

Unit Information

Unit Type: County

Year: 2020

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 South Monroe Street
Suite 100
Tallahassee, FL 32301

Contact Information

Name: Mr. Edward E. Burke

Title: Finance Director

Phone: (850) 606-4075

Email: EEBurke@leoncountyfl.gov

Address:

315 S Calhoun Street
#750
Tallahassee, FL 32301

AFR Details

Original AFR

AFR Status: Verified By DFS

AFR Received Date: 6/9/2021

Audit Received Date: 6/9/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$18,730,363

Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/13/2021

Auditor Name: Thomas Howell Ferguson P.A.
CPAs

Address:
2615 Centennial Blvd Ste 200
Tallahassee, FL 32308

Certification

Chief Financial Officer

Name: Edward E. Burke

Title: Finance Director

Chairman/Elected Official

Name: Rick Minor

Title: Chairman

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2020

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	56,235,761	93,493,705									149,729,466
312100 - Local Option Taxes	48,700	4,723,874									4,772,574
312300 - County Ninth-Cent Voted Fuel Tax		1,312,790									1,312,790
312410 - First Local Option Fuel Tax		3,384,518									3,384,518
312420 - Second Local Option Fuel Tax		2,696,239									2,696,239
312600 - Discretionary Sales Surtaxes				4,981,418							4,981,418
314100 - Utility Service Tax - Electricity		7,398,484									7,398,484
314300 - Utility Service Tax - Water		1,158,679									1,158,679
314400 - Utility Service Tax - Gas		527,540									527,540
314700 - Utility Service Tax - Fuel Oil		772									772
314900 - Utility Service Tax - Other		-28,460									-28,460
315000 - Communications Service Tax (Chapter 202)	2,834,383										2,834,383
319000 - Other General Taxes		3,483,967				1,529,506					5,013,473
322000 - Building Permits		2,068,679									2,068,679
323700 - Franchise Fee - Solid Waste						316,389					316,389
325100 - Special Assessments - Capital Improvement		106,505									106,505
325200 - Special Assessments - Charges for Public Services		8,453,433									8,453,433
329000 - Other Permits, Fees & Special Assessments		1,362,438									1,362,438
331100 - Federal Grant - General Government	16,432	407,142									423,574
331200 - Federal Grant - Public Safety		1,107,061									1,107,061
331350 - Federal Grant - Sewer/Wastewater		5,928									5,928
331390 - Federal Grant - Other Physical Environment	1,345,371										1,345,371
331410 - Federal Grant - Airport Development		619,704									619,704
331500 - Federal Grant - Economic Environment		36,710,633									36,710,633
331650 - Federal Grant - Child Support Reimbursement	2,542	204,461									207,003
331700 - Federal Grant - Culture/Recreation		12,924									12,924
331900 - Federal Grant - Other		22,175									22,175
333000 - Federal Payments In Lieu Of Taxes	244,621	48,503									293,124
334100 - State Grant - General Government		13,200									13,200
334200 - State Grant - Public Safety		253,983									253,983
334350 - State Grant - Sewer/Wastewater		894,358									894,358
334360 - State Grant - Stormwater Management		320,860									320,860
334390 - State Grant - Other Physical Environment		365,869									365,869
334610 - State Grant - Health or Hospitals		31,173									31,173
334700 - State Grant - Culture/Recreation	156,627										156,627
334820 - Article V Clerk of Court Trust Fund		1,245,867									1,245,867
335120 - State Revenue Sharing - Proceeds	5,585,564										5,585,564
335130 - State Revenue Sharing - Insurance Agents County Licenses	72,233										72,233
335140 - State Revenue Sharing - Mobile Home Licenses	24,687										24,687
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	108,681										108,681
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	12,429,991										12,429,991
335220 - State Revenue Sharing - Enhanced 911 Fee		1,302,729									1,302,729
335290 - State Revenue Sharing - Other Public Safety		6,409									6,409

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
335420 - State Revenue Sharing - Mass Transit		552,775									552,775
335490 - State Revenue Sharing - Other Transportation		3,422,967									3,422,967
336000 - State Payments In Lieu of Taxes		500									500
337200 - Local Government Unit Grant - Public Safety	1,041,655	180,837		130,000							1,352,492
337300 - Local Government Unit Grant - Physical Environment	1,426,871			272,221							1,699,092
337400 - Local Government Unit Grant - Transportation	-169,757	546,651									376,894
337500 - Local Government Unit Grant - Economic Environment	-12,648	34,759									22,111
337700 - Local Government Unit Grant - Culture/Recreation		194,948									194,948
341100 - Service Charge - Recording Fees	3,738,202										3,738,202
341150 - Public Records Modernization Trust Fund		538,218									538,218
341160 - County Portion (\$2) of \$4 Additional Service Charge	425,955										425,955
341200 - Internal Service Fund Fees and Charges	36,733						6,578,926				6,615,659
341300 - Administrative Service Fees		14,670									14,670
341520 - Fees remitted to County from Sheriff		239,962									239,962
341530 - Fees remitted to County from Clerk of Circuit Court	25										25
341550 - Fees remitted to County from Supervisor of Elections	28,422										28,422
341900 - Other General Government Charges and Fees	364,748										364,748
342100 - Service Charge - Law Enforcement Services	2,243,032	155,199									2,398,231
342300 - Service Charge - Housing for Prisoners		215,971									215,971
342600 - Service Charge - Ambulance Fees		12,481,734									12,481,734
342900 - Service Charge - Other Public Safety Charges and Fees	100										100
343400 - Service Charge - Garbage/Solid Waste						9,491,407					9,491,407
343600 - Service Charge - Water/Sewer Combination Utility		1,968									1,968
343800 - Service Charge - Cemetery	191,650										191,650
343900 - Service Charge - Other Physical Environment Charges		269,371									269,371
344500 - Service Charge - Parking Facilities	141,523	96,510									238,033
344900 - Service Charge - Other Transportation Charges		324,234									324,234
345100 - Service Charge - Housing		575,836								43,024	618,860
347100 - Service Charge - Libraries	46,615										46,615
347200 - Service Charge - Parks and Recreation		48,878									48,878
348120 - County Court Criminal - Service Charges		64,114									64,114
348130 - County Court Criminal - Court Costs		49,083									49,083
348140 - County Court Criminal - Non-Local Fines and Forfeitures		66,589									66,589
348220 - Circuit Court Criminal - Service Charges		98,279									98,279
348230 - Circuit Court Criminal - Court Costs		184,972									184,972
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures		388,198									388,198
348310 - County Court Civil - Filing Fees		544,061									544,061
348320 - County Court Civil - Service Charges		2,867									2,867
348410 - Circuit Court Civil - Filing Fees		1,177,040									1,177,040
348420 - Circuit Court Civil - Service Charges		89,382									89,382
348480 - Circuit Court Civil - Fees and Service Charges		25,819									25,819
348510 - Traffic Court - Filing Fees		730									730
348520 - Traffic Court - Service Charges		196,053									196,053
348530 - Traffic Court - Court Costs		153,932									153,932
348540 - Traffic Court - Non-Local Fines and Forfeitures		437,571									437,571
348620 - Juvenile Court - Service Charges		12,079									12,079
348710 - Probate Court - Filing Fees		166,348									166,348
348720 - Probate Court - Service Charges		24,235									24,235

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348850 - State Reimbursement		188,434									188,434
348860 - Mediation and Arbitration (Alternative Dispute Resolution)		97									97
348921 - Court Innovations/Local Requirements		52,448									52,448
348922 - Legal Aid		52,448									52,448
348923 - Law Library		52,448									52,448
348924 - Juvenile Alternative Programs		52,448									52,448
348930 - State Court Facility Surcharge (\$30)	518,321										518,321
348931 - Traffic Surcharge		84,819									84,819
348933 - Animal Control Surcharge		440									440
348990 - Other Court Collections Transferred to BOCC		59,055									59,055
349000 - Other Charges for Services	24,807	1,893,202		6,808,143							8,726,152
351100 - Judgments and Fines - As Decided by County Court Criminal		128,477									128,477
351300 - Judgments and Fines - As Decided by County Court Civil		95									95
351500 - Judgments and Fines - As Decided by Traffic Court		220,915									220,915
351700 - Intergovernmental Radio Communication Program		154,464									154,464
354000 - Fines - Local Ordinance Violation		52,090									52,090
359000 - Other Judgments, Fines and Forfeits		130,946									130,946
361100 - Interest	392,246	1,213,882	14,104	902,839		140,926	98,735			8,674	2,771,406
361300 - Net Increase (Decrease) in Fair Value of Investments	71,772	404,055	113,339	299,864		-6,198	58,620				941,452
362000 - Rents and Royalties	1	1,627,112									1,627,113
364000 - Disposition of Fixed Assets	279,265									159,249	438,514
365000 - Sale of Surplus Materials and Scrap	68,183	77,098								1,000	146,281
366000 - Contributions and Donations from Private Sources		283,892								34,900	318,792
367000 - Licenses	330,484									11,739	342,223
369300 - Settlements	49,021	22,183					1,558				72,762
369900 - Other Miscellaneous Revenues	152,333	211,607								4,163	368,103
381000 - Inter-Fund Group Transfers In	81,526,624	50,067,130	7,566,729	13,007,816		1,185,987	2,051,805				155,406,091
383000 - Installment Purchases & Capital Lease Proceeds	146,616			517,103							663,719
384000 - Debt Proceeds				6,142,065							6,142,065
Grand Total	172,391,642	254,323,267	7,694,172	33,061,469		12,658,017	8,789,644			262,749	489,180,960

Expenditures Report for FYE 2020

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,788,017										1,788,017
511.30 - Legislative - Operating Expenses	53,786										53,786
512.10 - Executive - Personnel Services	1,741,480										1,741,480
512.30 - Executive - Operating Expenses	117,217										117,217
512.80 - Executive - Grants and Aids	117,287										117,287
513.10 - Financial and Administrative - Personnel Services	22,058,839	114,542					184,243				22,357,624
513.30 - Financial and Administrative - Operating Expenses	7,533,134	374,261		2,582			72,812				7,982,789
513.60 - Financial and Administrative - Capital Outlay	324,438										324,438

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
513.80 - Financial and Administrative - Grants and Aids	83,175										83,175
514.10 - Legal Counsel - Personnel Services	1,646,901										1,646,901
514.30 - Legal Counsel - Operating Expenses	445,007										445,007
515.10 - Comprehensive Planning - Personnel Services	659,426										659,426
515.80 - Comprehensive Planning - Grants and Aids	1,225,002										1,225,002
516.10 - Non-Court Information Systems - Personnel Services	174,299										174,299
516.30 - Non-Court Information Systems - Operating Expenses	5,299	104,211									109,510
516.60 - Non-Court Information Systems - Capital Outlay	-600	599									-1
519.10 - Other General Government - Personnel Services	3,152,370	63,179									3,215,549
519.30 - Other General Government - Operating Expenses	-1,760,135	2,012,326		1,432,566			5,976,983				7,661,740
519.60 - Other General Government - Capital Outlay		579,658		1,158,490							1,738,148
519.70 - Other General Government - Debt Service			7,577,482	402,385							7,979,867
519.80 - Other General Government - Grants and Aids	56,743		21,450								78,193
521.10 - Law Enforcement - Personnel Services	31,989,556	319,679									32,309,235
521.30 - Law Enforcement - Operating Expenses	5,887,872	167,261									6,055,133
521.60 - Law Enforcement - Capital Outlay	3,173,242	83,045		1,527,200							4,783,487
521.80 - Law Enforcement - Grants and Aids	78,700	48,623									127,323
522.30 - Fire Control - Operating Expenses		8,447,727									8,447,727
522.60 - Fire Control - Capital Outlay		6,819									6,819
523.10 - Detention/Corrections - Personnel Services	25,936,542	2,748,146									28,684,688
523.30 - Detention/Corrections - Operating Expenses	12,033,817	1,778,844		364,417							14,177,078
523.60 - Detention/Corrections - Capital Outlay	364,451	200,969		1,758,218							2,323,638
523.80 - Detention/Corrections - Grants and Aids	222,759										222,759
524.10 - Protective Inspections - Personnel Services		1,950,819									1,950,819
524.30 - Protective Inspections - Operating Expenses		541,638									541,638
525.10 - Emergency and Disaster Relief - Personnel Services		661,684									661,684
525.30 - Emergency and Disaster Relief - Operating Expenses		1,639,499									1,639,499
525.60 - Emergency and Disaster Relief - Capital Outlay		299,603									299,603
525.80 - Emergency and Disaster Relief - Grants and Aids		6,242,667									6,242,667
526.10 - Ambulance and Rescue Services - Personnel Services		5,148,071									5,148,071
526.30 - Ambulance and Rescue Services - Operating Expenses		8,744,892		15,000							8,759,892
526.60 - Ambulance and Rescue Services - Capital Outlay		725,015		4,843,946							5,568,961
527.30 - Medical Examiners - Operating Expenses				9,943							9,943
527.60 - Medical Examiners - Capital Outlay				115,499							115,499
527.80 - Medical Examiners - Grants and Aids	539,868										539,868
529.10 - Other Public Safety - Personnel Services	359,652										359,652
529.30 - Other Public Safety - Operating Expenses	1,196,370			16,882							1,213,252
529.60 - Other Public Safety - Capital Outlay		50,074		61,790							111,864
529.80 - Other Public Safety - Grants and Aids		3,019,390									3,019,390
534.10 - Garbage/Solid Waste - Personnel Services	155					1,985,662					1,985,817
534.30 - Garbage/Solid Waste - Operating Expenses						13,208,167					13,208,167
534.60 - Garbage/Solid Waste - Capital Outlay						99,886					99,886
535.30 - Sewer/Wastewater Services - Operating Expenses		50,765		27,646							78,411
535.60 - Sewer/Wastewater Services - Capital Outlay		1,170,380		402,869							1,573,249
535.80 - Sewer/Wastewater Services - Grants and Aids		224,206									224,206
537.10 - Conservation/Resource Management - Personnel Services		3,202,113									3,202,113
537.30 - Conservation/Resource Management - Operating Expenses	4,231	760,902		267,313							1,032,446
537.80 - Conservation/Resource Management - Grants and Aids	490,018										490,018

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		1,977,098									1,977,098
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,445,708		259,601							1,705,309
538.60 - Flood Control/Stormwater Control - Capital Outlay				4,234,965							4,234,965
539.10 - Other Physical Environment - Personnel Services	1,455,585										1,455,585
539.30 - Other Physical Environment - Operating Expenses	516,293			421,142			-37				937,398
541.10 - Road/Street Facilities - Personnel Services		8,173,799									8,173,799
541.30 - Road/Street Facilities - Operating Expenses	261	4,308,760		733,352							5,042,373
541.60 - Road/Street Facilities - Capital Outlay		874,565		7,357,464							8,232,029
552.10 - Industry Development - Personnel Services		985,883									985,883
552.30 - Industry Development - Operating Expenses		2,146,508									2,146,508
552.60 - Industry Development - Capital Outlay		176,809									176,809
552.80 - Industry Development - Grants and Aids		382,680									382,680
553.10 - Veterans Services - Personnel Services	186,668										186,668
553.30 - Veterans Services - Operating Expenses	12,780										12,780
553.80 - Veterans Services - Grants and Aids	71,455	55									71,510
554.10 - Housing and Urban Development - Personnel Services		26,103									26,103
554.30 - Housing and Urban Development - Operating Expenses		17,636								128,744	146,380
554.60 - Housing and Urban Development - Capital Outlay		52									52
554.80 - Housing and Urban Development - Grants and Aids		606,080									606,080
559.30 - Other Economic Development - Operating Expenses	2,722,485										2,722,485
559.60 - Other Economic Development - Capital Outlay		370,637									370,637
559.80 - Other Economic Development - Grants and Aids		3,888,529									3,888,529
562.10 - Health - Personnel Services	475,741	437,983									913,724
562.30 - Health - Operating Expenses	1,716,078	1,566,756									3,282,834
562.80 - Health - Grants and Aids	255,595	137,933									393,528
563.30 - Mental Health - Operating Expenses	611,005										611,005
564.80 - Public Assistance - Grants and Aids	3,403,224										3,403,224
569.10 - Other Human Services - Personnel Services	531,198	63,350									594,548
569.30 - Other Human Services - Operating Expenses	60,987	64,517									125,504
569.80 - Other Human Services - Grants and Aids	1,546,393										1,546,393
571.10 - Libraries - Personnel Services	5,171,911										5,171,911
571.30 - Libraries - Operating Expenses	524,342	21,161		117,866							663,369
571.60 - Libraries - Capital Outlay	402,396	39,683									442,079
572.10 - Parks/Recreation - Personnel Services		1,637,196									1,637,196
572.30 - Parks/Recreation - Operating Expenses		3,258,499		403,489							3,661,988
572.60 - Parks/Recreation - Capital Outlay		152,782		2,869,689							3,022,471
572.80 - Parks/Recreation - Grants and Aids		179,000									179,000
573.30 - Cultural Services - Operating Expenses	259										259
573.80 - Cultural Services - Grants and Aids	150,000	1,115,640									1,265,640
581.90 - Interfund Transfers Out - Other Uses	22,456,328	130,579,832		2,254,152		115,779					155,406,091
590.30 - Other Non-Operating Disbursements - Operating Expenses							840,363				840,363
591.10 - Non-Operating Interest Expense - Personnel Services							640,546				640,546
591.30 - Non-Operating Interest Expense - Operating Expenses							1,865,774				1,865,774
593.30 - Special Items(Loss) - Operating Expenses	1,335,125										1,335,125
601.10 - Court Administration - Personnel Services	212,430										212,430
601.30 - Court Administration - Operating Expenses	6,525	3,858									10,383
602.10 - State Attorney Administration - Personnel Services		37,000									37,000
602.30 - State Attorney Administration - Operating Expenses		74,787									74,787

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
603.10 - Public Defender Administration - Personnel Services		37,000									37,000
603.30 - Public Defender Administration - Operating Expenses		121,558									121,558
604.10 - Clerk of Court Administration - Personnel Services	1,224	4,520,525									4,521,749
604.30 - Clerk of Court Administration - Operating Expenses	1,592	996,169									997,761
608.10 - Jury Management - Personnel Services		91,844									91,844
608.30 - Jury Management - Operating Expenses		61,270									61,270
614.30 - Clerk of Court - Operating Expenses		420,865									420,865
654.30 - Clerk of Court - Operating Expenses	21,842										21,842
662.10 - Alternative Dispute Resolutions - Personnel Services		176,787									176,787
662.30 - Alternative Dispute Resolutions - Operating Expenses		12,093									12,093
685.30 - Guardian ad Litem - Operating Expenses	3,547,171										3,547,171
689.30 - Other Circuit Court-Juvenile - Operating Expenses		232,955									232,955
689.80 - Other Circuit Court-Juvenile - Grants and Aids		1,469,520									1,469,520
711.10 - Courthouse Security - Personnel Services	679,358										679,358
711.30 - Courthouse Security - Operating Expenses	28,589	12,358									40,947
712.30 - Courthouse Facilities - Operating Expenses	936,872	103,276									1,040,148
712.60 - Courthouse Facilities - Capital Outlay				767,139							767,139
713.10 - Information Systems - Personnel Services	964,522										964,522
713.30 - Information Systems - Operating Expenses	601,731	29,975									631,706
713.60 - Information Systems - Capital Outlay				451,839							451,839
715.80 - Legal Aid - Grants and Aids		301,478									301,478
716.10 - Clerk of Court Related Technology - Personnel Services		555,268									555,268
719.30 - Other Operating Court Costs - Operating Expenses	10,015										10,015
	Grand Total	172,316,898	225,375,427	7,598,932	32,277,444		15,409,494	9,580,684		128,744	462,687,623

Data Element Worksheet Report for FYE: 2020, Leon

Affiliates Report for FYE 2020

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Leon County Educational Facilities Authority	Independently Reported	\$9,116,569	\$9,961,061	\$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	\$262,749	\$128,744	\$0
Special District - Leon County Research and Development Authority	Independently Reported	\$973,477	\$1,248,713	\$0

