Unit Information

Unit Type: County

Year: 2018

Unit Name: Leon

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Gwen Marshall

Title: Clerk of Circuit Court

Phone: (850) 606-4000

Address:

301 S. Monroe Street, Room #100
Tallahassee, FL 32301

Contact Information

Name: Ms. Kim Wilder

Title: Finance Director

Phone: (850) 606-4230

Email: KMWilder@leoncountyfl.gov

Address:

301 S. Monroe Street #100
Tallahassee, FL 32301

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/28/2019

Audit Received Date: 7/29/2019

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $23,063,136

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/17/2019

Auditor Name: Thomas Howell Ferguson P.A. CPAs

Address:
2615 Centennial Blvd Ste 200
Tallahassee, FL 32308

Certification

Chief Financial Officer

Name: Kim Wilder

Title: Finance Director

Chairman/Elected Official

Name: Jimbo Jackson

Title: Chairman

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	X
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

Revenues Report for FYE 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	49,240,234	83,536,896									132,777,130
312100 - Local Option Taxes	54,452	5,825,129									5,879,581
312300 - County Ninth-Cent Voted Fuel Tax		1,459,550									1,459,550
312410 - First Local Option Fuel Tax		3,784,996									3,784,996
312420 - Second Local Option Fuel Tax		3,005,517									3,005,517
312600 - Discretionary Sales Surtaxes				4,435,574							4,435,574
314100 - Utility Service Tax - Electricity		6,966,979									6,966,979
314300 - Utility Service Tax - Water		925,689									925,689
314400 - Utility Service Tax - Gas		576,259									576,259
314700 - Utility Service Tax - Fuel Oil		4,691									4,691
315000 - Communications Service Tax (Chapter 202)	3,076,592										3,076,592
319000 - Other General Taxes		3,369,331				1,496,163					4,865,494
322000 - Building Permits		1,803,834									1,803,834
323700 - Franchise Fee - Solid Waste						223,802					223,802
325100 - Special Assessments - Capital Improvement		239,851									239,851
325200 - Special Assessments - Charges for Public Services		8,465,053									8,465,053
329000 - Other Permits, Fees & Special Assessments	9,000	1,224,318									1,233,318
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety		91,859									91,859
331320 - Federal Grant - Electric Supply System	4,029										4,029
331490 - Federal Grant - Other Transportation											0
331500 - Federal Grant - Economic Environment		509,752									509,752
331650 - Federal Grant - Child Support Reimbursement	4,148	197,064									201,212
333000 - Federal Payments In Lieu Of Taxes	267,278	54,013									321,291
334200 - State Grant - Public Safety		176,832									176,832
334350 - State Grant - Sewer/Wastewater		21,427									21,427
334360 - State Grant - Stormwater Management											0
334390 - State Grant - Other Physical Environment		105,327									105,327
334490 - State Grant - Other Transportation											0
334500 - State Grant - Economic Environment											0
334610 - State Grant - Health or Hospitals		26,071									26,071
334690 - State Grant - Other Human Services											0
334700 - State Grant - Culture/Recreation	175,330	9,055									184,385
334820 - Article V Clerk of Court Trust Fund		277,865									277,865
334890 - State Grant - Other Court-Related		99,799									99,799
335120 - State Revenue Sharing - Proceeds	5,787,966										5,787,966
335130 - State Revenue Sharing - Insurance Agents County Licenses	19,444										19,444
335140 - State Revenue Sharing - Mobile Home Licenses	23,792										23,792
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	136,308										136,308
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	223,250										223,250
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	12,855,444										12,855,444
335220 - State Revenue Sharing - Enhanced 911 Fee		1,211,094									1,211,094
335420 - State Revenue Sharing - Mass Transit		595,897									595,897
335490 - State Revenue Sharing - Other Transportation		3,900,696									3,900,696

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337100 - Local Government Unit Grant - General Government											0
337200 - Local Government Unit Grant - Public Safety	1,863,076										1,863,076
337300 - Local Government Unit Grant - Physical Environment	1,285,687										1,285,687
337400 - Local Government Unit Grant - Transportation	1,359,688	106,293									1,465,981
337500 - Local Government Unit Grant - Economic Environment	12,649	45,570									58,219
337700 - Local Government Unit Grant - Culture/Recreation		375,270									375,270
339000 - Payments From Other Local Units In Lieu Of Taxes	45,365										45,365
341100 - Service Charge - Recording Fees	13,596,924										13,596,924
341150 - Public Records Modernization Trust Fund		446,662									446,662
341160 - County Portion ($2) of $4 Additional Service Charge	351,186										351,186
341200 - Internal Service Fund Fees and Charges	13,135						7,343,143				7,356,278
341300 - Administrative Service Fees		24,210									24,210
341520 - Fees remitted to County from Sheriff		325,282									325,282
341530 - Fees remitted to County from Clerk of Circuit Court	22										22
341550 - Fees remitted to County from Supervisor of Elections	26,767										26,767
341900 - Other General Government Charges and Fees	472,056	12,300									484,356
342100 - Service Charge - Law Enforcement Services	1,980,814	178,187									2,159,001
342300 - Service Charge - Housing for Prisoners		399,274									399,274
342500 - Service Charge - Protective Inspection Fees		5,563									5,563
342600 - Service Charge - Ambulance Fees		11,085,950									11,085,950
342900 - Service Charge - Other Public Safety Charges and Fees	1,025										1,025
343400 - Service Charge - Garbage/Solid Waste						8,509,770					8,509,770
343600 - Service Charge - Water/Sewer Combination Utility		1,648									1,648
343900 - Service Charge - Other Physical Environment Charges	14,600	244,353									258,953
344500 - Service Charge - Parking Facilities	185,580	74,735									260,315
344900 - Service Charge - Other Transportation Charges		243,262									243,262
345100 - Service Charge - Housing		388,267									388,267
347100 - Service Charge - Libraries	121,487										121,487
347200 - Service Charge - Parks and Recreation		103,069									103,069
348120 - County Court Criminal - Service Charges		105,361									105,361
348130 - County Court Criminal - Court Costs		56,690									56,690
348140 - County Court Criminal - Non-Local Fines and Forfeitures		69,255									69,255
348220 - Circuit Court Criminal - Service Charges		119,820									119,820
348230 - Circuit Court Criminal - Court Costs		178,265									178,265
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures		339,839									339,839
348310 - County Court Civil - Filing Fees		480,237									480,237
348320 - County Court Civil - Service Charges		3,899									3,899
348410 - Circuit Court Civil - Filing Fees		1,389,076									1,389,076
348420 - Circuit Court Civil - Service Charges		181,256									181,256
348480 - Circuit Court Civil - Fees and Service Charges		28,244									28,244
348510 - Traffic Court - Filing Fees		2,014									2,014
348520 - Traffic Court - Service Charges		304,263									304,263
348530 - Traffic Court - Court Costs		370,043									370,043
348540 - Traffic Court - Non-Local Fines and Forfeitures		618,362									618,362
348620 - Juvenile Court - Service Charges		11,614									11,614
348710 - Probate Court - Filing Fees		198,384									198,384
348720 - Probate Court - Service Charges		29,961									29,961
348820 - Circuit-Wide Judicial Reimbursement-Other Counties											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348850 - State Reimbursement		281,181									281,181
348860 - Mediation and Arbitration (Alternative Dispute Resolution)		141									141
348921 - Court Innovations/Local Requirements		52,807									52,807
348922 - Legal Aid		52,807									52,807
348923 - Law Library		52,807									52,807
348924 - Juvenile Alternative Programs		52,807									52,807
348930 - State Court Facility Surcharge ($30)	687,922										687,922
348931 - Traffic Surcharge		89,686									89,686
348933 - Animal Control Surcharge		4,266									4,266
348990 - Other Court Collections Transferred to BOCC		18,170									18,170
349000 - Other Charges for Services	28,184	2,297,807									2,325,991
351100 - Judgments and Fines - As Decided by County Court Criminal		107,421									107,421
351300 - Judgments and Fines - As Decided by County Court Civil		297									297
351500 - Judgments and Fines - As Decided by Traffic Court		137,576									137,576
351700 - Intergovernmental Radio Communication Program		207,902									207,902
351800 - 10% of Fines to Public Records Modernization Trust Fund											0
354000 - Fines - Local Ordinance Violation		65,872									65,872
359000 - Other Judgments, Fines and Forfeits		439,722									439,722
361100 - Interest	843,218	690,951		668,999		270,489	97,611				2,571,268
361300 - Net Increase (Decrease) in Fair Value of Investments	-137,826	-270,940		-623,984		-265,417	-64,486				-1,362,653
362000 - Rents and Royalties	2	1,779,599				18,151					1,797,752
364000 - Disposition of Fixed Assets	137,180										137,180
365000 - Sale of Surplus Materials and Scrap	203,638	3,686				255,015					462,339
366000 - Contributions and Donations from Private Sources		46,704									46,704
369300 - Settlements	6,496										6,496
369900 - Other Miscellaneous Revenues	287,272	182,091		39,500							508,863
381000 - Inter-Fund Group Transfers In	65,146,808	11,616,534	8,057,345	17,420,162		458,540					102,699,389
383000 - Installment Purchases & Capital Lease Proceeds	146,616										146,616
385000 - Proceeds from Refunding Bonds											0
Grand Total	160,556,838	164,921,216	8,057,345	21,940,251		10,966,513	7,376,268				373,818,431

Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,701,292										1,701,292
511.30 - Legislative - Operating Expenses	67,141										67,141
512.10 - Executive - Personnel Services	1,565,409										1,565,409
512.30 - Executive - Operating Expenses	135,916										135,916
512.60 - Executive - Capital Outlay											0
512.80 - Executive - Grants and Aids	306,346										306,346
513.10 - Financial and Administrative - Personnel Services	17,854,520						109,877				17,964,397
513.30 - Financial and Administrative - Operating Expenses	5,393,571						84,947				5,478,518

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.60 - Financial and Administrative - Capital Outlay	56,280			84,268							140,548
513.80 - Financial and Administrative - Grants and Aids	105,225										105,225
514.10 - Legal Counsel - Personnel Services	1,393,540										1,393,540
514.30 - Legal Counsel - Operating Expenses	701,885										701,885
515.10 - Comprehensive Planning - Personnel Services	833,947										833,947
515.30 - Comprehensive Planning - Operating Expenses											0
515.80 - Comprehensive Planning - Grants and Aids	518,913										518,913
516.10 - Non-Court Information Systems - Personnel Services	145,664										145,664
516.30 - Non-Court Information Systems - Operating Expenses	3,973	118,681									122,654
516.60 - Non-Court Information Systems - Capital Outlay		77,982									77,982
519.10 - Other General Government - Personnel Services	5,066,074	38,224					547,439				5,651,737
519.30 - Other General Government - Operating Expenses	735,252	1,632,578					6,270,203				8,638,033
519.60 - Other General Government - Capital Outlay	172,760	727,792		1,171,852							2,072,404
519.70 - Other General Government - Debt Service			8,052,416								8,052,416
519.80 - Other General Government - Grants and Aids	69,801										69,801
521.10 - Law Enforcement - Personnel Services	28,783,092	258,163									29,041,255
521.30 - Law Enforcement - Operating Expenses	7,183,638	175,164									7,358,802
521.60 - Law Enforcement - Capital Outlay	822,391	19,000									841,391
521.80 - Law Enforcement - Grants and Aids		91,380									91,380
522.30 - Fire Control - Operating Expenses		8,000,999									8,000,999
523.10 - Detention/Corrections - Personnel Services	24,626,781	2,552,475									27,179,256
523.30 - Detention/Corrections - Operating Expenses	10,498,436	1,600,581									12,099,017
523.60 - Detention/Corrections - Capital Outlay	43,960	181,814		1,097,888							1,323,662
523.80 - Detention/Corrections - Grants and Aids	222,759										222,759
524.10 - Protective Inspections - Personnel Services		1,972,040									1,972,040
524.30 - Protective Inspections - Operating Expenses		404,215									404,215
525.10 - Emergency and Disaster Relief - Personnel Services		526,044									526,044
525.30 - Emergency and Disaster Relief - Operating Expenses	144	592,781									592,925
525.60 - Emergency and Disaster Relief - Capital Outlay		4,967									4,967
525.80 - Emergency and Disaster Relief - Grants and Aids											0
526.10 - Ambulance and Rescue Services - Personnel Services		11,214,043									11,214,043
526.30 - Ambulance and Rescue Services - Operating Expenses		7,517,271									7,517,271
526.60 - Ambulance and Rescue Services - Capital Outlay		1,243,804									1,243,804
527.30 - Medical Examiners - Operating Expenses				1							1
527.80 - Medical Examiners - Grants and Aids	480,996										480,996
529.10 - Other Public Safety - Personnel Services	365,186										365,186
529.30 - Other Public Safety - Operating Expenses	1,273,449										1,273,449
529.60 - Other Public Safety - Capital Outlay	77,566			37,203							114,769
529.80 - Other Public Safety - Grants and Aids		84,835									84,835
534.10 - Garbage/Solid Waste - Personnel Services						1,631,554					1,631,554
534.30 - Garbage/Solid Waste - Operating Expenses						12,786,432					12,786,432
534.60 - Garbage/Solid Waste - Capital Outlay						3,451,652					3,451,652
535.60 - Sewer/Wastewater Services - Capital Outlay		21,427									21,427
535.80 - Sewer/Wastewater Services - Grants and Aids		220,495									220,495
537.10 - Conservation/Resource Management - Personnel Services		2,676,687									2,676,687
537.30 - Conservation/Resource Management - Operating Expenses	4,464	765,571									770,035
537.60 - Conservation/Resource Management - Capital Outlay				29,716							29,716
537.80 - Conservation/Resource Management - Grants and Aids	379,130										379,130

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.10 - Flood Control/Stormwater Control - Personnel Services		1,941,097									1,941,097
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,323,786									1,323,786
538.60 - Flood Control/Stormwater Control - Capital Outlay				1,005,698							1,005,698
539.10 - Other Physical Environment - Personnel Services	1,418,554										1,418,554
539.30 - Other Physical Environment - Operating Expenses	502,912										502,912
539.60 - Other Physical Environment - Capital Outlay				725,238							725,238
541.10 - Road/Street Facilities - Personnel Services		8,367,745									8,367,745
541.30 - Road/Street Facilities - Operating Expenses		4,458,114									4,458,114
541.60 - Road/Street Facilities - Capital Outlay		98,200		8,631,206							8,729,406
541.80 - Road/Street Facilities - Grants and Aids											0
551.10 - Employment Development - Personnel Services	35,525	28,880									64,405
551.30 - Employment Development - Operating Expenses	1,275	16,690									17,965
552.10 - Industry Development - Personnel Services		992,238									992,238
552.30 - Industry Development - Operating Expenses		2,724,878									2,724,878
552.60 - Industry Development - Capital Outlay		74,484									74,484
552.80 - Industry Development - Grants and Aids		649,043									649,043
553.10 - Veterans Services - Personnel Services	170,971										170,971
553.30 - Veterans Services - Operating Expenses	10,164										10,164
553.80 - Veterans Services - Grants and Aids	148,134										148,134
554.10 - Housing and Urban Development - Personnel Services											0
554.30 - Housing and Urban Development - Operating Expenses		-1									-1
554.60 - Housing and Urban Development - Capital Outlay											0
554.80 - Housing and Urban Development - Grants and Aids	2,051	492,773									494,824
559.30 - Other Economic Development - Operating Expenses	2,775,211	40,000									2,815,211
562.10 - Health - Personnel Services	523,653	425,835									949,488
562.30 - Health - Operating Expenses	1,799,366	1,098,173									2,897,539
562.60 - Health - Capital Outlay		202,750									202,750
562.80 - Health - Grants and Aids	290,595	71,250									361,845
563.30 - Mental Health - Operating Expenses	584,976										584,976
564.30 - Public Assistance - Operating Expenses											0
564.80 - Public Assistance - Grants and Aids	2,946,599										2,946,599
569.10 - Other Human Services - Personnel Services	479,061	120,985									600,046
569.30 - Other Human Services - Operating Expenses	141,541	101,182									242,723
569.80 - Other Human Services - Grants and Aids	1,289,140										1,289,140
571.10 - Libraries - Personnel Services	5,400,858										5,400,858
571.30 - Libraries - Operating Expenses	727,647	28,580									756,227
571.60 - Libraries - Capital Outlay	654,391	18,452		53,955							726,798
571.80 - Libraries - Grants and Aids											0
572.10 - Parks/Recreation - Personnel Services		1,554,453									1,554,453
572.30 - Parks/Recreation - Operating Expenses		3,020,299									3,020,299
572.60 - Parks/Recreation - Capital Outlay		430,151		1,108,789							1,538,940
572.80 - Parks/Recreation - Grants and Aids		179,000									179,000
573.80 - Cultural Services - Grants and Aids	150,000	1,168,235									1,318,235
574.80 - Special Events - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	23,747,515	87,688,343				81,820	1,125,000				112,642,678
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service											0
587.70 - Clerk of Court Excess Fee Functions - Debt Service		89,359									89,359
593.30 - Special Items(Loss) - Operating Expenses	585,170										585,170
601.10 - Court Administration - Personnel Services		89,353									89,353

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
601.30 - Court Administration - Operating Expenses	661	25,987									26,648
602.10 - State Attorney Administration - Personnel Services											0
602.30 - State Attorney Administration - Operating Expenses		24,180									24,180
603.10 - Public Defender Administration - Personnel Services											0
603.30 - Public Defender Administration - Operating Expenses		42,311									42,311
604.10 - Clerk of Court Administration - Personnel Services		2,910,270									2,910,270
604.30 - Clerk of Court Administration - Operating Expenses		759,446									759,446
608.10 - Jury Management - Personnel Services		139,668									139,668
608.30 - Jury Management - Operating Expenses		128,427									128,427
608.60 - Jury Management - Capital Outlay											0
614.10 - Clerk of Court - Personnel Services											0
614.30 - Clerk of Court - Operating Expenses											0
614.60 - Clerk of Court - Capital Outlay											0
619.30 - Expert Witness Fees - Operating Expenses		131,224									131,224
622.30 - Drug Court - Operating Expenses		37,161									37,161
634.10 - Clerk of Court - Personnel Services											0
634.30 - Clerk of Court - Operating Expenses											0
634.60 - Clerk of Court - Capital Outlay											0
654.10 - Clerk of Court - Personnel Services											0
654.30 - Clerk of Court - Operating Expenses	3,163										3,163
654.60 - Clerk of Court - Capital Outlay											0
662.10 - Alternative Dispute Resolutions - Personnel Services		167,231									167,231
662.30 - Alternative Dispute Resolutions - Operating Expenses		13,764									13,764
674.10 - Clerk of Court - Personnel Services											0
674.30 - Clerk of Court - Operating Expenses											0
674.60 - Clerk of Court - Capital Outlay											0
685.30 - Guardian ad Litem - Operating Expenses											0
689.30 - Other Circuit Court-Juvenile - Operating Expenses		231,502									231,502
689.80 - Other Circuit Court-Juvenile - Grants and Aids		1,079,656									1,079,656
694.10 - Clerk of Court - Personnel Services											0
694.30 - Clerk of Court - Operating Expenses											0
694.60 - Clerk of Court - Capital Outlay											0
711.10 - Courthouse Security - Personnel Services	3,940,193										3,940,193
711.30 - Courthouse Security - Operating Expenses	385,314	13,801									399,115
711.60 - Courthouse Security - Capital Outlay											0
712.10 - Courthouse Facilities - Personnel Services	71,093										71,093
712.30 - Courthouse Facilities - Operating Expenses	1,120,906	115,011									1,235,917
712.60 - Courthouse Facilities - Capital Outlay				222,629							222,629
713.10 - Information Systems - Personnel Services	615,849										615,849
713.30 - Information Systems - Operating Expenses	440,438	30,617									471,055
713.60 - Information Systems - Capital Outlay				435,683							435,683
714.60 - Public Law Library - Capital Outlay											0
715.80 - Legal Aid - Grants and Aids		301,500									301,500
716.10 - Clerk of Court Related Technology - Personnel Services		407,113									407,113
716.30 - Clerk of Court Related Technology - Operating Expenses											0
716.60 - Clerk of Court Related Technology - Capital Outlay											0
719.10 - Other Operating Court Costs - Personnel Services	190,747	37,000									227,747
719.30 - Other Operating Court Costs - Operating Expenses	33,453	37,000									70,453
724.10 - Clerk of Court - Personnel Services											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
724.30 - Clerk of Court - Operating Expenses											0
724.60 - Clerk of Court - Capital Outlay											0
744.10 - Clerk of Court - Personnel Services											0
744.30 - Clerk of Court - Operating Expenses											0
744.60 - Clerk of Court - Capital Outlay											0
764.10 - Clerk of Court - Personnel Services											0
764.30 - Clerk of Court - Operating Expenses											0
764.60 - Clerk of Court - Capital Outlay											0
Grand Total	162,776,627	166,846,209	8,052,416	14,604,126		17,951,458	8,137,466				378,368,302

Data Element Worksheet Report for FYE: 2018, Leon

Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Leon County Educational Facilities Authority	Independently Reported	$22,826,947	$13,964,929	$20,500,000
Special District - Leon County Energy Improvement District	Independently Reported	$0	$0	$0
Special District - Leon County Health Facilities Authority	Independently Reported	$0	$0	$0
Special District - Leon County Housing Finance Authority	Discretely Reported	$53,865	$176,252	$0
Special District - Leon County Research and Development Authority	Independently Reported	$1,011,958	$1,188,233	$0