

# Special Revenue Funds

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Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

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## **Transportation Fund**

Used to account for the County's proceeds of the 80% and 20% portion of the Constitutional Gas Tax (2 cents per gallon) which is collected and distributed by the State of Florida. Expenditures from these funds are limited to the construction and maintenance of roads and bridges.

## **Fine and Forfeiture**

Established pursuant to the provisions of Section 142.01, Florida Statutes, to account for expenditures related to the costs of criminal prosecutions and for the proceeds of certain court fines and costs as well as account for ad valorem tax revenues collected and used to support the Sheriff's Department.

## **Probation Fund**

To account for revenues received from offenders sentenced to pay a fine, perform community service, or participate in the County's Work Program in lieu of Probation.

## **Legal Aid Trust Fund**

To account for fees collected from cases filed in Probate Court to be expended by the Public Guardian on indigent guardianship cases.

## **Law Library Trust Fund**

The fund is supported by filing fees collected by the Clerk of the Court in civil suits. The purpose of the fund is to purchase legal publications relating to issues of disputes in the courts for use by the Judiciary, members of the Florida Bar and the public.

## **Family Mediation Trust Fund**

The fund is supported by fees collected by the Clerk of the Court in civil suits. Mediation is required in all contested matters of Family Law prior to being heard by a judge as well as Small Claims issues up to \$15,000.

# **Special Revenue Funds**

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## **Criminal Justice Trust Fund**

Established in accordance with Section 27.3455, Florida Statutes to account for the additional court costs which are levied on Felony and Misdemeanor cases. These court costs are collected by the Clerk of the Circuit Court and subsequently remitted to the Board. Authorized uses of the funds so received include payment of certain specified expenditures of the Office of the Public Defender, State Attorney, and Medical Examiner.

## **Drug Abuse Trust Fund**

To account for revenues received from the Clerk of Courts fine collection system.

## **Building Inspection**

Used to account for fees collected on building permits issued within the unincorporated area of Leon County. The fees are used to subsidize the operation of the Building Inspection Department.

## **Growth Management**

Used to account for environmental permitting fees which are used to manage growth in accordance with development regulations.

## **Mosquito Control**

To account for revenues received to support the mosquito control program.

## **MSBU Stormwater Utility**

Used to account for the costs of stormwater control projects. The primary source of funding is a non-ad valorem tax collected by the Tax Collector and remitted to the Board of County Commissioners.

## **SHIP Trust Fund**

The State Housing Initiatives Partnership (SHIP) Program was created pursuant to the provisions of Section 420.9075(5), Florida Statutes, to account for the local housing distribution monies received from the State of Florida. Authorized expenditures are limited to the administration and implementation of the local housing assistance program.

# **Special Revenue Funds**

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## **Grants Fund**

Used to account for the proceeds of certain grant awards for which the Board acts as a conduit subgrantee for the provision of goods and services by agencies not otherwise eligible to receive these types of funding assistance.

## **911 Emergency Communications**

Created in accordance with the provisions of the Florida Emergency Telephone Act (Section 365.171, Florida Statutes) to account for the 911 fees imposed and collected from local telephone exchange customers and expenditures are restricted to the establishment and maintenance of an emergency telephone number “911” system.

## **Municipal Service Fund**

Used to account for the 7% utility franchise fee collected from county utility users. Revenue in this fund is expended for parks and recreational facilities operations and maintenance.

## **Countywide Road District Fund**

Established to account for the amount of transportation impact fees levied by the Board of County Commissioners and expended for road maintenance. The Leon County Commission repealed this impact fee in 1996.

## **Urban Collector Fund**

Road impact fees collected in this fund are credited to the geographic quadrant from which collected and may be used within the quadrant from which collected for the purpose of road improvements. The Leon County Commission repealed this impact fee in 1996.

## **JTPA Administration Fund**

To account for revenue received from the State of Florida in support of various programs related to the Job Training Partnership Act.

## **Tourist Development Trust Fund**

The fund accounts for a three-percent local option tourist development tax on transient lodging sales in Leon County. The expenditures support the Leon County Tourist Development Council which promotes the benefits of a strong visitor industry in Leon County.

# **Special Revenue Funds**

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## **Special Assessment Fund**

The proceeds of special assessments levied by the Board of County Commissioners upon various properties in each subdivision on a per parcel basis are collected by this fund. These funds are expended for road and drainage improvements.

## **Sheriff Special Revenue**

This fund accounts for various law enforcement grants and the expenditures are limited to those allowable by the specific grant.

## **Boot Camp**

Used to account for funding received from the State of Florida and expended on operation of the Sheriff's Boot Camp.

## **Emergency Management – Sheriff**

Used to account for Sheriff operations related to the 911 fees imposed and collected from local telephone exchange customers and expenditures are restricted to the establishment and maintenance of an emergency telephone number "911" system.

## **Records Modernization**

Created pursuant to the provisions of Section 28.24(15), Florida Statutes, to account for the revenues generated from the additional service charge paid to the Clerk of the Circuit Court for each instrument recorded in the official records. Proceeds from this revenue source are to be used exclusively for equipment, personnel training and technical assistance in modernizing the official records system and to pay for equipment and start-up costs necessitated by a statewide recording system.