

Unit Information

Unit Type: County

Year: 2017

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: Mr. Jordan Steffens

Title: Finance Director

Phone: (850) 606-4020

Email: JJSteffens@leoncountyfl.gov

Address:

301 S. Monroe Street #100
Tallahassee, FL 32301

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/18/2018

Audit Received Date: 5/18/2018

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$29,498,002

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/27/2018

Auditor Name: Thomas Howell Ferguson P.A.
CPAs

Address:
2615 Centennial Blvd Ste 200
Tallahassee, FL 32308

Certification

Chief Financial Officer

Name: Jordan Steffens

Title: Finance Director

Chairman/Elected Official

Name: Nick Maddox

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?

☐☐

Revenues Report for FYE 2017

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	46,480,768	80,047,004									126,527,772
312100 - Local Option Taxes	63,853	5,603,779									5,667,632
312300 - County Ninth-Cent Voted Fuel Tax		1,447,062									1,447,062
312410 - First Local Option Fuel Tax		3,751,390									3,751,390
312420 - Second Local Option Fuel Tax		3,008,499									3,008,499
312600 - Discretionary Sales Surtaxes				4,286,099							4,286,099
314100 - Utility Service Tax - Electricity		6,906,259									6,906,259
314300 - Utility Service Tax - Water		924,267									924,267
314400 - Utility Service Tax - Gas		512,800									512,800
314700 - Utility Service Tax - Fuel Oil		804									804
315000 - Communications Service Tax (Chapter 202)	3,330,698										3,330,698
319000 - Other General Taxes		3,399,615				1,511,310					4,910,925
322000 - Building Permits		2,214,228									2,214,228
323700 - Franchise Fee - Solid Waste						357,583					357,583
325100 - Special Assessments - Capital Improvement		318,375									318,375
325200 - Special Assessments - Charges for Public Services		7,613,527									7,613,527
329000 - Other Permits, Fees & Special Assessments	9,600	908,935									918,535
331100 - Federal Grant - General Government	10,349,844										10,349,844
331200 - Federal Grant - Public Safety		270,239									270,239
331500 - Federal Grant - Economic Environment		185,625									185,625
331650 - Federal Grant - Child Support Reimbursement	3,624	233,483									237,107
333000 - Federal Payments In Lieu Of Taxes	220,628	15,167									235,795
334200 - State Grant - Public Safety		397,679									397,679
334350 - State Grant - Sewer/Wastewater		411,427									411,427
334360 - State Grant - Stormwater Management		-5,735									-5,735
334390 - State Grant - Other Physical Environment		104,933									104,933
334490 - State Grant - Other Transportation		448,498									448,498
334500 - State Grant - Economic Environment	34	355,934									355,968
334610 - State Grant - Health or Hospitals	22,500	33,488									55,988
334700 - State Grant - Culture/Recreation	172,272	360,975									533,247
334820 - Article V Clerk of Court Trust Fund		648,260									648,260
334890 - State Grant - Other Court-Related		87,010									87,010
335120 - State Revenue Sharing - Proceeds	5,538,479										5,538,479
335130 - State Revenue Sharing - Insurance Agents County Licenses	52,037										52,037
335140 - State Revenue Sharing - Mobile Home Licenses	24,253										24,253
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	99,765										99,765
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	12,414,836										12,414,836
335220 - State Revenue Sharing - Enhanced 911 Fee		1,279,939									1,279,939
335420 - State Revenue Sharing - Mass Transit		589,931									589,931
335490 - State Revenue Sharing - Other Transportation		3,658,693									3,658,693
337200 - Local Government Unit Grant - Public Safety	903,173	85,410									988,583
337300 - Local Government Unit Grant - Physical Environment	1,309,051										1,309,051
337400 - Local Government Unit Grant - Transportation		142,360									142,360

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337500 - Local Government Unit Grant - Economic Environment		51,242								4,574	55,816
337700 - Local Government Unit Grant - Culture/Recreation		61,660									61,660
339000 - Payments From Other Local Units In Lieu Of Taxes	42,786										42,786
341100 - Service Charge - Recording Fees	3,757,225										3,757,225
341150 - Public Records Modernization Trust Fund		487,331									487,331
341160 - County Portion (\$2) of \$4 Additional Service Charge	384,472										384,472
341200 - Internal Service Fund Fees and Charges	17,212						7,660,836				7,678,048
341300 - Administrative Service Fees		20,520									20,520
341520 - Fees remitted to County from Sheriff		421,184									421,184
341530 - Fees remitted to County from Clerk of Circuit Court	93										93
341550 - Fees remitted to County from Supervisor of Elections	10,956										10,956
341900 - Other General Government Charges and Fees	489,850	12,000									501,850
342100 - Service Charge - Law Enforcement Services	1,830,463	189,674									2,020,137
342300 - Service Charge - Housing for Prisoners		475,897									475,897
342500 - Service Charge - Protective Inspection Fees		6,586									6,586
342600 - Service Charge - Ambulance Fees		10,672,278									10,672,278
342900 - Service Charge - Other Public Safety Charges and Fees	1,100	25									1,125
343400 - Service Charge - Garbage/Solid Waste						9,033,261					9,033,261
343900 - Service Charge - Other Physical Environment Charges	3,701	161,594									165,295
344500 - Service Charge - Parking Facilities	175,780	91,895									267,675
344900 - Service Charge - Other Transportation Charges		251,289									251,289
345100 - Service Charge - Housing		326,512								56,996	383,508
347100 - Service Charge - Libraries	132,673	828									133,501
347200 - Service Charge - Parks and Recreation	281	73,377									73,658
348120 - County Court Criminal - Service Charges		119,099									119,099
348130 - County Court Criminal - Court Costs		58,474									58,474
348140 - County Court Criminal - Non-Local Fines and Forfeitures		69,717									69,717
348220 - Circuit Court Criminal - Service Charges		119,270									119,270
348230 - Circuit Court Criminal - Court Costs		158,750									158,750
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures		308,340									308,340
348310 - County Court Civil - Filing Fees		404,671									404,671
348320 - County Court Civil - Service Charges		4,097									4,097
348410 - Circuit Court Civil - Filing Fees		1,310,593									1,310,593
348420 - Circuit Court Civil - Service Charges		203,976									203,976
348480 - Circuit Court Civil - Fees and Service Charges		26,700									26,700
348510 - Traffic Court - Filing Fees		1,580									1,580
348520 - Traffic Court - Service Charges		329,646									329,646
348530 - Traffic Court - Court Costs		863,163									863,163
348540 - Traffic Court - Non-Local Fines and Forfeitures		549,278									549,278
348620 - Juvenile Court - Service Charges		11,631									11,631
348710 - Probate Court - Filing Fees		177,476									177,476
348720 - Probate Court - Service Charges		30,732									30,732
348850 - State Reimbursement		8,157									8,157
348860 - Mediation and Arbitration (Alternative Dispute Resolution)		336									336
348921 - Court Innovations/Local Requirements		54,451									54,451
348922 - Legal Aid		54,451									54,451
348923 - Law Library		54,451									54,451

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348924 - Juvenile Alternative Programs		54,451									54,451
348930 - State Court Facility Surcharge (\$30)	811,301										811,301
348931 - Traffic Surcharge		84,828									84,828
348933 - Animal Control Surcharge		3,891									3,891
348990 - Other Court Collections Transferred to BOCC		-26,095									-26,095
349000 - Other Charges for Services	26,147	2,160,311		2,370,672							4,557,130
351100 - Judgments and Fines - As Decided by County Court Criminal		123,204									123,204
351300 - Judgments and Fines - As Decided by County Court Civil		377									377
351500 - Judgments and Fines - As Decided by Traffic Court		161,110									161,110
351700 - Intergovernmental Radio Communication Program		231,615									231,615
351800 - 10% of Fines to Public Records Modernization Trust Fund		154,237									154,237
354000 - Fines - Local Ordinance Violation		68,149									68,149
359000 - Other Judgments, Fines and Forfeits		327,034									327,034
361100 - Interest	868,597	503,407		472,797		205,419	65,081			7,072	2,122,373
361300 - Net Increase (Decrease) in Fair Value of Investments	-201,151	-207,267		-364,083		-183,072	-50,501				-1,006,074
361400 - Gain (Loss) on Sale of Investments										47,825	47,825
362000 - Rents and Royalties	4,087	1,746,923				15,788					1,766,798
364000 - Disposition of Fixed Assets	18,966					263,750					282,716
365000 - Sale of Surplus Materials and Scrap	240,343	4,172									244,515
366000 - Contributions and Donations from Private Sources		-77,674									-77,674
369300 - Settlements	75,061						2,433				77,494
369900 - Other Miscellaneous Revenues	26,031	191,570		1,300,000		246	1,078				1,518,925
381000 - Inter-Fund Group Transfers In	73,030,554	12,755,599	8,472,131	7,593,915		448,670					102,300,869
383000 - Installment Purchases & Capital Lease Proceeds	146,616										146,616
Grand Total	163,111,809	162,442,633	8,472,131	15,659,400		11,652,955	7,678,927			116,467	369,134,322

Expenditures Report for FYE 2017

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,589,373										1,589,373
511.30 - Legislative - Operating Expenses	89,508										89,508
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	1,482,665										1,482,665
512.30 - Executive - Operating Expenses	198,961										198,961
512.60 - Executive - Capital Outlay	45,634										45,634
512.80 - Executive - Grants and Aids	384,352										384,352
513.10 - Financial and Administrative - Personnel Services	17,211,352						112,860				17,324,212
513.30 - Financial and Administrative - Operating Expenses	5,430,505						74,513				5,505,018
513.60 - Financial and Administrative - Capital Outlay	309,770										309,770
513.80 - Financial and Administrative - Grants and Aids	83,175										83,175
514.10 - Legal Counsel - Personnel Services	1,526,655										1,526,655
514.30 - Legal Counsel - Operating Expenses	535,749										535,749

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.10 - Comprehensive Planning - Personnel Services	723,589										723,589
515.80 - Comprehensive Planning - Grants and Aids	554,461										554,461
516.10 - Non-Court Information Systems - Personnel Services	191,838										191,838
516.30 - Non-Court Information Systems - Operating Expenses	5,447	47,730									53,177
516.60 - Non-Court Information Systems - Capital Outlay		44,000									44,000
519.10 - Other General Government - Personnel Services	4,910,802	38,244					545,051				5,494,097
519.30 - Other General Government - Operating Expenses	2,115,552	1,629,304					6,546,387				10,291,243
519.60 - Other General Government - Capital Outlay	147,862	449,613		4,610,455							5,207,930
519.70 - Other General Government - Debt Service			8,527,128								8,527,128
519.80 - Other General Government - Grants and Aids	63,270										63,270
521.10 - Law Enforcement - Personnel Services	27,170,029	281,170									27,451,199
521.30 - Law Enforcement - Operating Expenses	6,329,130	341,177									6,670,307
521.60 - Law Enforcement - Capital Outlay	807,101	67,446									874,547
521.80 - Law Enforcement - Grants and Aids		66,085									66,085
522.30 - Fire Control - Operating Expenses		8,324,057									8,324,057
523.10 - Detention/Corrections - Personnel Services	23,227,612	2,425,354									25,652,966
523.30 - Detention/Corrections - Operating Expenses	10,625,582	1,604,764									12,230,346
523.60 - Detention/Corrections - Capital Outlay	183,941	3,901		1,376,668							1,564,510
523.80 - Detention/Corrections - Grants and Aids	222,759										222,759
524.10 - Protective Inspections - Personnel Services		1,604,316									1,604,316
524.30 - Protective Inspections - Operating Expenses		327,848									327,848
524.60 - Protective Inspections - Capital Outlay		740									740
525.10 - Emergency and Disaster Relief - Personnel Services		639,689									639,689
525.30 - Emergency and Disaster Relief - Operating Expenses	34	776,662									776,696
525.60 - Emergency and Disaster Relief - Capital Outlay		37,092									37,092
525.80 - Emergency and Disaster Relief - Grants and Aids		47,381									47,381
526.10 - Ambulance and Rescue Services - Personnel Services		10,664,671									10,664,671
526.30 - Ambulance and Rescue Services - Operating Expenses		7,439,107									7,439,107
526.60 - Ambulance and Rescue Services - Capital Outlay		1,133,236									1,133,236
527.30 - Medical Examiners - Operating Expenses	17,578			145,569							163,147
527.80 - Medical Examiners - Grants and Aids	581,160										581,160
529.10 - Other Public Safety - Personnel Services	397,798										397,798
529.30 - Other Public Safety - Operating Expenses	1,115,489										1,115,489
529.60 - Other Public Safety - Capital Outlay				29,630							29,630
529.80 - Other Public Safety - Grants and Aids		84,835									84,835
534.10 - Garbage/Solid Waste - Personnel Services	-22					1,701,949					1,701,927
534.30 - Garbage/Solid Waste - Operating Expenses						9,019,059					9,019,059
534.60 - Garbage/Solid Waste - Capital Outlay						987,780					987,780
535.60 - Sewer/Wastewater Services - Capital Outlay		414,095									414,095
535.80 - Sewer/Wastewater Services - Grants and Aids		223,796									223,796
537.10 - Conservation/Resource Management - Personnel Services		2,933,399									2,933,399
537.30 - Conservation/Resource Management - Operating Expenses	4,223	205,420									209,643
537.60 - Conservation/Resource Management - Capital Outlay		103,843		214,811							318,654
537.80 - Conservation/Resource Management - Grants and Aids	436,515										436,515
538.10 - Flood Control/Stormwater Control - Personnel Services		1,895,279									1,895,279
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,342,926									1,342,926
538.60 - Flood Control/Stormwater Control - Capital Outlay				2,293,967							2,293,967
539.10 - Other Physical Environment - Personnel Services	1,380,393										1,380,393

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
539.30 - Other Physical Environment - Operating Expenses	530,969										530,969
539.60 - Other Physical Environment - Capital Outlay				447,446							447,446
541.10 - Road/Street Facilities - Personnel Services		8,101,745									8,101,745
541.30 - Road/Street Facilities - Operating Expenses		4,384,040									4,384,040
541.60 - Road/Street Facilities - Capital Outlay		1,164,273		6,154,958							7,319,231
541.80 - Road/Street Facilities - Grants and Aids		500,000									500,000
551.10 - Employment Development - Personnel Services	52,755	22,400									75,155
551.30 - Employment Development - Operating Expenses	2,918	28,842									31,760
552.10 - Industry Development - Personnel Services		1,017,021									1,017,021
552.30 - Industry Development - Operating Expenses		2,120,646									2,120,646
552.60 - Industry Development - Capital Outlay		11,817									11,817
552.80 - Industry Development - Grants and Aids		555,501									555,501
553.10 - Veterans Services - Personnel Services	171,776										171,776
553.30 - Veterans Services - Operating Expenses	18,447										18,447
553.80 - Veterans Services - Grants and Aids	97,040										97,040
554.10 - Housing and Urban Development - Personnel Services		14,167									14,167
554.30 - Housing and Urban Development - Operating Expenses		-1,092								60,997	59,905
554.80 - Housing and Urban Development - Grants and Aids		551,058								9,868	560,926
559.30 - Other Economic Development - Operating Expenses	2,402,311	80,000									2,482,311
562.10 - Health - Personnel Services	490,519	409,013									899,532
562.30 - Health - Operating Expenses	1,783,859	1,252,163									3,036,022
562.60 - Health - Capital Outlay	43,832	202,200									246,032
562.80 - Health - Grants and Aids	221,759	71,250									293,009
563.30 - Mental Health - Operating Expenses	691,336										691,336
564.30 - Public Assistance - Operating Expenses	1,500										1,500
564.80 - Public Assistance - Grants and Aids	2,819,263										2,819,263
569.10 - Other Human Services - Personnel Services	475,165	77,694									552,859
569.30 - Other Human Services - Operating Expenses	84,518	101,102									185,620
569.80 - Other Human Services - Grants and Aids	1,344,490										1,344,490
571.10 - Libraries - Personnel Services	5,165,149										5,165,149
571.30 - Libraries - Operating Expenses	730,645	3,959									734,604
571.60 - Libraries - Capital Outlay	613,544	72,697		499,041							1,185,282
571.80 - Libraries - Grants and Aids	3,000										3,000
572.10 - Parks/Recreation - Personnel Services		1,574,740									1,574,740
572.30 - Parks/Recreation - Operating Expenses		2,894,263									2,894,263
572.60 - Parks/Recreation - Capital Outlay		222,413		2,251,294							2,473,707
572.80 - Parks/Recreation - Grants and Aids		179,000									179,000
573.80 - Cultural Services - Grants and Aids	150,000	1,286,616									1,436,616
574.80 - Special Events - Grants and Aids											0
581.90 - Interfund Transfers Out - Other Uses	18,547,450	83,611,273				117,146	25,000				102,300,869
587.70 - Clerk of Court Excess Fee Functions - Debt Service		218,912									218,912
591.10 - Non-Operating Interest Expense - Personnel Services											0
593.30 - Special Items(Loss) - Operating Expenses	6,656,967										6,656,967
601.10 - Court Administration - Personnel Services		97,624									97,624
601.30 - Court Administration - Operating Expenses	866	32,300									33,166
602.30 - State Attorney Administration - Operating Expenses		26,113									26,113
603.30 - Public Defender Administration - Operating Expenses		42,156									42,156
604.30 - Clerk of Court Administration - Operating Expenses		796,479									796,479
608.10 - Jury Management - Personnel Services		115,572									115,572

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		135,507									135,507
614.10 - Clerk of Court - Personnel Services		832,029									832,029
614.30 - Clerk of Court - Operating Expenses		26,104									26,104
619.30 - Expert Witness Fees - Operating Expenses		145,812									145,812
622.30 - Drug Court - Operating Expenses		39,585									39,585
634.10 - Clerk of Court - Personnel Services		436,997									436,997
634.30 - Clerk of Court - Operating Expenses		13,706									13,706
654.10 - Clerk of Court - Personnel Services		552,861									552,861
654.30 - Clerk of Court - Operating Expenses	2,407	17,342									19,749
662.10 - Alternative Dispute Resolutions - Personnel Services		123,881									123,881
662.30 - Alternative Dispute Resolutions - Operating Expenses		3,532									3,532
674.10 - Clerk of Court - Personnel Services		485,350									485,350
674.30 - Clerk of Court - Operating Expenses		15,225									15,225
685.30 - Guardian ad Litem - Operating Expenses	-113,149										-113,149
689.30 - Other Circuit Court-Juvenile - Operating Expenses		285,199									285,199
689.80 - Other Circuit Court-Juvenile - Grants and Aids		845,180									845,180
694.10 - Clerk of Court - Personnel Services		385,454									385,454
694.30 - Clerk of Court - Operating Expenses		12,090									12,090
711.10 - Courthouse Security - Personnel Services	3,836,829										3,836,829
711.30 - Courthouse Security - Operating Expenses	522,409	7,370									529,779
712.10 - Courthouse Facilities - Personnel Services		79,926									79,926
712.30 - Courthouse Facilities - Operating Expenses	1,034,047	80,561									1,114,608
712.60 - Courthouse Facilities - Capital Outlay		10,996		903,799							914,795
713.10 - Information Systems - Personnel Services	747,811										747,811
713.30 - Information Systems - Operating Expenses	567,392	31,952									599,344
713.60 - Information Systems - Capital Outlay	57,003			473,057							530,060
715.80 - Legal Aid - Grants and Aids		301,500									301,500
716.10 - Clerk of Court Related Technology - Personnel Services		504,576									504,576
716.30 - Clerk of Court Related Technology - Operating Expenses											0
719.10 - Other Operating Court Costs - Personnel Services	196,716	37,000									233,716
719.30 - Other Operating Court Costs - Operating Expenses	153,551	37,000									190,551
724.10 - Clerk of Court - Personnel Services		531,424									531,424
724.30 - Clerk of Court - Operating Expenses		16,671									16,671
744.10 - Clerk of Court - Personnel Services		445,207									445,207
744.30 - Clerk of Court - Operating Expenses		13,967									13,967
764.10 - Clerk of Court - Personnel Services		892,244									892,244
764.30 - Clerk of Court - Operating Expenses		27,988									27,988
Grand Total	160,284,862	164,329,447	8,527,128	19,400,695		11,825,934	7,303,811			70,865	371,742,742

Data Element Worksheet Report for FYE: 2017, Leon

Affiliates Report for FYE 2017

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Leon County Educational Facilities Authority	Independently Reported	\$9,540,152	\$11,291,675	\$54,858,539
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	\$116,467	\$70,865	\$0
Special District - Leon County Research and Development Authority	Independently Reported	\$764,680	\$1,065,469	\$0