

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 Statues?

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