

**Leon County Government
Fiscal Year 2005 Budget**

Organization of Funds

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Summary of All Funds

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Debt Service - Series 1991 - 201

Fund Type: **Debt Service**

The debt repayment was completed in FY 03/04.

	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
REVENUES									
1 Cent Sales Tax	312600	5,643,231	5,788,035	0	0	0	0	0	0
Interest Income - Bank	361100	6,987	0	0	0	0	0	0	0
Interest Income - Investment	361110	718	0	0	0	0	0	0	0
SBA Interest Earnings	361200	8,804	0	0	0	0	0	0	0
Total Revenues		5,659,740	5,788,035	0	0	0	0	0	0
EXPENDITURES									
DEPARTMENT/DIVISION									
Debt Service Expense	960-582	5,460,389	5,788,035	0	0	0	0	0	0
Total Appropriations		5,460,389	5,788,035	0	0	0	0	0	0
REVENUES LESS APPROPRIATIONS		199,351	0	0	0	0	0	0	0

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Debt Service -Series 1999 - 206

Fund Type: **Debt Service**

This fund accounts for the debt service associated with the Capital Improvement Revenue Bonds, Series 1999. The bonds were issued to fund the Northeast Fire Station, acquire the Tourist Development Council Building, numerous Stormwater projects, and the initial funding for a Courthouse annex.

	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
REVENUES									
Interest Income - Bank	361100	1,162	0	0	0	0	0	0	0
SBA Interest Earnings	361200	1,584	0	0	0	0	0	0	0
Transfer From Fund 070	381070	1,496,449	0	0	0	0	0	0	0
Transfer From Fund 126	381126	0	1,546,294	1,535,864	1,535,864	1,530,145	1,537,406	3,059,290	3,064,445
Transfer From Fund 140	381140	0	85,905	91,203	91,203	90,864	91,295	181,669	181,975
Transfer From Fund 145	381145	91,360	0	0	0	0	0	0	0
Transfer From Fund 160	381160	90,749	163,451	163,451	163,451	163,451	163,451	163,451	163,451
Appropriated Fund Balance	399900	0	0	77,546	77,546	150,480	223,751	16,849	17,153
Total Revenues		1,681,304	1,795,650	1,868,064	1,868,064	1,934,940	2,015,903	3,421,259	3,427,024
EXPENDITURES									
DEPARTMENT/DIVISION									
Lake Restoration Bonds	966-582	1,728,557	1,718,104	1,717,584	1,717,584	1,711,189	1,719,309	3,421,259	3,427,024
Reserves	990-599	0	77,546	150,480	150,480	223,751	296,594	0	0
Total Appropriations		1,728,557	1,795,650	1,868,064	1,868,064	1,934,940	2,015,903	3,421,259	3,427,024
REVENUES LESS APPROPRIATIONS		(47,253)	0	0	0	0	0	0	0

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Debt Service Series 2003 A - 2003 B - 211

Fund Type: **Debt Service**

This fund accounts for the debt service associated with the Capital Improvement Revenue Bonds, Series 2003 A and 2003 B. The bonds were issued to fund the acquisition of the Bank of America Property and for major repairs and renovations to the existing Courthouse Facility.

	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
REVENUES									
Interest Income - Bank	361100	1,946	0	0	0	0	0	0	0
Transfer From Fund 001	381001	0	0	240,920	240,920	240,920	240,920	240,920	240,920
Transfer From Fund 165	381165	0	963,680	722,760	722,760	722,760	722,760	722,760	722,760
Debt Proceeds	384100	450,752	0	0	0	0	0	0	0
Total Revenues		452,698	963,680	963,680	963,680	963,680	963,680	963,680	963,680
EXPENDITURES									
DEPARTMENT/DIVISION									
	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
Bond Series 2003 A	975-582	201,301	606,510	357,170	357,170	357,170	357,170	357,170	357,170
Bond Series 2003 B	976-582	251,352	357,170	606,510	606,510	606,510	606,510	606,510	606,510
Total Appropriations		452,653	963,680	963,680	963,680	963,680	963,680	963,680	963,680
REVENUES LESS APPROPRIATIONS		45	0	0	0	0	0	0	0

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Debt Service - Series 1997 - 214

Fund Type: **Debt Service**

This debt service fund is used to account for the accumulation of resources and payment of principal and interest on the Stormwater Series 1997 Bonds. The Stormwater Series 1997 Bonds were issued by the County for the purpose of financing the cost of acquiring, constructing and equipping lake restoration and stormwater improvements. The bond debt service is payable from and secured by a lien upon certain non-ad valorem revenue on a parity with pledged revenue of the Capital Improvement and Revenue Bonds, Series 1988, 1989, 1991, and 1993. The pledged revenues include the Local Government Half-Cent Sales Tax, Guaranteed Entitlement, Race Track Funds, and other miscellaneous non-ad valorem revenue sources.

REVENUES	<u>Acct #</u>	<u>Actual FY 2003</u>	<u>Adopted FY 2004</u>	<u>Requested FY 2005</u>	<u>Budget FY 2005</u>	<u>Planned FY 2006</u>	<u>Planned FY 2007</u>	<u>Planned FY 2008</u>	<u>Planned FY 2009</u>
Interest Income - Bank	361100	903	0	0	0	0	0	0	0
Transfer From Fund 070	381070	513,433	0	0	0	0	0	0	0
Transfer From Fund 126	381126	0	566,283	563,458	563,458	564,888	565,318	569,718	567,813
Total Revenues		<u>514,336</u>	<u>566,283</u>	<u>563,458</u>	<u>563,458</u>	<u>564,888</u>	<u>565,318</u>	<u>569,718</u>	<u>567,813</u>
EXPENDITURES	<u>Acct #</u>	<u>Actual FY 2003</u>	<u>Adopted FY 2004</u>	<u>Requested FY 2005</u>	<u>Budget FY 2005</u>	<u>Planned FY 2006</u>	<u>Planned FY 2007</u>	<u>Planned FY 2008</u>	<u>Planned FY 2009</u>
DEPARTMENT/DIVISION									
Stormwater Bond	967-582	563,432	566,283	563,458	563,458	564,888	565,318	569,718	567,813
Total Appropriations		<u>563,432</u>	<u>566,283</u>	<u>563,458</u>	<u>563,458</u>	<u>564,888</u>	<u>565,318</u>	<u>569,718</u>	<u>567,813</u>
 REVENUES LESS APPROPRIATIONS		 (49,096)	0	0	0	0	0	0	0

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Debt Service - 1998A - 215

Fund Type: **Debt Service**

This debt service fund is used to account for the accumulation of resources and payment of principal and interest on the Parks and Recreation Series 1998A Bonds. The Series 1998A Bonds were issued by the County for the purpose of financing improvement to the Library, Parks and Recreation, Fleet Management Facility, Public Works Building and other capital improvements. The bond debt service is payable from and secured by Local Government Half Cent Sales Tax, Guaranteed Entitlement, and Second Guaranteed Entitlement Revenue.

	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
	FY 2003	FY 2004	FY 2005	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
REVENUES								
Acct #								
Interest Income - Bank	361100	486	0	0	0	0	0	0
Transfer From Fund 070	381070	347,419	0	0	0	0	0	0
Transfer From Fund 126	381126	0	373,836	373,836	373,836	373,836	373,836	373,836
Transfer From Fund 140	381140	111,082	111,665	111,665	111,665	111,665	111,665	111,665
Total Revenues		458,987	485,501	485,501	485,501	485,501	485,501	485,501
EXPENDITURES								
DEPARTMENT/DIVISION								
Acct #								
Debt Service Payment	954-582	485,500	485,501	485,501	485,501	485,501	485,501	485,501
Total Appropriations		485,500	485,501	485,501	485,501	485,501	485,501	485,501
REVENUES LESS APPROPRIATIONS		(26,513)	0	0	0	0	0	0

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Debt Service - 1998B - 216

Fund Type: **Debt Services**

This debt service fund is used to account for the accumulation of resources and payment of principal and interest on the Series 1998B Bonds. The Series 1998B Bonds were issued by the County to refund the Series 1991 Bonds. The original Bonds were issued to finance various capital improvements approved by the County including construction of a public library and improvements to the County-owned Landfill. The bond debt service is payable from and secured by Local Government Half Cent Sales Tax, Guaranteed Entitlement, and Second Guaranteed Entitlement Revenue.

	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
REVENUES									
Interest Income - Bank	361100	2,531	0	0	0	0	0	0	0
Transfer From Fund 070	381070	2,782,164	0	0	0	0	0	0	0
Transfer From Fund 126	381126	0	2,821,326	2,876,025	2,876,025	2,880,738	2,870,200	2,874,938	2,873,900
Appropriated Fund Balance	399900	0	50,000	0	0	0	0	0	0
Total Revenues		2,784,695	2,871,326	2,876,025	2,876,025	2,880,738	2,870,200	2,874,938	2,873,900
EXPENDITURES									
DEPARTMENT/DIVISION									
	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
Library Bonds	951-582	2,872,162	2,871,326	2,876,025	2,876,025	2,880,738	2,870,200	2,874,938	2,873,900
Total Appropriations		2,872,162	2,871,326	2,876,025	2,876,025	2,880,738	2,870,200	2,874,938	2,873,900
REVENUES LESS APPROPRIATIONS		(87,467)	0	0	0	0	0	0	0

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Debt Service - Refunding Series 1993 - 218

Fund Type: **Debt Service**

The debt service fund is used to account for the accumulation of resources and payment of principal and interest on the Series 1993 Bonds. The Series 1993 Bonds were issued by the County to advance a portion of the County's outstanding Capital Improvement Revenue Bonds, Series 1988 and a portion of the County's outstanding Capital Improvement Revenue Bonds, Series 1989. The original Bonds were issued to finance various capital improvements, approved by the County, including construction of a public library. The bond debt service is payable from and secured by a lien upon non-ad valorem revenue on parity with the pledged revenue of the Capital Improvement Refunding Revenue Bonds, Series 1991, and the Capital Improvement Revenue Bonds, Series 1989. The pledged revenues include the Local Government Half Cent Sales Tax, Guaranteed Entitlement, Race Track Funds, and other miscellaneous non-ad valorem revenue sources.

REVENUES	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
Interest Income - Bank	361100	2	0	0	0	0	0	0	0
Transfer From Fund 001	381001	1,705,094	1,712,444	1,709,904	1,709,904	1,709,456	1,714,376	0	0
Total Revenues		1,705,096	1,712,444	1,709,904	1,709,904	1,709,456	1,714,376	0	0
EXPENDITURES	Acct #	Actual FY 2003	Adopted FY 2004	Requested FY 2005	Budget FY 2005	Planned FY 2006	Planned FY 2007	Planned FY 2008	Planned FY 2009
DEPARTMENT/DIVISION									
1993 Refunding	956-582	1,705,092	1,712,444	1,676,173	1,709,904	1,709,456	1,714,376	0	0
Total Appropriations		1,705,092	1,712,444	1,676,173	1,709,904	1,709,456	1,714,376	0	0
 REVENUES LESS APPROPRIATIONS		4	0	33,731	0	0	0	0	0