

supervisor’s county.”<sup>150</sup> The Supervisor is also the custodian of the voting system and appoints necessary deputies to prepare the voting system.<sup>151</sup>

After the 2000 presidential election, the Help America Vote Act (HAVA) established several federal mandates in which the states (which therefore had the trickle-down effect to the counties) were required to update many aspects of their election procedures – e.g. voting machines, registration, and poll worker training.<sup>152</sup>

#### IV. EXAMPLE OF COUNTY EXPENDITURES

##### 2012 Leon County Expenditures<sup>153</sup>

	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Account Total
<b>General Government Services (Not Court-Related)</b>	<b>\$29,973,239</b>	<b>\$2,167,997</b>	<b>\$2,736,372</b>	<b>\$-</b>	<b>\$5,480,684</b>	<b>\$40,358,292</b>
Legislative	\$1,279,969	\$-	\$-	\$-	\$-	\$1,279,969
Executive	\$1,122,298	\$-	\$-	\$-	\$-	\$1,122,298
Financial and Administrative	\$16,121,122	\$10,872	\$17,553	\$-	\$201,205	\$16,350,752
Legal Counsel	\$1,594,371	\$-	\$-	\$-	\$-	\$1,594,371
Comprehensive Planning	\$881,792	\$-	\$-	\$-	\$-	\$881,792
Non-Court Information Systems	\$4,267,971	\$128,022	\$-	\$-	\$-	\$4,395,993
Other General Government Services	\$4,705,716	\$2,029,103	\$2,718,819	\$-	\$5,279,479	\$14,733,117
<b>Public Safety</b>	<b>\$58,101,981</b>	<b>\$32,431,512</b>	<b>\$8,180,156</b>	<b>\$-</b>	<b>\$-</b>	<b>\$98,713,649</b>
Law Enforcement	\$28,415,589	\$2,014,069	\$-	\$-	\$-	\$30,429,658
Fire Control	\$-	\$8,120,168	\$-	\$-	\$-	\$8,120,168
Detention and/or Correction	\$29,153,996	\$3,610,105	\$24,957	\$-	\$-	\$32,789,058
Protective Inspections	\$-	\$1,211,791	\$-	\$-	\$-	\$1,211,791
Emergency and Disaster Relief Services	\$-	\$1,771,174	\$4,093,202	\$-	\$-	\$5,864,376
Ambulance and Rescue Services	\$-	\$15,478,033	\$4,061,997	\$-	\$-	\$19,540,030
Medical Examiners	\$532,396	\$-	\$-	\$-	\$-	\$532,396
Other Public Safety	\$-	\$226,172	\$-	\$-	\$-	\$226,172
<b>Physical Environment</b>	<b>\$2,289,029</b>	<b>\$12,521,641</b>	<b>\$3,971,665</b>	<b>\$11,028,089</b>	<b>\$-</b>	<b>\$29,810,424</b>
Garbage / Solid Waste Control Services	\$-	\$-	\$-	\$11,028,089	\$-	\$11,028,089
Sewer / Wastewater Services	\$-	\$228,535	\$4,174	\$-	\$-	\$232,709

<sup>150</sup> Fla. Stat. § 98.015 (2013).

<sup>151</sup> Fla. Stat. § 101.34 (2013).

<sup>152</sup> Fla. Stat. § 98.015(10) (2013) (“Each supervisor shall ensure that all voter registration and list maintenance procedures conducted by such supervisor are in compliance with any applicable requirements prescribed by rule of the department through the statewide voter registration system or prescribed by the Voting Rights Act of 1965, the National Voter Registration Act of 1993, or the Help America Vote Act of 2002.”).

<sup>153</sup> *Expenditures and Revenues Reported by Florida’s County Governments*, Office of Economic & Demographic Research (last visited on April 18, 2014), <http://edr.state.fl.us/Content/local-government/data/revenues-expenditures/cntyfiscal.cfm>.

	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Account Total
Conservation and Resource Management	\$481,348	\$3,604,514	\$-	\$-	\$-	\$4,085,862
Flood Control / Stormwater Management	\$-	\$8,683,208	\$3,419,124	\$-	\$-	\$12,102,332
Other Physical Environment	\$1,807,681	\$5,384	\$548,367	\$-	\$-	\$2,361,432
<b>Transportation</b>	<b>\$270,853</b>	<b>\$10,132,259</b>	<b>\$9,772,328</b>	<b>\$-</b>	<b>\$-</b>	<b>\$20,175,440</b>
Road and Street Facilities	\$270,853	\$10,132,259	\$9,772,328	\$-	\$-	\$20,175,440
<b>Economic Environment</b>	<b>\$2,014,864</b>	<b>\$4,720,456</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6,735,320</b>
Employment Opportunity and Development	\$64,307	\$-	\$-	\$-	\$-	\$64,307
Industry Development	\$199,500	\$3,502,767	\$-	\$-	\$-	\$3,702,267
Veteran's Services	\$179,741	\$-	\$-	\$-	\$-	\$179,741
Housing and Urban Development	\$-	\$1,217,689	\$-	\$-	\$-	\$1,217,689
Other Economic Environment	\$1,571,316	\$-	\$-	\$-	\$-	\$1,571,316
<b>Human Services</b>	<b>\$7,275,023</b>	<b>\$1,838,962</b>	<b>\$177,255</b>	<b>\$-</b>	<b>\$-</b>	<b>\$9,291,240</b>
Health Services	\$2,100,311	\$1,562,090	\$177,255	\$-	\$-	\$3,839,656
Mental Health Services	\$638,156	\$-	\$-	\$-	\$-	\$638,156
Public Assistance Services	\$2,376,316	\$-	\$-	\$-	\$-	\$2,376,316
Other Human Services	\$2,160,240	\$276,872	\$-	\$-	\$-	\$2,437,112
<b>Culture / Recreation</b>	<b>\$6,318,922</b>	<b>\$4,411,176</b>	<b>\$4,094,828</b>	<b>\$-</b>	<b>\$-</b>	<b>\$14,824,926</b>
Libraries	\$6,145,922	\$568,570	\$3,091,730	\$-	\$-	\$9,806,222
Parks and Recreation	\$500	\$3,842,606	\$1,003,098	\$-	\$-	\$4,846,204
Cultural Services	\$150,000	\$-	\$-	\$-	\$-	\$150,000
Special Events	\$22,500	\$-	\$-	\$-	\$-	\$22,500
<b>Other Uses and Non-Operating</b>	<b>\$23,508,518</b>	<b>\$90,831,583</b>	<b>\$21,700</b>	<b>\$29,632</b>	<b>\$5,494,505</b>	<b>\$119,885,938</b>
Inter-Fund Group Transfers Out	\$23,508,518	\$90,742,192	\$21,700	\$29,632	\$5,494,505	\$119,796,547
Clerk of Court Excess Remittance	\$-	\$89,391	\$-	\$-	\$-	\$89,391
<b>Court-Related Expenditures</b>	<b>\$5,637,235</b>	<b>\$9,002,552</b>	<b>\$245,953</b>	<b>\$-</b>	<b>\$38,387</b>	<b>\$14,924,127</b>

This table hints at what counties are spending millions of dollars on per year that may or may not be actually mandated by the state and federal governments for each county to fund.

<sup>i</sup> On behalf of Florida Association of Counties, the primary research and writing was conducted by Mr. David Heedy, at the time a law clerk for the Florida Association of Counties.

<sup>ii</sup> On behalf of Florida Association of County Attorneys, the primary research and writing was conducted by the Growth Management & Environmental, the General Governmental, and the Public Safety Committees.