

Unit Information

Unit Type: County

Year: 2014

Unit Name: Leon

Unit Dependency:

Unit Status: Active

Location Information

Name: Hon. Bob Inzer

Title: Clerk of Circuit Court

Phone: (850) 577-4000

Address:

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

Contact Information

Name: Ms. Betsy Coxen

Title: Finance Director

Phone: (850) 577-4020

Email: BetsyC@leoncountyfl.gov

Address:

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

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 4/2/2015

Audit Received Date: 4/1/2015

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$51,933,188

Audit Information

Was an audit performed? Yes

Audit Performed Date: 3/10/2015

Auditor Name: Thomas Howell Ferguson P.A.
CPAs

Address:
2615 Centennial Blvd, Ste. 200
Tallahassee, FL 32308

Certification

Chief Financial Officer

Name: Betsy Coxen

Title: Finance Director

Chairman/Elected Official

Name: Mary Ann Lindley

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 2014

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	40,861,785	72,895,967									113,757,752
312100 - Local Option Taxes	158,891	4,478,090									4,636,981
312300 - County Ninth-Cent Voted Fuel Tax		1,406,321									1,406,321
312410 - First Local Option Fuel Tax		3,642,595									3,642,595
312420 - Second Local Option Fuel Tax		1,968,629									1,968,629
312600 - Discretionary Sales Surtaxes				3,848,059							3,848,059
314100 - Utility Service Tax - Electricity		4,315,227									4,315,227
314300 - Utility Service Tax - Water		822,938									822,938
314400 - Utility Service Tax - Gas		608,271									608,271
314700 - Utility Service Tax - Fuel Oil		1,706									1,706
315000 - Communications Service Tax (Chapter 202)	3,645,653										3,645,653
319000 - Other General Taxes		3,345,744				1,450,207					4,795,951
322000 - Building Permits		1,505,706									1,505,706
323700 - Franchise Fee - Solid Waste	738					253,137					253,875
325100 - Special Assessments - Capital Improvement		317,490									317,490
325200 - Special Assessments - Charges for Public Services		7,416,764									7,416,764
329000 - Other Permits, Fees & Special Assessments		1,022,665									1,022,665
331100 - Federal Grant - General Government	56,275										56,275
331200 - Federal Grant - Public Safety		1,719,379									1,719,379
331490 - Federal Grant - Other Transportation		99,000		187,719							286,719
331500 - Federal Grant - Economic Environment		630,389									630,389
331650 - Federal Grant - Child Support Reimbursement	8,000	391,473									399,473
333000 - Federal Payments In Lieu Of Taxes	203,372	52,171									255,543
334200 - State Grant - Public Safety		222,092									222,092
334390 - State Grant - Other Physical Environment		130,430									130,430
334490 - State Grant - Other Transportation		59,339									59,339
334500 - State Grant - Economic Environment		27,794									27,794
334610 - State Grant - Health or Hospitals		-735									-735
334690 - State Grant - Other Human Services		-3,308									-3,308
334700 - State Grant - Culture/Recreation	178,220	175,597									353,817
334820 - Article V Clerk of Court Trust Fund		535,211									535,211
335120 - State Revenue Sharing - Proceeds	4,815,581										4,815,581
335130 - State Revenue Sharing - Insurance Agents County Licenses	49,702										49,702
335140 - State Revenue Sharing - Mobile Home Licenses	30,953										30,953
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	96,045										96,045
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	11,326,967										11,326,967
335220 - State Revenue Sharing - Enhanced 911 Fee		1,235,711									1,235,711
335290 - State Revenue Sharing - Other Public Safety											0
335420 - State Revenue Sharing - Mass Transit		552,641									552,641
335490 - State Revenue Sharing - Other Transportation		3,525,755									3,525,755
337100 - Local Government Unit Grant - General Government		642									642
337200 - Local Government Unit Grant - Public Safety	285,947	63,153									349,100
337300 - Local Government Unit Grant - Physical Environment	528,337										528,337

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337400 - Local Government Unit Grant - Transportation	283,145	103,666									386,811
337700 - Local Government Unit Grant - Culture/Recreation		480,614									480,614
339000 - Payments From Other Local Units In Lieu Of Taxes											0
341100 - Service Charge - Recording Fees	3,378,554	114,369									3,492,923
341150 - Public Records Modernization Trust Fund		339,056									339,056
341160 - County Portion (\$2) of \$4 Additional Service Charge	343,416										343,416
341200 - Internal Service Fund Fees and Charges							6,112,719				6,112,719
341520 - Fees remitted to County from Sheriff		414,794									414,794
341550 - Fees remitted to County from Supervisor of Elections	20,792										20,792
341900 - Other General Government Charges and Fees	396,260										396,260
342100 - Service Charge - Law Enforcement Services	1,571,972	180,441									1,752,413
342300 - Service Charge - Housing for Prisoners		437,864									437,864
342500 - Service Charge - Protective Inspection Fees		4,199									4,199
342600 - Service Charge - Ambulance Fees		10,082,778									10,082,778
342900 - Service Charge - Other Public Safety Charges and Fees	400										400
343400 - Service Charge - Garbage/Solid Waste						7,288,235					7,288,235
343600 - Service Charge - Water/Sewer Combination Utility		4,296									4,296
343900 - Service Charge - Other Physical Environment Charges	675	109,257									109,932
344500 - Service Charge - Parking Facilities	192,772	93,735									286,507
344900 - Service Charge - Other Transportation Charges		132,330									132,330
345100 - Service Charge - Housing		81,649								44,971	126,620
347100 - Service Charge - Libraries	158,039										158,039
347200 - Service Charge - Parks and Recreation	-18	30,248									30,230
348120 - County Court Criminal - Service Charges		130,656									130,656
348130 - County Court Criminal - Court Costs		60,534									60,534
348140 - County Court Criminal - Non-Local Fines and Forfeitures		67,276									67,276
348220 - Circuit Court Criminal - Service Charges		95,852									95,852
348230 - Circuit Court Criminal - Court Costs		155,324									155,324
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures		180,043									180,043
348310 - County Court Civil - Filing Fees		1,094,723									1,094,723
348320 - County Court Civil - Service Charges		5,621									5,621
348410 - Circuit Court Civil - Filing Fees		691,514									691,514
348420 - Circuit Court Civil - Service Charges		234,410									234,410
348480 - Circuit Court Civil - Fees and Service Charges		28,755									28,755
348510 - Traffic Court - Filing Fees		3,980									3,980
348520 - Traffic Court - Service Charges		228,375									228,375
348530 - Traffic Court - Court Costs		1,317,115									1,317,115
348540 - Traffic Court - Non-Local Fines and Forfeitures		738,449									738,449
348620 - Juvenile Court - Service Charges		4,694									4,694
348640 - Juvenile Court - Non-Local Fines and Forfeitures											0
348710 - Probate Court - Filing Fees		151,933									151,933
348720 - Probate Court - Service Charges		35,181									35,181
348820 - Circuit-Wide Judicial Reimbursement-Other Counties	16,383										16,383
348850 - State Reimbursement		10,247									10,247
348860 - Mediation and Arbitration (Alternative Dispute Resolution)		278									278
348921 - Court Innovations/Local Requirements		53,061									53,061
348922 - Legal Aid		53,061									53,061

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348923 - Law Library		53,061									53,061
348924 - Juvenile Alternative Programs		53,061									53,061
348930 - State Court Facility Surcharge (\$30)	1,040,251										1,040,251
348931 - Traffic Surcharge		138,274									138,274
348990 - Other Court Collections Transferred to BOCC	8,400	158,635									167,035
349000 - Other Charges for Services	69,315	2,036,583		344,402							2,450,300
351100 - Judgments and Fines - As Decided by County Court Criminal		109,972									109,972
351300 - Judgments and Fines - As Decided by County Court Civil		365									365
351700 - Intergovernmental Radio Communication Program		269,657									269,657
351800 - 10% of Fines to Public Records Modernization Trust Fund		243,751									243,751
354000 - Fines - Local Ordinance Violation		77,580									77,580
359000 - Other Judgments, Fines and Forfeits		444,706									444,706
361100 - Interest	374,620	325,070		326,313		127,831	25,041			3,819	1,182,694
361300 - Net Increase (Decrease) in Fair Value of Investments	-7,168	21,850		-14,310		44,906	-690				44,588
362000 - Rents and Royalties	3,851	1,704,220				14,156					1,722,227
364000 - Disposition of Fixed Assets	45,799										45,799
365000 - Sale of Surplus Materials and Scrap	183,797	2,663				2,231	497				189,188
366000 - Contributions and Donations from Private Sources		168,025									168,025
369300 - Settlements	2,495										2,495
369900 - Other Miscellaneous Revenues	93,596	152,768					102,261				348,625
381000 - Inter-Fund Group Transfers In	65,648,058	13,929,232	9,311,519	10,969,914		910,190					100,768,913
383000 - Installment Purchases & Capital Lease Proceeds	146,616										146,616
385000 - Proceeds from Refunding Bonds			16,370,000								16,370,000
Grand Total	136,441,736	151,004,698	25,681,519	15,662,097		10,090,893	6,239,828			48,790	345,169,561

Expenditures Report for FYE 2014

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,380,655										1,380,655
511.30 - Legislative - Operating Expenses	59,094										59,094
512.10 - Executive - Personnel Services	1,291,058										1,291,058
512.30 - Executive - Operating Expenses	286,461										286,461
512.60 - Executive - Capital Outlay	961										961
513.10 - Financial and Administrative - Personnel Services	15,850,945						100,415				15,951,360
513.30 - Financial and Administrative - Operating Expenses	4,683,086	2,771					72,638				4,758,495
513.60 - Financial and Administrative - Capital Outlay	105,227			2,225,038							2,330,265
514.10 - Legal Counsel - Personnel Services	1,296,535										1,296,535
514.30 - Legal Counsel - Operating Expenses	525,364										525,364
515.10 - Comprehensive Planning - Personnel Services	364,265										364,265
515.30 - Comprehensive Planning - Operating Expenses	21,053										21,053
515.80 - Comprehensive Planning - Grants and Aids	751,530										751,530
516.10 - Non-Court Information Systems - Personnel Services	127,139										127,139

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
516.30 - Non-Court Information Systems - Operating Expenses	27,296	84,775									112,071
516.60 - Non-Court Information Systems - Capital Outlay		213,606									213,606
519.10 - Other General Government - Personnel Services	4,971,954	48,116					545,338				5,565,408
519.30 - Other General Government - Operating Expenses	1,017,655	506,543					5,350,885				6,875,083
519.60 - Other General Government - Capital Outlay	75,411	859,354		3,638,936							4,573,701
519.70 - Other General Government - Debt Service			8,977,444								8,977,444
519.80 - Other General Government - Grants and Aids	70,872										70,872
521.10 - Law Enforcement - Personnel Services	23,482,321	309,008									23,791,329
521.30 - Law Enforcement - Operating Expenses	5,695,961	173,430									5,869,391
521.60 - Law Enforcement - Capital Outlay	796,252	113,163									909,415
521.80 - Law Enforcement - Grants and Aids	54	27,559									27,613
522.30 - Fire Control - Operating Expenses		6,889,465									6,889,465
523.10 - Detention/Corrections - Personnel Services	20,365,157	2,128,667									22,493,824
523.30 - Detention/Corrections - Operating Expenses	8,937,631	1,462,809									10,400,440
523.60 - Detention/Corrections - Capital Outlay	399,383			1,233,936							1,633,319
523.80 - Detention/Corrections - Grants and Aids	335,759										335,759
524.10 - Protective Inspections - Personnel Services		1,087,268									1,087,268
524.30 - Protective Inspections - Operating Expenses		232,221									232,221
524.60 - Protective Inspections - Capital Outlay											0
525.10 - Emergency and Disaster Relief - Personnel Services		447,644									447,644
525.30 - Emergency and Disaster Relief - Operating Expenses		583,171									583,171
525.60 - Emergency and Disaster Relief - Capital Outlay		39,474									39,474
525.80 - Emergency and Disaster Relief - Grants and Aids		124,533									124,533
526.10 - Ambulance and Rescue Services - Personnel Services		8,533,300									8,533,300
526.30 - Ambulance and Rescue Services - Operating Expenses		6,323,242									6,323,242
526.60 - Ambulance and Rescue Services - Capital Outlay		75,986		384,615							460,601
527.30 - Medical Examiners - Operating Expenses				12,175							12,175
527.80 - Medical Examiners - Grants and Aids	396,522										396,522
529.10 - Other Public Safety - Personnel Services	299,374										299,374
529.30 - Other Public Safety - Operating Expenses	975,762										975,762
529.60 - Other Public Safety - Capital Outlay				1,268,087							1,268,087
529.80 - Other Public Safety - Grants and Aids		138,274									138,274
534.10 - Garbage/Solid Waste - Personnel Services						2,018,376					2,018,376
534.30 - Garbage/Solid Waste - Operating Expenses						8,640,673					8,640,673
534.60 - Garbage/Solid Waste - Capital Outlay						206,462					206,462
535.80 - Sewer/Wastewater Services - Grants and Aids		224,265									224,265
537.10 - Conservation/Resource Management - Personnel Services	427,565	2,547,492									2,975,057
537.30 - Conservation/Resource Management - Operating Expenses	65,377	594,103									659,480
537.60 - Conservation/Resource Management - Capital Outlay		333,466		9,025							342,491
538.10 - Flood Control/Stormwater Control - Personnel Services		1,772,034									1,772,034
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,567,644									1,567,644
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,191,029		4,257,975							5,449,004
539.10 - Other Physical Environment - Personnel Services	1,218,651										1,218,651
539.30 - Other Physical Environment - Operating Expenses	540,482										540,482
539.60 - Other Physical Environment - Capital Outlay				451,099							451,099
539.80 - Other Physical Environment - Grants and Aids											0
541.10 - Road/Street Facilities - Personnel Services		6,856,592									6,856,592
541.30 - Road/Street Facilities - Operating Expenses		3,629,326									3,629,326

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.60 - Road/Street Facilities - Capital Outlay		567,245		8,910,631							9,477,876
541.80 - Road/Street Facilities - Grants and Aids		600,823									600,823
551.10 - Employment Development - Personnel Services	66,710										66,710
551.30 - Employment Development - Operating Expenses	1,298										1,298
552.10 - Industry Development - Personnel Services		902,700									902,700
552.30 - Industry Development - Operating Expenses		1,856,762									1,856,762
552.60 - Industry Development - Capital Outlay		7,182		240,279							247,461
552.80 - Industry Development - Grants and Aids	199,500	407,398									606,898
553.10 - Veterans Services - Personnel Services	110,396										110,396
553.30 - Veterans Services - Operating Expenses	11,585										11,585
553.80 - Veterans Services - Grants and Aids	120,647										120,647
554.10 - Housing and Urban Development - Personnel Services		27,793									27,793
554.30 - Housing and Urban Development - Operating Expenses										16,675	16,675
554.60 - Housing and Urban Development - Capital Outlay		4,360									4,360
554.80 - Housing and Urban Development - Grants and Aids		82,966								120,217	203,183
559.30 - Other Economic Development - Operating Expenses	1,311,879										1,311,879
562.10 - Health - Personnel Services	345,140	388,262									733,402
562.30 - Health - Operating Expenses	1,560,164	788,738									2,348,902
562.60 - Health - Capital Outlay				51,635							51,635
562.80 - Health - Grants and Aids	290,345	71,250									361,595
563.30 - Mental Health - Operating Expenses	691,336										691,336
564.30 - Public Assistance - Operating Expenses	7,240										7,240
564.80 - Public Assistance - Grants and Aids	2,559,678										2,559,678
569.10 - Other Human Services - Personnel Services	473,933	47,500									521,433
569.30 - Other Human Services - Operating Expenses	28,351	136,322									164,673
569.80 - Other Human Services - Grants and Aids	1,337,320	146,667									1,483,987
571.10 - Libraries - Personnel Services	4,944,554										4,944,554
571.30 - Libraries - Operating Expenses	645,663	22,970									668,633
571.60 - Libraries - Capital Outlay	626,661	41,431		272,081							940,173
571.70 - Libraries - Debt Service											0
571.80 - Libraries - Grants and Aids	3,000										3,000
572.10 - Parks/Recreation - Personnel Services		1,321,917									1,321,917
572.30 - Parks/Recreation - Operating Expenses		2,670,922									2,670,922
572.60 - Parks/Recreation - Capital Outlay		75,366		2,581,970							2,657,336
572.80 - Parks/Recreation - Grants and Aids	1,000	179,000									180,000
573.80 - Cultural Services - Grants and Aids	150,000	504,500									654,500
574.80 - Special Events - Grants and Aids	27,000	84,500									111,500
581.90 - Interfund Transfers Out - Other Uses	23,276,648	76,341,100	532,393	589,752		29,020					100,768,913
583.70 - Installment Purchase Acquisitions - Debt Service											0
585.70 - Payment to Refunded Bond Escrow Agent - Debt Service			16,338,941								16,338,941
601.10 - Court Administration - Personnel Services	197,690										197,690
601.30 - Court Administration - Operating Expenses	-8,805	2,338									-6,467
602.10 - State Attorney Administration - Personnel Services		37,000									37,000
602.30 - State Attorney Administration - Operating Expenses		3,008									3,008
603.10 - Public Defender Administration - Personnel Services		37,000									37,000
603.30 - Public Defender Administration - Operating Expenses		4,476									4,476
604.10 - Clerk of Court Administration - Personnel Services											0
604.30 - Clerk of Court Administration - Operating Expenses		985,191									985,191
608.10 - Jury Management - Personnel Services		90,150									90,150

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
608.30 - Jury Management - Operating Expenses		103,988									103,988
608.60 - Jury Management - Capital Outlay		-195									-195
614.10 - Clerk of Court - Personnel Services		891,342									891,342
614.30 - Clerk of Court - Operating Expenses		38,431									38,431
614.60 - Clerk of Court - Capital Outlay		-1,916									-1,916
619.30 - Expert Witness Fees - Operating Expenses		142,320									142,320
622.30 - Drug Court - Operating Expenses		36,324									36,324
634.10 - Clerk of Court - Personnel Services		838,714									838,714
634.30 - Clerk of Court - Operating Expenses		29,225									29,225
634.60 - Clerk of Court - Capital Outlay		-1,467									-1,467
654.10 - Clerk of Court - Personnel Services		826,787									826,787
654.30 - Clerk of Court - Operating Expenses	6,291	35,646									41,937
654.60 - Clerk of Court - Capital Outlay		-1,778									-1,778
662.10 - Alternative Dispute Resolutions - Personnel Services		185,643									185,643
662.30 - Alternative Dispute Resolutions - Operating Expenses		17,808									17,808
674.10 - Clerk of Court - Personnel Services		282,049									282,049
674.30 - Clerk of Court - Operating Expenses		12,159									12,159
674.60 - Clerk of Court - Capital Outlay		-606									-606
685.30 - Guardian ad Litem - Operating Expenses	-1,406										-1,406
689.30 - Other Circuit Court-Juvenile - Operating Expenses		242,856									242,856
689.80 - Other Circuit Court-Juvenile - Grants and Aids		712,053									712,053
694.10 - Clerk of Court - Personnel Services		225,442									225,442
694.30 - Clerk of Court - Operating Expenses		9,720									9,720
694.60 - Clerk of Court - Capital Outlay		-485									-485
711.10 - Courthouse Security - Personnel Services	3,306,550										3,306,550
711.30 - Courthouse Security - Operating Expenses	115,737	323,838					55,075				494,650
712.10 - Courthouse Facilities - Personnel Services	71,055										71,055
712.30 - Courthouse Facilities - Operating Expenses	126,448	829,324									955,772
712.60 - Courthouse Facilities - Capital Outlay				58,472							58,472
713.10 - Information Systems - Personnel Services	742,985										742,985
713.30 - Information Systems - Operating Expenses	451,214	34,508									485,722
713.60 - Information Systems - Capital Outlay				121,353							121,353
714.60 - Public Law Library - Capital Outlay		510									510
715.80 - Legal Aid - Grants and Aids		176,500									176,500
716.10 - Clerk of Court Related Technology - Personnel Services		442,605									442,605
719.30 - Other Operating Court Costs - Operating Expenses	43,043										43,043
724.10 - Clerk of Court - Personnel Services		632,629									632,629
724.30 - Clerk of Court - Operating Expenses		27,274									27,274
724.60 - Clerk of Court - Capital Outlay		-1,360									-1,360
744.10 - Clerk of Court - Personnel Services		431,021									431,021
744.30 - Clerk of Court - Operating Expenses		18,583									18,583
744.60 - Clerk of Court - Capital Outlay		-927									-927
764.10 - Clerk of Court - Personnel Services		903,258									903,258
764.30 - Clerk of Court - Operating Expenses		38,942									38,942
764.60 - Clerk of Court - Capital Outlay		-1,942									-1,942
Grand Total	140,683,662	146,035,990	25,848,778	26,307,059		10,894,531	6,124,351			136,892	356,031,263

Affiliates Report for FYE 2014

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Leon County Educational Facilities Authority	Independently Reported	\$8,694,788	\$10,073,010	\$71,537,150
Special District - Leon County Energy Improvement District	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Leon County Health Facilities Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Leon County Housing Finance Authority	Zero Revenues And Expenditures	\$0	\$0	\$0
Special District - Leon County Research and Development Authority	Independently Reported	\$888,273	\$4,280,511	\$0