

Unit Information

Unit Type: County

Year: 2016

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. Kimberly Ferrell

Title: Finance Director

Phone: (850) 606-4020

Email: KPFerrell@leoncountyfl.gov

Address:

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

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 5/26/2017

Audit Received Date: 10/19/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$36,647,136

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/10/2017

Auditor Name: Thomas Howell Ferguson P.A.
CPAs

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

Certification

Chief Financial Officer

Name: Jordan Steffens

Title: Interim Finance Director

Chairman/Elected Official

Name: John E. Dailey

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 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	44,909,293	77,540,395									122,449,688
312100 - Local Option Taxes	58,800	5,073,341									5,132,141
312300 - County Ninth-Cent Voted Fuel Tax		1,429,428									1,429,428
312410 - First Local Option Fuel Tax		3,705,512									3,705,512
312420 - Second Local Option Fuel Tax		2,973,969									2,973,969
312600 - Discretionary Sales Surtaxes				4,184,349							4,184,349
314100 - Utility Service Tax - Electricity		5,720,930									5,720,930
314300 - Utility Service Tax - Water		872,005									872,005
314400 - Utility Service Tax - Gas		459,902									459,902
314700 - Utility Service Tax - Fuel Oil		633									633
315000 - Communications Service Tax (Chapter 202)	3,317,387										3,317,387
319000 - Other General Taxes		3,371,576				1,502,597					4,874,173
322000 - Building Permits		1,983,870									1,983,870
323700 - Franchise Fee - Solid Waste						283,089					283,089
325100 - Special Assessments - Capital Improvement		368,719									368,719
325200 - Special Assessments - Charges for Public Services		7,534,913									7,534,913
329000 - Other Permits, Fees & Special Assessments	9,940	1,170,628									1,180,568
331100 - Federal Grant - General Government	54,707										54,707
331200 - Federal Grant - Public Safety		509,308									509,308
331490 - Federal Grant - Other Transportation		1,063,512									1,063,512
331500 - Federal Grant - Economic Environment		418									418
331650 - Federal Grant - Child Support Reimbursement	4,788	370,553									375,341
333000 - Federal Payments In Lieu Of Taxes	206,015	56,177									262,192
334200 - State Grant - Public Safety		280,436									280,436
334320 - State Grant - Electric Supply System		48,471									48,471
334350 - State Grant - Sewer/Wastewater		29,496									29,496
334360 - State Grant - Stormwater Management		276,727									276,727
334390 - State Grant - Other Physical Environment		114,669									114,669
334490 - State Grant - Other Transportation		498,508									498,508
334500 - State Grant - Economic Environment		551									551
334610 - State Grant - Health or Hospitals	10,000	45,156									55,156
334700 - State Grant - Culture/Recreation	184,255	92,520									276,775
334820 - Article V Clerk of Court Trust Fund		260,795									260,795
334890 - State Grant - Other Court-Related		108,352									108,352
335120 - State Revenue Sharing - Proceeds	5,324,185										5,324,185
335130 - State Revenue Sharing - Insurance Agents County Licenses	68,481										68,481
335140 - State Revenue Sharing - Mobile Home Licenses	28,915	318									29,233
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	98,403										98,403
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	12,176,999										12,176,999
335220 - State Revenue Sharing - Enhanced 911 Fee		1,235,908									1,235,908
335420 - State Revenue Sharing - Mass Transit		579,726									579,726
335490 - State Revenue Sharing - Other Transportation		3,623,794									3,623,794
337200 - Local Government Unit Grant - Public Safety	972,777	45,311									1,018,088

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
337300 - Local Government Unit Grant - Physical Environment	1,588,093	20,000									1,608,093
337400 - Local Government Unit Grant - Transportation	66,825	2,407,667									2,474,492
337500 - Local Government Unit Grant - Economic Environment		3,182								15,618	18,800
337700 - Local Government Unit Grant - Culture/Recreation		110,900									110,900
341100 - Service Charge - Recording Fees	3,460,828										3,460,828
341150 - Public Records Modernization Trust Fund		459,571									459,571
341160 - County Portion (\$2) of \$4 Additional Service Charge	361,663										361,663
341200 - Internal Service Fund Fees and Charges	12,013						6,922,725				6,934,738
341300 - Administrative Service Fees		26,280									26,280
341520 - Fees remitted to County from Sheriff		434,518									434,518
341530 - Fees remitted to County from Clerk of Circuit Court	34										34
341550 - Fees remitted to County from Supervisor of Elections	35,886										35,886
341900 - Other General Government Charges and Fees	413,754	11,500									425,254
342100 - Service Charge - Law Enforcement Services	1,709,007	207,402									1,916,409
342300 - Service Charge - Housing for Prisoners		501,509									501,509
342500 - Service Charge - Protective Inspection Fees		6,042									6,042
342600 - Service Charge - Ambulance Fees		10,879,515									10,879,515
342900 - Service Charge - Other Public Safety Charges and Fees	1,125	100									1,225
343400 - Service Charge - Garbage/Solid Waste						8,490,050					8,490,050
343600 - Service Charge - Water/Sewer Combination Utility		5,411									5,411
343900 - Service Charge - Other Physical Environment Charges		139,531									139,531
344500 - Service Charge - Parking Facilities	193,696	100,119									293,815
344900 - Service Charge - Other Transportation Charges		184,402									184,402
345100 - Service Charge - Housing		156,179								46,745	202,924
347100 - Service Charge - Libraries	135,851										135,851
347200 - Service Charge - Parks and Recreation	-71	66,265									66,194
348120 - County Court Criminal - Service Charges		133,322									133,322
348130 - County Court Criminal - Court Costs		68,817									68,817
348140 - County Court Criminal - Non-Local Fines and Forfeitures		74,634									74,634
348220 - Circuit Court Criminal - Service Charges		123,955									123,955
348230 - Circuit Court Criminal - Court Costs		173,206									173,206
348240 - Circuit Court Criminal - Non-Local Fines and Forfeitures		281,873									281,873
348310 - County Court Civil - Filing Fees		1,067,885									1,067,885
348320 - County Court Civil - Service Charges		4,760									4,760
348410 - Circuit Court Civil - Filing Fees		636,447									636,447
348420 - Circuit Court Civil - Service Charges		213,429									213,429
348480 - Circuit Court Civil - Fees and Service Charges		27,950									27,950
348510 - Traffic Court - Filing Fees		1,453									1,453
348520 - Traffic Court - Service Charges		246,410									246,410
348530 - Traffic Court - Court Costs		1,116,172									1,116,172
348540 - Traffic Court - Non-Local Fines and Forfeitures		651,211									651,211
348620 - Juvenile Court - Service Charges		7,731									7,731
348710 - Probate Court - Filing Fees		157,657									157,657
348720 - Probate Court - Service Charges		31,113									31,113
348820 - Circuit-Wide Judicial Reimbursement-Other Counties	30,315										30,315
348850 - State Reimbursement		66,222									66,222
348860 - Mediation and Arbitration (Alternative Dispute Resolution)		279									279

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348921 - Court Innovations/Local Requirements		58,033									58,033
348922 - Legal Aid		58,033									58,033
348923 - Law Library		58,033									58,033
348924 - Juvenile Alternative Programs		58,033									58,033
348930 - State Court Facility Surcharge (\$30)	898,780										898,780
348931 - Traffic Surcharge		87,305									87,305
348933 - Animal Control Surcharge		1,015									1,015
348990 - Other Court Collections Transferred to BOCC		132,579									132,579
349000 - Other Charges for Services	116	2,176,664		328,848							2,505,628
351100 - Judgments and Fines - As Decided by County Court Criminal		124,196					500				124,696
351300 - Judgments and Fines - As Decided by County Court Civil		321									321
351700 - Intergovernmental Radio Communication Program		260,932									260,932
351800 - 10% of Fines to Public Records Modernization Trust Fund		238,876									238,876
354000 - Fines - Local Ordinance Violation		87,475									87,475
359000 - Other Judgments, Fines and Forfeits		102,680									102,680
361100 - Interest	642,331	726,530		613,336		254,096	97,396			8,223	2,341,912
361300 - Net Increase (Decrease) in Fair Value of Investments	82,208	95,791		154,232		120,586	20,001				472,818
361400 - Gain (Loss) on Sale of Investments										33,077	33,077
362000 - Rents and Royalties	2	1,816,700				18,732					1,835,434
364000 - Disposition of Fixed Assets	45,759					131,150					176,909
365000 - Sale of Surplus Materials and Scrap	169,973	15,262				32,055					217,290
366000 - Contributions and Donations from Private Sources		379,536									379,536
369300 - Settlements	411					2,709					3,120
369900 - Other Miscellaneous Revenues	100,967	268,750				95	16,392				386,204
381000 - Inter-Fund Group Transfers In	71,253,001	13,672,906	8,442,121	22,986,650		582,191					116,936,869
383000 - Installment Purchases & Capital Lease Proceeds	146,616										146,616
Grand Total	148,997,378	162,670,796	8,442,121	28,267,415		11,417,350	7,057,014			103,663	366,955,737

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	1,531,827										1,531,827
511.30 - Legislative - Operating Expenses	64,807										64,807
511.60 - Legislative - Capital Outlay	1,059										1,059
512.10 - Executive - Personnel Services	1,377,474										1,377,474
512.30 - Executive - Operating Expenses	69,353										69,353
512.60 - Executive - Capital Outlay	-3,927										-3,927
512.80 - Executive - Grants and Aids	230,751										230,751
513.10 - Financial and Administrative - Personnel Services	13,809,265						106,784				13,916,049
513.30 - Financial and Administrative - Operating Expenses	3,630,870	102					87,169				3,718,141
513.60 - Financial and Administrative - Capital Outlay	117,612			6,000							123,612
513.80 - Financial and Administrative - Grants and Aids	104,550										104,550

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
514.10 - Legal Counsel - Personnel Services	1,431,289										1,431,289
514.30 - Legal Counsel - Operating Expenses	454,970										454,970
515.10 - Comprehensive Planning - Personnel Services	431,683										431,683
515.80 - Comprehensive Planning - Grants and Aids	780,490										780,490
516.10 - Non-Court Information Systems - Personnel Services	148,450										148,450
516.30 - Non-Court Information Systems - Operating Expenses	22,210	58,650									80,860
516.60 - Non-Court Information Systems - Capital Outlay		200,533									200,533
519.10 - Other General Government - Personnel Services	5,134,075	50,158					477,099				5,661,332
519.30 - Other General Government - Operating Expenses	3,056,618	1,833,706					6,000,703				10,891,027
519.60 - Other General Government - Capital Outlay	14,041	1,423,878		2,281,736							3,719,655
519.70 - Other General Government - Debt Service			8,564,986								8,564,986
519.80 - Other General Government - Grants and Aids	28,564										28,564
521.10 - Law Enforcement - Personnel Services	26,129,437	262,646									26,392,083
521.30 - Law Enforcement - Operating Expenses	6,415,316	401,762									6,817,078
521.60 - Law Enforcement - Capital Outlay	404,060	254,788									658,848
521.80 - Law Enforcement - Grants and Aids		27,465									27,465
522.30 - Fire Control - Operating Expenses		8,432,270									8,432,270
523.10 - Detention/Corrections - Personnel Services	22,798,333	2,452,084									25,250,417
523.30 - Detention/Corrections - Operating Expenses	10,062,795	1,608,627									11,671,422
523.60 - Detention/Corrections - Capital Outlay	45,805			867,159							912,964
523.80 - Detention/Corrections - Grants and Aids	335,759										335,759
524.10 - Protective Inspections - Personnel Services		1,356,951									1,356,951
524.30 - Protective Inspections - Operating Expenses		310,357									310,357
524.60 - Protective Inspections - Capital Outlay		732									732
525.10 - Emergency and Disaster Relief - Personnel Services		487,329									487,329
525.30 - Emergency and Disaster Relief - Operating Expenses		907,105									907,105
525.60 - Emergency and Disaster Relief - Capital Outlay		121,922									121,922
525.80 - Emergency and Disaster Relief - Grants and Aids		27,769									27,769
526.10 - Ambulance and Rescue Services - Personnel Services		10,077,014									10,077,014
526.30 - Ambulance and Rescue Services - Operating Expenses		7,157,231									7,157,231
526.60 - Ambulance and Rescue Services - Capital Outlay		1,149,991									1,149,991
527.30 - Medical Examiners - Operating Expenses				57,044							57,044
527.80 - Medical Examiners - Grants and Aids	513,126										513,126
529.10 - Other Public Safety - Personnel Services	401,050										401,050
529.30 - Other Public Safety - Operating Expenses	1,125,342										1,125,342
529.60 - Other Public Safety - Capital Outlay				129,361							129,361
529.80 - Other Public Safety - Grants and Aids		87,305									87,305
534.10 - Garbage/Solid Waste - Personnel Services						1,763,298					1,763,298
534.30 - Garbage/Solid Waste - Operating Expenses						11,827,529					11,827,529
534.60 - Garbage/Solid Waste - Capital Outlay						1,985,213					1,985,213
535.60 - Sewer/Wastewater Services - Capital Outlay		29,496		322							29,818
535.80 - Sewer/Wastewater Services - Grants and Aids		222,085									222,085
537.10 - Conservation/Resource Management - Personnel Services	96,773	2,819,880									2,916,653
537.30 - Conservation/Resource Management - Operating Expenses	15,145	815,686									830,831
537.60 - Conservation/Resource Management - Capital Outlay		110,129		264,626							374,755
537.80 - Conservation/Resource Management - Grants and Aids	249,701										249,701
538.10 - Flood Control/Stormwater Control - Personnel Services		1,702,514									1,702,514
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,153,551									1,153,551

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
538.60 - Flood Control/Stormwater Control - Capital Outlay		276,728		3,428,434							3,705,162
539.10 - Other Physical Environment - Personnel Services	1,396,293										1,396,293
539.30 - Other Physical Environment - Operating Expenses	494,767										494,767
539.60 - Other Physical Environment - Capital Outlay				485,380							485,380
541.10 - Road/Street Facilities - Personnel Services		7,484,420									7,484,420
541.30 - Road/Street Facilities - Operating Expenses		3,746,647									3,746,647
541.60 - Road/Street Facilities - Capital Outlay		4,234,062		10,575,799							14,809,861
551.10 - Employment Development - Personnel Services	43,886										43,886
551.30 - Employment Development - Operating Expenses	8,855	3,182									12,037
552.10 - Industry Development - Personnel Services		1,001,253									1,001,253
552.30 - Industry Development - Operating Expenses		1,820,152									1,820,152
552.60 - Industry Development - Capital Outlay		10,960									10,960
552.80 - Industry Development - Grants and Aids		472,052									472,052
553.10 - Veterans Services - Personnel Services	145,026										145,026
553.30 - Veterans Services - Operating Expenses	28,096										28,096
553.80 - Veterans Services - Grants and Aids	109,533										109,533
554.30 - Housing and Urban Development - Operating Expenses		12,224								64,666	76,890
554.80 - Housing and Urban Development - Grants and Aids		161,728								60,442	222,170
559.30 - Other Economic Development - Operating Expenses	2,091,547	40,000									2,131,547
562.10 - Health - Personnel Services	450,119	413,166									863,285
562.30 - Health - Operating Expenses	2,045,298	1,138,845									3,184,143
562.60 - Health - Capital Outlay	73,695	18,330									92,025
562.80 - Health - Grants and Aids	342,672	71,250									413,922
563.30 - Mental Health - Operating Expenses	583,710										583,710
564.30 - Public Assistance - Operating Expenses	3,700										3,700
564.80 - Public Assistance - Grants and Aids	2,742,127										2,742,127
569.10 - Other Human Services - Personnel Services	410,687	50,512									461,199
569.30 - Other Human Services - Operating Expenses	24,907	101,069									125,976
569.80 - Other Human Services - Grants and Aids	1,298,584										1,298,584
571.10 - Libraries - Personnel Services	4,936,286										4,936,286
571.30 - Libraries - Operating Expenses	658,658	44,613									703,271
571.60 - Libraries - Capital Outlay	639,726	52,977		367,258							1,059,961
571.80 - Libraries - Grants and Aids	3,000										3,000
572.10 - Parks/Recreation - Personnel Services		1,507,634									1,507,634
572.30 - Parks/Recreation - Operating Expenses		2,852,080									2,852,080
572.60 - Parks/Recreation - Capital Outlay		142,018		2,359,081							2,501,099
572.80 - Parks/Recreation - Grants and Aids		179,000									179,000
573.80 - Cultural Services - Grants and Aids	150,000	1,358,247									1,508,247
574.80 - Special Events - Grants and Aids		90,000									90,000
581.90 - Interfund Transfers Out - Other Uses	29,639,034	87,267,782				30,053					116,936,869
587.70 - Clerk of Court Excess Fee Functions - Debt Service		137,881									137,881
601.10 - Court Administration - Personnel Services		101,921									101,921
601.30 - Court Administration - Operating Expenses		10,241									10,241
602.30 - State Attorney Administration - Operating Expenses		14,140									14,140
603.30 - Public Defender Administration - Operating Expenses		21,520									21,520
604.30 - Clerk of Court Administration - Operating Expenses		890,193									890,193
608.10 - Jury Management - Personnel Services		37,430									37,430
608.30 - Jury Management - Operating Expenses		100,368									100,368
614.10 - Clerk of Court - Personnel Services		851,509									851,509

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
614.30 - Clerk of Court - Operating Expenses		32,369									32,369
619.30 - Expert Witness Fees - Operating Expenses		169,123									169,123
622.30 - Drug Court - Operating Expenses		16,656									16,656
634.10 - Clerk of Court - Personnel Services		651,991									651,991
634.30 - Clerk of Court - Operating Expenses		24,785									24,785
654.10 - Clerk of Court - Personnel Services		852,457									852,457
654.30 - Clerk of Court - Operating Expenses	6,543	32,407									38,950
662.10 - Alternative Dispute Resolutions - Personnel Services		146,738									146,738
662.30 - Alternative Dispute Resolutions - Operating Expenses		20,644									20,644
674.10 - Clerk of Court - Personnel Services		278,481									278,481
674.30 - Clerk of Court - Operating Expenses		10,585									10,585
689.30 - Other Circuit Court-Juvenile - Operating Expenses		300,378									300,378
689.80 - Other Circuit Court-Juvenile - Grants and Aids		1,128,189									1,128,189
694.10 - Clerk of Court - Personnel Services		215,126									215,126
694.30 - Clerk of Court - Operating Expenses		8,181									8,181
711.10 - Courthouse Security - Personnel Services	3,669,858										3,669,858
711.30 - Courthouse Security - Operating Expenses	474,768	13,104									487,872
712.10 - Courthouse Facilities - Personnel Services	79,749										79,749
712.30 - Courthouse Facilities - Operating Expenses	934,471	121,558									1,056,029
712.60 - Courthouse Facilities - Capital Outlay	11,349	2,747		518,190							532,286
713.10 - Information Systems - Personnel Services	3,725,958										3,725,958
713.30 - Information Systems - Operating Expenses	2,074,284										2,074,284
713.60 - Information Systems - Capital Outlay		14,836		266,721							281,557
715.80 - Legal Aid - Grants and Aids		301,293									301,293
716.10 - Clerk of Court Related Technology - Personnel Services		467,452									467,452
716.30 - Clerk of Court Related Technology - Operating Expenses		615									615
719.10 - Other Operating Court Costs - Personnel Services	175,489	37,000									212,489
719.30 - Other Operating Court Costs - Operating Expenses	70,781	37,000									107,781
724.10 - Clerk of Court - Personnel Services		604,237									604,237
724.30 - Clerk of Court - Operating Expenses		22,972									22,972
744.10 - Clerk of Court - Personnel Services		411,808									411,808
744.30 - Clerk of Court - Operating Expenses		15,654									15,654
764.10 - Clerk of Court - Personnel Services		862,389									862,389
764.30 - Clerk of Court - Operating Expenses		32,787									32,787
Grand Total	160,572,129	169,093,412	8,564,986	21,607,111		15,606,093	6,671,755			125,108	382,240,594

Data Element Worksheet Report for FYE: 2016, Leon

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Leon County Educational Facilities Authority	Independently Reported	\$9,615,083	\$11,261,604	\$27,956,000
Special District - Leon County Energy Improvement District	Zero Revenues And Expenditures			
Special District - Leon County Health Facilities Authority	Zero Revenues And Expenditures			
Special District - Leon County Housing Finance Authority	Discretely Reported	\$103,663	\$125,108	\$0
Special District - Leon County Research and Development Authority	Independently Reported	\$813,464	\$1,048,194	\$0