	685,900	692,550	699,200	706,800	713,450
Pool Interest Allocation	361111	1,501	-	-	-	-	-	-	-
Total Revenues		1,311,181	1,170,400	1,334,000	1,267,300	1,268,250	1,269,200	1,271,100	1,272,050
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Enhanced 9-1-1	180-586	1,220,694	1,080,436	1,106,375	1,106,375	1,100,000	1,100,000	1,100,000	1,100,000
Indirect Costs - Emergency 911	499-525	4,900	5,011	5,011	5,011	5,161	5,316	5,475	5,639
Transfers	950-581	85,464	84,953	155,914	155,914	163,089	163,884	165,625	166,411
Total Appropriations		1,311,058	1,170,400	1,267,300	1,267,300	1,268,250	1,269,200	1,271,100	1,272,050
Revenues Less Appropriations		124	-	66,700	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Radio Communications Program	351600	367,488	334,875	353,431	335,759	339,116	342,507	345,932	349,391
Pool Interest Allocation	361111	9,252	10,830	8,300	7,885	7,885	7,885	7,885	7,885
Net Incr(decr) In Fmv Of Investment	361300	(4,989)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	200,000	300,000	650,000	650,000	724,033	789,539	805,801	822,620
Appropriated Fund Balance	399900	-	420,086	99,217	99,217	49,783	-	-	-
Total Revenues		571,751	1,065,791	1,110,948	1,092,861	1,120,817	1,139,931	1,159,618	1,179,896
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Indirect Costs - Radio Communications	499-519	1,881	8,541	8,541	8,541	8,797	9,061	9,333	9,613
800 Mhz System Maintenance	529-519	989,382	1,057,250	1,084,320	1,084,320	1,112,020	1,130,870	1,150,285	1,170,283
Total Appropriations		991,263	1,065,791	1,092,861	1,092,861	1,120,817	1,139,931	1,159,618	1,179,896
Revenues Less Appropriations		(419,512)	-	18,087	-	-	-	-	-

Notes:

There was a general revenue transfer established to support program in FY12. This transfer has increased over the past years as available fund balance is anticipated to be depleted by FY15.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Public Service Tax - Electric	314100	5,819,459	5,116,700	4,131,000	3,924,450	4,062,200	4,474,500	4,999,850	5,149,950
Public Service Tax - Water	314300	851,509	888,250	896,100	851,295	825,550	834,100	842,650	851,200
Public Service Tax - Gas	314400	593,314	560,500	488,000	463,600	470,250	476,900	484,500	492,100
Public Service Tax - Fuel Oil	314700	2,678	2,850	3,000	2,850	2,850	2,850	2,850	2,850
Public Service Tax - 2% Discount	314999	(29,619)	(28,500)	(31,000)	(29,450)	(29,450)	(29,450)	(29,450)	(29,450)
Waste Disposal Fee	319150	(58)	-	-	-	-	-	-	-
DOT-Reimbursement Route 27	343913	5,352	-	-	-	-	-	-	-
Parks And Recreation	347200	6,183	5,225	6,000	5,700	5,700	5,700	5,700	5,700
Coe's Landing Park	347201	21,688	19,570	18,200	17,290	17,480	17,575	17,765	17,955
Animal Control Education	351310	480	-	-	-	-	-	-	-
Pool Interest Allocation	361111	59,082	51,870	92,900	88,255	88,255	88,255	88,255	88,255
Net Incr(decr) In Fmv Of Investment	361300	2,887	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	65	-	-	-	-	-	-	-
Contributions And Donations	366000	-	-	4,000	3,800	3,800	3,800	3,800	3,800
Other Miscellaneous Revenue	369900	1,000	-	-	-	-	-	-	-
Transfer From Fund 001	381001	12,000	-	-	-	-	-	-	-
Transfer From Fund 126	381126	-	-	608,545	608,545	621,834	258,680	35,000	35,000
Total Revenues		7,346,020	6,616,465	6,216,745	5,936,335	6,068,469	6,132,910	6,450,920	6,617,360

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Animal Services	201-562	553,860	1,165,688	1,135,461	1,134,642	1,134,656	1,143,270	1,152,075	1,161,102
Parks and Recreation Services	436-572	2,119,539	2,447,979	2,616,250	2,616,250	2,681,423	2,719,292	2,751,936	2,785,462
MIS Automation - Animal Control	470-562	1,541	1,240	660	660	660	660	660	660
MIS Automation - Parks and Recreation	470-572	1,311	1,240	540	540	540	540	540	540
Municipal Services - Risk	495-572	29,897	64,338	65,753	65,753	65,753	65,753	65,753	65,753
Indirect Costs - Municipal Services (Animal Control)	499-562	137,433	116,983	116,983	116,983	120,492	124,107	127,830	131,665
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	486,221	464,947	464,947	464,947	478,895	493,262	508,060	523,302
Payment to City- Parks & Recreation	838-572	1,034,871	1,122,249	1,169,944	1,169,944	1,219,666	1,219,666	1,219,666	1,219,666
Transfers	950-581	3,796,054	1,178,783	326,616	326,616	326,384	326,360	584,400	689,210
Budgeted Reserves - Municipal Service	990-599	-	53,018	40,000	40,000	40,000	40,000	40,000	40,000
Total Appropriations		8,160,727	6,616,465	5,937,154	5,936,335	6,068,469	6,132,910	6,450,920	6,617,360
Revenues Less Appropriations		(814,707)	-	279,591	-	-	-	-	-

Notes:

This fund will see a significant reduction in revenue due an over remittance error. Specifically, the City of Tallahassee overpaid the County \$2.1 million in electric Public Service Tax over the last three years. As a result, the projected utility revenue will repay the overpayment over the next three years. The offset will cause a decrease in the transfer funding for Capital Projects.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Delinquent Taxes	311200	-	184,041	-	-	-	-	-	-
Fire Service Fee	325201	6,223,604	4,833,600	5,776,936	5,488,089	5,538,145	5,588,702	5,639,765	5,691,338
Fire Service Fee	325202	1,384,597	1,174,909	1,568,527	1,490,101	1,505,001	1,520,051	1,535,252	1,550,604
Delinquent Fees	325203	133,732	-	169,981	161,482	163,097	164,728	166,375	168,039
Delinquent FY11 Fees	325204	-	202,222	-	-	-	-	-	-
Pool Interest Allocation	361111	30,813	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	13,606	-	-	-	-	-	-	-
Total Revenues		7,786,352	6,394,772	7,515,444	7,139,672	7,206,243	7,273,481	7,341,392	7,409,981

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Tax Collector	513-586	27,040	33,080	34,770	34,770	33,361	33,695	34,033	34,373
Fire Services Payment	838-522	7,927,955	5,879,213	6,622,423	6,622,423	6,690,403	6,757,307	6,824,880	6,893,129
Volunteer Fire Department	843-522	192,213	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Transfers	950-581	25,000	-	-	-	-	-	-	-
Total Appropriations		8,172,208	6,394,772	7,139,672	7,139,672	7,206,243	7,273,481	7,341,392	7,409,981
Revenues Less Appropriations		(385,856)	-	375,772	-	-	-	-	-

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 FY14 include \$1.5 million in current charges and \$169,981 in delinquent billings. Direct billing by the City of Tallahassee is still the primary source for the collection of this fee. At the July 9, 2013 meeting the Board approved a proposal for a one-year extension of the current agreement under the same terms and conditions and a new rate study which will outline the long term funding of Fire and EMS.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Tourist Development (3 Cents & 5th Cent)	312100	3,285,300	3,280,540	3,580,000	3,401,000	3,537,040	3,678,522	3,825,662	3,978,689
Tourist Development (1 Cent)	312110	821,320	820,135	868,151	824,743	857,732	892,041	927,723	964,832
Pool Interest Allocation	361111	87,436	74,765	150,800	143,260	143,260	143,260	143,260	143,260
Net Incr(decr) In Fmv Of Investment	361300	24,622	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	1,169	-	-	-	-	-	-	-
Rents And Royalties	362000	10,200	10,200	10,200	10,200	10,200	10,200	10,200	10,200
Merchandise Sales	365000	4,976	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Other Contributions	366930	8,400	4,500	9,534	9,534	9,534	9,534	9,534	9,534
Other Miscellaneous Revenue	369900	3,566	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	6,332	410,662	410,662	141,375	-	-	-
Total Revenues		4,246,989	4,203,972	5,036,847	4,806,899	4,706,641	4,741,057	4,923,879	5,114,015

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Welcome Center Roof Replacement	086065-552	-	-	60,000	30,000	30,000	-	-	-
Administration	301-552	446,917	514,499	486,459	486,459	485,963	492,517	499,213	506,066
Advertising	302-552	754,319	843,000	942,428	942,428	942,428	942,428	942,428	942,428
Marketing	303-552	946,048	1,023,310	1,139,934	1,238,436	1,236,718	1,246,997	1,257,492	1,268,220
Special Projects	304-552	216,458	150,000	310,000	310,000	310,000	310,000	310,000	310,000
1 Cent Expenses	305-552	521,494	820,800	824,743	824,743	857,732	892,041	927,723	964,832
MIS Automation - Tourism Development	470-552	9,172	8,640	8,560	8,560	8,560	8,560	8,560	8,560
Tourism Development - Risk	495-552	5,349	6,768	6,916	6,916	6,916	6,916	6,916	6,916
Indirect Costs - Tourism Development	499-552	98,509	115,908	115,908	115,908	119,385	122,967	126,656	130,456
Council on Culture & Arts (COCA)	888-573	504,500	354,500	504,500	504,500	504,500	504,500	504,500	504,500
Line Item - Special Events	888-574	-	-	234,500	134,500	-	-	-	-
Transfers	950-581	163,451	320,941	163,451	163,451	163,451	163,451	163,451	-
Budgeted Reserves - Tourism Development	990-599	-	45,606	15,000	40,998	40,988	50,680	176,940	472,037
Total Appropriations		3,666,218	4,203,972	4,812,399	4,806,899	4,706,641	4,741,057	4,923,879	5,114,015
Revenues Less Appropriations		580,771	-	224,448	-	-	-	-	-

Notes:

The Board directed staff to allocate \$125,000 in grants funds for a signature community event fund as well as an additional \$25,000 in sports grant funding from the TDC fund balance. In addition, fund balance was allocated to assist in relocating The Red Hills Horse Trials and provide match funding for the Word of the South Festival special events. A workshop will be held on October 29, 2013 to discuss the allocation of the Tourist Development funds including the additional penny currently set aside for the Performing Arts Center.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Project Fees	345125	33,000	30,495	31,800	30,210	29,925	29,925	29,925	29,925
SHIP Recaptured Revenue	345150	490	-	-	-	-	-	-	-
Pool Interest Allocation	361111	11,931	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	5,973	-	-	-	-	-	-	-
Total Revenues		51,394	30,495	31,800	30,210	29,925	29,925	29,925	29,925
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Housing Finance Authority	808-554	25,465	30,495	30,210	30,210	29,925	29,925	29,925	29,925
Total Appropriations		25,465	30,495	30,210	30,210	29,925	29,925	29,925	29,925
Revenues Less Appropriations		25,929	-	1,590	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	12,393	11,210	36,600	34,770	34,770	34,770	34,770	34,770
Net Incr(decr) In Fmv Of Investment	361300	7,176	-	-	-	-	-	-	-
Other Interest Earnings	361390	118,742	83,662	100,733	95,696	83,437	69,102	58,298	43,198
Special Assessments	363000	520,429	237,588	219,931	208,934	214,952	200,508	205,343	157,373
Refund Of Prior Year Expenses	369300	197,000	-	-	-	-	-	-	-
Total Revenues		855,740	332,460	357,263	339,400	333,159	304,380	298,411	235,341
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Tax Collector	513-586	6,300	6,400	6,600	6,600	5,500	5,500	5,500	5,500
Transfers	950-581	312,632	326,060	332,800	332,800	327,659	298,880	292,911	229,841
Total Appropriations		318,932	332,460	339,400	339,400	333,159	304,380	298,411	235,341
Revenues Less Appropriations		536,808	-	17,863	-	-	-	-	-

Notes:

FY14 fund transfer normally for general capital expenditures was transferred to the General Fund as part of the savings associated with capital project deferral.

Leon County Fiscal Year 2014 Tentative Budget

Special Assessment - Killlearn 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 Killlearn 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	3,979	-	-	-	-	-	-	-
Special Assessment - Killlearn Lakes Sewer	363230	197,165	237,500	250,000	237,500	237,500	237,500	237,500	237,500
Total Revenues		201,145	237,500	250,000	237,500	237,500	237,500	237,500	237,500

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Tax Collector	513-586	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sewer Services Killlearn Lakes Units I and II	838-535	228,535	232,500	232,500	232,500	232,500	232,500	232,500	232,500
Total Appropriations		233,535	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Revenues Less Appropriations		(32,391)	-	12,500	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Parking Facilities	344500	82,942	66,270	88,325	83,909	84,028	84,089	84,275	84,403
Pool Interest Allocation	361111	49,438	43,130	71,900	68,305	68,305	68,305	68,305	68,305
Net Incr(decr) In Fmv Of Investment	361300	9,256	-	-	-	-	-	-	-
Rents And Royalties	362000	1,241,099	1,420,187	1,433,326	1,433,326	1,454,538	1,481,472	1,514,666	1,538,860
Appropriated Fund Balance	399900	-	789,871	451,273	451,273	376,531	139,769	-	-
Total Revenues		1,382,734	2,319,458	2,044,824	2,036,813	1,983,402	1,773,635	1,667,246	1,691,568

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Bank of America Building Acquisition/Renovations	086025-519	443,963	800,000	784,000	784,000	710,000	480,000	372,403	-
Bank of America	154-519	412,199	749,981	763,386	763,386	783,093	802,497	803,676	804,882
Bank of America	154-711	44,473	-	-	-	-	-	-	-
Bank of America	154-712	37,619	-	-	-	-	-	-	-
Bank of America - Risk	495-519	30,503	37,153	37,823	37,823	37,823	37,823	37,823	37,823
Indirect Costs - Bank of America	499-519	13,227	17,064	17,064	17,064	17,576	18,103	18,646	19,205
Transfers	950-581	715,260	715,260	434,540	434,540	434,910	435,212	434,698	829,658
Total Appropriations		1,697,244	2,319,458	2,036,813	2,036,813	1,983,402	1,773,635	1,667,246	1,691,568
Revenues Less Appropriations		(314,510)	-	8,011	-	-	-	-	-

Notes:

Fund balance is appropriated in FY14 to pay for necessary capital improvements to the building including replacement of the roof and converting large office space to smaller office space to meet demand. Out year allocation of fund balance reflect the project needs as identified on pages 24-42. The out year capital projects include in FY15 caulking/filling or replacing windows (\$710,000), in FY16 replacing second floor air handler (\$480,000), and in FY17 purchasing a larger generator, transfer switch and switch gears (\$372,403).

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	5,297	-	-	-	-	-	-	-
Rents And Royalties	362000	86,005	122,058	180,376	180,376	174,166	177,630	134,155	159,213
Other Miscellaneous Revenue	369900	(22)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	275,000	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	129,733	53,614	53,614	154,877	186,468	-	-
Total Revenues		366,280	251,791	233,990	233,990	329,043	364,098	134,155	159,213

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Huntington Oaks Plaza Bldg Improvement	083002-519	-	150,000	245,000	100,000	195,000	230,000	-	25,000
Huntington Oaks Plaza Bldg Improv - Fire	083002-522	29,967	-	-	-	-	-	-	-
Huntington Oaks Plaza Operating	155-519	99,147	92,775	124,425	124,425	124,425	124,425	124,425	124,425
Huntington Oaks - Risk	495-519	7,398	7,235	7,784	7,784	7,784	7,784	7,784	7,784
Indirect Costs - Huntington Oaks Plaza	499-519	1,436	1,781	1,781	1,781	1,834	1,889	1,946	2,004
Total Appropriations		137,948	251,791	378,990	233,990	329,043	364,098	134,155	159,213
Revenues Less Appropriations		228,331	-	(145,000)	-	-	-	-	-

Leon County Fiscal Year 2014 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 refunding of the Bond in 2012).

Revenue Sources	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Transfer From Fund 001	381001	240,020	-	-	-	-	-	-	-
Transfer From Fund 126	381126	-	238,420	144,847	144,847	144,970	145,071	144,900	6,245,188
Transfer From Fund 165	381165	715,260	715,260	434,540	434,540	434,910	435,212	434,698	829,658
Appropriated Fund Balance	399900	-	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Total Revenues		955,280	954,880	580,587	580,587	581,080	581,483	580,798	7,076,046

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Bond Series 2012A (Tax Exempt)	975-582	352,448	352,470	136,706	136,706	136,706	136,706	136,706	136,706
Bond Series 2012B (Taxable)	976-582	602,832	602,410	443,881	443,881	444,374	444,777	444,092	6,939,340
Total Appropriations		955,280	954,880	580,587	580,587	581,080	581,483	580,798	7,076,046
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

Savings associated with the FY13 refinancing saved the County \$374,000 in FY14 and a total of \$2.6 million for the refinancing period.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Transfer From Fund 126	381126	2,719,003	2,830,195	-	-	-	-	-	-
Total Revenues		2,719,003	2,830,195	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Bond Series 1998B	951-582	2,719,003	2,830,195	-	-	-	-	-	-
Total Appropriations		2,719,003	2,830,195	-	-	-	-	-	-
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Notes:

FY13 budget reflects the final payment of this refinancing.

Leon County Fiscal Year 2014 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.

Revenue Sources	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Transfer From Fund 001	381001	416,804	416,804	416,804	416,804	416,804	416,804	416,804	416,804
Transfer From Fund 126	381126	4,227,385	4,224,299	7,063,335	7,063,335	7,070,542	7,064,966	6,797,452	313,827
Transfer From Fund 140	381140	293,585	293,465	326,616	326,616	326,384	326,360	326,274	-
Transfer From Fund 160	381160	163,451	163,451	163,451	163,451	163,451	163,451	163,451	-
Total Revenues		5,101,225	5,098,019	7,970,206	7,970,206	7,977,181	7,971,581	7,703,981	730,631
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Bond Series 2005	958-582	5,101,225	5,098,019	7,970,206	7,970,206	7,977,181	7,971,581	7,703,981	730,631
Total Appropriations		5,101,225	5,098,019	7,970,206	7,970,206	7,977,181	7,971,581	7,703,981	730,631
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Transfer From Fund 001	381001	484,514	484,513	484,514	484,514	484,514	484,514	484,514	484,514
Total Revenues		484,514	484,513	484,514	484,514	484,514	484,514	484,514	484,514
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
ESCO Lease	977-582	484,514	484,513	484,514	484,514	484,514	484,514	484,514	484,514
Total Appropriations		484,514	484,513	484,514	484,514	484,514	484,514	484,514	484,514
Revenues Less Appropriations		-	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
COT Reimb Pedrick Rd Sewer Proj	337301	313,676	-	-	-	-	-	-	-
Pool Interest Allocation	361111	653,620	482,335	453,400	430,730	383,230	335,730	287,850	240,350
Net Incr(decr) In Fmv Of Investment	361300	181,654	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	38,030	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	1,000	-	-	-	-	-	-	-
Transfer From Fund 001	381001	1,587,364	-	-	-	2,500,000	2,500,000	2,500,000	3,098,815
Transer from Fund 111	381111	361,516	-	-	-	-	-	-	-
Transfer From Fund 121	381121	16,000	-	-	-	-	-	-	-
Transfer from 122	381122	826,632	-	-	-	-	-	-	-
Transfer From Fund 123	381123	1,690,377	-	-	-	-	-	-	-
Transfer From Fund 126	381126	2,137,751	-	-	-	-	-	-	-
Transfer From Fund 140	381140	3,502,469	236,818	-	-	-	-	258,126	689,210
Transfer From Fund 145	381145	25,000	-	-	-	-	-	-	-
Transfer From Fund 160	381160	-	157,490	-	-	-	-	-	-
Transfer From Fund 162	381162	312,632	326,060	182,800	182,800	327,659	298,880	292,911	229,841
Transfer From Fund 501	381501	5,494,505	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	5,541,767	5,425,150	5,425,150	3,923,891	3,117,170	2,160,643	301,314
Total Revenues		17,142,225	6,744,470	6,061,350	6,038,680	7,134,780	6,251,780	5,499,530	4,559,530

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
General Vehicle & Equipment Replacement	026003-519	395,796	322,490	614,200	350,500	498,000	450,000	410,000	420,000
Stormwater Vehicle & Equipment Replacement	026004-538	481,914	342,500	720,400	430,400	870,000	690,000	680,000	570,000
Fleet Management Shop Equipment	026010-519	31,087	65,000	50,000	-	50,000	-	50,000	25,000
Woodville Community Park	041002-572	-	50,000	550,000	50,000	500,000	-	-	-
Fort Braden Community Park	042005-572	-	75,000	-	-	-	-	-	-
Tower Road Park	043003-572	16,541	-	-	-	-	-	-	-
Fred George Park	043007-572	97,901	-	-	-	50,000	50,000	50,000	-
Okeehoopkee Prairie Park	043008-572	-	315,000	150,000	-	150,000	-	-	-
Stoneler Road Park Improvements	043010-572	-	85,000	-	-	-	-	-	-
Northeast Community Park	044001-572	100,000	388,000	388,000	388,000	-	-	-	-
Miccosukee Park	044002-572	39,051	40,000	-	-	-	-	-	-
Miccosukee Greenway	044003-572	-	35,000	-	-	300,000	-	-	-
Miccosukee Community Center	044005-572	-	-	-	-	-	15,000	-	-
Apalachee Parkway Regional Park	045001-572	14,307	758,000	100,000	-	300,000	100,000	100,000	100,000
J.R. Alford Greenway	045004-572	10,194	-	75,000	-	-	-	-	-
Pedrick Road Pond Walking Trail	045007-572	300	120,000	100,000	100,000	-	-	-	-
Parks Capital Maintenance	046001-572	226,074	500,000	900,000	400,000	450,000	850,000	910,000	300,000
Playground Equipment Replacement	046006-572	176,889	163,000	163,000	-	130,000	-	130,000	-
New Vehicles and Equipment for Parks/Greenways	046007-572	23,802	35,000	17,000	17,000	-	84,000	-	-
Athletic Field Lighting	046008-572	141,367	-	150,000	150,000	-	-	-	-
Greenways Capital Maintenance	046009-572	113,267	145,000	166,000	166,000	202,000	238,000	257,000	257,000
St. Marks Headwaters Greenways	047001-572	23,406	-	-	-	-	-	-	-
Stormwater and Transportation Improvements	056010-541	1,549,934	-	-	-	-	-	-	-
CARDS Program: Start Up Costs	057900-541	36,144	75,000	75,000	-	-	-	-	-
2/3 Program - Linene Wood	057914-541	2,541	-	-	-	-	-	-	-
2/3 Program: Terre Bonne	057916-541	62,258	-	-	-	-	-	-	-
CARDS: Brushy Creek Road Stormwater Improvements	065003-538	85,769	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 Tentative Budget

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
CARDS Stormwater Program: Start Up Costs	066001-538	41	-	50,000	-	-	50,000	-	50,000
Stormwater Structure Inventory and Mapping	066003-538	117,486	250,000	250,000	125,000	-	-	-	-
TMDL Compliance Activities	066004-538	-	50,000	100,000	50,000	250,000	500,000	500,000	500,000
Stormwater Maintenance Filter Replacement	066026-562	177,255	100,000	100,000	-	100,000	100,000	100,000	100,000
Financial Hardware and Software	076001-519	24,881	9,000	30,000	30,000	-	-	-	-
Data Wiring	076003-519	19,772	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Digital Phone System	076004-519	-	150,000	400,000	400,000	100,000	25,000	25,000	25,000
Supervisor of Elections Technology	076005-519	23,279	25,000	35,000	30,000	35,000	25,000	25,000	25,000
File Server Maintenance	076008-519	237,716	250,000	375,000	375,000	375,000	375,000	375,000	375,000
Geographic Information Systems	076009-539	249,867	238,280	238,280	188,280	238,280	238,280	238,280	238,280
Library Services Technology	076011-571	31,975	42,000	20,000	20,000	80,000	30,000	30,000	30,000
Permit & Enforcement Tracking System	076015-537	-	70,000	50,000	50,000	50,000	50,000	50,000	50,000
Network Backbone Upgrade	076018-519	77,082	80,000	80,000	80,000	80,000	80,000	80,000	80,000
Technology In Chambers	076022-519	-	-	85,000	85,000	-	-	-	-
Courtroom Technology	076023-519	-	100,000	100,000	100,000	100,000	75,000	50,000	50,000
Courtroom Technology	076023-713	123,049	-	-	-	-	-	-	-
User Computer Upgrades	076024-519	219,432	300,000	300,000	200,000	300,000	300,000	300,000	300,000
User Computer Upgrades	076024-713	18,708	-	-	-	-	-	-	-
Work Order Management	076042-519	-	19,000	20,000	20,000	20,000	20,000	20,000	20,000
Disaster Recovery	076044-519	-	250,000	-	-	-	-	-	-
Property Appraiser Technology	076045-519	19,333	-	-	-	-	-	-	-
State Attorney Technology	076047-519	-	30,000	30,000	25,000	30,000	30,000	30,000	30,000
State Attorney Technology	076047-713	22,553	-	-	-	-	-	-	-
Electronic Timesheets	076048-519	5,021	-	-	-	-	-	-	-
Public Defender Technology	076051-519	-	30,000	150,000	25,000	30,000	30,000	30,000	30,000
Public Defender Technology	076051-713	26,392	-	-	-	-	-	-	-
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	19,416	50,000	50,000	-	50,000	50,000	50,000	50,000
E-Filing System for Court Documents	076063-519	-	88,200	21,435	20,000	-	-	-	-
MIS Data Center and Elevator Room Halon System	076064-519	-	70,000	-	-	-	-	-	-
Woodville Library	081004-571	33,959	-	-	-	-	-	-	-
Fort Braden Renovations	082003-572	-	28,000	-	-	25,000	-	-	-
Lake Jackson Library	083001-571	2,046,601	-	-	-	-	-	-	-
Eastside Library	085001-571	760,038	-	-	-	-	-	-	-
Addition to Chaires Fire Station	085003-522	64,238	-	-	-	-	-	-	-
Courtroom Minor Renovations	086007-519	-	150,000	60,000	-	60,000	60,000	60,000	60,000
Courtroom Minor Renovations	086007-712	50,314	-	-	-	-	-	-	-
Accessibility Improvements	086010-519	1,000	-	-	-	-	-	-	-
Architectural & Engineering Services	086011-519	33,804	60,000	80,000	40,000	80,000	80,000	80,000	60,000
Courthouse Security	086016-519	-	20,000	20,000	-	20,000	20,000	20,000	20,000
Common Area Furnishings	086017-519	3,599	25,000	30,000	20,000	30,000	30,000	30,000	30,000
Courthouse Repairs	086024-519	783,922	84,000	260,000	100,000	225,000	200,000	200,000	145,000
Bank of America Building Acquisition/Renovations	086025-519	193,540	-	-	-	-	-	-	-
Courthouse Renovations	086027-519	-	-	30,000	30,000	408,000	456,000	-	-
Courthouse Renovations	086027-712	4,937	-	-	-	-	-	-	-
Agriculture Center Renovations	086030-519	-	-	-	-	50,000	-	-	-
Parking Lot Maintenance	086033-519	-	16,000	71,000	25,000	16,000	16,000	16,000	16,000
Elevator Generator Upgrades	086037-519	380,118	325,000	125,000	-	150,000	150,000	150,000	150,000
Energy & Resource Conservation Improvements	086041-519	129,764	-	-	-	-	-	-	-
Sheriff Heliport Building Construction	086042-523	-	-	175,000	175,000	-	-	-	-

Leon County Fiscal Year 2014 Tentative Budget

Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Main Library Improvements	086053-571	52,674	151,000	40,000	-	40,000	300,000	-	-
Centralized Storage Facility	086054-519	273	-	50,000	-	-	50,000	-	-
General County Maintenance and Minor Renovations	086057-519	36,447	85,000	85,000	-	25,000	25,000	25,000	25,000
Election's Warehouse Renovations	086058-513	-	-	61,000	-	-	-	-	-
Public Works Facility Renovations	086060-519	-	-	60,000	-	-	-	-	-
Community Services Building Roof Replacement	086062-519	24,957	60,000	200,000	200,000	200,000	-	-	-
Facilities Management Warehouse Roof Replacement	086063-519	-	-	97,000	-	-	-	-	-
Air Conditioning Unit Replacements	086064-519	-	-	-	-	94,000	36,000	36,000	36,000
Pre-Fabricated Buildings	086066-572	-	-	-	-	-	-	18,750	18,750
Morgue Facility	086067-527	-	-	250,000	50,000	-	-	-	-
Lake Jackson Town Center Sense of Place Initiative	086068-579	-	-	100,000	100,000	50,000	50,000	50,000	50,000
Business Incubator Facility	086069-551	-	-	250,000	250,000	-	-	-	-
Fairground Sense of Place Initiative	086070-519	-	-	50,000	50,000	-	-	-	-
Emergency Medical Services Facility	096008-526	4,061,997	-	-	-	-	-	-	-
Election Equipment	096015-513	-	-	800,000	800,000	-	-	-	-
Public Safety Complex	096016-529	4,093,202	-	-	-	-	-	-	-
Total Appropriations		18,095,683	6,744,470	9,920,815	6,038,680	7,134,780	6,251,780	5,499,530	4,559,530
Revenues Less Appropriations		(953,457)	-	(3,859,465)	-	-	-	-	-

Notes:

The majority of FY14 Capital Improvement Plan is related to the maintenance of existing infrastructure, purchase of replacement vehicles and equipment, information technology upgrades, new voting equipment 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 put the Board in position to fund the general County maintenance projects in the capital improvement fund for the next five years. The out year budgets show additional general revenue support of approximately \$2.5 million a year for FY15 FY17 and \$3 million in FY18 however; as part of the FY14 budget balancing effort, the Board deferred capital projects and eliminated the normal general fund transfer to this fund. To resume the five year maintenance schedule the transfer will need to begin again in FY15.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	27,693	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	14,824	-	-	-	-	-	-	-
Transfer From Fund 106	381106	3,587,700	1,355,200	1,831,200	1,831,200	3,088,200	2,965,200	2,899,200	2,835,200
Total Revenues		3,630,218	1,355,200	1,831,200	1,831,200	3,088,200	2,965,200	2,899,200	2,835,200

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Public Works Vehicle & Equipment Replacement	026005-541	908,784	919,000	913,500	586,000	1,093,000	970,000	904,000	840,000
Arterial & Collector Roads Pavement Markings	026015-541	16,104	85,200	135,200	135,200	135,200	135,200	135,200	135,200
Buck Lake Road	055001-541	2,179,734	-	-	-	-	-	-	-
Florida Department of Transportation Permitting Fees	056007-541	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stormwater and Transportation Improvements	056010-541	-	-	-	-	500,000	500,000	500,000	500,000
Public Works Design and Engineering Services	056011-541	58,351	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Bradfordville Pond 6 Rehabilitation	064004-538	48,432	-	-	-	-	-	-	-
Bradfordville Pond 4 Outfall Stabilization	064005-538	3,359	241,000	-	-	-	-	-	-
Reserves for Future Transportation Projects	990-599	-	-	1,000,000	1,000,000	1,250,000	1,250,000	1,250,000	1,250,000
Total Appropriations		3,214,764	1,355,200	2,158,700	1,831,200	3,088,200	2,965,200	2,899,200	2,835,200
Revenues Less Appropriations		415,454	-	(327,500)	-	-	-	-	-

Notes:

The Board approved the additional five cent gas tax beginning in FY14. In the 50/50 revenue sharing agreement with the City, this tax is anticipated to generate an additional \$2 million dollars for transportation related projects for FY14. The \$2 million budget is based on only 9 months of collections due to the proposed ordinance enactment date of January 2014. However, in the out years, collections are anticipated to increase to \$2.5 million for a full 12 month collection cycle. At the September 10, 2013 meeting, the Board determined that for FY14, half (\$1 million) of the \$2 million would be used for capital transportation projects and the additional \$1 million would be used to reduce the general revenue transfer to the Transportation Fund. The outyears reflect the same 50/50 split between funding for capital projects and the reduction in the general revenue transfer.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Interest Income - Investment	361110	72	-	-	-	-	-	-	-
Pool Interest Allocation	361111	405,231	119,605	114,300	108,585	98,800	89,585	-	-
Net Incr(decr) In Fmv Of Investment	361300	100,636	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	8,174,431	3,999,699	3,999,699	1,308,284	807,084	-	-
Total Revenues		505,939	8,294,036	4,113,999	4,108,284	1,407,084	896,669	-	-
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Open Graded Hot Mix Stabilization	026006-541	34,764	600,000	600,000	600,000	600,000	46,669	-	-
Bannerman Road	054003-541	233,055	-	-	-	-	-	-	-
Beech Ridge Trail Extension	054010-541	251	-	-	-	-	-	-	-
Buck Lake Road	055001-541	19,706	-	-	-	-	-	-	-
Arterial/Collector Resurfacing	056001-541	622,260	3,200,000	1,350,000	1,350,000	-	-	-	-
Florida Department of Transportation Permitting Fees	056007-541	2,612	-	-	-	-	-	-	-
Intersection & Safety Improvements	057001-541	480,464	750,000	-	-	-	-	-	-
Local Road Resurfacing	057005-541	780,037	-	850,000	850,000	-	850,000	-	-
Reserves for Resurfacing and Intersection Improvements	990-599	-	3,744,036	1,308,284	1,308,284	807,084	-	-	-
Total Appropriations		2,173,148	8,294,036	4,108,284	4,108,284	1,407,084	896,669	-	-
Revenues Less Appropriations		(1,667,210)	-	5,715	-	-	-	-	-

Notes:

During the FY08 budget process, the Board restructured the local option sales tax fund by eliminating funding for Tharpe Street, 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. These reserves are projected to be depleted by FY16. For FY14 projects that are funded include local, arterial and collector road resurfacing as well as open graded cold mix stabilization.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
1 Cent Sales Tax	312600	3,605,294	3,390,740	3,783,000	3,593,850	3,684,100	3,776,250	3,870,300	3,967,200
BP2000 JPA Revenue	343916	1,661,228	-	-	-	3,200,000	-	-	-
Pool Interest Allocation	361111	137,140	48,450	87,300	82,935	82,935	82,935	82,935	82,800
Net Incr(decr) In Fmv Of Investment	361300	6,503	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	-	173,215	173,215	-	-	-	-
Total Revenues		5,410,165	3,439,190	4,043,515	3,850,000	6,967,035	3,859,185	3,953,235	4,050,000
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Open Graded Cold Mix Stabilization	026006-541	-	-	-	-	-	53,331	400,000	100,000
Gaines Street	051005-541	1,796,854	-	-	-	-	-	-	-
Natural Bridge Road	051006-541	3,608	-	-	-	-	-	-	-
Springhill Road Bridge	051007-541	40,031	-	-	-	-	-	-	-
Talpeco Road & Highway 27 North	053005-541	30,340	-	-	-	-	-	-	-
Arterial/Collector Resurfacing	056001-541	-	-	1,850,000	1,850,000	3,200,000	3,200,000	3,200,000	3,200,000
Community Safety & Mobility	056005-541	478,708	500,000	750,000	750,000	317,035	-	353,235	-
Intersection & Safety Improvements	057001-541	-	-	750,000	750,000	-	355,854	-	750,000
Lake Munson Restoration	062001-538	7,269	-	-	-	-	-	-	-
Lakeview Bridge	062002-538	8,588	-	-	-	-	-	-	-
Gum Road Target Planning Area	062005-538	4,174	-	-	-	3,200,000	-	-	-
Lexington Pond Retrofit	063005-538	183,030	-	-	-	-	-	-	-
Killearn Acres Flood Mitigation	064001-538	488,694	-	-	-	-	-	-	-
Killearn Lakes Plantation Stormwater	064006-538	417,962	-	500,000	500,000	250,000	250,000	-	-
Lafayette Street Stormwater	065001-538	84,447	-	-	-	-	-	-	-
Blue Print 2000 Water Quality Enhancements	067002-538	1,492,133	-	-	-	-	-	-	-
Budgeted Reserves - Local Opt. Sales Tax.	990-599	-	2,939,190	-	-	-	-	-	-
Total Appropriations		5,035,839	3,439,190	3,850,000	3,850,000	6,967,035	3,859,185	3,953,235	4,050,000
Revenues Less Appropriations		374,326	-	193,515	-	-	-	-	-

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 is currently identifying projects to be associated with the next sales tax extension.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	4,638	-	-	-	-	-	-	-
Total Revenues		4,638	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Courthouse Repairs	086024-519	206,944	-	-	-	-	-	-	-
Total Appropriations		206,944	-	-	-	-	-	-	-
Revenues Less Appropriations		(202,305)	-	-	-	-	-	-	-

Note:

Fund closed in FY13.

Leon County Fiscal Year 2014 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, Killlearn 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	8,764	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(1,237)	-	-	-	-	-	-	-
Total Revenues		7,527	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Okeehoopkee Prairie Park	043008-572	20,000	-	-	-	-	-	-	-
Accu Vote Optical Scan Units	096015-513	17,552	-	-	-	-	-	-	-
Total Appropriations		37,552	-	-	-	-	-	-	-
Revenues Less Appropriations		(30,026)	-	-	-	-	-	-	-

Note:

Fund closed in FY13.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	13,148	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	3,388	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	300,000	-	-	-	-	-	-
Total Revenues		16,536	300,000	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Courthouse Repairs	086024-519	-	300,000	-	-	-	-	-	-
Total Appropriations		-	300,000	-	-	-	-	-	-
Revenues Less Appropriations		16,536	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	353	-	-	-	-	-	-	-
Total Revenues		353	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
ESCO Project	086032-519	9,927	-	-	-	-	-	-	-
Total Appropriations		9,927	-	-	-	-	-	-	-
Revenues Less Appropriations		(9,574)	-	-	-	-	-	-	-

Notes:

Fund will be closed at year end in FY13.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	34,686	30,875	41,000	38,950	38,950	38,950	38,950	38,950
Net Incr(decr) In Fmv Of Investment	361300	11,898	-	-	-	-	-	-	-
Transfer From Fund 130	381130	85,464	84,953	155,914	155,914	163,089	163,884	165,625	166,411
Total Revenues		132,048	115,828	196,914	194,864	202,039	202,834	204,575	205,361

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
911 Capital Projects	990-599	-	115,828	194,864	194,864	202,039	202,834	204,575	205,361
Total Appropriations		-	115,828	194,864	194,864	202,039	202,834	204,575	205,361
Revenues Less Appropriations		132,048	-	2,050	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	31,930	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	8,206	-	-	-	-	-	-	-
Total Revenues		40,136	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
North Monroe Turn Lane	053003-541	3,627	-	-	-	-	-	-	-
Total Appropriations		3,627	-	-	-	-	-	-	-
Revenues Less Appropriations		36,509	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	7,372	-	-	-	-	-	-	-
Total Revenues		7,372	-	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pullen Road at Old Bainbridge Road	053002-541	38,782	-	-	-	-	-	-	-
Total Appropriations		38,782	-	-	-	-	-	-	-
Revenues Less Appropriations		(31,410)	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	12,551	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(4,522)	-	-	-	-	-	-	-
Total Revenues		8,029	-	-	-	-	-	-	-

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Magnolia Drive & Lafayette Street Intersection	055005-541	383,991	-	-	-	-	-	-	-
Total Appropriations		383,991	-	-	-	-	-	-	-
Revenues Less Appropriations		(375,962)	-	-	-	-	-	-	-

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Solid Waste	313700	-	-	239,000	227,050	228,618	230,185	231,800	233,415
Waste Disposal Fee	319150	1,474,763	1,463,097	1,513,007	1,437,357	1,444,543	1,458,989	1,473,579	1,488,315
Delinquent Assessments 2006	319206	88	-	-	-	-	-	-	-
Delinquent Assessments 2007	319207	215	-	-	-	-	-	-	-
Delinquent Taxes 2008	319208	1,781	-	-	-	-	-	-	-
Delinquent Assesement - 2009	319209	1,212	-	-	-	-	-	-	-
Delinquent Assessments-2010	319210	3,566	-	-	-	-	-	-	-
Operating Income - Class I	343410	1,106,820	473,298	570,072	541,568	-	-	-	-
Transfer Station Receipts	343411	5,703,921	6,451,507	5,633,025	5,351,374	5,351,374	5,351,374	5,351,374	5,351,374
Operating Income - Tires	343415	45,636	72,656	53,503	50,828	51,082	51,593	52,108	52,630
Operating Income - Electronics	343416	29,630	66,754	45,915	43,619	43,837	44,276	44,718	45,166
Operating Income - Yard Trash Clean	343417	81,490	182,754	35,457	33,684	33,852	34,191	34,533	34,878
Operating Income - Yard Trash	343418	26,163	30,540	24,959	23,711	23,830	24,068	24,309	24,552
Rain Barrels & Earth Machines	343419	7,454	9,600	9,600	9,600	9,900	10,400	10,900	10,900
Operating Income - Landfill Yard Trash Bagged	343420	-	90,707	279,104	265,149	266,474	269,139	271,830	274,548
Resource Recovery (metals, etc)	343451	37,291	43,932	37,665	35,782	35,960	36,320	36,683	37,050
Hazardous Waste	343453	13,644	12,464	13,780	13,091	13,157	13,289	13,422	13,556
Recycling Promotional Services	343461	-	-	25,000	23,750	23,750	23,750	23,750	23,750
Rural Waste Services Center Permit	343462	-	-	947,368	900,000	900,000	900,000	900,000	900,000
Interest Income - Investment	361110	154,249	-	-	-	-	-	-	-
Pool Interest Allocation	361111	160,929	406,125	427,500	406,125	406,125	406,125	406,125	406,125
Net Incr(decr) In Fmv Of Investment	361300	43,366	-	-	-	-	-	-	-
Disposition Of Fixed Assets	364000	340,000	-	-	-	-	-	-	-
Equipment Buyback	364100	-	115,425	110,000	104,500	104,500	104,500	104,500	104,500
Other Miscellaneous Revenue	369900	190	14,250	-	-	-	-	-	-
Transfer From Fund 126	381126	1,026,334	689,699	280,190	280,190	280,190	280,190	280,190	280,190
Appropriated Fund Balance	399900	-	1,644,237	273,399	273,399	1,205,057	1,069,307	1,147,704	817,509
Total Revenues		10,258,740	11,767,045	10,518,545	10,020,777	10,422,249	10,307,696	10,407,525	10,098,458

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Landfill Improvements	036002-534	140,542	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003-534	780,906	34,500	85,000	85,000	975,000	540,000	640,000	350,000
Transfer Station Heavy Equip Replacement	036010-534	417,000	410,829	90,000	90,000	585,000	661,000	545,000	488,000
Scales/Scalehouse	036013-534	-	-	81,000	81,000	-	-	-	-
Equipment Service Bay	036014-534	-	-	260,000	-	-	-	-	-
Transfer Station Improvements	036023-534	11,193	100,000	200,000	200,000	120,000	120,000	120,000	120,000
Remedial Action Plan	036032-519	92,829	-	-	-	-	-	-	-
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	-	39,500	-	-	25,000	201,500	50,000	39,500
Household Hazardous Waste Loading Ramp	036034-534	-	26,850	-	-	-	-	-	-
Recycling Building Circulation Fan	036035-534	-	16,500	-	-	-	-	-	-
Hook-Lift Recycling Containers Replacement	036036-534	-	36,000	-	-	-	-	-	-
Front Load Containers	036037-534	-	-	32,400	-	-	-	-	-
Front End Load Compacting Garbage Truck	036038-534	-	-	234,400	-	-	-	-	-
Landfill Gas Analyzer	036040-534	-	-	11,000	11,000	-	-	-	-

Leon County Fiscal Year 2014 Tentative Budget

Solid Waste (401)

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pre-Fabricated Buildings	036041-534	-	-	18,750	18,750	18,750	18,750	-	-
Landfill Closure	435-534	96,084	546,483	546,380	110,123	110,323	110,527	110,527	110,527
Rural Waste Service Centers	437-534	847,457	842,718	897,570	897,570	893,886	906,219	915,206	928,090
Transfer Station Operations	441-534	5,162,250	6,053,235	5,180,588	5,170,872	4,939,445	4,950,623	5,178,407	5,191,330
Solid Waste Management Facility	442-534	2,000,106	2,007,212	1,866,196	1,758,157	1,138,032	1,147,318	1,170,874	1,167,015
Hazardous Waste	443-534	571,337	560,457	638,015	600,490	599,563	603,916	608,350	612,887
MIS Automation - Solid Waste Fund	470-534	17,020	14,470	13,480	13,480	13,480	13,480	13,480	13,480
Recycling Services & Education	471-534	352,734	293,670	198,128	198,128	197,816	209,048	210,424	211,832
Solid Waste - Risk	495-534	30,165	27,298	27,962	27,962	27,962	27,962	27,962	27,962
Indirect Costs - Solid Waste	499-534	591,947	626,575	626,575	626,575	645,372	664,733	684,675	705,215
Tax Collector	513-586	29,596	30,748	31,670	31,670	32,620	32,620	32,620	32,620
Total Appropriations		11,141,167	11,767,045	11,139,114	10,020,777	10,422,249	10,307,696	10,407,525	10,098,458
Revenues Less Appropriations		(882,427)	-	(620,569)	-	-	-	-	-

Notes:

As reflected in the out years, to coincide with the landfill closure, revenue from the County's Class III processor will be eliminated. Additionally, instead of closing the rural waste collection facilities and implementing mandatory collection, the Board approved a modest permit fee for use of the rural waste centers. The fee schedule is anticipated to generate \$900,000 and fully fund the centers. The Board approved a \$273,399 general revenue subsidy to this enterprise fund to cover a portion of the disposal cost for solid waste collected in the unincorporated area.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Pool Interest Allocation	361111	161,222	118,275	80,000	76,000	76,000	76,000	76,000	76,000
Net Incr(decr) In Fmv Of Investment	361300	(10,055)	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	63,019	-	-	-	-	-	-	-
Vehicle Insurance	396100	158,799	471,259	375,845	375,845	375,845	375,845	375,845	375,845
General Liability	396200	215,418	578,500	713,983	713,983	713,983	713,983	713,983	713,983
Aviation Insurance	396300	18,400	25,700	20,265	20,265	20,265	20,265	20,265	20,265
Property Insurance	396400	560,419	644,609	786,575	786,575	786,575	786,575	786,575	786,575
Workers Compensation Insurance	396600	1,322,761	1,216,998	1,113,926	1,113,926	1,113,926	1,113,926	1,113,926	1,113,926
Total Revenues		2,489,983	3,055,341	3,090,594	3,086,594	3,086,594	3,086,594	3,086,594	3,086,594
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Risk Management	132-513	201,205	229,490	231,445	233,664	233,599	235,808	238,073	240,395
Indirect Costs - Insurance Service	499-596	23,828	30,741	30,741	30,741	31,663	32,613	33,591	34,599
Workers' Comp Risk Management	821-596	2,030,010	2,763,400	2,792,275	2,792,275	2,792,275	2,792,275	2,792,275	2,792,275
Transfers	950-581	5,494,505	-	-	-	-	-	-	-
Budgeted Reserves - Insurance Service	990-599	-	31,710	32,133	29,914	29,057	25,898	22,655	19,325
Total Appropriations		7,749,548	3,055,341	3,086,594	3,086,594	3,086,594	3,086,594	3,086,594	3,086,594
Revenues Less Appropriations		(5,259,565)	-	4,000	-	-	-	-	-

Notes:

Due to increased employee safety awareness and a reduced number of claims, property insurance premiums and general liability premiums remain relatively flat.

Leon County Fiscal Year 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Departmental Billings	394000	184,691	151,125	165,740	165,740	165,740	165,740	165,740	165,740
Departmental Billings - MIS Automation	394200	294,898	330,570	336,950	336,950	336,950	336,950	336,950	336,950
Total Revenues		479,589	481,695	502,690	502,690	502,690	502,690	502,690	502,690
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Communications Trust	900-590	431,554	481,695	502,690	502,690	502,690	502,690	502,690	502,690
Communications Trust	900-713	38,387	-	-	-	-	-	-	-
Total Appropriations		469,941	481,695	502,690	502,690	502,690	502,690	502,690	502,690
Revenues Less Appropriations		9,648	-	-	-	-	-	-	-

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 2014 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 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Departmental Billings - Fleet	394100	1,167,857	1,455,410	1,217,575	1,217,575	1,235,839	1,248,197	1,260,679	1,273,286
Gas And Oil Sales	395100	1,646,546	2,057,525	2,020,025	2,020,025	2,060,426	2,081,031	2,101,841	2,122,860
Total Revenues		2,814,403	3,512,935	3,237,600	3,237,600	3,296,265	3,329,228	3,362,520	3,396,146
Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Fleet Maintenance	425-591	2,787,380	3,460,656	3,210,532	3,210,532	3,257,480	3,290,390	3,323,625	3,357,196
MIS Automation - Motor Pool Fund	470-519	531	500	420	420	420	420	420	420
Fleet Maintenance - Risk	495-591	6,176	9,730	10,115	10,115	10,115	10,115	10,115	10,115
Budgeted Reserves - Motor Pool Fund	990-599	-	42,049	27,685	16,533	28,250	28,303	28,360	28,415
Total Appropriations		2,794,087	3,512,935	3,248,752	3,237,600	3,296,265	3,329,228	3,362,520	3,396,146
Revenues Less Appropriations		20,316	-	(11,152)	-	-	-	-	-

RESOLUTION NO. _____

WHEREAS, the Board of County Commissioners of Leon County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2013/2014 tentative budget; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation with Leon County has been certified by the County Property Appraiser to the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit as \$13,255,282,970; and

WHEREAS, the Board of County Commissioners for the Taxing Unit of Leon County Florida, pursuant to Florida Statute 200.065, has computed a proposed millage rate necessary to fund the tentative Emergency Medical Services Municipal Service Taxing Unit budget other than the portion of the budget to be funded from sources other than this ad valorem tax; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County Florida, pursuant to Florida Statute 200.065, has advised the County Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time and place at which a public hearing would be held to consider the proposed millage rate; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County Florida, pursuant to Florida Statute 200.065, has held a public hearing on September 17, 2013 for the purpose of hearing requests and complaints from the public regarding the proposed tax levies;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, that:

The Fiscal Year 2013/2014 tentative aggregate millage rate is 8.8144 mills (*0.5000 mills – Emergency Medical Services MSTU and 8.3144 mills – Countywide*), which is less than the rolled-back rate of 9.0069.

Adopted this 17th day of September, 2013.

LEON COUNTY, FLORIDA

BY: _____

Nicholas Maddox, Chairman
Board of County Commissioners

ATTEST:

Bob Inzer, Clerk of the Court
Leon County, Florida

BY: _____

Approved as to Form:
Leon County Attorneys Office

BY: _____

Herbert W. A. Thiele, Esq.
County Attorney

RESOLUTION NO. _____

WHEREAS, the Board of County Commissioners of Leon County, Florida, pursuant to Florida Statute 129.03, has received and examined the Fiscal Year 2013/2014 tentative budget; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County Florida, pursuant to Florida Statute 200.065, has advised the County Property Appraiser of its proposed millage rate, of its rolled-back rate, and of the date, time and place at which a public hearing would be held to consider the tentative budget; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County Florida, pursuant to Florida Statute 200.065, has held a public hearing on September 17, 2013 for the purpose of hearing requests and complaints from the public regarding the tentative budget; and

WHEREAS, the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County Florida, set forth the appropriations and revenue estimate, attached hereto as Exhibit A, for the tentative Emergency Medical Services Municipal Service Taxing Unit budget for Fiscal Year 2013/2014 for the amount of \$16,157,605;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners for the Emergency Medical Services Municipal Service Taxing Unit of Leon County, Florida, that:

The Fiscal Year 2013/2014 tentative Emergency Medical Services Municipal Service Taxing Unit (Fund 135) budget be adopted by fund as it appears in the attached Exhibit A.

Adopted this 17th day of September, 2013.

LEON COUNTY, FLORIDA

BY: _____
Nicholas Maddox, Chairman
Board of County Commissioners

ATTEST:
Bob Inzer, Clerk of the Court
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 2014 Tentative Budget

Emergency Medical Services MSTU (135)

Fund Type: Special Revenue

The Emergency Medical Services MSTU Fund is a special revenue fund established in FY 2004 for emergency medical and transport services. The primary revenue source is transport fees paid primarily by medical insurance, Medicare and the Emergency Medical Services Municipal Services Taxing Unit.

Revenue Sources	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
MSTU Ad Valorem	311130	6,692,376	6,276,309	6,627,641	6,296,259	6,390,703	6,518,517	6,714,073	6,949,066
Delinquent Taxes 2003	311203	(1)	-	-	-	-	-	-	-
Delinquent Taxes 2004	311204	4	-	-	-	-	-	-	-
Delinquent Taxes 2005	311205	5	-	-	-	-	-	-	-
Delinquent Taxes 2006	311206	28	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	428	-	-	-	-	-	-	-
Delinquent Taxes 2008	311208	995	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	5,536	-	-	-	-	-	-	-
Delinquent Taxes - 2010	311210	34,148	-	-	-	-	-	-	-
Ambulance Fees	342600	10,672,122	8,854,000	8,740,000	8,303,000	8,559,500	8,816,000	9,082,000	9,348,000
Special Events	342604	147,170	150,480	159,200	151,240	154,446	157,721	161,065	164,479
Patient Transports	342605	47,871	9,025	6,200	5,890	6,080	6,270	6,460	6,650
Pool Interest Allocation	361111	113,271	133,665	260,400	247,380	247,380	247,380	247,380	247,380
Net Incr(decr) In Fmv Of Investment	361300	26,908	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	9,225	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	852,805	1,153,836	1,153,836	1,106,232	1,175,515	1,025,424	733,071
Total Revenues		17,750,087	16,276,284	16,947,277	16,157,605	16,464,341	16,921,403	17,236,402	17,448,646

Appropriations by Department/Division	Acct #	Actual FY 2012	Adopted FY 2013	Requested FY 2014	Budget FY 2014	Planned FY 2015	Planned FY 2016	Planned FY 2017	Planned FY 2018
Emergency Medical Services Vehicle & Equipment Replacement	026014-526	193,803	860,500	1,095,000	758,457	821,000	846,000	870,000	897,000
Emergency Medical Services Technology	076058-526	50,475	52,500	12,500	12,500	12,500	12,500	12,500	12,500
Additional Ambulance & Equipment	096013-526	587,967	-	-	-	-	-	-	-
Emergency Medical Services	185-526	12,730,719	13,544,092	13,892,511	13,852,187	14,058,459	14,196,298	14,347,121	14,492,390
MIS Automation - EMS Fund	470-526	7,085	6,910	3,650	3,650	3,650	3,650	3,650	3,650
EMS - Risk	495-526	19,179	53,069	52,582	52,582	52,582	52,582	52,582	52,582
Indirect Costs - EMS	499-526	1,274,289	1,219,432	1,219,432	1,219,432	1,256,015	1,293,695	1,332,506	1,372,481
Tax Collector	513-586	140,157	133,797	133,797	133,797	135,135	136,486	137,851	137,851
Transfers	950-581	471,906	155,984	-	-	-	-	-	-
Budgeted Reserves - EMS Fund	990-599	-	250,000	250,000	125,000	125,000	380,192	480,192	480,192
Total Appropriations		15,475,580	16,276,284	16,659,472	16,157,605	16,464,341	16,921,403	17,236,402	17,448,646
Revenues Less Appropriations		2,274,507	-	287,805	-	-	-	-	-

Notes:

A \$132 million dollar decline in property valuations reduced ad valorem revenue for this fund. A reduction in ambulance fee revenue further decreased revenue for this fund. There is sufficient fund balance available to offset the decline in revenue. Depending on future funding needs, and changes in property values, the County may determine at a later date whether to adjust the millage rate.