

Leon County Fiscal Year 2022 Adopted Budget

Appendix

County Charter	26 - 2
Guiding Principles	26 - 10
Summary of County Financial Policies & Ordinances	26 - 11
County Financial Policies & Ordinances	26 - 11
Policy No. 81-1 Industrial Development Revenue Bond Financing	26 - 13
Policy No. 92-4 Accounting & Reporting	26 - 13
Policy No. 92-5 Revenues	26 - 13
Policy No. 93-44 Fiscal Planning	26 - 13
Policy No. 93-46 Dues & Memberships	26 - 14
Policy No. 93-47 Debt Management & Other Investments	26 - 14
Policy No. 97-11 Amending the Budget	26 - 15
Policy No. 98-16 Carry Forward Program	26 - 16
Policy No. 00-1 Financial Advisory Committee	26 - 16
Policy No. 17-4 Leon County Investment Policy	26 - 17
Policy No. 03-08 Landfill Rate Stabilization Reserve	26 - 23
Ordinance No. 06-34 Discretionary Funding Guidelines	26 - 23
Policy No. 07-2 Reserves	26 - 26
Tallahassee-Leon County Comprehensive Capital Improvement Element Goals, Objectives, & Policies	26 - 28
Abbreviations & Acronyms	26 - 51
Budget Terminology	26 - 53
Statistical Summary	26 - 59
Budget Cost Summaries	26 - 64

Leon County Fiscal Year 2022 Adopted Budget

County Charter

Note - The Leon County Home Rule Charter was originally enacted by Ord. No. 2002-07 adopted May 28, 2002; to be presented at special election of Nov. 5, 2002. Ord. No. 2002-16, adopted Sept. 10, 2002, repealed Ord. No. 2002-07 in its entirety. Subsequently, Ord. No. 2002-17, adopted Sept. 10, 2002, special election of Nov. 5, 2002; effective Nov. 12, 2002, enacted the Home Rule Charter to read as set out herein.

SECTION 1. - HOME RULE CHARTER

The proposed Home Rule Charter of Leon County, Florida, shall read as follows: PREAMBLE

We, the citizens of Leon County, Florida, united in the belief that governmental decisions affecting local interests should be made locally, rather than by the State, and that County government should be reflective of the people of the County and should serve them in achieving a more responsive and efficient form of government and in order to empower the people of this County to make changes in their own government, do ordain and establish this Home Rule Charter for Leon County, Florida.

ARTICLE I. - CREATION, POWERS AND ORDINANCES OF HOME RULE CHARTER GOVERNMENT

Sec. 1.1. - Creation and general powers of Home Rule Charter government.

The County shall have all powers of self-government not inconsistent with general law, with special law approved by vote of the electors, or with this Charter. The County shall have all county and municipal powers of self-government granted now or in the future by the Constitution and laws of the State of Florida.

Sec. 1.2. - Body corporate, name and boundaries.

Leon County shall be a body corporate and politic. The corporate name shall be Leon County, Florida. The County seat and boundaries shall be those designated by law on the effective date of this Home Rule Charter.

Sec. 1.3. - Construction.

The powers granted by this Home Rule Charter shall be construed broadly in favor of the charter government. The specified powers in this Charter shall not be construed as limiting, in any way, the general or specific power of the government as stated in this article. It is the intent of this article to grant to the charter government full power and authority to exercise all governmental powers necessary for the effective operation and conduct of the affairs of the charter government.

Sec. 1.4. - County purposes.

The County, operating under this Charter, shall have all special powers and duties which are not inconsistent with this Charter, heretofore granted by law to the Board of County Commissioners, and shall have such additional county and municipal powers as may be required to fulfill the intent of this Charter.

Sec. 1.5. - Municipal purposes.

The County shall have all necessary municipal powers to accomplish municipal purposes within the County.

In the event the board of county commissioners levies the municipal public services tax on utilities, any additional recurring or non-recurring fee or charge imposed on a utility relating to the use or occupation of the public rights-of-way shall not exceed what is reasonably necessary to properly monitor and enforce compliance with the county's rules and regulations concerning placement and maintenance of utility facilities in the public rights-of-way.

Sec. 1.6. - Relation to municipal ordinances.

- (1) Except as otherwise provided by law or this Charter, municipal ordinances shall prevail over County ordinances to the extent of any conflict within the boundaries of the municipality. To the extent that a county ordinance and a municipal ordinance shall cover the same subject without conflict, then both the

Leon County Fiscal Year 2022 Adopted Budget

County Charter

municipal ordinance and the county ordinance shall be effective, each being deemed supplemental to the other.

- (2) *Minimum Environmental Regulations.* County ordinances shall establish minimum standards, procedures, requirements and regulations for the protection of the environment and shall be effective within the unincorporated and incorporated areas of the County. Such standards, procedures, requirements and regulations shall include, but shall not be limited to, tree protection, landscaping, aquifer protection, stormwater, protection of conservation and preservation features, and such other environmental standards as the Board of County Commissioners determines to be necessary for the protection of the public health, safety, and welfare of the citizens throughout Leon County. Standards shall be designed to place emphasis on supporting healthy natural systems occurring in the environment. However, nothing contained herein shall prohibit a municipality from adopting ordinances, standards, procedures, requirements or regulations establishing a more stringent level of environmental protection within the incorporated area of the County.

(Ord. No. 2010-22, § 1, 8-17-2010)

Sec. 1.7. - Transfer of power.

Whenever a municipality, special district or agency shall request, by a majority vote of the governing body, the performance or transfer of a function to the County, the County is so authorized by a majority vote of the Board of County Commissioners to have the power and authority to assume and perform such functions and obligations. This section does not authorize a transfer in violation of Article VIII, § 4 of the Constitution of Florida.

Sec. 1.8. - Division of powers.

This Charter establishes the separation between legislative and administrative functions of this government. The establishment and adoption of policy shall be the responsibility of the Board of County Commissioners and the execution of that policy shall be the responsibility of the County Administrator.

Sec. 1.9. - Relation to state law.

Special laws of the state legislature relating to or affecting Leon County and general laws of local application which apply only to Leon County, except those laws relating exclusively to a municipality, the school board, or a special district, shall be subject to approval by local referendum to the extent that they are not in conflict with this Charter. All special laws so approved shall become ordinances and may be subject to amendment or repeal by the Board of County Commissioners.

ARTICLE II. - ORGANIZATION OF COUNTY GOVERNMENT

Sec. 2.1. - Elected Commission and appointed County Administrator form of government.

Leon County shall operate under an elected County Commission and an appointed County Administrator form of government with separation of legislative and executive functions in accordance with the provisions of this Home Rule Charter. The legislative responsibilities and powers of the County shall be assigned to, and vested in, the Board of County Commissioners. The executive responsibilities and power of the County shall be assigned to, and vested in, the County Administrator, who shall carry out the directives and policies of the Board of County Commissioners and enforce all orders, resolutions, ordinances and regulations of the Board, the Charter and all applicable general law to assure that they be faithfully executed.

Sec. 2.2. - Legislative branch.

- (1) *The County Commission.* The governing body of the County shall be a Board of County Commissioners composed of seven (7) members serving staggered terms of four (4) years. There shall be one (1) Commissioner elected for each of the five (5) County Commission districts, established pursuant to general law or by ordinance, and they shall be elected by the electors of that district. There shall be two

Leon County Fiscal Year 2022 Adopted Budget

County Charter

(2) At-large Commissioners elected on a countywide basis by the electors of the County. Elections for all seven (7) members of the County Commission shall be non-partisan. Each candidate for the office of district County Commissioner shall reside within the district from which such candidate seeks election at the time of qualifying to run for that office, and during the term of office each Commissioner shall reside in the district from which such Commissioner ran for office, provided that any Commissioner whose residence is removed from a district by redistricting may continue to serve during the balance of the term of office.

- (2) *Redistricting.* Redistricting of County Commission district boundaries shall be in accordance with general law, changed only after notice and a public hearing as provided by general law.
- (3) *Salaries and Other Compensation.* Salaries and other compensation of the County Commissioners shall be established by ordinance, and salary shall not be lowered during an officer's term in office.
- (4) *Authority.* The Board of County Commissioners shall exercise all legislative authority provided by this Home Rule Charter in addition to all other powers and duties authorized by general law or special law approved by a vote of the electorate.
- (5) *Vacancies.* A vacancy in the office of County Commissioner shall be defined and filled as provided by general law.
- (6) *Administrative Code.* The County Commission shall adopt an administrative code in accordance with general law.
- (7) *Limitation on Campaign Contributions.* No candidate for any County office for which compensation is paid shall accept any contribution from any contributor, including a political committee, as defined by state law, in cash or in kind, in an amount in excess of \$250 per election.

(Ord. No. 2010-21, § 1, 8-17-2010)

Sec. 2.3. - Executive branch.

- (1) The County Administrator.
 - (A) The County Administrator shall be appointed by an affirmative vote of a majority plus one (1) of the entire membership of the Board of County Commissioners. The County Administrator shall serve at the pleasure of the Board of County Commissioners until such time as the County Administrator shall be removed by a vote for removal of a majority plus one (1) of the entire membership of the Board of County Commissioners voting during the first regularly scheduled meeting occurring after a meeting of the Board at which a motion expressing the intent of the Board to remove the County Administrator was adopted by majority vote of those present and voting. The County Administrator shall be the chief executive officer of the County and all executive responsibilities and powers shall be assigned to, and vested in, the County Administrator. The County Administrator shall exercise all executive authority provided by this Home Rule Charter and all other powers and duties authorized by general or special law.
 - (B) The County Administrator shall be chosen on the basis of his/her professional qualifications, administrative and executive experience, and ability to serve as the chief administrator of the County. The County Administrator shall reside within the County during his/her tenure as County Administrator.
 - (C) The compensation of the County Administrator shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position, with performance appraisals conducted by the Board of County Commissioners at least annually.
 - (D) A vacancy in the office shall be filled in the same manner as the original appointment. The County Administrator may appoint an Acting County Administrator in the case of his/her temporary vacancy.

Leon County Fiscal Year 2022 Adopted Budget**County Charter**

- (2) Senior Management. The County's senior management employees, with the exception of the County Attorney's Staff, shall serve at the pleasure of the County Administrator, who may suspend or discharge senior management personnel with or without cause.
- (3) Non-interference by Board of County Commissioners. Except for the purpose of inquiry and information, members of the Board of County Commissioners are expressly prohibited from interfering with the performance of the duties of any employee of the county government who is under the direct or indirect supervision of the County Administrator or County Attorney by giving said employees instructions or directives. Such action shall constitute malfeasance within the meaning of Article IV, Section 7(a) of the Florida Constitution. However, nothing contained herein shall prevent a County Commissioner from discussing any county policy or program with a citizen or referring a citizen complaint or request for information to the County Administrator or County Attorney.

(Ord. No. 2010-23, § 1, 8-17-2010; Ord. No. 2010-24, § 1, 8-17-2010; Ord. No. 2010-25, § 1, 8-17-2010)

Sec. 2.4. - County attorney.

- (1) There shall be a County Attorney selected by the Board of County Commissioners who shall serve at the pleasure of, and report directly to, the Board of County Commissioners, and shall reside within the County during his/her tenure as County Attorney.
 - (A) The County Attorney shall provide legal services to the Board of County Commissioners, the County Administrator, and County departments, boards and agencies organized under the Board of County Commissioners.
 - (B) The compensation of the County Attorney shall be fixed by the Board of County Commissioners at a level commensurate with the responsibilities of the position with performance appraisals conducted by the Board of County Commissioners at least annually.

Sec. 2.5. - Code of Ethics.

In order to provide a high level of transparency and ethical conduct under charter government, the Board of County Commissioners shall enact by ordinance a Code of Ethics no later than the first County Commission meeting in December 2019. The Code of Ethics shall prescribe standards of conduct for members of the Board of County Commissioners and its employees, as well as to all members of appointed boards and committees that have been created by the Board of County Commissioners. The Code of Ethics shall supplement and not contradict or supersede any statutory or administrative standards of conduct which apply to any such officer or employee. The Code of Ethics shall include, but is not limited to, standards of conduct, provisions defining offenses, prescribing penalties within the limits allowed by law, and establishing lobbyist regulations. The Code shall not conflict with the power of the Governor to suspend county officers or of the Senate to remove them from office, or the power of the people to recall them from office.

(Ord. No. 2018-06, § 1, 4-10-2018)

ARTICLE III. - ELECTED COUNTY CONSTITUTIONAL OFFICERS**Sec. 3.1. - Preservation of constitutional offices.**

The offices of the Sheriff, Property Appraiser, Tax Collector, Clerk of the Circuit Court and Supervisor of Elections shall remain as independently elected constitutional offices, and the status, powers, duties and functions of such offices shall not be altered by this Home Rule Charter, or any revisions or amendments hereto, except as provided in Section 5.2 below. The constitutional officers shall perform their executive and administrative functions as provided by law.

Sec. 3.2. - Non-partisan elections.

**

- (1) Non-Partisan Offices. The Supervisor of Elections shall be non-partisan.

Leon County Fiscal Year 2022 Adopted Budget

County Charter

- (A) Non-Partisan Election Procedures. If three or more candidates, none of whom is a write-in candidate, qualify for such office, the names of those candidates shall be placed on a non-partisan ballot at the first primary election. If no candidate for such office receives a majority of the votes cast for such office in the first primary election, the names of the two candidates receiving the highest number of votes for such office shall be placed on the general election ballot.
- (B) Qualification by Petition. A candidate for non-partisan office may qualify for election to such office by means of the petitioning process provided in general law.

**Pursuant to the holding by the Florida Supreme Court in the *Orange County v. Singh* case (268 So.3d 668), Section 3.2(1) of the Charter has been rendered unenforceable. Henceforth the election for the office of Supervisor of Elections shall be partisan.

Sec. 3.3. - Clerk auditor.

- (1) The Leon County Clerk of the Court shall serve as the Auditor to the Commission as specified by law. The Clerk shall employ a Certified Internal Auditor, Certified Public Accountant, or such other person qualified by education or experience in governmental accounting, internal auditing practices and fiscal controls, which shall include at least five (5) years' experience in professional accounting, auditing, governmental fiscal administration or related experience, unless the Clerk holds such qualifications. The Board of County Commissioners shall fund the audit function of the Clerk.
- (2) Audit Committee. There shall be a five member Audit Committee of which two members shall be appointed by the County Commission and three by the Clerk. The Audit Committee shall adopt an annual plan of work for the Auditor and shall oversee the work of the Auditor. The Audit Committee members shall be residents of Leon County, none of whom may be an employee or officer of County government, and who have experience as a public accountant, internal auditor, or as a financial manager for a public, private or not for profit institution. The purpose of the Committee is to promote, maintain, and enhance the independence and objectivity of the internal audit function by ensuring broad audit coverage, adequate consideration of audit reports, and appropriate action on recommendations. Clerk shall provide for the organization and duties of the audit committee, including membership terms, voting procedures, officers, sub-committees, meeting schedules and staff support.

Sec. 3.4. - Limitation on campaign contributions.

No candidate for any County office for which compensation is paid shall accept any contribution from any contributor, including a political committee, as defined by state law, in cash or in kind, in an amount in excess of \$250 per election.

(Ord. No. 2010-21, § 2, 8-17-2010)

ARTICLE IV. - POWERS RESERVED TO THE PEOPLE: INITIATIVE AND RECALL

Sec. 4.1. - Citizen initiative.

- (1) *Right to Initiate.* The electors of Leon County shall have the right to initiate County ordinances in order to establish new ordinances and to amend or repeal existing ordinances, not in conflict with the Florida Constitution, general law or this Charter, upon petition signed by at least ten percent (10%) of the total number of electors qualified to vote in the County reflecting ten percent (10%) of the total number of electors qualified to vote within each of the five (5) commission districts. The total number of electors qualified shall mean the total number of electors qualified to vote in the last preceding general election.
- (2) *Procedure for Petition.* The sponsor of an initiative shall, prior to obtaining any signatures, submit the text of a proposed ordinance to the Supervisor of Elections, with the proposed ballot summary and the form on which signatures will be affixed and obtain a dated receipt therefor. Any such ordinances shall embrace but one (1) subject and matter directly connected therewith. The sponsor shall cause a notice of such submission to be published within fourteen (14) days thereof in a newspaper of general

Leon County Fiscal Year 2022 Adopted Budget

County Charter

circulation in the County. The allowable period for obtaining signatures on the petition shall be completed not later than one (1) year after initial receipt of the petition by the Supervisor of Elections. The sponsor shall comply with all requirements of general law for political committees and shall file quarterly reports with the Supervisor of Elections stating, to the best of the sponsor's information and belief, the number of signatures procured. The time and form of such reports may be prescribed by ordinance. When a sufficient number of signatures is obtained, the sponsor shall thereupon submit signed and dated forms to the Supervisor of Elections, and upon submission, shall pay all fees required by general law. The Supervisor of Elections shall, within sixty (60) days after submission of signatures, verify the signatures thereon, or specify a reason for the invalidity of each rejected signature, if the petition is rejected for insufficiency of the number of valid signatures. If the petition is rejected for insufficiency of the number of signatures, the sponsor shall have an additional thirty (30) days within which to submit additional signatures for verification. The Supervisor of Elections shall, within thirty (30) days of submission of additional signatures, verify the additional signatures. In the event sufficient signatures are still not acquired, the Supervisor of Elections shall declare the petition null and void and none of the signatures may be carried over onto another identical or similar petition.

- (3) *Consideration by Board of County Commissioners.* Within sixty (60) days after the requisite number of signatures has been verified by the Supervisor of Elections and reported to the Board of County Commissioners, the Board of County Commissioners shall give notice and hold public hearing(s) as required by general law on the proposed ordinance and vote on it. If the Board fails to enact the proposed ordinance it shall, by resolution, call a referendum on the question of the adoption of the proposed ordinance to be held at the next general election occurring at least forty-five (45) days after the adoption of such resolution. If the question of the adoption of the proposed ordinance is approved by a majority of those registered electors voting on the question, the proposed ordinance shall be declared, by resolution of the Board of County Commissioners, to be enacted and shall become effective on the date specified in the ordinance, or if not so specified, on January 1 of the succeeding year. The Board of County Commissioners shall not amend or repeal an ordinance adopted by initiative prior to the next succeeding general election, without the approval of a majority of the electors voting at a referendum called for that purpose.
- (4) *Limitation on Ordinances by Initiative.* The power to enact, amend or repeal an ordinance by initiative shall not include ordinances or provisions related to County budget, debt obligations, capital improvement programs, salaries of County officers and employees, the assessment or collection of taxes, or the zoning of land.

Sec. 4.2. - Recall.

All members of the Board of County Commissioners shall be subject to recall as provided by general law.

ARTICLE V. - HOME RULE CHARTER TRANSITION, AMENDMENTS, REVIEW, SEVERANCE, EFFECTIVE DATE

Sec. 5.1. - Home Rule Charter Transition.

- (1) *General Provisions.* Unless expressly provided otherwise in this Home Rule Charter, the adoption of this Charter shall not affect any existing contracts or obligations of Leon County; the validity of any of its laws, ordinances, regulations, and resolutions; or the term of office of any elected County officer, whose term shall continue as if this charter had not been adopted.
- (2) *Initial County Commissioners.* The persons comprising the Leon County Board of County Commissioners on the effective date of this Charter shall become the initial members of the Board of County Commissioners of the Charter government and shall perform the functions thereof until the normal expiration of their terms or until the election and qualification of their successors as provided by law.
- (3) *Outstanding Bonds.* All outstanding bonds, revenue certificates, and other financial obligations of the County outstanding on the effective date of this Charter shall be obligations of the Charter government. All actions taken by the former government relating to the issuance of such obligations are hereby ratified and confirmed. Payment of such obligations and the interest thereon shall be made solely from,

Leon County Fiscal Year 2022 Adopted Budget

County Charter

and charged solely against, funds derived from the same sources from which such payment would have been made had this Charter not taken effect.

- (4) *Employees Continuation.* All employees of the former County government shall, on the effective date of this Charter, become employees of the County government created by this Charter. All existing wages, benefits, and agreements, and conditions of employment shall continue, until modified by lawful action of the County Commission.

Sec. 5.2. - Home rule charter amendments.

- (1) Amendments Proposed by Petition.
- (A) The electors of Leon County shall have the right to amend this Home Rule Charter in accordance with Sec. 4.1 of this Charter.
- (B) Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each Charter amendment proposed by petition shall be placed on the ballot by resolution of the Board of County Commissioners for the general election occurring in excess of ninety (90) days from the certification by the Supervisor of Elections that the requisite number of signatures has been verified. If approved by a majority of those electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.
- (2) Amendments and Revisions by Citizen Charter Review Committee.
- (A) A Citizen Charter Review Committee shall be appointed by the Board of County Commissioners at least twelve (12) months before the general election occurring every eight (8) years thereafter, to be composed and organized in a manner to be determined by the Board of County Commissioners, to review the Home Rule Charter and propose any amendments or revisions which may be advisable for placement on the general election ballot. Public hearings shall be conducted as provided by F.S. § 125.63.
- (B) No later than ninety (90) days prior to the general election, the Citizen Charter Review Committee shall deliver to the Board of County Commissioners the proposed amendments or revisions, if any, to the Home Rule Charter, and the Board of County Commissioners shall consider such amendments or revisions to be placed on the general election ballot, in accordance with F.S. § 125.64.
- (C) If the Citizen Charter Review Committee does not submit any proposed Charter amendments or revisions to the Board of County Commissioners at least ninety (90) days prior to the general election, the Citizen Charter Review Committee shall be automatically dissolved.
- (3) Amendments Proposed by the Board of County Commissioners.
- (A) Amendments to this Home Rule Charter may be proposed by ordinance adopted by the Board of County Commissioners by an affirmative vote of a majority plus one (1) of the membership of the Board. Each proposed amendment shall embrace but one (1) subject and matter directly connected therewith. Each proposed amendment shall only become effective upon approval by a majority of the electors of Leon County voting in a referendum at the next general election. The Board of County Commissioners shall give public notice of such referendum election at least ninety (90) days prior to the general election referendum date.
- (B) If approved by a majority of those electors voting on the amendment at the general election, the amendment shall become effective on the date specified in the amendment, or, if not so specified, on January 1 of the succeeding year.

Sec. 5.3. - Severance.

If any provision of this Charter or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Charter which can be given effect without the invalid provision or application, and to this end the provisions of the Charter are declared severable.

Leon County Fiscal Year 2022 Adopted Budget**County Charter****Sec. 5.4. - Home rule charter effective date.**

This Charter shall become effective November 12, 2002.

SECTION 2. - BALLOT QUESTION TO BE PRESENTED TO ELECTORATE

The proposed Charter of Leon County, Florida, shall be presented to the qualified Leon County electorate by placing the question of whether to adopt same on the ballot at the special election to be held on November 5, 2002.

SECTION 3. - BALLOT QUESTION FORM

The question on the ballot shall be substantially in the following form:

CHARTER FOR LEON COUNTY, FLORIDA**AS PROPOSED BY LEON COUNTY ORDINANCE NO. 2002-___**

Question

Shall there be a Home Rule Charter for Leon County, Florida, establishing all rights and powers of local self government; authorizing the proposal and adoption of ordinances by voter initiative and referendum; preserving elected constitutional county officers; providing a non-partisan Supervisor of Elections; providing for non-partisan elections of county commissioners; allowing recall of commissioners by citizen referendum; and providing a method of amendment, which shall take effect November 12, 2002?

Yes for Approval ___

No for Rejection ___

SECTION 4. - FURTHER AUTHORIZATION

The Board of County Commissioners of Leon County, Florida, is authorized to adopt all resolutions and take all actions necessary in order for this Charter referendum proposition and those propositions referenced in the Preamble and Articles of the proposed Charter herein to be properly placed on the ballot for the special election of November 5, 2002. Said referendum shall be conducted according to the requirements of law governing referendum elections in the State of Florida.

SECTION 5. - SEVERABILITY

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION 6. - EFFECTIVE DATE

This ordinance shall have effect upon becoming law, but shall be of no further force or effect if the proposed Charter is not duly approved at the November 5, 2002, special election. The Charter of Leon County, Florida, as proposed by this Ordinance, shall become effective November 12, 2002, if the Charter is approved by a "yes" vote by a majority of those duly qualified electors voting on the question posed at the November 5, 2002, referendum.

DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 9th day of September, 2002.

Leon County Fiscal Year 2022 Adopted Budget

Guiding Principles

1. The Board of County Commissioners upholds the importance of the Leon County Home Rule Charter allowing citizen involvement and flexibility in shaping government to best meet the County's unique and changing needs.
2. The County budget will always be balanced, with available revenues equal to appropriations.
3. The County will strive to maintain the lowest dollars spent per County resident, as compared to like-size counties, while retaining the maximum level of service possible.
4. Through citizen input and Commission deliberation, core functions for County government will be identified and the dollars will be allocated accordingly during the budget process.
5. The County will continue to explore opportunities with its governmental counterparts for functional consolidation and/or shared efficiencies.
6. The County will continue to enhance our cooperation and coordination with our Universities and Community College to promote, strengthen, and sustain our community's intellectual capital.
7. The County Administrator will require Program Managers to conduct an annual review and scrutiny of their base budgets when preparing budgets for future years.
8. Consistent with best practices and the Florida Statutes, Leon County will retain an emergency reserve fund of not less than 5%, but not more than 10% of the general operating budget (Policy No. 07-2).
9. Consistent with best practices and the Florida Statutes, Leon County will retain an operating cash reserve fund of not less than 10% but not more than 20% of the general operating budget (Policy No. 07-2).
10. Cash reserves in excess of reserve policies will be utilized to support one-time capital projects and/or other one-time expenditures to address unforeseen revenue shortfalls (Policy No. 07-2).
11. Leon County will continue to ensure the useable and safe life of existing infrastructure by providing funding for proper maintenance (Policy No. 93-44).
12. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise (Policy No. 92-5).
13. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source (Policy No. 93-47), and support conduit financing to promote the economic health of the community.
14. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP) (Policy No. 92-4).
15. Ensure that the annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review (Policy No. 92-4).
16. Will optimize return on investments within the constraints of safety and liquidity through an adopted Investment Policy.
17. Shall establish formal policies and procedures to address amending the budget while allowing the organization to function and react to changing conditions (Policy No. 97-11).
18. The County shall provide a meaningful public input process during the annual budget review which shall, at a minimum, include at least one Board Workshop and two Public Hearings.
19. The County will fully research and employ technology to improve the personal and collective efficiency of county employees.
20. The County will continue to enhance our culture of performance, as we maintain a very low employee per 1,000 population and a "flat" organizational structure, and hold individual employees to high expectations and performance standards. Employees are entrusted with broad authority in their functional areas, expected to respond quickly to requests for service, explore and pursue alternatives to assist the citizenry, attempt to deliver more than what is expected, and are empowered to use professional discretion on the spot to resolve issues and reduce "bureaucracy." These employees are valued and compensation and benefits are commensurate with their responsibilities and competitive in the industry.
21. The County will continue to improve efforts to promote employee innovation, through incentives, recognition and rewards for identifying and implementing program and process improvements that add value to services while producing cost savings.
22. The County will continue to leverage Leon County tax payer dollars to attract federal and state appropriations, reimbursements, and matching grants to realize revenue maximization for the purpose of funding priority projects and programs.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Industrial Development Revenue Bond Financing Policy, No. 81-1

This policy establishes a means for the expansion of local businesses as well as the attraction of new prospective businesses, allowing for diversification and expansion of the local economy.

Accounting and Reporting Policy, No. 92-4

This policy establishes accounting and reporting systems that maintain accounting and reporting practices that conform to the Uniform Accounting System of Generally Accepted Accounting Principles (GAAP). The policy also ensures that the accounting and reporting systems are consistent with the standards set for local governments according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).

Revenues Policy, No. 92-5

This policy establishes revenue practices that: provide for the establishment and maintenance of a diversified revenue system to protect it from fluctuations in any one revenue source; ensure fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise; and ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Fiscal Planning Policy, No. 93-44

This policy establishes fiscal planning practices that provide for:

- The annual operating and capital budget to be developed in conformity with the Tallahassee-Leon County Comprehensive Plan.
- The development and review of a Capital Improvement Project budget, containing a 5-year plan for acquisition and improvement of capital investments that is also coordinated with the annual operating budget.

Dues and Memberships Policy, No. 93-46

This policy requires that any dues or memberships paid by Leon County on behalf of an employee shall be detailed in a department/division's annual budget request submission to the Office of Management and Budget. The request will be reviewed for appropriateness with final denial/approval being given by the County Administrator or his/her designee during the development of the Adopted budget.

Debt Management and Other Investments Policy, No. 93-47

This policy establishes that debt management and investment practices are established to:

- Ensure that capital projects financed by capital bonds will not be financed for a period that exceeds the useful life of the supporting revenue source.
- Ensure that interest, operating or maintenance expenses will be capitalized only for facilities or enterprise activities and limited to expenses encumbered prior to the operation or improvement of the facility.
- Provide that Leon County's debt will be limited to an amount that will not hinder the County from maintaining sources of available revenues for service of debt at 135% of annual debt service.
- Provide that the County will limit its investments to only the safest types of securities (including the U.S. government or its agencies) and those which provide insurance or the legally required backing of the invested principal.
- Provide that, unless required by market conditions, not more than fifteen percent of the County's investment portfolio will be placed in any one institution other than those securities issued or guaranteed by the US Government or its agencies or the State Board of Administration of the State of Florida.

Amending the Budget Policy, No. 97-11

This policy establishes that for the operation of amending the annual budget, all amendments/transfers will be reviewed by the director of the requesting department/division, followed by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners as set forth below:

- Allows program managers to amend their operating budgets and personal services budgets up to 10 percent of the total on an aggregate basis between line items within programs with a \$50,000 cap, upon County Administrator approval.
- Designates the Office of Management and Budget the responsibility for monitoring and enforcing the provisions for amending the budget based upon policies adopted by the Board.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Amending the Budget Policy, No. 97-11(Cont.)

- Allows the County Administrator to authorize intrafund transfers up to \$250,000. Intrafund transfers exceeding \$250,000 and all interfund transfers must be approved by a majority vote of the Board.
- Requests for use of reserves for contingency must be approved by a majority vote of the Board.

Carry Forward Program Policy, No. 98-16

This policy establishes that the Carry Forward Program will provide budget incentives to managers to improve financial management effectiveness and accountability. It allows managers to carry forward a portion or all unexpected end-of-year funds for identifiable projects which will result in increased productivity, cost savings, and/or increased efficiency. Department managers submitting a request to OMB for review, must clearly indicate how the County will realize an increase in productivity, save money, and/or increase efficiency, if approved. Managers of projects funded by the Board in the current fiscal year, which are incomplete, must submit a "Carry Forward Request" requesting the funds be added to the budget of the following fiscal year for the sole purpose of completing the project for which the funds were appropriated. All carry forward requests are presented to the Board prior to November 1 of each year and are based upon the prior approval of the County Administrator.

Revenues - Financial Advisory Committee Policy, No. 00-1

This policy establishes the Financial Advisory Committee which ensures that financial matters which come before the Board have been appropriately and thoroughly reviewed. This committee will make recommendations on financial matters related to the Board and all County boards. Such financial matters may include, but not be limited to, issuance of debt, selection of bond counsel, financial advisory services, bond underwriter services, underwriter counsel, and arbitrage rebate compliance services.

Leon County Investment Policy, No. 17-4

This policy establishes that Leon County's Investment Policy within the context of the County's Investment Ordinance is intended to set the framework within which the County's investment activities will be conducted. It establishes the parameters for investment activity, which may be further, restricted by the Investment Oversight Committee or by investment staff, and provides parameters to limit risk and ensure a broadly diversified portfolio.

Landfill Rate Stabilization Reserve Policy, No. 03-08

This policy establishes the Solid Waste Stabilization Reserve Fund to provide funding for: planned future capital project expenditures, temporary and nonrecurring unexpected capital projects, accommodation of unexpected program mandates from other governmental bodies, extraordinary operating expenses, and operating expenses in order to stabilize rates. All requests for the use of these funds are limited to the operation of the County's landfill and transfer station and must be Board approved.

Discretionary Funding Guidelines Ordinance No. 06-34

This ordinance governs the allocation of discretionary funds and provides the Board a maximum amount of annual funding available in each of the following categories: (a) Community Human Services Partnership Fund (CHSP); (b) Community Human Services Partnership-Emergency Fund; (c) Commissioner District Budget Fund; (d) Mid-Year Fund; (e) Non-Departmental Fund; and (f) Youth Sports Teams Fund. The funding for the purposes set forth in this ordinance shall be subject to an annual appropriation by the Board in accordance with this Ordinance.

Reserves Policy, No. 07-2

This policy establishes funding for: general revenue emergency reserves, un-appropriated reserve for cash balance, minimum and maximum amounts of fund balance, funding for authorized mid-year increases, unexpected increases in the cost of existing levels of service, temporary and nonrecurring funding for unexpected projects, local match for public or private grants, offset losses, and unexpected program mandates. It establishes authorized forms and procedures to be used by outside agencies or individuals, set forth procedures and evaluation criteria of funding.

Capital Asset Policy, No. 19-5

The Leon County Governmental Capital Asset Policy has been developed in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement Number 34, to set forth the parameters of the government accounting for capital assets. Included in this policy are asset class definitions, capitalization thresholds, and methods of depreciation and amortization.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Policy for Industrial Development Revenue Bond Financing: Policy No. 81-1

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Industrial Development Revenue Bond (IDRB) financing will be considered as an inducement to local and new prospective business expansion and relocation as a means to promote the diversification and expansion of the local economy, subject to the following conditions:

1. Information and application requirements of the County are completely and accurately met.
2. All fees and charges are paid, if and when assessed.
3. The project, consisting of land acquisition, construction, renovation and/or equipment purchases, has not begun prior to IDRB financing approval.
4. The project complies with all federal, state and local laws with regard to industrial development revenue bond financing eligibility.
5. Except in unusual circumstances, the Board will give priority consideration for IDRB financing to an industrial or manufacturing plant.

Policy for Accounting and Reporting: Policy No. 92-4

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that: The County will establish accounting and reporting systems to:

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
3. Provide regular monthly financial reports that include a summary of activity for all funds.
4. Provide regular monthly trial balances of line item financial activity by type of revenue and expenditure.
5. Ensure that an annual financial and compliance audit of the County's financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
6. Provide that the Office of Management and Budget (OMB) will submit to the County Commission quarterly reports on the operating condition of the County and, where applicable, to identify possible trends and, where necessary, to recommend options for corrective action.
7. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA's annual budget award.

Policy for Revenues: Policy No. 92-5

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

The County will establish revenue practices to:

1. Provide that the County seek out and maintain a diversified revenue system to protect it from fluctuations in any one revenue source.
2. Provide that fees charged in enterprise operations will be calculated at a level which will support all direct and indirect costs of the enterprise.
3. Ensure that the County does not accept any revenue source whose terms of acceptance or collection may negatively affect the County.

Policy for Fiscal Planning: Policy No. 93-44

It shall be the policy of Leon County, Florida that Policy No. 93-44, "Fiscal Planning", amended by the Board of County Commissioners on May 10, 2016, is hereby further amended and a revised policy is hereby adopted in its place, to wit: The County will establish fiscal planning practices to:

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

1. Provide that the annual operating and capital budget for Leon County shall be developed in conformity with the Tallahassee-Leon County Comprehensive Plan by the Office of Management and Budget, under the advisement of the County Administrator and adopted as provided in State law by a majority vote of the Board of County Commissioners presiding in a public hearing.
2. Provide for the development and annual review of a capital improvement budget. This budget shall contain a 5-year plan for acquisition and improvement of capital investments in the areas of facilities, transportation, equipment and drainage. This budget shall be coordinated with the annual operating budget.
3. Provide that the Board of County Commissioners will continue to reflect fiscal restraint through the development of the annual budget. In instances of forthcoming deficits, the Board will either decrease appropriations or increase revenues.
4. Provide that the County will strive to better utilize its resources through the use of productivity and efficiency enhancements while at the same time noting that the costs of such enhancements should not exceed the expected benefits.
5. Provide that expenditures which support existing capital investments and mandated service programs will be prioritized over those other supporting activities or non-mandated service programs.
6. Provide that the County Administrator shall be designated Budget Officer for Leon County and will carry out the duties as set forth in Ch. 129, F.S.
7. Provide that the responsibility for the establishment and daily monitoring of the County's accounting system(s) shall lie with the Finance Division of the Clerk of the Circuit Court, and that the oversight of investment and debt management for the government of Leon County shall lie with the Board of County Commissioners.
8. Annually, prior to March 31, the Board of County Commissioners will:
 - A. Establish a budget calendar for the annual budget cycle.
 - B. Confirm the list of permanent line-item funded agencies that can submit applications for funding during the current budget cycle.
 - C. Establish the amount of funding to sponsor community partner/table events in an account to be managed by the County Administrator.
 - D. Provide direction to staff on additional appropriation requests that should be considered as part of the Adopted budget development process.
 - E. Establish outside agency funding for the next budget cycle.
9. Provide that this policy shall be reviewed annually by the Board of County Commissioners to ensure its consistency and viability with respect to the objectives of the Board and its applicability to current state law and financial trends.

Policy for Dues and Memberships:

Policy No. 93-46

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that: Policy No. 77-7, adopted by the Board of County Commissioners on June 21, 1977, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

Organizations to which dues and memberships are paid for a County employee by Leon County shall be listed in a department's/division's annual budget request submission to the Office of Management and Budget and reviewed for their appropriateness to the employee's job responsibilities with final denial/approval of such membership(s) by the County Administrator or his/her designee during the development phase of the tentative budget. Any request for County-paid employee memberships made during the fiscal year shall be submitted to the Office of Management and Budget for review with final denial/approval by the County Administrator. All memberships paid by the County for its departments/divisions shall follow the same review and approval process as that of a County Employee as outlined in this policy.

Policy for Debt Management and Other Investments:

Policy No. 93-47

It shall be the policy of the Board of County Commissioners of Leon County, Florida that: Policy No. 92-6, adopted by the Board of County Commissioners on March 10, 1992, is hereby superseded and repealed, and a new policy is hereby adopted in its place, to wit: Debt management and investment practices are established to:

1. Ensure that capital projects financed through the issuance of bonds will not be financed for a period that exceeds the useful life of the project or the life of the supporting revenue source.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

2. Ensure that interest, operating or maintenance expenses will be capitalized only for facilities or enterprise activities and will be limited to those expenses encumbered prior to the actual operation of the facility or its improvement.
3. Provide that debt for Leon County, Florida shall be limited to an amount which will not prevent the County from maintaining sources of available revenues for service of debt at 135% of annual debt service. The State of Florida does not mandate legal debt limitation for local governments.
4. Provide that the County will limit its investments to only the safest types of securities, to include those backed by the U.S. Government or its agencies and those which provide insurance or the legally required backing of the invested principal.
5. Provide that, unless market conditions otherwise require, not more than fifteen (15) percent of the County's investment portfolio shall be placed in any one institution other than those securities issued or guaranteed by the U.S. Government or its agencies or the State Board of Administration of the State of Florida.
6. Provide that the investment portfolio of Leon County, Florida must be structured in such a manner to provide sufficient liquidity to pay obligations as they become due. The investment portfolio shall be diversified by type of investment, issuer, and dates of maturity in order to protect against fluctuations in the market economy. At least fifteen percent (15%) of the County's portfolio shall be kept in liquid investments which are available on a daily basis, without loss of principal.
7. Provide that the clear title to principal and collateral backing for all investments shall be maintained by Leon County, in the County's own bank, or a third party agent under agreement to the County.
8. Provide that the Board of County Commissioners seeks to optimize return on investments within the constraints of safety and liquidity. The purchase and sale of securities shall be at competitive prices based on market conditions.
9. Provide that Leon County will use only major banks, brokers or dealers which have been selected after review of their qualifications, size, capitalization, inventories handling and reputation.
10. Provide that Leon County will not place funds with any institution which is less than three (3) years old.
11. Provide that the Board shall adopt a plan by October 1 of each year to govern the policies and procedures for the investment of surplus funds of the County based on the criteria as set forth in the County's Investment Ordinance for Surplus Funds, No. 93-3.
12. Provide that collateral shall be required for any re-purchase agreement, not covered under Chapter 280, Florida Statutes. Collateral placed for any re-purchase agreement will be governed by the same terms as those defined in the County's Investment Ordinance for Surplus Funds, No. 93-3.
13. Provide that the County shall establish a County Investment Oversight Committee whose membership and duties shall be governed by the provisions as set forth in the County's Investment Ordinance for Surplus Funds, Policy No. 93-3.

Policy for Amending the Budget

Policy No. 97-11

The County will establish practices for the operation and amending of the annual budget to:

1. Provide that all amendments/transfers of funds will first be reviewed by the director(s) of the requesting department/division, followed by a second review by the Office of Management and Budget, prior to submission and subsequent approval/denial by the County Administrator and/or the Board of County Commissioners, as set forth by the following provisions of this policy.
2. Provide that:
 - A. Notwithstanding the provisions of paragraph 1, program managers shall have the flexibility to amend their operating expenditure budgets and personnel services budgets by up to 10 percent of the total on an aggregate basis between line items within programs with a \$50,000 cap, contingent upon approval by the County Administrator;
 - B. The County Administrator delegates to the Office of Management and Budget the responsibility for monitoring and enforcing the provisions of this paragraph based on policies adopted by the Board of County Commissioners.
3. Provide that, in addition to the provisions of paragraph 2, the County Administrator may authorize intrafund transfers up to \$250,000.
4. Provide that intrafund transfers greater than \$250,000, and all interfund transfers, must be approved by a majority vote of the Board of County Commissioners.
5. Provide that all requests for use of reserves for contingency must be approved by a majority vote of the Board of County Commissioners.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Policy for Carry Forward Program: Policy No. 98-16

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-8, entitled "Carry Forward Program" and adopted by the Board of County Commissioners on December 13, 1994, is hereby repealed and superseded, and a new policy is hereby adopted in its place, to wit:

The Carry Forward Program provides budget incentives to managers to improve financial management effectiveness and accountability. The program allows managers to carry forward into the ensuing fiscal year a portion of, or all, of the unexpected end-of-year funds for identifiable projects which will result in increased productivity, cost savings and/or increased efficiency. Those projects which receive the County Administrator's approval will be presented to the Board of County Commissioners prior to November 1 of each year.

A. Eligibility Requirements

The department manager must submit the program proposal to the Office of Management & Budget (OMB) no later than the deadline established by OMB. The proposal must include financial savings estimated based on the most recent financial data available. The department manager must clearly indicate in the Carry Forward Program how the County will realize an increase in productivity, save money or increase efficiency by approving the proposal.

Any request that was denied during the budget review process will be forwarded directly to the County Administrator for special review. The County Administrator will provide further direction to OMB.

Note: Those projects which were funded by the Board in the current fiscal year, and which were not completed, are not affected by this program. In such case, the manager must submit a "Carry Forward Request Form" to the Office of Management & Budget requesting that these funds be added to the budget of the ensuing fiscal year for the sole purpose of completing the projects for which the funds were appropriated in the previous fiscal year. The program must state on the "Carry Forward Request Form" why the project was not completed within the current fiscal year and the anticipated completion date.

B. OMB Responsibilities

The Office of Management & Budget shall review all proposals from department managers. The Office of Management & Budget will be responsible for the program activities listed below.

Verify the total amount of funds eligible to be carried forward into the ensuing fiscal year with the Finance Department.

Review an analysis of the proposed project to determine if it will increase productivity, save tax dollars and/or increase efficiency.

Make a recommendation of approval or denial to the County Administrator.

Notify the program manager in writing of whether the project was accepted or denied within two (2) working days of the County Administrator's final decision.

Policy for Revenues: Financial Advisory Committee: Policy No. 00-1

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

In order to ensure that financial matters which come before the Board of County Commissioners have been appropriately and thoroughly reviewed, a Finance Advisory Committee is hereby established which shall be comprised of the Leon County Administrator, the Leon County Attorney, the Director of Public Services, the Office of Management and Budget and the Clerk of Courts' Finance Director.

The Finance Advisory Committee shall review and make recommendations to the Board of County Commissioners on financial matters related to the Board of County Commissioners and all County boards and authorities. Such financial matters may include, but not be limited to, issuance of debt, selection of bond counsel, financial advisory services, bond underwriter services, underwriter counsel and arbitrage rebate compliance services.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Leon County Investment Policy: Policy No. 17-4

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 02-12, "Leon County Investment Policy", revised February 25, 2014, is hereby superseded, and replaced in its entirety, and a new Policy No. 17-3 entitled "Leon County Investment Policy" is hereby adopted in its place, effective July 11, 2017, to wit:

I. SCOPE

This Policy was adopted using Florida Statutes Section 218.415 as a guideline and applies to all funds held by the County in excess of those required to meet current expenses.

II. INVESTMENT OBJECTIVES

The primary objectives of all investment activities for the County should be safety of principal, maintenance of adequate liquidity, and finally, return maximization.

- A. Safety of Principal. This is the foremost investment objective. Investment transactions should seek to keep capital losses to a minimum, whether the result of security defaults or erosion of market value. This is best insured by establishing minimum acceptable credit ratings, limiting overall portfolio duration, setting maximum exposures by sector, defining appropriate levels of diversification, and limiting exceptions.
- B. Maintenance of Liquidity. To meet the day-to-day operating needs of the County and to provide the ready cash to meet unforeseen temporary cash requirements, a liquidity base of approximately at least two months of anticipated disbursements will be kept in relatively short term investments. These would include investments in government pools with daily liquidity such as the Local Government Surplus Trust Fund and money market investments.
- C. Return Maximization. Return is of least importance compared to the safety and liquidity objectives above. Investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

III. STANDARDS OF CARE

- a. Standards of Prudence. The "Prudent Person" Rule shall be applied in the management of the overall investment portfolio. The "Prudent Person" Rule states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The Clerk and Finance Department employees performing the investment functions, acting as a "prudent person" in accordance with established procedures and this Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that appropriate monitoring efforts are performed.
- b. Ethical Standards. Officers, employees and external investment advisors of the Clerk's Office who are involved in the investment process shall refrain from personal business activity that could conflict with State Statutes, County ordinances, proper management of the investment portfolio or which could impair their ability to make impartial investment decisions. Investment officials and employees, including members of the Investment Oversight Committee, shall disclose any material financial interests in any investment firms, or financial institutions that conduct business with the County and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.
- c. Limits of Liability. Other than by an action of the County, the County shall provide for the defense and indemnification of any Committee member who is made a party to any suit or proceeding, or against

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

whom a claim is asserted by reason of their actions taken within the scope of their service as an appointed member of this committee. Such indemnity shall extend to judgments, fines, and amounts paid in settlement of such claim suit, or proceeding, including any appeal thereof. This protection shall extend only to members who have acted in good faith and in a manner reasonably believed to be in, or not opposed to, the best interest of the County.

IV. AUTHORITY

Responsibility for the administration of the investment program is vested in the Clerk of the Circuit Court (Clerk), as provided in Section 28.33, Florida Statutes. The Clerk shall exercise this authority to invest surplus funds in accordance with Section 218.415, Florida Statutes. The Clerk hereby delegates the day-to-day responsibility for the administration of the investment program to the Finance Director. The Finance Director shall maintain an Investment Procedures and Internal Controls Manual based on this Policy.

V. INVESTMENT OVERSIGHT COMMITTEE

The Board is responsible for setting guidelines for the investment of the portfolio through the adoption of this Investment Policy. The Board recognizes that there is an expertise required both for setting the guidelines and the review of performance, which may exceed the technical background of individual commissioners and has, therefore, created the Investment Oversight Committee. This Committee is charged with the responsibility to review this Policy on a regular basis and to recommend changes. The Clerk will provide sufficiently detailed reports to the Committee in order for the Committee to review portfolio performance. The Committee will establish portfolio benchmarks in order to judge the performance of the portfolio with respect to the market and other portfolios of similar size and limitations. The Committee will provide the Board a report as of the close of the fiscal year recapping the performance of the portfolio and any external managers. The Board or the Committee may request additional meetings to discuss issues of concern or direction.

VI. PROCUREMENT OF EXTERNAL INVESTMENT MANAGERS

The County may utilize external investment managers to assist with management of the portfolio. External management may be employed in situations where, due to limitations in the areas of staff time or expertise, such outside resources would be in a better position to overcome such limitations. Securities purchased by the external manager on behalf of the County, and other investments held by the fund, must be in compliance with the constraints identified by this Policy. The average duration of the funds managed by any one external manager on behalf of the County as part of the portfolio shall not exceed three years.

The Clerk in her capacity as Chief Financial Officer of Leon County oversees the selection of external managers through a competitive selection process (an RFP). The RFP committee will include county and clerk staff along with investment experts from other governments or the community. In making this selection, consideration will be given to past investment performance, fees, assets under management, experience of the firm and the individuals managing portfolios of similar size, complexity and investment restrictions. Upon selection of an external manager, the Clerk will execute a contract with the firm. External managers will be evaluated and retained based upon their investment performance.

VII. THIRD-PARTY CUSTODIAL AGREEMENTS

The Clerk will execute a Third Party Custodial Safekeeping Agreement with a depository chartered by the United States Government or the State of Florida. All securities purchased, and/or collateral obtained by the Clerk shall be properly designated as an asset of the County and held in an account separate from other assets held by the depository. No withdrawal of such securities, in whole or in part, shall be made from safekeeping except by authorized staff. The Clerk will enter into a formal agreement with an institution of such size and expertise as is necessary to provide the services needed to protect and secure the investment assets of the County.

Securities transactions between a broker-dealer and the custodian involving purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction.

The Third-Party Custodial Safekeeping Agreement shall include letters of authority from the Clerk and details as to responsibilities of each party. These responsibilities include notification of security transactions, repurchase agreements, wire transfers, safekeeping and transactions costs, procedures in case of wire failure and other unforeseen mishaps, including the liability of each party.

VIII. INTERNAL CONTROLS

The Treasury Manager shall establish and monitor a set of written internal controls designed to protect the County's funds and ensure proper accounting and reporting of the securities transactions. The internal controls should be designed to prevent losses of funds, which might arise from fraud, employee error, and misrepresentation by third parties, or imprudent actions by employees. The written procedures should include reference to safekeeping, repurchase agreements, separation of transaction authority from accounting and recordkeeping, wire transfer agreements, banking service contracts, collateral/depository agreements, and "delivery-vs-payment" procedures.

No person may engage in an investment transaction except as authorized under the terms of this policy. All daily investment activity is performed by the Treasury Manager under supervision of the Finance Director.

Pursuant to Section 218.415 (13), Florida Statutes, independent auditors as a normal part of the annual financial audit to the County shall conduct a review of the system of internal controls to ensure compliance with policies and procedures.

IX. CONTINUING EDUCATION

The Clerk staff responsible for making investment decisions must annually complete eight hours of continuing education in subjects or courses of study related to investment practices and products.

X. POLICY REVIEW AND AMENDMENT

This Policy shall be reviewed annually by the Investment Oversight Committee and any recommended changes will be presented to the Board of County Commissioners for adoption.

XI. AUDITS

Certified public accountants conducting audits of units of local government pursuant to Section 218.39, Florida Statutes shall report, as part of the audit, whether or not the local government has complied with Section 218.415, Florida Statutes.

XII. MASTER REPURCHASE AGREEMENT

The County will require all approved institutions and dealers transacting repurchase agreements to execute and perform as stated in the Master Repurchase Agreement. All repurchase agreement transactions will adhere to requirements of the Master Repurchase Agreement.

XIII. INVESTMENT PERFORMANCE AND REPORTING

A quarterly investment report shall be prepared by the Finance Office and provided to the County Administrator and the Investment Oversight Committee. The report shall include an analysis of the portfolio by sector, maturity, yield, as well as its overall performance during that period with sufficient detail for a comprehensive review of investment activity and performance.

An annual report will be presented to the Board of County Commissioners ("Board"), which shall include securities in the portfolio by sector, book value, income earned, market value and yield. Investment

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

performance shall measure risk characteristics, portfolio size, sector allocations, and year-to-date earnings to an appropriate benchmark.

The County Administrator shall be notified immediately of deviations from currently approved investment policies. In the event of a ratings agency downgrade to below the A or better requirement, a written notification and investment plan from the external manager must be submitted to the County Administrator. A forced or immediate sale of the downgraded asset is not required.

XIV. RISK DIVERSIFICATION AND PORTFOLIO COMPOSITION

The County recognizes that investment risks can result from issuer defaults, market price changes, change in credit ratings, reinvestment of principal and interest, or various technical complications leading to temporary illiquidity. For purposes of this Policy, the top nationally recognized statistical ratings organizations (NRSROs) for all credit-sensitive securities are Moody's, Standard and Poor's, and Fitch. Portfolio diversification and maturity limitations are employed as primary methods of controlling risk. Market value shall be the basis for determining portfolio percentages and compliance with this Policy.

The average range of duration for the County's overall portfolio, inclusive of internally and externally managed investments, is defined as 0.5 years to 2.5 years. Unusual market or economic conditions may mandate moving the portfolio outside of this range. The Investment Oversight Committee will be convened and will approve any portfolio duration outside of the range specified above.

XV. AUTHORIZED INVESTMENTS

This section lists the authorized investments for the internal and external county portfolios. Details of key limitations on authorized investments are provided in Exhibit A. Investments not listed in this policy are prohibited.

Internal Investment Portfolio

- A. The Local Government Surplus Trust Fund (Florida Prime), Florida Treasury Special Purpose Investment Account (SPIA), or any intergovernmental investment pools authorized pursuant to the Florida Interlocal Cooperation Act of 1969 as provided in Section 163.01 Florida Statutes.
- B. Investments may be made in SEC qualified constant net asset value fixed income money market mutual funds rated AAAM or AAAG comprised of only those investment instruments as authorized in this Policy, provided that such funds do not allow derivatives.
- C. Interest-bearing time deposits or savings accounts in qualified public depositories as defined in Section 280.02 Florida Statutes. This includes, but is not limited to, time deposit accounts, demand deposit accounts, and non-negotiable certificates of deposit.

External Investment Portfolio

- D. Direct obligations of the United States Treasury. Investments may be made in negotiable direct obligations or obligations the principal and interest of which are unconditionally guaranteed by the United States Government.
- E. Federal Agencies and Instrumentalities. United States Government Agencies and sponsored agencies which are non-full faith and credit.
- F. Corporate Debt Securities. Investments may be made in securities issued by any U.S. corporation provided that such instrument is rated A or better by at least two NRSROs.
- G. Municipal Bonds. Investments may be made in securities issued by governmental entities or territorial boundaries of the United States provided that such instrument is rated A or better by at least two

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

NRSROs.

- H. Mortgage-Backed Securities (MBS). Only agency collateralized (FNMA, FHLMC and GNMA) MBS, including collateralized mortgage obligations (CMOs), may be purchased.

Asset-Backed Securities (ABS). Only ABS collateralized by traditional consumer receivables such as automobile, equipment, utility, and credit card loans may be purchased. The minimum credit rating for ABS must be AAA by at least two NRSRO at the time of purchase.

- I. Commercial Mortgage-Backed Securities (CMBS). Only agency collateralized CMBS may be purchased.
- J. Repurchase Agreements. Investments whose underlying purchased securities consist of United States Treasury, Federal Agencies and/or Instrumentalities and based on the requirements set forth in the Clerk's Master Repurchase Agreement.
- K. Banker's Acceptances. Investments may be made in bankers' acceptances which are inventory based and issued by a bank, which has at the time of purchase, an unsecured, uninsured and un-guaranteed obligation rating of at least "Prime-1" and "A" by Moody's and "A-1" and "A" by Standard & Poor's.
- L. Commercial Paper. Investments may be made in commercial paper of any United States company, which is rated at the time of purchase, "Prime-1" by Moody's and "A-1" by Standard & Poor's (prime commercial paper). Asset backed commercial paper is prohibited.

XVI. SUMMARY OF KEY LIMITATIONS ON AUTHORIZED INVESTMENT

The detail guidelines for investments and limits on security issues, issuers, maturities, and credit quality as established by the Clerk are provided in **Exhibit A**. The Clerk or the Clerk's designee (Finance Director) shall have the option to further restrict or increase investment percentages from time to time based on market conditions. Exceeding percentage limits due to changes in portfolio balance will not require liquidation of any asset but will restrict further investing. Any changes to the portfolio composition guidelines or limits must be in writing from the Finance Director, directed to the appropriate parties and discussed at each quarterly Investment Oversight Committee meeting.

Additional Portfolio Limitations

- A. The limits for the Internally Managed portfolio apply to the combined internal and external portfolios.
- B. The External Manager's limits apply to external portfolio.
- C. The maximum combined portfolio allocation to MBS, CMBS and ABS securities is 45% at time of purchase.
- D. The maximum combined portfolio allocation to corporate debt and municipal securities is 45% at time of purchase.
- E. Portfolio securities may be purchased in either fixed or floating-rate form.
- F. All investments must be denominated in U.S. Dollars.
- G. Investments rated BBB and below are not permitted at the time of purchase. The lower rating shall apply in instances of split-rated securities.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

EXHIBIT A

IP Section	Authorized	Security Type	Portfolio Sector Maximum	Per Issuer Maximum	Further Limited By	Maximum Maturity/WAL Limit	Quality Minimum
XVI.A.	IM	State of Florida Treasury Special Purpose Investment Account (SPIA);	100%	NA	NA	NA	NA
XVI. A.	IM	Local Government Surplus Funds Trust Fund (Prime) FL Local Government Investment Trust (FLGIT)	20% each Pool	NA	NA	NA	NA
XVI. A	IM	FL Municipal Investment Trust (FMIVT)	15% each Pool	NA	NA	NA	NA
XIV. B.	IM	Constant Net Asset Value Money Market Mutual Funds	100%	NA	NA	NA	SEC-qualified, must hold investments allowed by this Policy
XVI. C.	IM	Financial Deposit Instruments	30%	NA	NA	2-Year Mat; 1 Year Avg Maturity	Florida Security for Public Dep. Act
XVI. D.	EM	United States Government Securities	100%	NA	NA	10-Year Maturity	NA
XVI. E.	EM	United States Federal Agencies (full faith and credit)	100%	20.0%	NA	5-Year Maturity	NA
XVI. E.	EM	Federal Instrumentalities (Non-full full faith and credit)	45%	15.0%	NA	5-Year Maturity	NA
XVI. F.	EM	Corporate Debt Securities	25%	3.0%	NA	5-Year Maturity	A3/A- by 2 NRSRO
XVI. G.	EM	Municipal Bonds	35%	3.0%	NA	5-Year Maturity	A3/A- by 2 NRSRO
XVI. H.	EM	Mortgage-Backed Securities (MBS), including CMOs	35%	15.0%	3.0% per CUSIP	5-Year WAL	Agency only
XVI. I.	EM	Asset-Backed Securities (ABS)	10%	3.0%	NA	5-Year WAL	Aaa/AAA by 2 NRSRO
XVI. J.	EM	Commercial Mortgage-Backed Securities (CMBS)	8%	3.0%	NA	5-Year WAL	Agency only
XVI. K.	EM	Repurchase Agreements	15%, if longer than 1-Day	5.0%	NA	60-Days	Requires Master Repo Agreement
XVI. L.	EM	Bankers' Acceptances	15%	5.0%	No ABCP	270-Days	A1/P1 by 2 NRSRO
XVI. M.	EM	Commercial Paper	20%	5.0%	No ABCP	270-Days	A1/P1 by 2 NRSRO

EM. External Managers where limits apply to external portfolio.

IM. Internal Management where limits apply to combined internal and external portfolios.

WAL. Weighted Average Life.

The maximum combined portfolio allocation to MBS, CMBS and ABS securities is 45% at time of purchase.

The maximum combined portfolio allocation to corporate debt and municipal securities is 45% at time of purchase.

Portfolio securities may be purchased in either fixed or floating-rate form.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Policy for Landfill Rate Stabilization Reserve:

Policy No. 03-08

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that Policy No. 94-1, "Policy for Landfill Rate Stabilization Reserve," adopted by the Board of County Commissioners on February 8, 1994 is hereby repealed and superseded, and a new policy entitled "Solid Waste Rate Stabilization Reserve Fund" is hereby adopted in its place. It shall be the policy of the Board of County Commissioners of Leon County, Florida that:

1. The Solid Waste Rate Stabilization Reserve Fund is established to provide the following:
 - a. To accumulate funding for planned future capital project expenditures;
 - b. Funding for temporary and nonrecurring unexpected capital projects;
 - c. Funding to accommodate unexpected program mandates from other governmental bodies;
 - d. Funding for extraordinary operating expenses.
 - e. Funding for operating expenses in order to stabilize rates.
2. Use of funds from the Solid Waste Rate Stabilization Reserve Fund will be limited to operation of the landfill and transfer station.
3. The Board of County Commissioners must approve requests for use of Rate Stabilization Reserve Fund. The Board will use the procedures and evaluation criteria set forth in this policy. Such requests will be evaluated in insure consistency with other Board policy; the urgency of the request; the scope of services to be provided; the short- and long-term fiscal impact of the request; a review of alternative methods of funding or providing the services; a review for duplication of services with other agencies; a review of efforts to secure non-County funding; a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.
4. The Rate Stabilization Reserve Fund will be budgeted at the excess of revenues over expenditures after the requirements of the balance needed in the Contingency Reserve and Closure Reserve are met. The Rate Stabilization Reserve Fund shall be separate from the Contingency Reserve and Closure Reserve.
5. The County's budget will be amended at such time as the County Commission, by majority vote, authorizes the use of reserves. All requests to the County Commission for the use of Rate Stabilization Reserve Fund shall be accompanied by an addendum prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.
6. As used in this document, the term "Fund" does not require the establishment of a self-balancing set of accounts, but rather indicates a separate account established within the Solid Waste Enterprise Fund.

Ordinance for Discretionary Funding Guidelines:

Ordinance No. 06-34

Section 2-600 Application of Article

This article shall govern the allocation of discretionary funds and provide the Board a maximum amount of annual funding available in each of the following fund categories: Community Human Services Partnership Fund, Community Human Services Partnership – Emergency Fund, Commissioner District Budget Fund, Midyear Fund, Non-Departmental Fund, and Youth Sports Teams Fund.

Section 2-601 Annual Appropriation

Funding for the purposes set forth in this article shall be subject to an annual appropriation by the Board in accordance with this article.

Section 2-602 Definitions

The following words, terms, and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

- *Community Human Services Partnership Fund* shall mean funds eligible for allocation to social service programs.
- *Community Human Services Partnership – Emergency Fund* shall mean funds eligible for allocation for one time funding to meet an emergency situation.
- *Commissioner District Budget Fund* shall mean funds eligible for allocation to each Commissioner for activities relating to his or her district or the County at large.
- *Emergency Situation* shall mean those exigent circumstances that would prohibit or severely impact the ability of a currently funded Community Human Services Partnership (CHSP) agency to provide services.
- *Midyear Fund* shall mean funds eligible for allocation for requests that occur outside of the regular budget process.
- *Non-Departmental Fund* shall mean funds eligible for allocation for non-profit entities that are included, by direction of the Board, as part of the regular adopted budget.
- *Non-Profit* shall mean an entity that has been designated as a 501(c)(3) eligible by the U.S. Internal Revenue Services and/or registered as a non-profit entity with the Florida Department of State.
- *Youth Sports Teams Fund* shall mean funds eligible for allocation for temporary and nonrecurring youth sporting events such as tournaments and playoffs, and events recognizing their accomplishments.

Section 2-603

- (a) The County Administrator or his designee is authorized to develop forms and procedures to be used by a non-profit, group or individual when submitting a request for funding consistent with the provisions herein.
- (b) The County Administrator or his designee shall establish a process for evaluating request for funding made pursuant to this article.

Section 2-604

- (a) *Community Human Services Partnership Program Fund*
 - (1) Non-profits eligible for Community Human Services Partnership (CHSP) funding are eligible to apply for funding for other programs or specific event categories as long as the organization does not receive multiple County awards for the same program or events, or when requesting funding for an activity that is not CHSP eligible, such as capital improvements.
 - (2) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Program.
- (b) *Community Human Services Partnership Program – Emergency Fund.*
 - (1) Non-profits that are funded through the CHSP process are eligible to apply for emergency, one time funding through the Community Human Services Partnership Program – Emergency Fund.
 - (2) Annually, as part of the budget process, the Board shall confirm the allocation of funding set aside for the Community Human Services Partnership Program – Emergency Fund.
 - (3) These funds are available to any agency that is currently funded through the CHSP process.
 - (4) The request for emergency funding shall be made at a regular meeting of the Board. If deemed appropriate, the request for emergency funding shall then go before a CHSP sub-committee consisting of members from the CHSP review boards of each of the partners (Leon County, the City of Tallahassee, and the United Way of the Big Bend.) The sub-committee shall determine if the situation would qualify as an Emergency Situation and what amount of financial support would be appropriate. The CHSP shall then make a recommendation to the County Administrator, who is authorized to approve the recommendation for funding.
 - (5) In the event the Board does not meet in a timely manner, as it relates to an agency's request, the County Administrator shall have the authority to appropriate expenditures from this account.
- (c) *Commissioner District Budget Fund*
 - (1) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Commissioner District budget fund.
 - (2) Expenditures shall only be authorized from this account for approved travel, and office expenses.
- (d) *Midyear Fund*
 - a. Non-profits, groups or individuals that do not fit into any of the other categories of discretionary funding as outlined in this article are eligible to apply for midyear funding.
 - b. Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Midyear Fund.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

- c. In the event the Board does not meet in a timely manner, as it relates to a funding request, the County Administrator shall have the authority to appropriate expenditures from this account. Such action is thereafter required to be ratified by the Board.
- (e) *Non-Departmental Fund*
- (1) Non-profits eligible for non-departmental funding are eligible to apply for funding in any other program or specific event categories as long as the organization does not receive multiple County awards for the same program or event. Eligible funding activities in this category are festivals and events and outside service agencies.
 - (2) Annually, as part of the budget process, the Board shall determine the allocation of funding set aside for the Non-Departmental Fund.
 - (3) Non-profits eligible for funding through the Cultural Resources Commission (CRC) Leon County Grant Program (funded through the non-departmental process) are eligible for funding in other program or specific event categories as long as the organization does not receive multiple County awards for the same program or event.
- (f) *Youth Sports Teams Fund*
- (1) Non-profits or athletic teams of the Leon County school system that are eligible for the County's Youth Athletic Scholarship Program are not eligible for funding pursuant to this Article.
 - (2) Annually, as part of the budget process, the Board shall determine the amount of funding pursuant to this Article.
 - (3) The award for Youth Sports Teams shall not exceed \$500 per team.
 - (4) Youth Sports Teams requesting funding from the Board shall first submit their requests in writing to the County Administrator or his or her designee for review and evaluation the request must include certified documentation establishing the legitimacy of the organization.
 - (5) Funding will be allocated on a first-come, first-serve basis. In the event that more than one request is received concurrently when the fund's balance is reduced to \$500, the remaining \$500 will be divided equally among the applicants meeting the evaluation criteria.
 - (6) Applicants must have participated in a City, County, or school athletic program during the year in which funding is sought.
 - (7) Team participants must be 19 years of age or younger.
 - (8) The requested funding shall support post-season activity, e.g., tournaments, playoffs, or awards banquets associated with extraordinary performance.
 - (9) After the Youth Sports Team funding level is established by the Board during the budget process, the County Administrator shall have the authority to appropriate expenditures from this account.
- (g) *Appropriation Process Annually, prior to March 31, the Board shall:*
- (1) Determine the amount of funding set aside for each funding category identified in this Article;
 - (2) Determine the list of permanent line item funded entities that can submit applications for funding during the current budget cycle; and
 - (3) Provide direction to staff on additional appropriation requested that should be considered as part of the tentative budget development process.

Section 2. Conflicts.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict, except to the extent of any conflicts with the Tallahassee-Leon County 2030 Comprehensive Plan as amended, which provisions shall prevail over any parts of this ordinance which are inconsistent, whether in whole or in part, with the said Comprehensive Plan.

Section 3. Severability.

If any word, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdictions, such portion or words shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 4. Effective Date

This Ordinance shall have effect upon becoming law. DULY PASSED AND ADOPTED BY the Board of County Commissioners of Leon County, Florida, this 12th day of March, 2013.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Reserve Policy: Policy No. 07-2

It shall be the policy of the Board of County Commissioners of Leon County, Florida, that:

Policy No. 07-2, "Reserves", adopted by the Board of County Commissioners on July 10, 2007, is hereby superseded, and a revised policy is hereby adopted in its place, to wit:

1. Emergency Reserves

- a. The general revenue emergency reserves will be maintained at an amount not to be less than 3% and to not exceed 8% of projected general fund and fine and forfeitures fund operating expenditures for the ensuing fiscal year.
- b. A Catastrophe Reserve will be maintained at 2% of the general fund and fine and forfeiture fund operating expenditures for the ensuing fiscal year. The Catastrophe Reserve will provide immediate cash flow for staff overtime, equipment, contractual support and materials/supplies in the event of a natural disaster. In the event of a declared local state of emergency, the County Administrator is authorized to utilize the Catastrophe Reserve to pay Leon County solid waste and Leon County building/growth fees for eligible residents for the purpose of debris removal and home restoration/reconstruction. To be eligible, residents must demonstrate that all other means (including, but not limited to: FEMA Individual Assistance, property insurance) have been exhausted prior to seeking County assistance.
- c. The reserve for contingency is separate from the reserve for cash balances.
- d. Annually, the Board will determine an appropriate amount of reserve for contingency to be appropriated as part of the annual budget. Any funds not included in the budget under this category will be included as part of the unreserved fund balance.

2. Reserve for Cash Balances

- a. The County will maintain an annual unappropriated reserve for cash balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing.
- b. The unappropriated fund balance shall be no less than 10% and no greater than 20% of projected general fund and fine and forfeiture fund operating expenditures.
- c. The reserve for cash balance shall be separate from the emergency reserves.
- d. All major funds will retain sufficient cash balances to eliminate the need for short-term borrowing.

3. Utilization of Fund Balance

- a. As part of the annual budget process, a determination will be made of the minimum and maximum amounts of fund balance available based on the requirements set forth in Sections 1 and 2.
- b. Funds in excess of the minimums established can be utilized to support one time capital project funding and/or other one-time expenditures to address unforeseen revenue shortfalls.

4. Budgeted Contingency Reserve

Budgeted Reserve for Contingency reserves, are established to provide the following:

- a. Funding for authorized mid-year increases to adopted levels of service.
- b. Funding for unexpected increases in the cost of providing existing levels of service.
- c. Temporary and nonrecurring funding for unexpected projects.
- d. Funding of a local match for public or private grants.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

- e. Funding to offset losses in revenue caused by actions of other governmental bodies.
- f. Funding to accommodate unexpected program mandates from other governmental bodies.

5. Procedures

- a. The County Administrator is authorized to develop forms and procedures to be used by outside agencies or individuals or County agencies in submitting their requests for use of contingency reserves.
- b. County agencies, including County departments and Constitutional Officers, requesting additional funding from the Board shall first submit their requests in writing to the County Administrator for full review and evaluation.
- c. After evaluation, all requests will be brought to the Board for consideration at a regularly scheduled meeting.
- d. Requests for use of reserves for contingency may be approved only by the Board of County Commissioners.
- e. The County's budget will be amended at such time the County Commission, by majority vote, authorizes reserves for contingency. All requests to the County Commission for the use of any reserves for contingency shall be accompanied by a "contingency statement" prepared by OMB showing the year-to-date activity on the reserves account as well as the current account balance and the net effect on the account of approving the use of reserves.

6. Evaluation Criteria

- a. The Board will use the procedures and evaluation criteria set forth in this policy. The evaluation of funding requests shall include, but not be limited to the following:
 - consistency with other Board policy;
 - the urgency of the request;
 - the scope of services to be provided;
 - the short-term and long-term fiscal impact of the request;
 - a review of alternative methods of funding or providing the services,
 - a review for duplication of services with other agencies;
 - a review of efforts to secure non-County funding;
 - a discussion of why funding was not sought during the normal budget cycle; and
 - a review of the impact of not funding or delaying funding to the next fiscal year.

7. Exceptions

- a. This policy is not intended to limit regular mid-year salary adjustment transfers from the salary adjustment contingency account, which is reviewed separately by the Board of County Commissioners on an annual basis.

Capital Asset Policy: Policy No. 19-5

It shall be the Policy of the Board of County Commissioners of Leon County, Florida, that:

Policy No. 19-5 "Government Capital Asset Policy" is hereby adopted on September 24, 2019, to wit:

Section 1. Purpose

The Leon County Governmental Capital Asset Policy has been developed in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement Number 34, to set forth the parameters of the government accounting for capital assets. Included in this policy are asset class definitions, capitalization thresholds, and methods of depreciation and amortization.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Section 2. Capital Asset Definition

The term capital asset includes land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

(GASB S34, par. 19) (GASB Codification Section 1400.103)

Section 3. Capital Asset Valuation

Capital assets are reported at historical costs. This cost should include any charges that will be necessary to get the capital asset to usable condition and to its intended location. Items to be included in cost of capital asset:

- Original contract or invoice price
- Legal and title fees
- Closing costs
- Appraisal and negotiation fees
- Surveying fees
- Land preparation costs
- Demolition costs
- Developer costs
- Audit and accounting fees
- Transportation charges
- Freight and handling costs
- Storage costs necessary to transport an asset to the intended location

In the absence of the historical cost, the asset's estimated cost may be used to value the asset. Costs of extended warranties and/or maintenance agreements, which can be separately identified from the cost of the equipment, should not be capitalized. Donated capital assets should be reported at the fair market value.

Section 4. Depreciation Method

Depreciation and amortization are expenditures recorded to allocate an asset's cost over its useful life. Capital assets should be depreciated or amortized over their estimated useful lives unless they are:

- Inexhaustible (e.g. land)
- Construction in progress
- Considered to have an indefinite useful life

Leon County uses straight-line depreciation (historical cost divided by the useful life and expensed evenly over the useful life) applying the half year convention method for all capital assets. This means that a half years' worth of depreciation will be taken the year the asset is acquired, and a half years' worth of depreciation will be taken in the year the asset is disposed of. It is the County's policy that capital assets have no residual value at the end of their useful life. Depreciation does not affect the removal of a capital asset from inventory. A capital asset will remain on inventory until the end of useful life and disposed of.

Section 5. Land

It is the County's policy to capitalize all acquired land. Land will never be depreciated unless evaluating is needed in the rare case of depletion of resources in the land purchased.

Items to be capitalized with the land will be:

- Purchase price or the determined fair market value if land is donated
- Preparation costs (if indefinite useful life) of basic site improvements
- Land excavation, fill, grading, drainage
- Demolition of existing buildings and improvements (less salvage)
- Removal, relocation, or reconstruction of other property on the land
- Includes related rights (unless acquired separately)
- Commissions, professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)

Section 6. Buildings and Building Improvements

It is the County's policy to capitalize all acquired buildings and depreciate over forty years. Items to be capitalized as part of the building will be:

- Original purchase price and any other costs associated with getting the building ready for use

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

- All costs associated with the original construction of a building

Leon County requires that any improvements over \$100,000 will be added to the cost of the building it is improving and depreciated over five to thirty years with the average being twenty years.

Improvements are defined as an additional value adding to the length of the useful life or increasing the service capabilities. Repairs and maintenance are not capitalized, as they only serve to retain value and as such will be expensed in the period it occurs.

Section 7. Improvements Other Than Buildings

The capitalization minimum levels for Improvements Other Than Buildings will be \$50,000 and depreciated over twenty years, if the improvement is structure related, or thirty years, if the improvement is ground work related. Improvements related specifically to buildings will be evaluated under the building improvements section of capital assets and will be added to the basis of the building asset class.

Items to be capitalized with the improvements other than buildings will be:

- Fences and gates
- Parking lots
- Landscaping
- Retaining walls
- Park peripherals
- Paths and trails
- Gazebo
- Pavilions
- Recreation areas and athletic fields
- Basketball courts, playground equipment, swimming pools and tennis courts
- Shade structures
- Signals and signage
- Boat docks and ramps

Section 8. Machinery, Vehicle, and Equipment

Equipment will be recorded on the General Property List for all amounts greater than \$1,000, but equipment will be capitalized at the level of \$20,000. Equipment will be depreciated over the life of the asset, which should be from five to twenty years. Currently all laptops and computers are being recorded on the general property list and expensed in the year of purchase for tracking purposes.

Items to be capitalized with the machinery, vehicle, and equipment will be, but not limited to:

- Machinery
- Computers
- Printers
- Vehicles
- Furniture

Section 9. Works of Art, Historical Treasures, and Similar Assets

Any future acquired works of art, historical treasures, or similar assets shall be capitalized if an accurate value can be determined in a cost beneficial manner, and the value of the asset is greater than \$50,000. Items greater than \$750 and less than \$50,000 can be listed on the property list for tracking purposes.

Divisions acquiring the asset must notify the Finance Office about the asset value and estimated useful life along with a description. If the information is not available, but the asset may be of significant and historic value, the Finance Office must still be informed; a note disclosure is required. Works of art, historical treasures, or similar assets will be depreciated unless it is determined the item has an inexhaustible life. The Purchasing Division will determine the life of the asset, which for art should range from twenty to fifty years. For donated assets, fair market value will be used to determine the asset value. Due to the nature of the asset there will not be an official list of example items to be capitalized with works of art, historical treasures, and similar assets.

Section 10. Infrastructure

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Infrastructure is defined by GASB 34 as a long-lived capital asset that is normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets (paragraph 19). Leon County is not going to use the modified approach and as such will be depreciating the infrastructure assets over its useful life. The capitalization minimum levels for infrastructure will be \$200,000 per project and depreciated over twenty to fifty years. Items greater than \$100,000 and less than \$200,000 will be recorded on the Infrastructure List for tracking purposes and expensed in the year of purchase. Any land that is associated with infrastructure will be recorded separately under the land section of capital assets.

Items to be capitalized with the infrastructure will include, but not limited to:

- Roads and streets including peripherals such as landscaping, curbs, gutters, sidewalks and streetlights, when incorporated into the construction project
- Bridges
- Driveways and parking barriers
- Stormwater drainage improvements
- Water and sewer utility plant, piping equipment
- Water and wastewater transmission and distribution systems

Section 11. Construction in Progress

Construction in Progress will be used as a placeholder for future asset items that have not yet been completed such as buildings, infrastructure, additions, alterations, reconstruction, and installation. Assets to be capitalized with the Construction in Progress will be determined by their asset classifications listed in this policy and will be considered capitalizable upon meeting one of the following requirements:

- The asset is placed into service
- Final acceptance from the contractor (defined below)

Final Acceptance from the Contractor

After a project has been completed, tested and inspected in accordance with contract requirement, the contract has been completed by the contractor and maintenance of the asset has switched from contractor to Leon County.

Section 12. Other Capital Assets

The Other Capital Asset category is used for assets that do not easily fit into a category listed above. Capitalization minimum levels for Other Capital Assets will be \$150,000, and each asset on the list will be individually evaluated for a useful life.

Items to be capitalized with Other Capital Assets will be, but not limited to:

- Patents: A patent safeguards an original invention for a certain period of time and is granted by the United States Patent and Trademark Office. It allows for the exclusive right granted by a government to an inventor to manufacture, use, or sell an invention for a certain number of years.
- Copyrights: Copyrights protect “works of authorship,” such as writings, art, architecture and music. For as long as the copyright is in effect, the copyright owner has the sole right to display, share, perform or license the material.
- Trademarks: A trademark is any word, name, symbol, or design, or any combination thereof, used in commerce to identify and distinguish the goods of one manufacturer or seller from those of another and to indicate the source of the goods.
- Use Rights: Use rights are defined as the right to utilize that land in accordance with its zoning, including any lawful departure or Consent use. “Utilization” in relation to land, means the use of land for a purpose and includes the extent of such use.
- Easements: Easements are defined as a right to cross or otherwise use someone else's land for a specified purpose. Easements are used for roads, for example, or given to utility companies for the right to bury cables or access utility lines.
- Software: Software, in a general sense, a program used to perform tasks and specific functions. The costs included in software will be the acquisition cost of software purchased “off the shelf” or software created by the government itself (internally generated) by a contracting party acting on the government's behalf. The County will capitalize the application development stage, coding, instillation of hardware, testing costs, and data conversion to make sure the new software has everything needed to

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

run as intended. The County will not capitalize the preliminary project stage of acquiring or creating software nor will the County capitalize the post implementation costs of training and software maintenance.

Asset	Threshold	Useful Life
Land	Capitalize All	Indefinite
Buildings	Capitalize All	40 Years
Building Improvements (Will be Capitalized as Part of Buildings)	\$100,000	5 to 30 Years
Improvements Other Than Buildings	\$50,000	20 to 30 Years
Machinery, Vehicle, and Equipment	\$20,000	5 to 20 Years
Works of Art, Historical Treasures, and Similar Assets	\$50,000	20 to 50 Years
Infrastructure	\$200,000	20 to 50 Years
Construction in Progress	Use Final Intended Asset Class Threshold	Use Final Intended Asset Class Useful Life
Other Capital Asset	\$150,000	Will be Individually Evaluated

Tallahassee-Leon County Comprehensive Capital Improvement Element Goals, Objectives, and Policies

Goal 1: [CI] (Effective 7/16/90)

To use sound fiscal policies to provide adequate public facilities concurrent with, or prior to development in order to achieve and maintain adopted standards for levels of service, and to exceed the adopted standards, when possible. 9J-5.016(3) (a)

PUBLIC FACILITY NEEDS

Objective 1.1: [CI] (Effective 7/16/90)

Define types of public facilities, establish standards for levels of service for each type of public facility, and determine what capital improvements are needed in order to achieve and maintain the standards for existing and future populations, and to repair or replace existing public facilities. 9J-5.016(3)(b)1

Policy 1.1.1: [CI] (Effective 7/16/90)

The following definitions apply throughout this Capital Improvements Element.

1. "Capital Improvement" means, improvements to land, structures (including design, permitting, and construction), initial furnishings and selected equipment (including ambulances, fire apparatus,). Capital improvements have an expected useful life of at least 3 years. Other "capital" costs, such as motor vehicles and motorized equipment, computers and office equipment, office furnishings, and small tools are considered in the local government's annual budgets, but such items are not "capital improvements" for the purposes of the Comprehensive Plan, or the issuance of development orders.

2. "Category of public facilities" means a specific group of public facilities, as follows:

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

- a. Category A public facilities are arterial and collector roads, mass transit, stormwater management, potable water, sanitary sewer, solid waste, and parks and recreation facilities owned or operated by the local government, all of which are addressed in other elements of this Comprehensive Plan.
 - b. Category B public facilities are fire service, bikeway, sidewalk, airport and other government facilities owned or operated by the local government.
 - c. Category C public facilities are arterial and collector roads, mass transit, stormwater management, potable water, sanitary sewer, solid waste, and parks and recreation facilities owned or operated by Federal, and State governments, independent districts, and private organizations.
3. "Development order" for purposes of determining vested rights means any order granting, denying, or granting with conditions an application for a building permit, zoning permit, subdivision approval, rezoning, certification, special exception, variance, or any other official action of the local government having the effect of permitting the development of land. Development orders shall be categorized as:
- a. "Final Development Orders" The following development order shall be considered to be final development orders for purposes of a determination of vested rights in a previously approved development:
 - (1) Preliminary subdivision plat approval;
 - (2) Final subdivision plat approval; Tallahassee-Leon County Comprehensive Plan
 - (3) Final Site plan approval (pursuant to County Ordinance 88-16);
 - (4) Approval of a PUD concept plan;
 - (5) Approval of a PUD Final Development Plan;
 - (6) Building permit;
 - (7) Development agreement entered into pursuant to Florida Statutes, Section 163.3220, et seq.; and
 - (8) Any other development order which approves the development of land for a particular use or uses at a specified intensity of use and which allows commencement of construction or physical development activity on the land for which the development order is issued.
 - a. "Preliminary development order" mean a DRI Development approval, zoning approval, preliminary development plan approval, conditional use approval, master plan approval, Board of Adjustment approval, and any other development order than a final development order.
4. "Local government" means the City of Tallahassee, Florida and Leon County, Florida.
5. "Public facility" means the capital improvements and systems of each of the following: arterial and collector roads, mass transit, stormwater management, potable water, sanitary sewer, solid waste, parks and recreation, library, corrections, emergency medical service, fire service, bikeway, sidewalk, airport, other local government buildings, public education and public health facilities.

Policy 1.1.2: [CI] (Rev. Effective 8/17/92)

The local government shall establish standards for levels of service for Categories A and C of public facilities, and shall apply the standards as follows:

1. Category A. The standards for levels of service of each type of public facility in Category A shall apply to development orders issued by the local government after January 31, 1991, or such earlier date as may be adopted by the local government, the local governments' annual budgets beginning with the 1990-91 fiscal year, the local

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

governments' Capital Improvement Programs beginning with the 1990-91 fiscal year, and other elements of this Comprehensive Plan.

2. Category C. The standards for levels of service of each type of public facility in Category C shall apply to development orders issued by the local government after January 31, 1991, or such earlier date as may be adopted by the local government, and other elements of this Comprehensive Plan, but shall not apply to the local governments' annual budgets or the local governments' Capital Improvement Programs.

Policy 1.1.3: [CI] Levels of Service Required for Infrastructure, Facilities, and Utilities (Revised Effective 7/25/03; Revision Effective 7/20/05; Revision Effective 12/24/2010; Revision Effective 12/15/11)

The following standards are hereby established as the minimum levels of service for various infrastructure, facilities, utilities and services required to support new development within the City of Tallahassee and Leon County.

1. Roadways

The peak hour roadway level of service for Tallahassee and Leon County is established as follows:

a. Outside the Urban Service Area:

Functional Classification	Inside the USA	Outside the USA
Interstate, Intrastate, Limited Access Parkways	C	B
Principal Arterials	D	C
Minor Arterials	D / E*	C
Major and Minor Collectors	D / E*	C
Local Streets	D	D

*For Minor Arterials, and Major and Minor Collectors located inside the Urban Service Area and south of U.S. 90, the Level of Service shall be "D" for purposes of establishing priorities for programming transportation improvements, and "E" for meeting concurrency requirements, to support the Southern Strategy. Roads north of U.S. 90 shall be LOS D for both programming improvement and concurrency purposes.

**The Level of Service for Monroe Street from Gaines Street to Tennessee Street shall be "E". (Revised Effective 12/10/02)

b. Notwithstanding any of the above LOS standards in Policy 1.4.1 a. (above), in local government's review of a proposed development project, an optional LOS standard may be established that is equivalent to the currently adopted LOS standard plus 50% and may be applied in calculating the concurrency capacity for an impacted roadway segment that is not a Florida Intrastate Highway Facility (FIHS) as determined by the Florida Department of Transportation and that is located within the USA boundary provided that the following criteria is met:

- 1) The roadway segment is "capacity constrained" (as defined below), and;
- 2) The applicant or developer of the project being reviewed provides a "commensurate mitigation contribution" (as described below) to the local government for an alternative improvement.

For the purposes of this policy, the assumed roadway capacity that can be achieved under the adopted LOS standard plus 50% shall not exceed 150% of the maximum service flow at the adopted LOS. A "capacity constrained" roadway segment is one where the local government has determined that:

- 1) The improvement that will resolve the deficiency is not feasible due to environmental constraints, regulatory constraints or prohibitively costly right-of way demands, or;
- 2) The improvement that will resolve the deficiency is not desirable in that it is inconsistent with clearly defined community goals or long-term plans, or;
- 3) The improvement that will resolve the deficiency is not desirable in that it clearly represents an economically inefficient measure that will address a public facility deficiency only on a temporary, limited basis.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

The “commensurate mitigation contribution” must be equivalent to the costs of the public facility improvement(s) necessary to eliminate the capacity deficiency in order that the LOS standards in Policy 1.4.1 a. (above) would be maintained on the impacted roadway segment. The transportation facility improvement on which the contribution can

be expended by the local government may include public road capacity improvements, public road right-of-way acquisition, mass transit system implementation or facility improvements, or bike or pedestrian facility improvements. In addition, the transportation facility improvement on which the contribution can be expended must serve to enhance the transportation network within the defined traffic impact area of the proposed development.

2. Mass Transit

Tallahassee Mass Transit System (Category A):

For purposes of evaluating transit level of service over the Plan Horizon, the local government should expand coverage with a goal of serving 80 to 89 percent of the residential population within the Urban Service Area by a transit route along an arterial or collector roadway within approximately ½ mile.

3. Stormwater

a. Tallahassee and Leon County (Category A)

The design and water quality standards set forth in Florida Administrative Code Chapters 17-3 and 17-25, as the same may be amended from time to time, are hereby adopted by reference as the level of service for stormwater quality.

Local government may set higher minimum levels of treatment in watersheds where investigation and analysis indicate more stringent levels of service are required.

Stormwater management facilities shall be adequate to provide the following levels of service with regard to flood control:

100 Year Critical Storm Event

- No flood water in new buildings or existing buildings.
- Overland flow capacity available for all flow in excess of capacity of underground and open channel conveyance systems.

25 Year or Less Critical Storm Event

- No flood water more than six inches deep in local roads, parking lots, or other non-street vehicular use areas.
- No flood water in one driving lane each direction of collector streets.
- No flood water in two driving lanes each direction on arterial streets.
- Open channel conveyance capacity available for all flow in excess of capacity of underground conveyance system, or for full twenty-five year storm flow if no underground system exists.
- The rate of off-site discharge shall not exceed the predevelopment rate of discharge.
- 10 Year or Less Critical Storm Event
- No flood water in one driving lane of local roads.
- No flood water in the driving lanes of any road other than a local road.
- Underground conveyance not overflowing in business and commercial districts.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

5 Year or Less Critical Storm Event

- No flood water in the driving lanes of any roadways. •Underground conveyances not overflowing in residential districts.

These are the adopted levels of service and shall be used as the basis for determining the availability of facility capacity and the system demand generated by development. In instances where an off-site deficiency exists at the time of adoption of this policy, such deficiency shall not be increased as the result of any development or land use changes.

b. Federal and State lands stormwater management

(Category C):

- (1) Inside urban service area: Same as local government
- (2) Outside urban service area: Same as local government

4. Potable Water

a. Tallahassee and Leon County water systems (Category A):

- (1) Inside urban service area: 160 gpcpd
- (2) Outside urban service area (Rural Community Land Use Category or Demonstrated Hardship): 100 gpcpd

b. Private water system

(Category C):

- (1) Inside urban service area: 160 gpcpd
- (2) Outside urban service area: 100 gpcpd

5. Sanitary Sewer (Revision Effective. 1/7/10; Revision. Effective. 12/24/10)

a. The LOS for sanitary sewer systems shall be as published in the Recommended Standard for Wastewater Facilities as referenced in 62-604.300 (5) (g) Florida Administrative Code.

b. In the design of sewer collection, pumping, treatment, and effluent disposal facilities, appropriate peak factors shall be utilized. This is the adopted level and shall be used as the basis for determining the availability of facility capacity and the demand generated by a development.

6. Parks and Recreation Facilities

a. Tallahassee parks and recreation facilities:

- (1) Regional parkland: 4 acres per 1,000 population Includes City operation of County-owned Tom Brown Park.
- (2) Area park land: 1 acre per 1,000 population
- (3) Recreation facilities are included in the cost of parkland.

b. Leon County parks and recreation facilities:

- (1) Regional parkland: 8 acres per 1,000 population
- (2) Area Parkland: 1 acre per 1,000 population

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

(3) Recreation facilities are included in the cost of park land.

7. Solid Waste

- a. Leon County solid waste facilities (includes all public, private, public/private partnerships, facilities, and contracted services):

(1) Provide for:

Table 19: Solid waste level of service (Capital Improvements)

Year (Jan 1)	LOS (lbs/ Capita Per Day)	Year	LOS	Year	LOS	Year	LOS
2011	7.20	2016	7.4	2021	7.4	2026	7.4
2012	7.20	2017	7.4	2022	7.4	2027	7.4
2013	7.30	2018	7.4	2023	7.4	2028	7.4
2014	7.35	2019	7.4	2024	7.4	2029	7.4
2015	7.4	2020	7.4	2025	7.4	2030	7.4

(2) One year of Class I landfill lined cell disposal capacity at present fill rates

(3) Five years of Class I landfill capacity with preliminary permit approval from the Florida Department of Environmental Regulation

(4) Ten years of properly zoned Class I landfill raw land capacity at present fill rates

- b. Private solid waste disposal facilities: Same as local government

8. On-Site

Tallahassee and Leon County Category A Public Facilities

Levels of service for on-site improvements, including local streets, water and sewer connection lines, stormwater management facilities, local parks and open space shall be as required of the developer in Tallahassee's and Leon County's land development regulations. Development approval shall be conditioned on the availability of services necessary to maintain all applicable level of service standards as adopted within the Comprehensive Plan.

Policy 1.1.4: [CI] (*Effective 7/16/90*)

The local governments shall determine the quantity of capital improvements that is needed as follows:

- The quantity of capital improvements that is needed to eliminate existing deficiencies and to meet the needs of future growth shall be determined for each public facility by the following calculation: $Q = (S \times D) - I$.

Where Q is the quantity of capital improvements needed,

S is the standard for level of service,

D is the demand, such as the population, and

I is the inventory of existing facilities.

The calculation will be used for existing demand in order to determine existing deficiencies. The calculation will be used for projected demand in order to determine needs of future growth. The estimates of projected demand will account for demand that is likely to occur from previously issued development orders as well as future growth. Public facilities to serve demand from previously issued development orders are assured by

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

including such demand in "D" (demand) in the preceding calculation.

2. There are two circumstances in which the standards for levels of service are not the exclusive determinant of needs for a capital improvement:
 - a. Repair, remodeling, renovation, and replacement of obsolete or worn out facilities will be determined by the local government.
 - b. Capital improvements that provide levels of service in excess of the standards adopted in this Comprehensive Plan may be constructed or acquired at any time as long as the following conditions are met:
 - (1) the capital improvement does not make financially infeasible any capital improvement of the same type that is needed to achieve or maintain the standards for levels of service adopted in this Comprehensive Plan, and
 - (2) the capital improvement does not contradict, limit or substantially change the goals, objectives and policies of any element of this Comprehensive Plan, and
 - (3) one of the following additional conditions is met:
 - (a) the excess capacity is an integral part of a capital improvement that is needed to achieve or maintain standards for levels of service, or
 - (b) the excess capacity provides economies of scale making it less expensive than a comparable amount of capacity if acquired at a later date, or
 - (c) the asset acquired is land that is environmentally sensitive, or designated by the local government as necessary for conservation or recreation, or
 - (d) the excess capacity is part of a capital project financed by general obligation bonds approved by referendum.
3. Any capital improvement that is determined to be needed as a result of any of the factors listed in Policy 1.1.4.2 shall be included in the regular Schedule of Capital Improvements contained in this Capital Improvements Element. All such capital improvements shall be approved in the same manner as the capital improvements that are determined to be needed according to the quantitative analysis described in Policy 1.1.4.1. 9J-5.016(3)(b)2, (3)(c)1, (3)(c)1.b, (3)(c)1.e, (3)(c)3, (3)(c)5, (3)(c)9

Policy 1.1.5: [CI] (*Effective 7/16/90*)

The relative priorities among types of public facilities are as follows:

1. **Priorities Among Types of Public Facilities.** All public facility improvements that are based on achieving and maintaining a standard for levels of service adopted in this Comprehensive Plan are included in the financially feasible Schedule of Capital Improvements contained in this Capital Improvements Element. The relative priorities among types of public facilities (i.e., roads, potable water, sanitary sewer, etc.) were established by adjusting the standards for levels of service and the available revenues until the resulting public facilities needs became financially feasible.

Legal restrictions on the use of many revenue sources limit the extent to which types of facilities may be prioritized because they do not compete for the same revenues. During each annual prioritization process, no further prioritization among types of public facilities is necessary because all projects in the Schedule of Capital Improvements are financially feasible, programmed for improvement, and will be completed according to the Schedule. Each year, however, prioritization among types of facilities is re-determined by reaffirming or revising standards for levels of service within the constraints of available restricted revenues.

2. **Priorities of Capital Improvements Within a Type of Public Facility.** Capital improvements within a type of

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

public facility are to be evaluated on the following criteria and considered in the order of priority listed below. The local government shall establish the final priority of all capital improvements using the following criteria as general guidelines. Any revenue source that cannot be used for a high priority facility will be used beginning with the highest priority for which the revenue can legally be expended.

- a. Repair, remodeling, renovation, or replacement of obsolete or worn out facilities that contribute to achieving or maintaining standards for levels of service adopted in this Comprehensive Plan.
 - b. New or expanded facilities that reduce or eliminate deficiencies in levels of service for existing demand.
 - c. New public facilities, and improvements to existing public facilities, that eliminate public hazards not otherwise eliminated by improvements prioritized according to Subsection a or b, above.
 - d. New or expanded facilities that provide the adopted levels of service for new development and redevelopment during the next five fiscal years, as updated by the annual review of this Capital Improvements Element. Tallahassee and Leon County may acquire land or right-of-way in advance of the need to develop a facility for new development. The location of facilities constructed pursuant to this Subsection shall conform to the Future Land Use Element, and specific project locations shall serve projected growth areas within the allowable land use categories. In the event that the planned capacity of public facilities is insufficient to serve all applicants for development orders, the capital improvements will be scheduled in accordance with criteria contained in the land development regulations.
 - e. Improvements to existing facilities, and new facilities that significantly reduce the operating cost of providing a service or facility, or otherwise mitigate impacts of public facilities on future operating budgets.
 - f. New facilities that exceed the adopted levels of service for new growth during the next five fiscal years by either;
 - (1) providing excess public facility capacity that is needed by future growth beyond the next five fiscal years, or
 - (2) providing higher quality public facilities than are contemplated in the local governments' normal design criteria for such facilities.
 - g. Facilities not described in Subsections a through f, above, but which the local government is obligated to complete, provided that such obligation is evidenced by a written agreement the local government executed prior to July 1, 1990.
3. All facilities scheduled for construction or improvement in accordance with this Policy shall be evaluated to identify any plans of State agencies or the Northwest Florida Water Management District that affect, or will be affected by, the proposed local government capital improvements.
 4. Project evaluation may also involve additional criteria that are unique to each type of public facility, as described in other elements of this Comprehensive Plan. 9J-5.016(3)(c)1, (3)(c)3

Policy 1.1.6: [CI] (Effective 7/1/04)

All proposed capital projects in the City and County shall be consistent with the adopted Transportation Plan and designated future transportation corridors.

FINANCIAL FEASIBILITY

Objective 1.2: [CI] (Effective 7/16/90)

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Provide needed public facilities that are within the ability of the local government to fund the facilities from local government revenues, development's proportionate share contributions, and grants or gifts from other sources. 9J-5.016(3)(b)5

Policy 1.2.1: [CI] (Effective 7/16/90)

The estimated costs of all needed capital improvements shall not exceed conservative estimates of revenues from sources that are available to the local government pursuant to current statutes, and which have not been rejected by referendum, if a referendum is required to enact a source of revenue. 9J-5.016(3)(c)1.f

Policy 1.2.2: [CI] (Revised Effective 12/8/98; Revision Adopted 4/21/05)

Existing and future development shall both pay for the costs of needed public facilities.

1. Future development

- a. Future development shall pay for its proportional share of the capital improvements needed to address the impact of such development. Enterprise fund user charges, connection fees, and other user fees paid by new development shall be reviewed every two years to assure that provision of capital improvements needed to address the impact of future development will not increase ad valorem tax rates or rates of electric, gas, water or sewer utilities. Upon completion of construction, "future" development becomes "present" development, and shall contribute to paying the costs of the replacement of obsolete or worn out facilities as described in subsection 2, below.
- b. Future development's payments may take the form of, but are not limited to, voluntary contributions for the benefit of any public facility, impact fees, capacity fees, dedications of land, provision of public facilities, and future payments of user fees, special assessments and taxes.
- c. Future development's payment of proportionate fair-share mitigation for various deficient facilities may be aggregated to pay for one or more transportation system improvements. "Significant benefit" proportionate fair share may be applied to calculate and expend developer mitigation in the following manner:

Assessment: The local government shall require an analysis of transportation facilities level of service to determine if deficiencies occur or are projected to occur within a prospective five-year period. If deficiencies are anticipated, the local government may use the "significant benefit" approach to assess proportionate fair-share mitigation and schedule improvements to address the identified deficiency(ies) on the impacted facility(ies) to meet the requirements for financial feasibility pursuant to Sections 163.3164(32), F.S., and 163.3177(3), F.S.

Implementation: The "significant benefit" provision shall be enacted through a Significant Benefit Memorandum of Agreement ("MOA") between the State of Florida Department of Transportation ("FDOT"), the City of Tallahassee, and Leon County, as it may be amended from time to time. The MOA shall adhere to the following:

- (1) Identify geographic zones and prioritize specific facilities that constitute "significant benefit" facilities for each zone. These facilities, and the amount of funding necessary to pay for each of them, shall be identified within the MOA. Significant benefit facilities included in the annual Capital Improvements Element update shall be noted as being funded by significant benefit proportionate fair-share. A map showing the most current boundaries of the geographic zones shall also be included in the annual Capital Improvements Element update;
- (2) When there are no roadway capacity projects in the City, County, or FDOT Capital Improvements Plan ("CIP") that address the capacity deficiency of an impacted roadway segment(s), the local government may collect proportionate fair-share mitigation based on the deficient facility(ies), and direct that mitigation toward the top priority project identified in the MOA;
- (3) Proportionate fair-share mitigation shall be accumulated for the top priority significant benefit project for each zone until such time as the project is fully funded. This project shall be incorporated into the local government's 5-Year Capital Improvements Schedule;

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

(4) Prior to adoption of any comprehensive plan amendment relying on a MOA for City and/or County approval, the developer/applicant shall enter into a binding agreement with the City and/or County guaranteeing payment of the proportionate fair-share amount at the time of site plan approval. This agreement shall apply to the parcel rather than the applicant, and shall be submitted to the state land planning agency as data and analysis in support of the comprehensive plan amendment

(5) In the event a plan amendment necessitates the addition, deletion or change in priority for projects listed in the significant benefit project priority list (Attachment B of the MOA), the 5-Year Capital Improvements Schedule must be amended to indicate the significant benefit project(s) to which the proportionate fair-share funding will be allocated.

2. Existing development
 - a. Existing development shall pay for the capital improvements that reduce or eliminate existing deficiencies, and some or all of the replacement of obsolete or worn out facilities.
 - b. Existing development's payments may take the form of user fees, special assessments, and taxes. 9J-5.016(3)(b)4, (3)(c)8
3. Both existing and future development may have part of their costs paid by grants, entitlements or the provision of public facilities from other levels of government and independent districts.
4. The City will eliminate on-site refunds to property owners or their representatives except in those situations within the City limits which specifically support the City's goals of affordable housing, urban infill development, or the Southern Strategy goal of a more balanced growth pattern. In order to receive a rebate, a development must have an average net density of not less than two (2) units per acre. For purposes of this paragraph, the following definitions shall apply:
 - a. Affordable housing: Any residential development in which 7% or greater of the residential units are determined to be affordable housing as defined in Section XIII, Glossary, under the Housing Element.
 - b. Urban infill development: A development located on a parcel of property bounded on two or more sides by existing urban development, or adjacent to existing water or sewer service. "Urban" development" is defined as densities or intensities of one unit per acre or greater.
 - c. Southern Strategy: Any development located within the Southern Strategy Area, as defined in the Land Use Element. (Rev. Effective 4/18/02)

The amount of on-site water and sewer refunds, on a residential equivalent basis shall not exceed (for water) an amount calculated to be the average cost to extend water distribution lines across a lot having 80 feet of frontage and (for sewer) an amount calculated to be the average cost to extend sewer collection lines across a lot having 80 feet of frontage.

The City shall amend its water and sewer extension policies and ordinances within sixty (60) days of the effective date of this amendment in order to effectuate the intent of this amendment.

In any utility reimbursement agreement, urban services agreement, or any other agreement, which provides for on-site refunds, the agreement shall state the specific goal or goals of this plan, which are served or achieved by the provision of refunds.

Policy 1.2.3: [CI] (Rev. Effective 9/19/91)

Capital improvements shall be financed, and debt shall be managed as follows:

1. Public facilities financed by enterprise funds (i.e., potable water, sanitary sewer, solid waste, and airport) shall be financed by:

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

- a. debt to be repaid by user fees and charges for enterprise services, or
 - b. current assets (i.e., reserves, surpluses and current revenue), or
 - c. a combination of debt and current assets.
2. Public facilities financed by non-enterprise funds (i.e., roads, stormwater management, parks, fire service, police protection, and other government buildings) shall be financed from current assets: revenue, equity and/or debt. Specific financing of specific capital projects shall consider which asset, or group of assets, will be most cost effective, consistent with prudent asset and liability management, appropriate to the useful life of the project(s) to be financed, and efficient use of the local governments' debt capacity.
3. Debt financing shall not be used to provide more capacity than is needed within the Schedule of Capital Improvements for non-enterprise public facilities unless:
- a. the excess capacity is an integral part of a capital improvement that is needed to achieve or maintain standards for levels of service, or
 - b. the excess capacity provides economies of scale making it less expensive than a comparable amount of capacity if acquired at a later date, or
 - c. the asset acquired is land that is environmentally sensitive, or designated by the local government as necessary for conservation or recreation, or
 - d. the excess capacity is part of a capital project financed by general obligation bonds approved by referendum. 9J-5.016(3)(c)2
4. The aggregate net bonded indebtedness in the City's enterprise activities shall not exceed 70% of assets. The City's adjusted general government net bonded indebtedness per capita shall not exceed 135% of Moody's Investor Service published median for cities of comparable size.

Policy 1.2.4: [CI] (Effective 7/16/90)

Tallahassee and Leon County shall not provide a public facility, nor shall it accept the provision of a public facility by others if Tallahassee, Leon County or another provider is unable to pay for the subsequent annual operating and maintenance costs of the facility.

Policy 1.2.5: [CI] (Effective 7/16/90)

All development orders issued by the local government which require public facilities that will be financed by sources of revenue which have not been approved or implemented (such as future debt or referenda) shall be conditioned on the approval of implementation of the indicated revenue source, or the substitution of a comparable amount of revenue from existing sources.

Policy 1.2.6: [CI] (Effective 7/16/90)

The sources of revenue contain within the adopted Comprehensive Plan (July 16, 1991) require no local referendum. In the event that subsequent sources of revenue listed under "Projected Costs and Revenues" require voter approval in a local referendum that has not been held, and a referendum is not held, or is held and is not successful, the Comprehensive Plan shall be amended to adjust for the lack of such revenues, in any of the following ways:

1. Reduce the standard for levels of service for one or more public facilities, or
2. Increase the use of other sources of revenue, or
3. Decrease the cost, and therefore the quality, of some types of public facilities while retaining the quantity of the facilities that is inherent in the standard for levels of service, or
4. A combination of the above alternatives.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

The analysis that supports this Capital Improvements Element shall contain an Alternative Recommendation setting forth the costs and sources of revenue that will be proposed in the Plan amendment in the event the referendum is not held, or is held and is not successful.

Policy 1.2.7: [CI] (*Effective 4/18/02; Revision Effective 12/29/05; Revision Effective 12/24/10*)

Utility providers for sanitary sewer, water and stormwater shall prepare long range master plans with a 20-year planning horizon for major facilities from which subsequent five year capital improvement programs shall be derived. These long range master plans shall be based upon a needs plan to serve the Future Land Use Plan and its expected population within the Urban Service Area, and shall also contain a cost feasible plan. These long range master plans will be updated every five years.

Policy 1.2.8: [CI] (*Effective 6/6/08; Revision. Annually*)

Leon County Schools' 2016-2017 five-year District Facilities Work Program (as adopted by Leon County Schools on October 25, 2016) is hereby adopted by reference into the five-year Schedule of Capital Improvements. The five-year Schedule of Capital Improvements will be evaluated and updated annually to reflect existing and future public school facility needs to ensure that the School District's five-year capital plan is financially feasible and that the adopted level-of-service standard for public schools is achieved and maintained.

Policy 1.2.9: [CI] (*Renumbered Effective 12/15/11; Formerly Transportation Element Policy 1.10.2, Effective. 7/16/90*)

The local government shall not take over the maintenance or the responsibilities associated with a local private road not built or upgraded to standards adopted by the local government.

Policy 1.2.10: [CI] (*Renumbered Eff. 12/15/11: Formerly Transportation Element Policy 1.10.5, Effective. 7/16/90*)

The City shall develop and maintain a program to pave all unpaved streets in the city limits under a 50% public and 50% assessment to owners along the street. The program will be prioritized with dead-end streets given lowest priority. The program will be subject to the availability of right-of-way.

Policy 1.2.11: [CI] (*Revision Effective. 12/15/11; Formerly Transportation Element Policy 2.1.1*)

Multimodal transportation districts shall only be approved in conjunction with the approval of financially feasible plans for bicycle, pedestrian and transit systems that reduce reliance on automobiles for access and internal circulation. In addition to local, state, and federal sources, financial feasibility shall be supported by a mobility fee to be paid by development projects based on their projected impacts to the transportation network consistent with procedures established by in the City of Tallahassee Concurrency Management system Policy and Procedures Manual (dated July 21, 2006 or most current).

Objective 1.3: [CI] (*Effective 7/16/90*)

Provide needed capital improvements for repair or replacement of obsolete or worn out facilities, eliminating existing deficiencies, and meeting the needs of future development consistent with the adopted plan and depicted on the future land use map and redevelopment caused by previously issued and new development orders. The local governments' ability to provide needed improvements shall be demonstrated by maintaining a financially feasible Schedule of capital Improvements, as documented by the summary "Costs and Revenues by Type of Public Facility" contained in this Capital Improvements Element. 9J-5.016(3)(b)1 and 5.

Policy 1.3.1: [CI] (*Rev. Effective 11-22-99*)

The local government shall provide, or arrange for others to provide, the public facilities listed in the Schedule of Capital Improvements in the "Requirements for Capital Improvements Implementation" section of this Capital Improvements element. The capital improvements listed for Leon County within this element are balanced pursuant to 9J-5 with available revenue sources. However, the County reserves the right to amend projects and funding sources consistent with the criteria set out in 9J-5 for the Capital Improvements Element. The Schedule of Capital Improvements may be modified as follows:

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

1. The Schedule of Capital Improvements shall be updated annually. The annual update process shall be initiated concurrently with the preparation and adoption of the local governments' capital budgets. The capital improvement element schedule update amendment to the Comprehensive Plan shall be based upon the local governments' draft capital budgets being considered for adoption. The capital improvement element schedule update shall reflect any changes in the construction initiation date, completion date, or estimated project cost as otherwise established in a previous year's capital improvement element schedule update. The update shall also indicate whether those projects included in the previous year's capital improvement element schedule update (but not included in the current year's capital improvement element schedule update), have been completed, are ongoing, or have been deleted. Thereafter, prior to the transmittal of the amendment revising the Schedule of Capital Improvements, the amendment shall be revised to reflect any corresponding changes in the adopted local government capital budgets.
2. Pursuant to Florida Statutes 163.3187, the Schedule of Capital Improvements may be amended two times during any calendar year, and as allowed for emergencies, developments of regional impact, and certain small scale development activities.
3. Pursuant to Florida Statutes 163.3177, the Schedule of Capital Improvements may be adjusted by ordinance not deemed to be an amendment to the Comprehensive Plan for corrections, updates, and modifications concerning costs; revenue sources; acceptance of facilities pursuant to dedications which are consistent with the plan; or the date of construction of any facility enumerated in the Schedule of Capital Improvements.
4. Any act, or failure to act, that causes any project listed in the Schedule of Capital Improvements of this Comprehensive Plan to be scheduled for completion in a fiscal year later than the fiscal year indicated in the Schedule of Capital Improvements shall be in effect only if the act causing the delay is subject to one of the following:
 - a. Projects providing capacity equal to, or greater than the delayed project are accelerated within, or added to the Schedule of Capital Improvements, in order to provide capacity of public facilities in the fiscal year at least equal to the capacity scheduled prior to the act which delayed the subject project.
 - b. Modification of development orders issued conditionally or subject to the concurrent availability of public facility capacity provided by the delayed project. Such modification shall restrict the allowable amount and schedule of development to that which can be served by the capacity of public facilities according to the revised schedule.
 - c. Amendment of the plan to reduce the adopted standard for the level of service for public facilities until the fiscal year in which the delayed project is scheduled to be completed. 9J-5.016(3)(c)7

Policy 1.3.2: [CI] (Effective 7/16/90)

The local government shall include in the capital appropriations of their annual budgets all the capital improvements projects listed in the Schedule of Capital Improvements for expenditure during the appropriate fiscal year, except that the local government omit from their budgets any capital improvements for which a binding agreements has been executed with another party to provide the same project in the same fiscal year. The local government may also include in the capital appropriations of their annual budgets additional public facility projects that conform to Policy 1.1.4.2.b.3 and Policy 1.2.3.3.9J-5.016(3)(c)7.

Policy 1.3.3: [CI] (Rev. Effective 8/17/92; Revision Effective 12/29/05)

The City Commission of Tallahassee and the Board of County Commissioners of Leon County find that the impacts of development on public facilities within Tallahassee and Leon County occur at the same time as development authorized by a final development order. The local government shall determine, prior to the issuance of development orders, whether or not there is sufficient capacity of Category A and Category C public facilities to meet the standards for levels of service for existing development and the proposed development concurrent with the impacts of proposed development. For the purpose of this policy, the City of Tallahassee shall define "concurrent with" as follows:

1. No final development order shall be issued by the local government after October 1, 1990 unless there shall be sufficient capacity of Category A and Category C public facilities to meet the standards for levels of service for

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

the existing population and for the proposed development according to the following timeframes:

- a. For the following public facilities, there must be: a) available capacity to serve the impacts of the proposed development prior to the issuance of the building permit; b) at the time a development order is issued, the necessary facilities and services are guaranteed in an enforceable development agreement, pursuant to Florida Statutes, or an agreement or development order is issued pursuant to Chapter 380, Florida Statutes to be in place and available to serve new development at the time of the issuance of a certificate of occupancy.
 - (1) Potable water.
 - (2) Sanitary sewer.
 - (3) Solid waste.
 - (4) Stormwater management.
 - b. For the following public facilities there must be available capacity to serve the impacts of the proposed development at the adopted level of service within 12 months of the issuance of the final development order:
 - (1) Parks and recreation.
 - (2) Mass transit.
2. An applicant for a preliminary development order shall have a determination made as to the availability of Category A and Category C public facilities in accordance with subsection a or b:
- a. The applicant may request a determination of available capacity as part of the review and approval of the preliminary development order provided that the determination of available capacity shall apply only to specific uses, densities and intensities based on information provided by the applicant and included in the development order,
 - b. The applicant may request the approval of a preliminary development order without a determination of capacity of Category A and Category C public facilities provided that any such order is issued subject to requirements in the applicable land development regulation or to specific conditions contained in the preliminary development order that:
 - (1) Final development orders for the subject property are subject to a determination of available capacity in Category A and Category C public facilities, as required by Policy 1.3.1, and;
 - (2) No rights to obtain final development order, nor any other rights to develop the subject property have been granted or implied by the local government's approval of the preliminary development order without determining that there is available capacity in Category A and Category C public facilities.
3. Except for an approved development of regional impact with specific phases of development, the determination of available capacity shall be valid for the term of a proposed project's development order. For development orders without specific terms of development, the determination and reservation of available capacity shall not exceed two years. For good faith development, extensions of the two year terms may be permitted in six month intervals.
4. A determination that there is available capacity in public works to serve the project shall run with the land; shall be assignable within adjacent portions of a project; and shall not be assignable to other projects. A determination that there is available capacity for a project shall apply only to specific land uses, densities, and intensities based upon information provided by the applicant. Any change in the density, intensity or land use is subject to review and approval or denial by the City of Tallahassee.
5. An applicant shall prepay all impact fees or other infrastructure costs to guarantee the applicant's pro rata share of the local governments' financial obligation for public facilities, which are constructed by the local government for the benefit of the subject property.
- a. Whenever an applicant's pro rata share of a public facility is less than full cost of the facility, the local

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

government shall contract with the applicant for the full cost of the facility including terms regarding reimbursement of the applicant for costs in excess of the applicant's pro rata share.

- b. Upon expiration of the determination of capacity for the development pursuant to subsection 2.a.(2) all unused capacity shall be forfeited. The pro rata infrastructure costs (not impact fees) paid for said capacity now forfeited shall be held by the City as a credit unless excess capacity exists that will allow local government to extend the expiration date. Pro rata infrastructure costs held as a credit by local government and not used by a developer to offset future impacts on public facilities shall be rebated without interest to the developer after a period of one (1) year.
6. The standards for levels of service of Category A and Category C public facilities shall be applied to the issuance of development orders on the following geographical basis:
- a. Public facilities which serve all of Leon County shall achieve and maintain the standard for levels of service on a Countywide basis. No development order shall be issued in any unincorporated part of Leon County if the standard for levels of service is not achieved and maintained throughout the County for the following public facilities:
 - (1) Solid Waste Disposal
 - (2) Countywide Parks
 - b. Public facilities which serve less than all of Leon County shall achieve and maintain the standard for levels of service within their assigned service area. No development order shall be issued in an assigned service area if the standard for levels of service is not achieved and maintained throughout the assigned service area for the following public facilities and assigned service areas:
 - (1) Arterial and Collector Roads: All such roads throughout the county significantly affected by the proposed development
 - (2) Stormwater Management Systems: Major Stormwater Basin
 - (3) Potable Water Systems: Water System Service Area
 - (4) Sanitary Sewer Systems: Treatment Plant Service Area
 - (5) Area Parks: Urban Service Area
 - (6) Mass Transit: Citywide

COORDINATE CAPITAL IMPROVEMENTS WITH LAND DEVELOPMENT

Objective 1.4: [CI] (*Effective 7/16/90*)

Manage the land development process to insure that all development receives public facility levels of service equal to, or greater than the standards adopted in Policy 1.1.3, subsections 1-3, and 6. 9J-5.016(3)(b)3 and 5 by implementing the Schedule of Capital Improvements (required by Objective 1.3) and produced in its entirety elsewhere in the Capital Improvements Element, and by using the fiscal resources provided for in Objective 1.2 and its supporting policies.

Policy 1.4.1: [CI] (*Effective 7/16/90*)

All Category A public facility capital improvements shall be consistent with the goals, objectives and policies of the appropriate elements of this Comprehensive Plan. 9J-5.016(3)(b)5, (3)(c)9, and (4)(a)1.b

Policy 1.4.2: [CI] (*Rev. Effective 11-22-99*)

The local government shall integrate their land use planning and decisions with their plans for public facility capital improvements by developing and adopting the programs listed in the "Implementation Programs" section of this Capital Improvements Element. The location of, and level of service provided by projects in the Schedule of Capital Improvements shall maintain adopted standards for levels of service for existing and future development in a manner and location consistent with the Future Land Use Element of this Comprehensive Plan. Individual land use decision shall be consistent with the Comprehensive Plan. 9J-5.016(3)(b)3, (3)(c)9.

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

REQUIREMENTS FOR CAPITAL IMPROVEMENTS IMPLEMENTATION SCHEDULE OF CAPITAL IMPROVEMENTS, INCLUDING GENERAL LOCATION

The Schedule of Capital Improvements on the following pages will repair or replace obsolete or worn out facilities, eliminate existing deficiencies, and make available adequate facilities for future growth through no less than a five-year planning period, updated annually. The analysis of capacity requirements for deficiency and growth at the time of original plan adoption appears in a support document prepared for this Capital Improvements Element: "Public Facility Requirements 1988/89 - 1995/96 and to 2010."

The projects are listed according to the type of public facility. Within each list, projects are listed in sequence according to the fiscal year in which the initial project expenditures are scheduled. The capital improvement element schedule update shall provide the projected construction initiation date, completion date, and rough estimate of the total project cost for each project included therein. The capital improvement element schedule update shall include advance-funded State of Florida roadway projects, noting, however, that the local government bears no obligation in the funding or construction of these facilities. The capital improvement element schedule update shall include those local road projects reflected in the local government's adopted capital budget.

Each project is named, and briefly described. Most project locations are specified in the name or description of the project. The capacity of the project is shown, using the same measure of capacity that is used in the standard for the level of service (see Policy 1.1.3). Capacity increases may meet the needs of current deficiencies, or future development, or both, as noted above. If no "added capacity" is shown, the project is limited to repair, renovation, remodeling or replacement of an existing facility, with no net increase in capacity.

The estimated cost of each project during each of the next five or six fiscal years is shown in thousands of dollars (\$1000s), and the total 5 or 6-year cost is also shown. Any costs incurred before or after the 5 or 6-year schedule are omitted from the project total. Such costs appear in the local governments' Capital Improvements Programs. All cost data is in current dollars; no inflation factor has been applied because the costs will be revised as part of the annual review and update of the Capital Improvements Element.

All projects contained in this Schedule of Capital Improvements are consistent with the other elements of this Comprehensive Plan. Consistency is determined and maintained by calculating that the total capacities of planned projects and existing facilities achieve or exceed the capacity of facilities that are required by the adopted standards for levels of service using the formula in Policy 1.1.4. 9J-5.016(4)(a)1

The Capital Improvements Element reflects the five year adopted Capital Improvement Plans (CIPs) of the City of Tallahassee and Leon County, and may not reflect other Capital Facilities documents that are concurrently being developed and yet to be adopted.

Rule 9J-5.016, F.A.C., concerning the Capital Improvements Element states, in part, "The Capital Improvements Element should include projects for which local government has fiscal responsibility."

Objective 1.5: [CI] (Effective 6/28/98)

Ensure that the City of Tallahassee and Leon County, their agents, and their assigns appropriate adequate funds and maintain an operational commitment sufficient to implement the various obligations of the Comprehensive Plan which are not addressed through the capital improvements planning requirements.

Policy 1.5.1: [CI] (Effective 6/28/98)

The City of Tallahassee and Leon County, either jointly or separately, shall, in conjunction with the Comprehensive Plan Evaluation and Appraisal Report process, undertake a periodic review of obligations set forth in the Comprehensive Plan for which they, or their agents or assigns, are responsible for implementing, and which are not otherwise addressed through the capital improvements planning process. Each obligation shall be evaluated; including: a) affirmation of the commitment to the obligation; b) demonstration of financial capacity and commitment to carry out the work necessary to fulfill the obligation; and c) an assessment as to the ability to perform, or have performed, required work within the specified period of time (as applicable).

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

Should the City of Tallahassee or Leon County determine, as an outcome of this review, that an obligation found in the Comprehensive Plan should be deleted or otherwise modified; the affected local government shall file, at the first available opportunity, an amendment to the Comprehensive Plan making corresponding appropriate revisions.

Objective [CI] 1.6: *(Effective 12/8/98)*

The City of Tallahassee and Leon County shall adopt and implement revised programs and/or policies which favor the funding and scheduling of their capital improvements programs and policies for the Central Core Area and Southern Strategy Area

Policy [CI] 1.6.1: *(Effective 12/8/98)*

The local governments shall commit to undertake needed repairs, replace obsolete infrastructure and facilities, and address existing infrastructure deficiencies within the Central Core Area and Southern Strategy Area. The identification of such projects shall be based on the Comprehensive Assessment of the Central Core Area; the Comprehensive Assessment of the Southern Strategy Area; the Strategic Implementation Plan of the Central Core Area; the Strategic Implementation Plan of the Southern Strategy Area; and, any applicable Sector Plans.

Policy [CI] 1.6.2: *(Effective 12/8/98)*

By 1999, the local governments shall establish criteria for evaluation of projects proposed for inclusion within the 5 Year Capital Improvement Schedule. Among these criteria, there shall be criteria reflecting the commitment to needed improvements within the Central Core Area the Southern Strategy Area.

Policy [CI] 1.6.3: *(Effective 12/8/98)*

Funding approved to implement capital improvements necessary to address those needs identified by the Comprehensive Assessment of the Central Core Area and the Comprehensive Assessment of the Southern Strategy Area shall not be diverted to other projects without the expressed consent of the Commission.

PROGRAMS TO ENSURE IMPLEMENTATION

(Revision Effective 9/19/91; Revision Effective 3/17/11)

The following program descriptions are part of the adopted Comprehensive Plan. The following programs shall be implemented by January 31, 1991, or such earlier date as may be adopted by the local government, to ensure that the goals, objectives and policies established in the Capital Improvements Element will be achieved or exceeded. Each implementation program will be adopted by ordinance, resolution or executive order, as appropriate for each implementation program.

1. **Review of Applications for Development Orders.** The local government shall amend their land development regulations to provide for a system of review of various applications for the levels of service of Category A and Category C public facilities. Such system of review shall assure that no final development order shall be issued which results in a reduction in the levels of service below the standards adopted in Policy 1.1.3.a-c for Category A public facilities and Policy 1.1.3.f for Category C public facilities. The land development regulations shall include, at a minimum, the provisions of Policy 1.3.3.a and b in determining whether a development order can be issued. The land development regulations shall also address the circumstances under which public facilities may be provided by applicants for development orders. Applicants for development orders may offer to provide public facilities at the applicant's own expense in order to insure sufficient capacity of Category A and Category C public facilities, as determined according to Paragraphs A and B, above. Development orders may be issued subject to the provision of public facilities by the applicant subject to the following requirements:
 - a. Revision of population projections
 - b. Update of inventory of public facilities
2. **Update of Capital Improvements Element.** The Capital Improvements Element shall be reviewed and updated annually. The element shall be updated in conjunction with the budget process and the release of the official population estimates and projections by the Bureau of Economic and Business Research (BEBR) of the University of Florida. The update shall include the following data and analysis:
 - a. Revision of population projections
 - b. Update of inventory of public facilities

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

- c. Update of costs of public facilities
 - d. Update of Public Facilities Requirements analysis (actual levels of service compared to adopted standards)
 - e. Update of revenue forecasts
 - f. Revise and develop capital improvements projects for the next five fiscal years
 - g. Update analysis of financial capacity
 - h. The most current version of the Significant Benefit Memorandum of Agreement (MOA), as allowed pursuant to Policy 1.2.2.(c), and notation in the Capital Improvements Schedule of specific projects allowed by Policy 1.2.2.(c).
3. **Concurrency Implementation and Monitoring System.** The local government shall establish and maintain Concurrency Implementation and Monitoring Systems. The Systems shall consist of the following components:
- a. Annual report on the capacity and levels of service of public facilities compared to the standards for levels of service adopted in Policy 1.1.3.a-c and f. The report shall summarize the actual capacity of public facilities and forecast the capacity of public all be based on the most recently updated Schedule of Capital Improvements in this Capital Improvements Element. The annual report shall constitute prima facie evidence of the capacity and levels of service of public facilities for the purpose of issuing development orders during the 12 months following completion of the annual report. The annual report shall also summarize and forecast capacities and levels of service for comparison to the standards adopted in Policy 1.1.3.d and e, but such portion of the annual report shall be for information purposes only, and shall not pertain to the issuance of development orders by the local government.
 - b. Public facility capacity review. The City of Tallahassee and Leon County shall use the procedures specified in Implementation Program 1, above, to enforce the requirements of Policy 1.3.3.a. and b. and as such the impacts of proposed development will be analyzed in relation to the availability of capacity at the time of permitting. Records shall be maintained during each fiscal year to indicate the cumulative impacts of all development orders approved during the fiscal year-to-date on the capacity of public facilities as set forth in the most recent annual report on capacity and levels of service of public facilities. The land development regulations of the local government shall provide that applications for development orders that are denied because of insufficient capacity of public facilities may be resubmitted after a time period to be specified in the land development regulations. Such time period is in lieu of, and not in addition to, other minimum waiting periods imposed on applications for development orders that are denied for reasons other than lack of capacity of public facilities. Land development regulations shall require that development commence within a specified time after a development order is issued, or the development order shall expire, subject to reasonable extensions of time based on Criteria included in the regulations.
 - c. Review of changes in planned capacity of public facilities. The local government shall review each amendment to this Capital Improvement Element, in particular any changes in standards for levels of service and changes in the Schedule of Capital Improvements, in order to enforce the requirements of Policy 1.3.1.d.
 - d. Concurrency implementation strategies. The local government shall annually review the concurrency implementation strategies that are incorporated in this Capital Improvements Element:
 - (1) Standards for levels of service that are phased to reflect the local governments financial ability to increase public facility capacity, and resulting levels of service, from year to year. Standards for levels of service may be phased to specific fiscal years in order to provide clear, unambiguous standards for issuance of development orders. (See Policy 1.1.3)
 - (2) Standards for levels of service that are applied within appropriate geographical areas of the local government. Standards for Countywide public facilities are applied to development orders based on levels of service throughout the County. Standards for public facilities that serve less than the entire County are applied to development orders on the basis of levels of service within assigned service areas. (See Policy 1.3.3.c)
 - (3) Standards for levels of service are applied according to the timing of the impacts of development on public facilities. Final development orders, which impact public facilities in a matter of months, are issued subject to the availability of water, sewer, and solid waste facilities prior to the issuance of the building permit, and other facilities (i.e., parks stormwater management and, mass transit) must be available within 12 months of the final development order. Preliminary development orders can be issued subject to public facility capacity, but the capacity determination expires in two years unless the applicant provides financial assurances to the local government. As an alternative, the determination of public facility capacity for preliminary development orders can be

Leon County Fiscal Year 2022 Adopted Budget

County Financial Policies & Ordinances

waived with in agreement that a capacity determination must be made prior to issuance of any final development order for the subject property. Such a waiver specifically precludes the acquisition of rights to a final development order as a result of the issuance of the preliminary development order. (See Policy 1.3.3.a and b)

- (4) Levels of service are compared to adopted standards on an annual basis. Annual monitoring is used, rather than case-by-case monitoring, for the following reasons:
 - (a) annual monitoring corresponds to annual expenditures for capital improvements during the local governments' fiscal years;
 - (b) annual monitoring covers seasonal variations in levels of service; and
 - (c) case-by-case monitoring would require applicants for development orders or the local government to conduct costly, time-consuming research which would often be partially redundant of prior research, or involve disparate methodologies and produce inconsistent results.

(See Concurrency Implementation and Monitoring System component A, above.)

- (5) Public facility capital improvements are prioritized among competing applications for the same amount of facility capacity according to the criteria in Policy 1.1.5.b.4. If any applications have to be deferred to a future fiscal year because of insufficient capacity of public facilities during the current fiscal year, the applications to be deferred will be selected on the basis of rational criteria

e. Capacity of Public Facilities for Development Orders Issued Prior to Adoption of the Plan. The City of Tallahassee and Leon County will "reserve" capacity of public facilities for development orders, in addition to approved Developments of Regional Impact, that were issued by the local government prior to the adoption of this Comprehensive Plan under the following circumstances:

- (1) A representative of the property which is the subject of the development order has requested and received a determination of vested rights, and
- (2) A representative of the property which is the subject of the development order has accepted in writing the applicable requirements of Policy 1.3.3.b, c of the Capital Improvements Element.

The local governments find that it is not necessary to automatically "reserve" capacity of public facilities for all development orders issued prior to the adoption of the plan because experience indicates that many such development orders are not used, or are not used to the maximum allowable uses, densities or intensities. The local governments find that the population forecasts that are the basis for this plan are a reasonable prediction of the absorption rate for development, and that the capital facilities which are planned to serve the forecast development are available for that absorption rate. Reserving public facility capacity for previously issued development orders would deny new applicants access to public facilities, and would arbitrarily enhance the value of dormant development orders.

The local governments intend to develop and pursue programs that will give persons with legitimate and substantial vested rights an opportunity to proceed with their plans without arbitrary interference by the new Comprehensive Plan. However; the local governments intend to require such persons to "continue in good faith" in order to "reserve" capacity of public facilities which are provided by the local government. The City of Tallahassee and Leon County will not "reserve" capacity of public facility for previously issued development orders that have not been vested under the local government's vesting ordinance and which have not continued development in good faith.

4. **5-Year Evaluation.** The required 5-year evaluation and appraisal report shall address the implementation of the goals, objectives and policies of the Capital Improvements Element. The monitoring procedures necessary to enable the completion of the 5-year evaluation include:
 - a. Review of Annual Reports of the Concurrency Implementation and Monitoring System.
 - B. Review of Semiannual Reports to DCA concerning amendments to the Comprehensive Plan.
 - c. Review of Annual Updates of this Capital Improvements Element, including updated supporting documents.

Leon County Fiscal Year 2022 Adopted Budget**County Financial Policies & Ordinances**

5. **Contractor Performance System.** The local government will develop a system of monitoring the actual performance of contractors who design and/or construct public facilities for the local government. The monitoring system shall track such items as actual vs. planned time schedule, and actual vs. bid cost. The performance of contractors shall be considered when the local government awards contracts for public facilities. 9J-5.016(3)(c)6 and (4)(b)

SCHEDULES OF CAPITAL IMPROVEMENTS

NOTE: Copies of the annual Schedules of Capital Improvements may be viewed in the printed version of the Tallahassee-Leon County Comprehensive Plan.

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Abbreviations & Acronyms

AC	Advisory Committee	EFT	Electronic Fund Transfer
ACRA	Accrual Accounting	EMS	Emergency Medical Services
ADA	America Disabilities Act	EOC	Emergency Operations Center
AFS	Administrative Financial System	ESF	Emergency Support Function
AGI	Adjusted Gross Income	FAC	Florida Association of Counties
AMT	Alternative Minimum Tax	FASB	Financial Accounting Standards Board
BAR	Budget Amendment Request	FDOT	Florida Department of Transportation
BCP	Budget Change Proposal	FEMA	Federal Emergency Management Agency
BEA	Budget Enforcement Act	FICA	Federal Insurance Contributions Act
BEBR	Bureau of Economic and Business Research	FLUM	Future Land Use Map
BLS	Bureau of Labor Statistics	FNP	Florida Nutrition Program
BOCC	Board of County Commissioners	FS	Florida Statutes
CAFR	Comprehensive Annual Financial Report	FTE	Full-Time Equivalency
CDAT	Cross Departmental Action Team	FY	Fiscal Year
CHSP	Community Human Services Partnership	GAAP	Generally Accepted Accounting Principles
CIP	Capital Improvement Program	GAL	Guardian Ad Litem
COLA	Cost of Living Adjustment	GAO	Government Accountability Office
CPI	Consumer Price Index	GASB	Governmental Accounting Standards Board
CRA	Community Redevelopment Act	GEM	Growth and Environmental Management
CRTPA	Capital Region Transportation Planning Agency	GFOA	Government Finance Officers Association
DEP	Department of Environmental Protection	GIS	Geographic Information Systems
DIA	Downtown Improvement Authority	GRPA	Government Performance & Results Act
DOR	Department of Revenue	HAB	Healthcare Advisory Board
DJJ	Department of Juvenile Justice		
DRI	Development of Regional Impact		
EDC	Economic Development Council		
EEO	Equal Employment		

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Abbreviations & Acronyms

HFA	Housing Finance Authority	OGC	Office of General Council
HHS	Health & Human Services	OMB	Office of Management & Budget
HIPAA	Health Insurance Portability and Accountability Act	OPS	Other Personnel Service
HR	Human Resources	ORG	Organization
HUD	Housing & Urban Development	OSHA	Occupational Safety and Health Administration
ICLEI	International Council for Local Environmental Initiatives	PETS	Permit Enforcement Tracking System
ICMA	International City/County Management Association	PIO	Public Information Office
IDP	Individual Development Plan	PSCB	Public Safety Communications Board
IFAS	Integrated Fund Accounting System	PSCC	Public Safety Coordinating Council
JAG	Justice Assistance Grant	PUB	Planned Unit Development
JE	Journal Entry	RFP	Request for Proposals
JV	Journal Voucher	RP	Real Property
LCCOL	Leon County Code of Law	SAL	State Appropriations Limit
LCSO	Leon County Sheriff's Office	SCRAM	Secure Continuous Remote Alcohol Monitor
LEADS	Listens, Engages, Aligns, Delivers, Strives	SHIP	State Housing Initiative Plan
LOS	Level of Service	SLGS	State and Local Government Security
LOST	Local Option Sales Tax	SPTR	Supervised Pre -Trial Release
MIS	Management Information Services	TDC	Tourist Development Council
MOU	Memorandum of Understanding	TFA	Transaction Function Activity Code
MSTU	Municipal Services Taxing Unit	TIF	Tax Increment Financing
M/WSBE	Minority/Women Small Business Enterprise	TIPS	Treasury Inflation Protected Securities
NA	Not Applicable, or Not Available	TLCPD	Tallahassee-Leon County Planning Department
NCGA	National Council on Governmental Accounting	TMDL	Total Maximum Daily Load
NCIC	National Crime Information Center	TRIM	Truth In Millage
NIPA	National Income and Product Accounts	USA	Urban Services Area
NPDES	Non-Point Discharge Elimination System	USDA	United States Department of Agriculture
		YTD	Year-to-Date

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Citizens' Guide to the Budget Budget Terms

-A-

Accrual Accounting:

A basis of accounting in which revenues are recorded when earned and expenses are recorded at the time they are incurred, instead of when cash is actually received or disbursed.

Actual:

Monies which have already been used or received.

Ad Valorem Tax:

A tax levied on the assessed value (net of any exemptions) of real or personal property. This is commonly referred to as property tax.

Adjusted Final Millage:

The actual tax rate levied by a local government when tax bills are issued. The rate is adjusted for corrected errors in property assessments for tax purposes and for changes in assessments made by property appraisal adjustment boards in each county. Usually, such changes are very slight and the adjusted millage sometimes does not change from the levy set by the taxing authority. State law provides for certain limitations.

Adopted Budget:

The financial plan of revenues and expenditures for a fiscal year as approved by the Leon County Board of Commission.

Aggregate Millage Rate:

The sum of all property tax levies imposed by the governing body of a county. State law limits the aggregate rate for a county or municipality to \$10.00 per \$ 1,000 of assessed taxable value.

Amendment:

A change to an adopted budget that may, or may not, increase or decrease a fund total. The change must be approved by the County Commission in certain instances.

Appropriated Fund Balance:

The fund balance is included as a revenue source in the annual budget.

Appropriated Income:

Florida Statute requires county governments to budget only ninety-five percent (95%) of the total revenue anticipated. Five (5%) percent of the total amount of revenues cannot be incorporated into the budget and made available for expenditure. Therefore, ninety-five percent (95%) of the one hundred percent (100%) of anticipated total revenues becomes the portion referred to as appropriated income.

Appropriations:

A specific amount of funds authorized to which financial obligations and expenditures may be made.

Assessed Value:

A value established by the County Property Appraiser for all real or personal property for use as a basis for levying property taxes.

-B-

Balanced Budget:

A budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

Base Budget:

The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year.

Board of County Commissioners (BOCC):

Elected Officials that make legislative decisions concerning Leon County policies.

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Bond:

A written promise to pay a sum of money on a specific date at a specified interest rate as detailed in a bond ordinance.

Budget:

A fiscal plan for using financial and staff resources to accomplish specific goals and objectives within a definite time period.

Budget Amendment Request (BAR):

A proposal to change the dollar amount or scope of an activity or project after the budget has been approved by the Board of County Commissioners.

Budget Change Proposal:

A proposal to change the level of service or funding sources for activities authorized or to propose new program activities not currently authorized.

Budget Message:

A brief written statement presented by the County Administrator to explain principal budget issues and to identify policy-related issues to the Leon County Commission.

Budget Resolution:

The budget resolution establishes various budget totals, divides spending totals into functional categories and may include reconciliation instructions to designated departments.

Budget Split:

Allocation of salary across the Organizational Codes in an organization.

-C-

Capital Improvement Projects:

Physical assets, constructed or purchased, that have a minimum useful life of ten years and a minimum cost of \$10,000. These may include buildings, recreational facilities, road and drainage structures, and large pieces of equipment.

Capital Improvement Program (CIP):

A five-year plan for providing public physical improvements. The program provides the following information for each project: a time frame for completion, the location, description, an annual estimated expenditure and the proposed method of financing.

Capital Outlay:

Annual operating expenditures for the acquisition of assets greater than \$20,000 including, or addition to, fixed assets. These expenditures must cost more than \$1,000 and less than \$20,000 to be included in an operating budget construction projects, purchases of land, major renovations or repairs to existing grounds or facilities and acquisition of equipment will be capitalized in accordance with the Capital Asset Policy.

Chart of Accounts:

A set of accounting codes characterizing transactions throughout the organization's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.

Constitutional Officer:

Positions established by Florida's Constitution. In Leon County there are five elected constitutional officers: Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and Clerk of the Court.

Contingency:

A budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

Continuation Budget Request:

Includes funding required to continue the existing level of service in the service area.

County Administrator:

The Chief Executive Officer (CEO) of the County appointed by the Leon County Commission.

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Customer:

The recipient of an output product or service. May be internal or external to the organization.

-D-

Debt Service:

The expense of retiring such debts as loans and bond issues. It includes principal and interest payments, payments for paying agents, registrars, and escrow agents.

Debt Service Fund:

A fund established to account for the accumulation of resources for the payment of interest and principal general long-term debt.

Deficit:

The excess of expenditures over revenues during a fiscal year.

Department:

A basic organizational unit of County government which is functionally unique in its service delivery and is comprised of more than one program.

Depreciation:

The periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary type funds (such as enterprise and internal service funds).

Division:

A basic organizational unit of the County which is functionally unique in its service delivery.

-E-

Economic Indicators:

Economic information such as consumer price index, population, personal income, housing starts, wages, production, business activity, purchasing power, and unemployment.

Encumbrance:

The commitment of appropriated funds to purchase an item or service.

Enterprise Fund:

A governmental accounting fund for operations that function similarly to private business enterprises. The cost of providing these types of services is derived by user fees and other charges for service.

Exception Report:

A report that supplement information already available on regular reports by highlighting unusual situations which require the attention of management.

Exemption:

A portion of the total assessed valuation of property which is not subject to property taxes. An example is the homestead exemption which provides qualifying homeowners with a \$25,000 exemption on their personal residential property. In January 2008, an additional exemption for value that exceeds \$50,000, up to a total additional exemption of \$25,000 was approved by constitutional amendment.

Expenditure:

Decreases in fund financial resources for the procurement of assets or the cost of goods and/or services received.

-F-

Fiscal Year (FY):

Any twelve (12) month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for Leon County begins on October 1 and ends on September 30 of the following year.

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Fiduciary Fund:

Used to account for assets held by a governmental entity for other parties (either as a trustee or as an agent) and that cannot be used to finance the governmental entity's own operating programs.

Franchise Fee:

A fee imposed by a government unit for a right/ license granted to an individual/ business to market a company's goods/services in a particular area.

Fund:

A group of appropriations treated as an entity to meet legal requirements or Generally Accepted Accounting Principles (GAAP).

Fund Balance:

The difference between fund assets and fund liabilities.

-G-

GAAP:

Uniform minimum standards and guidelines for financial accounting and reporting.

General Fund:

The fund used to account for all financial resources that are derived from ad valorem (property) taxes, licenses, permits, and other general revenues that will be used to support services that are provided on a countywide basis.

Governmental Fund:

Used to account for the sources, uses, and balances of current financial resources and often have a budgetary orientation. Are comprised of the following fund types: The General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Permanent Funds.

Grant:

A contribution by a government or other organization to support a particular function. Grants may be classified as either operation or capital, depending upon the grantee.

-I-

Indirect Cost Reimbursement:

Payments made to the County's general fund by enterprise or grant-funded programs to cover administrative overhead costs incurred by the County.

Inflation:

Growth in a general measure of prices, usually expressed as an annual rate of change.

Intergovernmental Revenue:

Revenue collected by one government and distributed to another level of government(s).

Internal Service Fund:

A fund established for the purpose of accounting for the transactions between government agencies.

-L-

Line Item:

A sub-classification of expenditures based on the type of goods or services.

Long Term Debt:

All senior debt, including bonds, debentures, bank debt, mortgages, deferred portions of long-term debt, and capital lease obligations.

-M-

Master Lease Program:

The method used to finance the purchase of new equipment and refinance existing equipment leases.

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Match:

Refers to a cost sharing ratio for a State or County program which requires a County General Fund Contribution of a certain amount or percentage to qualify.

Millage Rate:

The rate used to calculate taxes based upon the assessed value of real property, countywide. One mill of tax is equal to \$1.00 for each \$1,000 of taxable property value.

Mission Statement:

A succinct description of the scope and purpose of a County department.

Modified Accrual System:

Accounting basis that records revenues when they are earned (whether or not cash is received then) and expenditures when goods and services are received (whether or not cash payments are made then).

Municipal Services Taxing Unit (MSTU):

A district created by the county to place the burden of ad valorem taxes upon property in a geographic area to fund a particular service or services. In Leon County, MSTU's exist countywide to fund primary healthcare for the uninsured and emergency medical services.

-N-

Net Budget:

The legally adopted budget less all double counts required by fund accounting. For example, transfer between funds can appear in the budget of both funds and inflate the budget total. Other categories include internal service charge, reserves, debt proceeds, and other miscellaneous amounts.

-O-

Object Code:

An itemization of accounts within a fund that is used to identify and record the type and amount of expenditures. Some object codes are mandated by the State of Florida Uniform Accounting System.

Operating Budget:

A balanced fiscal plan for providing governmental programs and services for a single year.

Operating Expenses:

Fund expenses related directly to the fund's primary activities for the current year and not defined as personal or capital outlays.

Operating Transfer:

Legally authorized transfer from a fund receiving revenue, to the fund through which the resources are to be expended.

Other Personnel Service (OPS):

A temporary position of specific duration not to exceed two years. The positions may be full-time or part-time.

-P-

Performance Objective:

A statement that describes in specific and measurable terms the results the program is expected to achieve within a certain time frame.

Personal Services Expense:

Expenses for salaries, wages, workers compensation, health/life insurance, and retirement contributions provided to County employees.

Program:

A broad function or area of responsibility of government services. It is a basic organizational unit of government that is composed of a group of specific activities and operations directed at attaining a common purpose or goal.

Projection:

Estimates of anticipated revenues, expenditures, or other budget amounts for specific time periods, usually in fiscal years.

Leon County Fiscal Year 2022 Adopted Budget

Budget Terminology

Property Tax:

Taxes levied on all non-exempt real and personal property located within Leon County. Property taxes computed based on multiplying the millage rate by the assessed value of the property often referred to as *ad valorem tax*.

Proprietary Fund/Agency:

Commonly called “self-supporting” or “enterprise”, these funds/agencies pay for all or most of their cost of operations from user fees, and receive little or no general property tax support.

-R-

Real Property (RP):

Land and the structures that are attached to it.

Requisition:

Notification of pre-encumbrance of commitment of funds for goods and services.

Rescission:

The withdrawal of authority to incur financial obligations that were previously provided by law and has not yet expired.

Reserves:

Appropriations of funds set aside to cover unanticipated or contingent expenses and shortfalls in revenues.

Revenue:

Funds collected to finance ongoing County services. Examples are: taxes, licenses and permits; intergovernmental revenue; charges for service; fines and forfeits; miscellaneous; and other financing sources.

Rolled-Back Millage Rate:

The millage rate that will provide the same property tax levy as was levied during the previous fiscal year, except for levies on new construction, additions to structures, deletions, and property added due to geographic boundary changes.

-S-

Special Assessment:

A levy made against certain properties to defray all or part of the cost of a specific capital improvement which benefits the owners of the property.

Special Revenue Fund:

A fund used to account for the proceeds of specific revenue sources, other than expendable trusts or major capital projects that are legally restricted to be used for specific purposes.

State Shared Revenues:

Revenues collected by the state and proportionately share with counties and/or municipalities on the basis of specific formulas.

-T-

Tax Base: The total property valuations on which taxes are levied.

Tax Roll: The certification of assessed/taxable values prepared by the Property Appraiser and presented to the Board of County Commissioners by July 1 of each year.

Transfers: As reflected in fund condition statements, transfers reflect the movement of resources from one fund and other fiscal and personal data for the past, current and budget years.

Trust Fund: Funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

-U-

User Fee: The fee charged to individuals or groups that receive a direct benefit of a public service, facility, or good.

-W-

Workload Measure: A unit of measure to identify the amount of work or product generated from specific activities. They form the basis for determining the unit's success at reaching its performance objectives.

Leon County Fiscal Year 2022 Adopted Budget

Statistical Summary

POPULATION	Leon County	Unincorporated	Incorporated
Total Population	299,484	100,857	198,627
Median Age	31		
Total Leon County Registered Voters as of 7/31/21 (Supervisor of Elections website)	214,220		

	<u>2020</u> (Annual)	<u>2019</u> (Annual)	<u>2018</u> (Annual)
LABOR FORCE (Source: Tallahassee-Leon County OEV)			
Civilian Labor Force (May 2020)	145,146	155,493	154,655
Employment	179,300	186,800	183,200
Unemployment	30,248	3,680	4,017
Unemployment Rate (%)	6.1%	3.1%	3.3%

	<u>2020</u>	<u>2019</u>	<u>2018</u>
MEDIAN HOUSEHOLD INCOME (Source: Tallahassee-Leon County OEV)			
Leon County	\$74,100	\$69,100	\$65,600
Florida	\$68,000	\$65,100	\$62,500

TOP EMPLOYERS (Source: Tallahassee-Leon County OEV 2021)
State of Florida
Florida State University
Tallahassee Memorial Healthcare
City of Tallahassee
Florida A&M University

EMPLOYMENT BY Top INDUSTRIES (Source: Tallahassee-Leon County OEV)

Government	61,300
Education and Health Services	23,800
Trade, Transportation, and Utilities	23,000
Professional & Business Services	21,100
Leisure and Hospitality	16,800

EDUCATION

Leon County Public K-12 Schools (www.leon.k12.fl.us)

Elementary Schools	24
Middle Schools	8
High Schools	6
Charter Schools	5
Special Program Schools	7

Universities/ Colleges/Junior Colleges

Barry University
Embry-Riddle Aeronautical University
Florida Agricultural & Mechanical University (FAMU)
Florida State University (FSU)
Flagler College at TCC
Keiser University (Tallahassee location)
Tallahassee Community College (TCC)

Leon County Fiscal Year 2022 Adopted Budget

Statistical Summary

Vocational/Technical Schools

Lively Technical Center
 North Florida Cosmetology Institute
 Aveda Institute

MUNICIPAL SERVICES

Libraries	Branches
Leon County Public Library System	7
Florida Agricultural & Mechanical University (FAMU)	5
Florida State University (FSU)	5
Legislative Library	1
State Library of Florida	1
Tallahassee Community College (TCC)	1
Law Enforcement	
Leon County Sheriff's Office (LSCO)	
FAMU Police Department	
Florida Department of Law Enforcement Capital Police (FDLE)	
FSU Police Department	
TCC Campus Police Department	
Tallahassee Police Department (TPD)	
Fire Department (<i>talgov.com</i>)	Stations
Tallahassee Fire Department	16
Volunteer Fire Department	6
Hospitals	Beds
Tallahassee Memorial Healthcare (TMH)	792
Capital Regional Medical Center (CRMC)	290
Convention/Conference Centers	Seats
Donald L. Tucker Civic Center	12,500
Florida State Conference Center	375
Utilities	
<i>Tallahassee City Limits</i>	
Electric, Gas, Water, Sewer, Solid Waste, Stormwater	
<i>Outside City Limits</i>	
Electric, Gas, Water, Sewer, Solid Waste, Stormwater	
Franchise Agreements	
Sewer	
Solid Waste	
Water	

TRANSPORTATION

Tallahassee International Airport

Major Airlines

- American Airlines
- Delta Air Lines
- Silver Airways

Railroad Services

CSX Transportation

Leon County Fiscal Year 2022 Adopted Budget

Statistical Summary

Bus Service

Greyhound
StarMetro

Highways

Federal Highways US 27, US 90, US 319
Federal Interstates I-10
State Highways SR-20, 59, 61, 155, 259, 263, 267, 363

STATE & LOCAL TAXATION (2019/2020)

Local

<u>Ad Valorem Millage Rates (Adopted)</u>	<u>City/DIA</u>	<u>City</u>	<u>Uninc.</u>
Countywide	8.3144	8.3144	8.3144
Emergency Medical Services (EMS) MSTU	0.50	0.50	0.50
City of Tallahassee	4.1000	4.1000	0.00
City of Tallahassee Downtown Improvement Authority (DIA)	1.00	0.00	0.00
Leon County School Board			
By State Law	3.6280	3.6280	3.6280
By Local Board	2.2480	2.2480	2.2480
Northwest FL Water Management District	0.0294	0.0294	0.0294
Children's Services of Leon County	0.3750	0.3750	0.3750
Total	20.1948	19.1948	15.0948

Ad Valorem Tax Exemption Available Yes

General Homestead Exemption 25,000

Note: (Effective January 1, 2008, there is an additional \$25,000 exemption on Non-School taxes for the values greater than \$50,000)

Low Income Senior Citizen Homestead Exemption Available Yes

Discretionary Sales Surtax 1.5%

Utility Service Tax (Public Service Tax) 10.0%

Local Communications Services Tax (CST) 5.22% (Unincorporated) 6.1% (City)

State

Corporate Income Tax 4.458%

Personal Income Tax 0.0%

Retail Sales Tax 6.0%

RECREATION

Outdoors Activities

Boat Landings 25
Campgrounds 3

Galleries

- 621 Gallery
- The Dickerson Gallery
- Foster Tanner Fine Arts Gallery
- LeMoyne Gallery
- Marsh Orr Contemporary Fine Art
- Nomads Gallery
- Pelican Place

Leon County Fiscal Year 2022 Adopted Budget

Statistical Summary

- Signature Gallery
- South of Soho Gallery
- Thomas Deans & Company
- 1020 Art LLC
- Railroad Square Art Park

Historic Points of Interest

- Brokaw-McDougal House
- DeSoto State Archeological Site
- Knott House
- Mission San Luis
- The Columns
- The Old Capital
- WWII, Korean and Vietnam War Memorial
- Lake Jackson Mounds

Museums

- Riley House Museum
- Goodwood-Museum & Gardens
- Historical Museum of Florida History
- Old Capital Museum
- Tallahassee Museum
- Black Archives (Historic Union Bank)
- Odyssey Science Center
- San Marcos Apalachee Historic State Park
- Tallahassee Antique Car Museum
- Mission San Luis
- Knott House Museum
- Florida Association of Museums
- Meek-Eaton Black Archives Museum
- Florida Trust for Historic Preservation
- Call-Collins House at The Grove

Parks

- 61 City
- 35 County

LEON COUNTY CANOPY ROADS

Centerville Road/Moccasin Gap Road

Meridian Road

Miccosukee Road

Old Bainbridge Road

Old Centerville Road

Old St. Augustine Road

Pisgah Church Road

Sunny Hill Road

Leon County Fiscal Year 2022 Adopted Budget

Statistical Summary

TRAVEL DISTANCE FROM TALLAHASSEE (in miles)

Atlanta, Georgia	261	Miami, Florida	485
Austin, Texas	873	Montgomery, Alabama	206
Birmingham, Alabama	302	New Orleans, Louisiana	386
Boulder, Colorado	1,607	New York, New York	1,099
Chicago, Illinois	960	Orlando, Florida	259
Gainesville, Florida	156	Panama City, Florida	104
Jackson, Mississippi	431	Pensacola, Florida	197
Jacksonville, Florida	166	Portland, Oregon	2,839
Key West, Florida	641	San Diego, California	2,178
Louisville, Kentucky	665	Savannah, Georgia	302
Macon, Georgia	185	Tampa, Florida	276
Melbourne, Florida	327	Washington, D.C.	870
Memphis Tennessee	537		



Courtesy of Nations Online Project- www.nationsonline.org

Leon County Fiscal Year 2022 Adopted Budget

Appendix

Budget Cost Summaries

Summary of All Expenditures by Account	26 - 66
County Commission	26 - 70
County Administration	26 - 72
Strategic Initiatives	26 - 73
Human Resources	26 - 74
Emergency Management	26 - 75
Management Information Services	26 - 77
Geographic Information Systems	26 - 78
County Attorney	26 - 79
Code Compliance Services	26 - 80
DS Support Services	26 - 82
Building Inspection	26 - 83
Environmental Services	26 - 84
Development Services	26 - 85
PW Support Services	26 - 86
Operations	26 - 87
Engineering Services	26 - 89
Fleet Management	26 - 90
Parks and Recreation	26 - 91
Facilities Management	26 - 92
Real Estate Management	26 - 94
Planning Department	26 - 95
Office of Management & Budget	26 - 96
Purchasing	26 - 97
Risk Management	26 - 98
Tourism Development	26 - 99
Library Services	26 - 101

Leon County Fiscal Year 2022 Adopted Budget

Appendix

Budget Cost Summaries

Emergency Medical Services	26 - 103
Animal Control	26 - 104
County Probation	26 - 105
Supervised Pretrial Release	26 - 106
Veteran Services	26 - 107
Housing Services	26 - 108
Human Services	26 - 109
Cooperative Extension	26 - 111
Office of Sustainability	26 - 112
Facilities Management	26 - 113
Solid Waste	26 - 115
Clerk of the Circuit Court	26 - 118
Property Appraiser	26 - 119
Sheriff	26 - 121
Supervisor of Elections	26 - 123
Tax Collector	26 - 124
Court Administration	26 - 125
State Attorney	26 - 126
Public Defender	26 - 127
Other Court Related Programs	26 - 128
Guardian Ad Litem	26 - 129
Fire Control	26 - 130
Other Non-Operating	26 - 132
Risk Financing & Workers Compensation	26 - 133
Communications	26 - 134

Leon County Fiscal Year 2022 Adopted Budget

Total Expenditures by Account

Account	FY2020 Actual	FY 2021 Adopted	FY 2022 Budget
51100 Executive Salaries	905,379	899,074	930,616
51200 Regular Salaries And Wages	80,556,396	80,763,678	84,125,918
51250 Regular OPS Salaries	1,264,825	963,170	1,156,989
51300 Other Salaries & Wages	456,565	354,896	117,153
51400 Overtime	2,898,777	3,714,913	3,698,823
51500 Special Pay	289,241	465,674	440,636
52100 Fica Taxes	6,110,784	6,451,903	6,678,725
52200 Retirement Contribution	14,574,822	14,841,058	16,248,454
52205 Other Retirement Contributions	20,367	32,256	31,240
52210 Deferred Compensation Match	104,130	138,854	138,855
52300 Life & Health Insurance	16,181,832	19,466,078	20,642,649
52305 Disability Insurance	0	6,877	6,877
52400 Workers Compensation	1,788,719	2,167,021	2,815,910
52500 Unemployment Compensation	8,937	80,000	80,000
52600 Class C Travel	20	0	0
53100 Professional Services	5,981,529	1,778,243	1,558,975
53101 Baker Act Payments	352,887	366,462	319,078
53102 Mental Health & Alcohol	261,488	279,194	326,578
53143 Other Administrative / Professional	78,700	35,000	35,000
53144 Professional Services / Medical	82,496	72,450	85,950
53160 Bank Service Charges	201,261	205,000	205,000
53200 Accounting And Auditing	406,172	298,000	298,000
53300 Court Reporter Services	0	4,170	4,170
53400 Other Contractual Services	40,831,036	42,911,146	45,399,877
53410 Contract Services Promotion	2,220,514	1,300,000	1,425,000
53441 Other Contractual / Poll Workers	299,270	0	0
53442 Other Cont / Elec Temp Agency Help	63,071	0	0
53443 Other Cont / Election Security	25,530	0	0
53450 Other Contractual Services - GPS	459,391	373,151	570,000
53500 Investigations	59,255	123,450	117,950
54000 Travel & Per Diem	133,071	302,921	366,580
54010 Travel-Local Mileage	8	200	200
54041 Travel and Per Diem	91,529	182,690	183,890
54042 Travel / Private Vehicle	0	200	200
54100 Communications	980,632	893,412	1,196,231
54101 Communication - Phone System	300,721	417,923	452,321
54102 DMS Centrex Billing	105,694	86,448	103,882
54110 Com-net Communications	407,594	824,396	983,935
54200 Postage	343,826	182,541	281,398
54300 Utility Services	3,735,637	3,966,196	3,599,561
54400 Rentals And Leases	1,112,881	1,403,419	1,126,458
54410 Rental and Leases / Polling Place St	22,978	0	0
54443 Rentals and Leases / Other	34,325	27,113	27,113
54500 Insurance	488,301	563,532	645,693
54502 A D & D Law Enforcement	22,949	27,103	23,164
54503 Public Official Liability	357,780	375,700	462,600
54504 Bonds	100	100	100
54505 Vehicle Coverage	564,029	629,964	761,748
54506 Property Insurance	1,496,150	1,423,304	1,525,160
54507 Aviation Insurance	47,693	46,735	74,735
54508 VFD - G/L Property, Equipment	44,647	46,100	48,900
54509 Excess Deposit Premium	248,644	234,700	265,200
54510 Service Fee	55,875	60,000	60,000

Fiscal Year 2022

Budget Cost Summaries

Leon County Fiscal Year 2022 Adopted Budget

Total Expenditures by Account

Account	FY2020 Actual	FY 2021 Adopted	FY 2022 Budget
54513 State Assessment	39,992	57,500	57,500
54514 Workers Comp Claims	2,195,509	1,800,000	2,400,000
54515 At Fault Vehicle Repair Claims	25,483	30,000	30,000
54516 General Liability Claims	117,858	110,000	110,000
54520 Insurance - Property	188,187	0	0
54541 Insurance / Auto	325,469	408,758	406,850
54542 Insurance / Professional Liability	585,178	517,620	613,821
54544 Insurance Prisoner/Medical	115,534	126,000	0
54600 Repairs And Maintenance	7,363,843	11,498,241	8,542,056
54601 Vehicle Repair	1,409,156	1,614,415	1,435,179
54610 Repairs And Maintenance-Fleet	0	500	500
54641 Repair and Maintenance / Autos	478,359	926,470	1,100,153
54643 Repair and Maintenance / Radios	6,273	26,017	26,017
54644 Repair and Maintenance / Office Equipment	612,806	804,662	1,354,239
54646 Repair and Maintenance / Facilities	1,076,442	114,735	36,235
54700 Printing And Binding	390,097	342,746	552,896
54712 Printing & Binding / Elections Ballots	88,219	0	0
54713 Printing & Binding / PW Training Mate	19,779	0	0
54800 Promotional Activities	556,627	787,050	800,871
54801 Recruitment	71,285	67,925	67,925
54811 Poll Worker Education	263	0	0
54860 TDC Direct Sales Promotions	11,340	30,000	31,000
54861 TDC Community Relations	6,006	15,000	15,000
54862 TDC Merchandise	7,208	6,000	8,500
54900 Other Current Charges & Obligations	6,087,506	7,909,945	8,455,706
54901 Nuisance Abatement	19,145	50,000	50,000
54908 Other Current Charges & Obligations	21,369	26,200	26,200
54909 Employee Incentives	21,615	68,000	68,000
54913 Clerk Circuit Court Fees	420,865	395,908	395,384
54917 Employee Assistance Program	5,330	5,000	5,000
54918 Staff Development & Training	10,786	27,603	27,573
54942 Other Current Charges / Auto	126,068	115,675	50,367
54948 Other Current Charges / Other	332,536	640,825	640,575
54949 Uniform Cleaning	45,020	37,000	37,000
54950 Tuition Assistance	40,934	94,225	94,225
54961 Administrative Hearing	1,489	0	0
54962 Canvassing Board	898	0	0
54963 Election Notices	2,189	0	0
54990 Indirect Costs	0	0	0
55100 Office Supplies	175,344	287,088	301,798
55111 Office Supplies / Early Voting	71	0	0
55113 Office Supplies / Canvassing Board	157	0	0
55200 Operating Supplies	3,452,858	4,016,214	3,908,508
55210 Fuel & Oil	795,326	1,314,715	1,300,405
55240 Data Processing Supplies	46,458	61,000	61,500
55241 Operating Supplies / Fuel and Lubrication	602,188	947,846	965,554
55242 Operating Supplies / Ammo	73,305	116,600	116,600
55244 Operating Supplies / Investigative	9,189	35,180	35,180
55246 Operating Supplies / Other Jail Supplies	526,331	500,286	500,286
55249 Operating Supplies / Miscellaneous	978,080	515,493	374,163
55250 Operating Supplies / Uniforms	533,531	611,220	725,075

Leon County Fiscal Year 2022 Adopted Budget

Total Expenditures by Account

Account	FY2020 Actual	FY 2021 Adopted	FY 2022 Budget
55263 Operating Supplies / Canvassing Board	45	0	0
55275 Computer Software	68,097	81,700	60,556
55280 Computer Hardware <\$1000 unit	680	99,250	10,000
55281 Other Capital Assets - < \$150,000	60,980	0	128,000
55299 Reimbursable Supplies	4,680	0	0
55300 Road Materials And Supplies	237,965	561,513	561,513
55400 Publications, Subscriptions & Member	457,290	456,962	460,444
55401 Training	178,783	435,546	525,171
55408 Machinery and Equipment \$1,000 - \$19,999	690,314	137,660	360,899
55410 Infrastructure \$0-\$199,000	718,039	0	1,050,200
56100 Land	242,155	0	0
56200 Building	609,059	617,575	340,000
56201 Building Improvements	3,744,856	1,200,000	3,154,647
56293 Building - Architectual and Engineering	0	0	60,000
56294 Building - Construction	-225	0	0
56300 Improvements Other Than Buildings	4,880,604	7,356,123	1,543,707
56392 Improvements: Contractual Services	0	0	0
56395 Improvements: Professional Services	0	0	25,000
56400 Machinery And Equipment	3,522,413	6,901,672	6,238,007
56410 Machinery & Equipment <\$750	6,680	55,000	55,000
56415 Machinery and Equipment - Motorcycle/Boat	3,571	130,000	0
56441 Machinery and Equipment / Auto	2,160,735	1,648,528	2,045,873
56442 Machinery and Equipment - Jail	34,768	128,000	141,450
56443 Machinery and Equipment / Radio	0	0	55,990
56444 Machinery and Equipment / Office	570,469	204,465	428,875
56448 Machinery and Equipment / Other	583,535	215,400	221,400
56502 Library Facility	0	150,000	160,030
56600 Books, Publications & Libr Material	442,078	599,220	599,505
56900 Infrastructure \$200,000 and over	12,145,458	1,731,573	7,378,720
57100 Principal	7,127,000	3,183,486	4,437,991
57200 Interest	450,482	346,451	646,349
58100 Aids To Government Agencies	6,659,939	6,201,224	6,518,678
58160 TDC Local T&E	1,468	1,500	2,000
58200 Aids To Private Organizations	307,302	216,000	216,000
58214 Cultural Resource Grant Prog (837)	346,152	0	0
58215 Local Arts Agency Program (837)	1,289,310	1,027,347	1,053,667
58224 Legal Services Of North Fl (801)	301,478	308,895	309,180
58226 St Francis Wildlife Assn (851)	71,250	71,250	71,250
58229 Tall Trust For Historic Preservation	63,175	63,175	63,175
58230 Disc Village/JAC	222,759	222,759	222,759
58246 United Partners for Human Services	23,750	23,750	23,750
58247 Whole Child Leon	38,000	38,000	38,000
58248 Commission on the Status of Women & Girls	20,000	20,000	20,000
58252 Ready4Work	26,885	0	0
58253 Domestic Violence Coordinating Council	25,000	25,000	25,000
58256 Veterans Day Parade	5,130	5,000	5,000
58258 Operation Thank You!	7,825	20,900	20,900
58261 Honor Flight	20,000	20,000	20,000
58262 Homeless Shelter Relocation	100,000	100,000	100,000
58264 North Florida Homeless Veterans Stand Down	0	10,000	10,000
58300 Other Grants & Aids	450,757	555,497	678,454
58320 Sponsorships & Contributions	30,290	30,000	32,155

Leon County Fiscal Year 2022 Adopted Budget

Total Expenditures by Account

Account	FY2020 Actual	FY 2021 Adopted	FY 2022 Budget
58340 Tubercular Care-transportation	0	2,000	1,000
58341 Indigent Burial	75,570	84,400	84,400
58342 Child Protection Exams	18,250	59,000	49,000
58343 Medicaid	3,327,654	3,430,403	3,166,353
58344 Human Service Grants	1,259,223	1,445,000	1,445,000
58345 Emergency Assistance	22,642	102,000	102,000
58346 Medical Examiner	479,919	581,416	645,096
58349 Military Personnel Grant Program	38,500	33,000	33,000
58351 Medical Examiner Facility Operating Costs	55,950	133,709	84,709
585000 Housing Grants & Aids	491,911	145,000	806,540
585321 Maenoard Cannon	5,668	0	0
585425 HFA Emergency Repairs Program	1,375	0	0
585428 HFA Emergency Repairs Program	7,500	0	0
585441 Housing Rehab	1,650	0	0
585454 HFA Emergency Repairs Program	775	0	0
585460 Housing Rehab	1,225	0	0
585525 HFA Emergency Repairs Program	380	0	0
585551 HFA Emergency Repairs Program	5,790	0	0
585563 HFA Emergency Repairs Program	600	0	0
585564 HFA Emergency Repairs Program	1,596	0	0
585568 HFA Emergency Repairs Program	7,500	0	0
585571 HFA Emergency Repairs Program	600	0	0
586002 Catastrophe Reserves	2,204,702	0	0
586003 Budgeted Reserves - General Fund	0	0	0
587000 Rental Housing	946	0	0
587051 HFA Emergency Repairs Program	1,600	0	0
59010 Sheriff - Less SRO Contract	0	-1,422,001	-1,458,806
59100 Transfer	381	0	0
59302 Budget Transfers	1,845,539	1,941,920	2,112,646
59304 Budget Transfer	-3,750	0	0
59306 Budget Transfer	5,051,875	5,215,123	5,350,215
59307 Budget Transfer	5,457,683	5,802,167	5,954,527
59308 SOE-BUDGET TRANSFER	222,388	0	0
59900 Budgeted Contingency	0	292,921	237,374
59902 Reserve For Future Projects	0	95,899	79,716
59918 Reserve For Fund Balance	0	553,080	0
59926 Reserve For Future Liability	0	5,819	3,450
59930 Reserve For Article V	0	18,392	8,594
Total	286,634,577	280,565,746	294,199,442

Leon County Fiscal Year 2022 Adopted Budget

County Commission

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-100-511 County Commission</u>				
51100 Executive Salaries	608,109	600,243	617,435	617,435
51200 Regular Salaries And Wages	541,606	542,144	563,027	579,566
51500 Special Pay	0	7,300	7,300	7,300
52100 Fica Taxes	82,993	87,715	90,879	92,144
52200 Retirement Contribution	324,847	330,292	318,648	320,438
52300 Life & Health Insurance	228,391	228,894	223,204	235,785
52400 Workers Compensation	2,071	2,343	3,243	3,292
001-100-511 Totals	<u>1,788,017</u>	<u>1,798,931</u>	<u>1,823,736</u>	<u>1,855,960</u>
<u>001-101-511 Commissioner Office Budget</u>				
53400 Other Contractual Services	515	0	0	0
54000 Travel & Per Diem	4,505	8,000	8,000	8,000
54700 Printing And Binding	377	0	0	0
54800 Promotional Activities	65	0	0	0
54900 Other Current Charges & Obligations	626	3,400	3,400	3,400
55100 Office Supplies	2,254	400	400	400
55200 Operating Supplies	1,236	600	600	600
55400 Publications, Subscriptions & Member	0	100	100	100
001-101-511 Totals	<u>9,579</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<u>001-102-511 Commissioner Office Budget</u>				
54000 Travel & Per Diem	189	8,200	8,200	8,200
54700 Printing And Binding	0	200	200	200
54900 Other Current Charges & Obligations	220	2,700	2,700	2,700
55100 Office Supplies	0	700	700	700
55200 Operating Supplies	0	400	400	400
55400 Publications, Subscriptions & Member	125	300	300	300
001-102-511 Totals	<u>534</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<u>001-103-511 Commissioner Office Budget</u>				
54000 Travel & Per Diem	2,462	8,000	8,000	8,000
54100 Communications	740	0	0	0
54900 Other Current Charges & Obligations	651	3,000	3,000	3,000
55100 Office Supplies	114	400	400	400
55200 Operating Supplies	980	1,100	1,100	1,100
001-103-511 Totals	<u>4,946</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<u>001-104-511 Commissioner Office Budget</u>				
54000 Travel & Per Diem	1,142	11,200	11,200	11,200
55100 Office Supplies	0	300	300	300
55200 Operating Supplies	904	800	800	800
55400 Publications, Subscriptions & Member	0	200	200	200
001-104-511 Totals	<u>2,046</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<u>001-105-511 Commissioner Office Budget</u>				
54000 Travel & Per Diem	1,032	10,200	10,200	10,200
54100 Communications	89	0	0	0
54900 Other Current Charges & Obligations	130	500	500	500
55100 Office Supplies	1,036	750	750	750
55200 Operating Supplies	341	0	0	0
55400 Publications, Subscriptions & Member	1,782	1,050	1,050	1,050
001-105-511 Totals	<u>4,410</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<u>001-106-511 Commissioner Office Budget</u>				
54000 Travel & Per Diem	2,384	8,000	8,000	8,000
54200 Postage	0	50	50	50
54700 Printing And Binding	0	100	100	100
54900 Other Current Charges & Obligations	0	1,350	1,350	1,350

Leon County Fiscal Year 2022 Adopted Budget

County Commission

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-106-511 Commissioner Office Budget</u>				
55100 Office Supplies	373	1,000	1,000	1,000
55200 Operating Supplies	457	2,000	2,000	2,000
001-106-511 Totals	<u>3,214</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<u>001-107-511 Commissioner Office Budget</u>				
54000 Travel & Per Diem	3,463	9,900	9,900	9,900
54700 Printing And Binding	0	400	400	400
54900 Other Current Charges & Obligations	0	1,200	1,200	1,200
55100 Office Supplies	211	500	500	500
55200 Operating Supplies	201	0	0	0
55400 Publications, Subscriptions & Member	1,133	500	500	500
001-107-511 Totals	<u>5,008</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<u>001-108-511 Commissioners' Account</u>				
54100 Communications	5,066	4,650	4,650	4,650
54101 Communication - Phone System	785	455	475	475
54102 DMS Centrex Billing	175	175	225	225
54200 Postage	0	1,500	1,500	1,500
54400 Rentals And Leases	3,000	3,000	3,000	3,000
54700 Printing And Binding	0	500	500	500
54900 Other Current Charges & Obligations	0	1,000	1,000	1,000
55100 Office Supplies	0	700	700	700
55200 Operating Supplies	9,236	12,865	12,865	12,865
001-108-511 Totals	<u>18,262</u>	<u>24,845</u>	<u>24,915</u>	<u>24,915</u>
County Commission Totals	<u>1,836,017</u>	<u>1,911,276</u>	<u>1,936,151</u>	<u>1,968,375</u>

Leon County Fiscal Year 2022 Adopted Budget

County Administration

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-110-512 County Administration				
51200 Regular Salaries And Wages	899,910	857,769	886,608	912,713
52100 Fica Taxes	50,562	51,631	52,051	52,562
52200 Retirement Contribution	196,353	207,517	208,211	214,290
52205 Other Retirement Contributions	20,367	15,620	15,620	15,620
52300 Life & Health Insurance	66,714	76,601	80,218	84,084
52305 Disability Insurance	0	3,508	3,508	3,508
52400 Workers Compensation	1,620	1,829	2,533	2,608
54000 Travel & Per Diem	6,076	8,516	15,750	21,000
54100 Communications	2,822	2,475	2,475	2,475
54101 Communication - Phone System	725	465	540	540
54102 DMS Centrex Billing	355	0	0	0
54700 Printing And Binding	0	60	60	60
54900 Other Current Charges & Obligations	0	4,052	4,052	4,052
55100 Office Supplies	50	0	0	0
55200 Operating Supplies	2,951	4,000	4,000	4,000
55400 Publications, Subscriptions & Member	4,081	4,000	4,000	4,000
001-110-512 Totals	<u>1,252,586</u>	<u>1,238,043</u>	<u>1,279,626</u>	<u>1,321,512</u>
County Administration Totals	<u>1,252,586</u>	<u>1,238,043</u>	<u>1,279,626</u>	<u>1,321,512</u>

Leon County Fiscal Year 2022 Adopted Budget

Strategic Initiatives

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-115-513 Strategic Initiatives				
51200 Regular Salaries And Wages	429,791	438,067	469,663	482,609
51500 Special Pay	0	3,100	3,100	3,100
52100 Fica Taxes	31,575	33,850	36,267	37,258
52200 Retirement Contribution	38,536	43,617	54,560	56,080
52210 Deferred Compensation Match	1,412	0	0	0
52300 Life & Health Insurance	72,828	72,758	94,281	99,551
52400 Workers Compensation	774	928	1,331	1,369
53400 Other Contractual Services	170,546	170,000	185,000	185,000
54000 Travel & Per Diem	7,672	4,218	7,800	10,400
54101 Communication - Phone System	330	995	1,080	1,080
54102 DMS Centrex Billing	0	175	225	225
54200 Postage	0	0	2,500	2,500
54900 Other Current Charges & Obligations	7,050	0	0	0
55100 Office Supplies	658	3,000	3,000	3,000
55200 Operating Supplies	9,843	10,500	10,500	10,500
55400 Publications, Subscriptions & Member	6,910	5,632	5,632	5,632
55401 Training	0	1,439	2,966	3,955
58248 Commission on the Status of Women & Girls	20,000	20,000	20,000	20,000
001-115-513 Totals	<u>797,926</u>	<u>808,279</u>	<u>897,905</u>	<u>922,259</u>
001-116-513 Community and Media Relations				
51200 Regular Salaries And Wages	289,576	302,142	364,506	371,027
51500 Special Pay	0	4,200	4,200	4,200
52100 Fica Taxes	21,126	23,638	28,311	28,810
52200 Retirement Contribution	25,013	29,944	39,147	39,852
52210 Deferred Compensation Match	720	0	0	0
52300 Life & Health Insurance	50,209	77,421	80,739	85,111
52400 Workers Compensation	519	636	1,030	1,050
53100 Professional Services	43,559	67,000	67,000	67,000
53400 Other Contractual Services	16	0	0	0
54000 Travel & Per Diem	-165	2,434	4,500	6,000
54100 Communications	3,123	1,620	1,620	1,620
54101 Communication - Phone System	215	190	200	200
54200 Postage	414	2,512	2,512	2,512
54505 Vehicle Coverage	389	442	524	524
54601 Vehicle Repair	51	415	306	306
54700 Printing And Binding	14,543	18,000	18,000	18,000
54800 Promotional Activities	127,049	124,400	124,400	124,400
54900 Other Current Charges & Obligations	58,638	83,000	83,000	83,000
55100 Office Supplies	70	1,180	1,180	1,180
55200 Operating Supplies	4,298	5,500	5,500	5,500
55210 Fuel & Oil	87	550	550	550
55400 Publications, Subscriptions & Member	12,034	7,000	7,000	7,000
55401 Training	0	1,302	2,685	3,580
001-116-513 Totals	<u>651,483</u>	<u>753,526</u>	<u>836,910</u>	<u>851,422</u>
Strategic Initiatives Totals	<u>1,449,409</u>	<u>1,561,805</u>	<u>1,734,815</u>	<u>1,773,681</u>

Leon County Fiscal Year 2022 Adopted Budget

Human Resources

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-160-513 Human Resources				
51200 Regular Salaries And Wages	865,136	862,638	887,310	913,794
51500 Special Pay	0	8,100	8,100	8,100
52100 Fica Taxes	62,522	66,186	68,074	70,100
52200 Retirement Contribution	99,604	109,399	125,289	129,049
52210 Deferred Compensation Match	639	1,400	1,400	1,400
52300 Life & Health Insurance	155,589	154,522	164,053	173,493
52400 Workers Compensation	1,703	1,989	2,744	2,827
52500 Unemployment Compensation	1,227	0	0	0
53100 Professional Services	1,750	25,000	15,000	15,000
53500 Investigations	7,449	9,400	9,400	9,400
54000 Travel & Per Diem	1,439	3,808	7,041	9,388
54100 Communications	1,155	1,333	1,333	1,333
54101 Communication - Phone System	1,492	1,540	1,665	1,665
54200 Postage	1,551	1,185	1,185	1,185
54400 Rentals And Leases	9,755	11,155	11,805	11,805
54700 Printing And Binding	787	3,850	3,850	3,850
54800 Promotional Activities	0	2,172	2,172	2,172
54801 Recruitment	71,285	67,925	67,925	67,925
54900 Other Current Charges & Obligations	40,665	54,652	54,652	54,652
54909 Employee Incentives	21,615	48,900	48,900	48,900
54917 Employee Assistance Program	5,330	5,000	5,000	5,000
54918 Staff Development & Training	10,786	27,603	27,573	27,573
54950 Tuition Assistance	18,944	44,225	44,225	44,225
55100 Office Supplies	1,171	4,440	6,540	6,540
55200 Operating Supplies	4,982	4,472	2,372	2,372
55400 Publications, Subscriptions & Member	3,553	2,599	2,599	2,599
55401 Training	1,070	3,015	6,217	8,289
001-160-513 Totals	<u>1,391,198</u>	<u>1,526,508</u>	<u>1,576,424</u>	<u>1,622,636</u>
Human Resources Totals	<u>1,391,198</u>	<u>1,526,508</u>	<u>1,576,424</u>	<u>1,622,636</u>

Leon County Fiscal Year 2022 Adopted Budget

Emergency Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>125-864-525 Emergency Management</u>				
51200 Regular Salaries And Wages	34,956	0	0	0
53400 Other Contractual Services	5,270	14,500	14,500	14,500
54000 Travel & Per Diem	5,940	24,298	23,387	23,387
54100 Communications	16,187	15,648	15,648	15,648
54101 Communication - Phone System	0	1,470	1,485	1,485
54102 DMS Centrex Billing	1,055	0	0	0
54200 Postage	30	150	150	150
54400 Rentals And Leases	7,090	7,670	8,835	8,835
54500 Insurance	310	3,200	3,200	3,200
54600 Repairs And Maintenance	320	8,895	8,895	8,895
54601 Vehicle Repair	0	2,820	2,551	2,551
54700 Printing And Binding	3,118	5,000	5,000	5,000
54800 Promotional Activities	5,540	13,276	13,276	13,276
54900 Other Current Charges & Obligations	24,395	3,000	3,000	3,000
55100 Office Supplies	169	1,294	1,294	1,294
55200 Operating Supplies	6,150	6,300	6,300	6,300
55210 Fuel & Oil	627	620	620	620
55400 Publications, Subscriptions & Member	1,905	3,080	3,080	3,080
55401 Training	0	10,000	10,000	10,000
125-864-525 Totals	<u>113,061</u>	<u>121,221</u>	<u>121,221</u>	<u>121,221</u>
<u>125-864-586 Emergency Management- Base Grant</u>				
59304 Budget Transfer	-3,750	0	0	0
125-864-586 Totals	<u>-3,750</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>125-952008-525 EMPA-Base Grant-State</u>				
51200 Regular Salaries And Wages	94,515	0	0	0
52100 Fica Taxes	6,943	0	0	0
52200 Retirement Contribution	8,493	0	0	0
52300 Life & Health Insurance	20,194	0	0	0
52400 Workers Compensation	174	0	0	0
125-952008-525 Totals	<u>130,319</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>125-952009-525 EMPG Federal Grant</u>				
51200 Regular Salaries And Wages	63,496	0	0	0
52100 Fica Taxes	4,402	0	0	0
52200 Retirement Contribution	5,630	0	0	0
52300 Life & Health Insurance	19,814	0	0	0
52400 Workers Compensation	114	0	0	0
125-952009-525 Totals	<u>93,455</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>125-952011-525 EMPG Federal Grant</u>				
51200 Regular Salaries And Wages	0	64,683	0	0
51500 Special Pay	0	1,200	0	0
52100 Fica Taxes	0	4,948	0	0
52200 Retirement Contribution	0	6,468	0	0
52300 Life & Health Insurance	0	20,043	0	0
52400 Workers Compensation	0	137	0	0
125-952011-525 Totals	<u>0</u>	<u>97,479</u>	<u>0</u>	<u>0</u>
<u>125-952012-525 EMPA Base Grant-State</u>				
51200 Regular Salaries And Wages	0	95,840	0	0
51500 Special Pay	0	1,700	0	0
52100 Fica Taxes	0	7,429	0	0
52200 Retirement Contribution	0	9,584	0	0
52300 Life & Health Insurance	0	21,647	0	0
52400 Workers Compensation	0	204	0	0
125-952012-525 Totals	<u>0</u>	<u>136,404</u>	<u>0</u>	<u>0</u>

Leon County Fiscal Year 2022 Adopted Budget

Emergency Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
125-952019-525 EMPG Federal Grant				
51200 Regular Salaries And Wages	0	0	67,270	69,288
51500 Special Pay	0	0	1,200	1,200
52100 Fica Taxes	0	0	5,146	5,301
52200 Retirement Contribution	0	0	7,279	7,497
52300 Life & Health Insurance	0	0	17,768	18,814
52400 Workers Compensation	0	0	192	197
125-952019-525 Totals	<u>0</u>	<u>0</u>	<u>98,855</u>	<u>102,297</u>
125-952020-525 EMPA Base Grant-State				
51200 Regular Salaries And Wages	0	0	99,914	102,911
51500 Special Pay	0	0	1,700	1,700
52100 Fica Taxes	0	0	7,741	7,971
52200 Retirement Contribution	0	0	10,811	11,135
52300 Life & Health Insurance	0	0	22,846	24,108
52400 Workers Compensation	0	0	285	293
125-952020-525 Totals	<u>0</u>	<u>0</u>	<u>143,297</u>	<u>148,118</u>
130-180-525 Enhanced E-911-Administration				
51200 Regular Salaries And Wages	238,436	265,211	262,028	269,889
51400 Overtime	1,677	0	0	0
51500 Special Pay	0	1,300	1,300	1,300
52100 Fica Taxes	17,223	20,962	20,345	20,948
52200 Retirement Contribution	20,882	26,521	28,351	29,201
52300 Life & Health Insurance	44,902	60,359	80,145	84,653
52400 Workers Compensation	428	564	746	769
53400 Other Contractual Services	906,024	626,607	593,698	593,698
54000 Travel & Per Diem	1,227	26,410	26,410	26,410
54100 Communications	4,220	18,684	18,684	18,684
54200 Postage	0	20	20	20
54400 Rentals And Leases	0	4,800	4,800	4,800
54505 Vehicle Coverage	0	352	417	417
54542 Insurance / Professional Liability	0	1,155	1,155	1,155
54600 Repairs And Maintenance	1,039	79,234	79,234	79,234
54610 Repairs And Maintenance-Fleet	0	500	500	500
54700 Printing And Binding	0	500	5,000	5,000
54900 Other Current Charges & Obligations	0	30,000	0	0
55100 Office Supplies	1,925	4,200	4,200	4,200
55200 Operating Supplies	25,882	5,770	5,770	5,770
55400 Publications, Subscriptions & Member	568	685	685	685
55401 Training	1,250	34,091	10,000	10,000
55408 Machinery and Equipment \$1,000 - \$19,999	11,842	0	0	0
56201 Building Improvements	93,483	0	0	0
56400 Machinery And Equipment	115,621	0	0	0
130-180-525 Totals	<u>1,486,627</u>	<u>1,207,925</u>	<u>1,143,488</u>	<u>1,157,333</u>
130-470-525 MIS Automation				
54110 Com-net Communications	6,160	12,990	17,260	17,260
54600 Repairs And Maintenance	11,834	11,480	9,720	9,720
130-470-525 Totals	<u>17,994</u>	<u>24,470</u>	<u>26,980</u>	<u>26,980</u>
130-495-525 Insurance for E-911				
54500 Insurance	2,235	2,305	2,679	2,706
130-495-525 Totals	<u>2,235</u>	<u>2,305</u>	<u>2,679</u>	<u>2,706</u>
Emergency Management Totals	<u>1,839,941</u>	<u>1,589,804</u>	<u>1,536,520</u>	<u>1,558,655</u>

Leon County Fiscal Year 2022 Adopted Budget

Management Information Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-171-513 Management Information Services				
51200 Regular Salaries And Wages	3,370,333	3,270,807	3,407,716	3,508,493
51400 Overtime	3,178	12,360	12,360	12,360
51500 Special Pay	0	30,800	30,800	30,800
52100 Fica Taxes	245,779	254,893	258,585	265,709
52200 Retirement Contribution	307,425	351,381	379,611	390,853
52210 Deferred Compensation Match	317	3,828	3,828	3,828
52300 Life & Health Insurance	446,264	505,481	520,788	548,447
52400 Workers Compensation	6,063	7,009	9,542	9,825
53400 Other Contractual Services	206,251	313,560	347,160	449,176
54000 Travel & Per Diem	10,849	7,017	12,975	17,300
54100 Communications	58,101	30,000	59,400	59,400
54101 Communication - Phone System	11,040	11,720	12,680	12,680
54102 DMS Centrex Billing	3,515	6,150	8,470	8,470
54200 Postage	685	1,500	1,500	1,500
54400 Rentals And Leases	10,720	9,885	9,975	9,975
54505 Vehicle Coverage	2,107	2,394	2,834	2,834
54600 Repairs And Maintenance	1,991,634	2,316,558	2,375,072	2,577,305
54601 Vehicle Repair	2,328	4,130	4,054	4,054
54700 Printing And Binding	114	1,750	1,750	1,750
55100 Office Supplies	1,996	6,590	6,590	6,590
55200 Operating Supplies	36,004	55,850	55,850	55,850
55210 Fuel & Oil	721	1,515	1,515	1,515
55400 Publications, Subscriptions & Member	598	1,500	1,500	1,500
55401 Training	12,934	14,885	30,694	40,925
55408 Machinery and Equipment \$1,000 - \$19,999	1,378	0	3,200	0
56400 Machinery And Equipment	0	0	3,200	0
001-171-513 Totals	<u>6,730,333</u>	<u>7,221,563</u>	<u>7,561,649</u>	<u>8,021,139</u>
001-411-529 Public Safety Complex Technology				
51200 Regular Salaries And Wages	93,259	90,674	94,225	97,052
52100 Fica Taxes	6,558	7,084	7,306	7,522
52200 Retirement Contribution	8,136	9,067	10,195	10,501
52300 Life & Health Insurance	24,815	30,147	31,321	33,094
52400 Workers Compensation	168	193	268	277
54000 Travel & Per Diem	0	1,420	2,625	3,500
54100 Communications	450	960	960	960
54101 Communication - Phone System	31,125	23,805	25,860	25,860
54102 DMS Centrex Billing	890	880	1,115	1,115
54110 Com-net Communications	11,941	5,750	0	0
54400 Rentals And Leases	5,228	2,770	2,725	2,725
54600 Repairs And Maintenance	22,899	86,135	86,135	86,135
55100 Office Supplies	0	300	300	300
55200 Operating Supplies	722	2,000	2,000	2,000
55281 Other Capital Assets - < \$150,000	8,000	0	0	0
55401 Training	0	727	1,500	2,000
001-411-529 Totals	<u>214,189</u>	<u>261,912</u>	<u>266,535</u>	<u>273,041</u>
Management Information Services Totals	<u>6,944,522</u>	<u>7,483,475</u>	<u>7,828,184</u>	<u>8,294,180</u>

Leon County Fiscal Year 2022 Adopted Budget

Geographic Information Systems

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-421-539 Geographic Info. Systems				
51200 Regular Salaries And Wages	1,078,674	1,104,060	1,118,381	1,151,247
51500 Special Pay	0	7,900	7,900	7,900
52100 Fica Taxes	78,504	84,820	81,062	83,329
52200 Retirement Contribution	128,409	150,094	151,317	155,786
52210 Deferred Compensation Match	62	2,078	2,078	2,078
52300 Life & Health Insurance	167,996	197,626	175,045	184,338
52400 Workers Compensation	1,940	2,345	2,984	3,071
53100 Professional Services	48,254	40,000	40,000	40,000
53400 Other Contractual Services	447,934	466,059	466,059	466,059
54000 Travel & Per Diem	1,768	11,775	21,772	29,030
54100 Communications	2,507	5,000	5,000	5,000
54101 Communication - Phone System	1,620	1,525	1,585	1,585
54200 Postage	43	956	956	956
54400 Rentals And Leases	1,655	1,435	1,340	1,340
54600 Repairs And Maintenance	2,355	2,000	2,000	2,000
54700 Printing And Binding	0	1,000	1,000	1,000
55100 Office Supplies	1,216	3,400	3,400	3,400
55200 Operating Supplies	2,416	9,300	9,300	9,300
55400 Publications, Subscriptions & Member	1,194	1,000	1,000	1,000
55401 Training	4,156	6,747	18,550	18,550
55408 Machinery and Equipment \$1,000 - \$19,999	1,198	0	0	0
001-421-539 Totals	<u>1,971,902</u>	<u>2,099,120</u>	<u>2,110,729</u>	<u>2,166,969</u>
Geographic Information Systems Totals	<u>1,971,902</u>	<u>2,099,120</u>	<u>2,110,729</u>	<u>2,166,969</u>

Leon County Fiscal Year 2022 Adopted Budget

County Attorney

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-120-514 County Attorney				
51200 Regular Salaries And Wages	1,278,951	979,437	1,056,609	1,085,781
51500 Special Pay	0	21,500	21,500	21,500
52100 Fica Taxes	82,533	74,471	77,004	78,602
52200 Retirement Contribution	169,456	213,767	196,845	202,367
52205 Other Retirement Contributions	0	16,636	15,620	15,620
52210 Deferred Compensation Match	12,654	1,749	1,749	1,749
52300 Life & Health Insurance	101,338	138,994	130,386	137,127
52305 Disability Insurance	0	3,369	3,369	3,369
52400 Workers Compensation	1,969	1,835	2,713	2,788
53100 Professional Services	317,005	450,000	450,000	450,000
53400 Other Contractual Services	7,380	14,000	14,000	14,000
54000 Travel & Per Diem	21,267	10,222	9,525	12,700
54100 Communications	2,514	2,800	4,000	4,000
54101 Communication - Phone System	20,170	495	525	525
54200 Postage	507	525	525	525
54400 Rentals And Leases	4,695	3,935	4,200	4,200
54600 Repairs And Maintenance	100	100	200	200
54700 Printing And Binding	888	8,375	12,929	12,929
55100 Office Supplies	1,763	5,450	5,450	5,450
55200 Operating Supplies	6,719	3,000	6,950	3,000
55400 Publications, Subscriptions & Member	55,012	61,250	55,000	55,000
55401 Training	159	36	9,450	12,600
55408 Machinery and Equipment \$1,000 - \$19,999	6,828	0	0	0
001-120-514 Totals	<u>2,091,907</u>	<u>2,011,946</u>	<u>2,078,549</u>	<u>2,124,032</u>
County Attorney Totals	<u>2,091,907</u>	<u>2,011,946</u>	<u>2,078,549</u>	<u>2,124,032</u>

Leon County Fiscal Year 2022 Adopted Budget

Code Compliance Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
121-423-537 Code Compliance Services				
51200 Regular Salaries And Wages	346,909	275,624	312,318	319,616
51500 Special Pay	0	600	600	600
52100 Fica Taxes	25,275	23,708	23,649	24,186
52200 Retirement Contribution	32,371	32,754	32,365	33,122
52210 Deferred Compensation Match	295	2,626	2,626	2,626
52300 Life & Health Insurance	57,855	59,577	66,905	70,452
52400 Workers Compensation	1,901	2,830	6,358	6,430
53100 Professional Services	0	1,120	1,120	1,120
54000 Travel & Per Diem	288	870	1,609	2,145
54100 Communications	4,076	2,880	2,880	2,880
54101 Communication - Phone System	3,830	4,570	4,950	4,950
54200 Postage	6,233	6,682	6,682	6,682
54400 Rentals And Leases	1,660	1,615	0	0
54505 Vehicle Coverage	932	10,590	1,253	1,253
54600 Repairs And Maintenance	0	496	496	496
54601 Vehicle Repair	1,644	2,620	1,845	1,845
54700 Printing And Binding	0	500	500	500
54900 Other Current Charges & Obligations	3,936	3,500	3,500	3,500
54901 Nuisance Abatement	19,145	50,000	50,000	50,000
55100 Office Supplies	462	2,911	2,911	2,911
55200 Operating Supplies	3,316	7,464	7,464	7,464
55210 Fuel & Oil	1,031	1,790	1,790	1,790
55400 Publications, Subscriptions & Member	494	1,127	1,127	1,127
55401 Training	310	364	750	1,000
121-423-537 Totals	<u>511,965</u>	<u>496,818</u>	<u>533,698</u>	<u>546,695</u>
Code Compliance Services Totals	<u>511,965</u>	<u>496,818</u>	<u>533,698</u>	<u>546,695</u>

Leon County Fiscal Year 2022 Adopted Budget

Customer Engagement Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
121-426-537 Customer Engagement Services				
51200 Regular Salaries And Wages	150,531	151,706	0	0
51400 Overtime	23	0	0	0
51500 Special Pay	0	1,200	0	0
52100 Fica Taxes	10,646	11,661	0	0
52200 Retirement Contribution	13,114	14,910	0	0
52210 Deferred Compensation Match	154	0	0	0
52300 Life & Health Insurance	34,992	36,232	0	0
52400 Workers Compensation	306	317	0	0
54400 Rentals And Leases	1,660	1,615	0	0
55200 Operating Supplies	105	0	0	0
121-426-537 Totals	<u>211,531</u>	<u>217,641</u>	<u>0</u>	<u>0</u>
Customer Engagement Services Totals	<u>211,531</u>	<u>217,641</u>	<u>0</u>	<u>0</u>

Leon County Fiscal Year 2022 Adopted Budget

DS Support Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
121-424-537 DS Support Services				
51200 Regular Salaries And Wages	279,021	272,980	373,957	384,968
51500 Special Pay	0	3,900	3,900	3,900
52100 Fica Taxes	16,060	18,966	28,745	29,541
52200 Retirement Contribution	33,185	37,630	60,994	62,823
52210 Deferred Compensation Match	312	0	0	0
52300 Life & Health Insurance	26,718	41,383	88,333	93,433
52400 Workers Compensation	502	571	1,045	1,077
53400 Other Contractual Services	0	250	250	250
54000 Travel & Per Diem	600	1,831	3,386	4,515
54100 Communications	1,670	3,080	3,080	3,080
54200 Postage	18	720	720	720
54400 Rentals And Leases	1,660	1,615	14,515	14,515
54600 Repairs And Maintenance	0	2,246	2,246	2,246
54700 Printing And Binding	0	500	500	500
55100 Office Supplies	1,654	1,308	1,308	1,308
55200 Operating Supplies	4,971	8,194	8,194	8,194
55400 Publications, Subscriptions & Member	2,165	1,682	1,682	1,682
55401 Training	125	691	1,425	1,900
121-424-537 Totals	<u>368,662</u>	<u>397,547</u>	<u>594,280</u>	<u>614,652</u>
DS Support Services Totals	<u>368,662</u>	<u>397,547</u>	<u>594,280</u>	<u>614,652</u>

Leon County Fiscal Year 2022 Adopted Budget

Building Plans Review & Inspection

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
120-220-524 Building Plans Review and Inspection				
51200 Regular Salaries And Wages	1,243,833	1,194,136	1,257,818	1,326,218
51400 Overtime	2,586	16,381	16,381	16,381
51500 Special Pay	0	2,600	3,800	3,800
52100 Fica Taxes	89,036	96,847	94,672	96,790
52200 Retirement Contribution	117,697	133,967	139,320	142,537
52210 Deferred Compensation Match	1,995	2,406	2,406	2,406
52300 Life & Health Insurance	308,971	339,402	369,806	391,062
52400 Workers Compensation	18,550	26,049	38,966	39,708
53100 Professional Services	7,456	100,000	100,000	100,000
53400 Other Contractual Services	0	2,000	2,000	2,000
54000 Travel & Per Diem	3,912	1,254	940	1,254
54100 Communications	10,847	11,400	11,400	11,400
54101 Communication - Phone System	645	815	875	875
54102 DMS Centrex Billing	360	350	445	445
54200 Postage	844	3,000	3,000	3,000
54400 Rentals And Leases	11,235	12,550	12,180	12,180
54505 Vehicle Coverage	5,226	5,939	7,882	7,882
54600 Repairs And Maintenance	0	408	408	408
54601 Vehicle Repair	11,102	13,795	16,706	16,706
54700 Printing And Binding	8,498	7,500	7,500	7,500
54900 Other Current Charges & Obligations	0	1,820	1,820	1,820
55100 Office Supplies	2,160	2,855	2,855	2,855
55200 Operating Supplies	16,343	11,320	11,320	11,320
55210 Fuel & Oil	14,202	19,940	25,490	25,490
55400 Publications, Subscriptions & Member	3,804	5,448	5,448	5,448
55401 Training	3,375	12,700	9,525	12,700
120-220-524 Totals	<u>1,882,675</u>	<u>2,024,882</u>	<u>2,142,963</u>	<u>2,242,185</u>
Building Plans Review & Inspection Totals	<u>1,882,675</u>	<u>2,024,882</u>	<u>2,142,963</u>	<u>2,242,185</u>

Leon County Fiscal Year 2022 Adopted Budget

Environmental Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>121-420-537 Environmental Services</u>				
51200 Regular Salaries And Wages	1,062,292	1,010,537	1,019,377	1,044,150
51400 Overtime	0	3,000	3,000	3,000
51500 Special Pay	0	8,000	8,000	8,000
52100 Fica Taxes	74,521	85,214	78,762	80,392
52200 Retirement Contribution	105,413	131,222	114,866	117,690
52210 Deferred Compensation Match	1,170	5,359	5,359	5,359
52300 Life & Health Insurance	195,977	243,807	204,266	215,132
52400 Workers Compensation	17,673	23,795	34,258	35,156
54000 Travel & Per Diem	1,214	2,356	4,356	5,808
54100 Communications	10,586	16,195	16,195	16,195
54101 Communication - Phone System	1,485	1,115	1,205	1,205
54200 Postage	234	1,970	1,970	1,970
54400 Rentals And Leases	1,660	1,615	0	0
54505 Vehicle Coverage	3,229	3,669	4,343	4,343
54601 Vehicle Repair	8,728	7,715	8,587	8,587
54700 Printing And Binding	0	1,205	1,205	1,205
54900 Other Current Charges & Obligations	0	1,050	1,050	1,050
55100 Office Supplies	4,146	3,162	3,162	3,162
55200 Operating Supplies	7,246	5,823	5,823	5,823
55210 Fuel & Oil	5,489	9,625	9,625	9,625
55400 Publications, Subscriptions & Member	1,959	1,730	1,730	1,730
55401 Training	845	2,910	6,000	8,000
121-420-537 Totals	<u>1,503,867</u>	<u>1,571,074</u>	<u>1,533,139</u>	<u>1,577,582</u>
<u>125-866-524 DEP Storage Tank</u>				
51200 Regular Salaries And Wages	134,357	133,623	137,632	141,761
51400 Overtime	0	3,000	3,000	3,000
52100 Fica Taxes	10,167	10,497	10,805	11,121
52200 Retirement Contribution	11,630	13,362	14,891	15,338
52300 Life & Health Insurance	8,719	12,338	12,840	13,374
52400 Workers Compensation	3,278	4,360	6,174	6,359
54000 Travel & Per Diem	0	2,341	2,341	2,341
54200 Postage	0	400	400	400
54505 Vehicle Coverage	4,215	4,790	5,670	5,670
54601 Vehicle Repair	247	980	1,309	1,309
55200 Operating Supplies	1,357	2,258	2,258	2,258
55210 Fuel & Oil	1,029	2,200	2,200	2,200
55400 Publications, Subscriptions & Member	0	60	60	60
55401 Training	0	1,100	1,100	1,100
125-866-524 Totals	<u>174,999</u>	<u>191,309</u>	<u>200,680</u>	<u>206,291</u>
Environmental Services Totals	<u>1,678,865</u>	<u>1,762,383</u>	<u>1,733,819</u>	<u>1,783,873</u>

Leon County Fiscal Year 2022 Adopted Budget

Development Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>121-422-537 Development Services</u>				
51200 Regular Salaries And Wages	513,390	523,172	469,780	483,241
51250 Regular OPS Salaries	3,870	24,960	24,960	25,709
51500 Special Pay	0	3,500	3,500	3,500
52100 Fica Taxes	36,973	44,955	38,319	39,405
52200 Retirement Contribution	44,676	55,536	42,597	44,050
52210 Deferred Compensation Match	0	2,844	2,844	2,844
52300 Life & Health Insurance	113,142	142,156	103,145	108,820
52400 Workers Compensation	2,846	3,665	5,005	5,149
54000 Travel & Per Diem	288	2,880	5,325	7,100
54100 Communications	654	1,224	1,224	1,224
54101 Communication - Phone System	1,535	1,170	1,265	1,265
54200 Postage	1,795	3,882	3,882	3,882
54300 Utility Services	532	0	0	0
54400 Rentals And Leases	1,660	1,615	0	0
54505 Vehicle Coverage	1,356	1,540	1,823	1,823
54601 Vehicle Repair	1,124	490	763	763
54700 Printing And Binding	0	2,381	2,381	2,381
54900 Other Current Charges & Obligations	14,353	29,892	29,892	29,892
55100 Office Supplies	716	3,996	3,996	3,996
55200 Operating Supplies	5,505	6,715	6,715	6,715
55210 Fuel & Oil	58	275	275	275
55400 Publications, Subscriptions & Member	2,475	4,105	4,105	4,105
55401 Training	1,079	1,992	4,106	5,475
121-422-537 Totals	<u>748,027</u>	<u>862,945</u>	<u>755,902</u>	<u>781,614</u>
Development Services Totals	<u>748,027</u>	<u>862,945</u>	<u>755,902</u>	<u>781,614</u>

Leon County Fiscal Year 2022 Adopted Budget

PW Support Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
106-400-541 Support Services				
51200 Regular Salaries And Wages	337,901	332,366	343,766	353,972
51500 Special Pay	0	2,000	2,000	2,000
52100 Fica Taxes	24,407	25,071	25,400	25,896
52200 Retirement Contribution	53,446	57,514	63,495	65,400
52210 Deferred Compensation Match	0	766	766	766
52300 Life & Health Insurance	46,247	51,863	54,557	57,422
52400 Workers Compensation	3,987	5,051	7,197	7,413
53400 Other Contractual Services	120,941	121,941	120,366	120,366
54000 Travel & Per Diem	0	1,341	2,479	3,305
54100 Communications	0	0	1,575	1,575
54101 Communication - Phone System	575	625	665	665
54200 Postage	36	220	220	220
54400 Rentals And Leases	17,625	17,510	14,770	14,770
54700 Printing And Binding	0	165	165	165
55100 Office Supplies	324	855	855	855
55200 Operating Supplies	4,760	5,439	5,439	5,439
55400 Publications, Subscriptions & Member	3,449	3,972	3,972	3,972
55401 Training	299	396	817	1,090
106-400-541 Totals	<u>613,997</u>	<u>627,095</u>	<u>648,504</u>	<u>665,291</u>
PW Support Services Totals	<u>613,997</u>	<u>627,095</u>	<u>648,504</u>	<u>665,291</u>

Leon County Fiscal Year 2022 Adopted Budget

Operations

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-216-562 Mosquito Control</u>				
51200 Regular Salaries And Wages	224,740	244,199	212,796	217,322
51250 Regular OPS Salaries	18,480	62,696	90,392	90,392
51400 Overtime	23,393	36,000	36,000	36,000
51500 Special Pay	0	700	700	700
52100 Fica Taxes	19,259	28,467	23,297	23,643
52200 Retirement Contribution	23,565	23,684	24,382	24,913
52210 Deferred Compensation Match	1,898	655	655	655
52300 Life & Health Insurance	66,348	69,381	77,945	82,491
52400 Workers Compensation	18,834	23,551	24,622	24,985
53400 Other Contractual Services	-324	36,152	36,152	36,152
54000 Travel & Per Diem	1,120	0	0	0
54100 Communications	6,285	8,448	8,448	8,448
54101 Communication - Phone System	225	225	235	235
54200 Postage	1,548	2,640	2,640	2,640
54300 Utility Services	774	4,800	4,800	4,800
54505 Vehicle Coverage	5,089	5,783	6,845	6,845
54507 Aviation Insurance	0	6,635	6,635	6,635
54600 Repairs And Maintenance	418	3,228	3,228	3,228
54601 Vehicle Repair	28,093	33,980	27,147	27,147
54700 Printing And Binding	0	2,335	2,335	2,335
54800 Promotional Activities	730	7,400	7,400	7,400
55100 Office Supplies	1,478	1,479	1,479	1,479
55200 Operating Supplies	86,488	172,828	173,578	173,578
55210 Fuel & Oil	13,265	30,635	30,405	30,405
55400 Publications, Subscriptions & Member	35	400	400	400
55401 Training	1,774	1,203	2,479	3,306
001-216-562 Totals	543,513	807,504	804,995	816,134
<u>106-431-541 Transportation Maintenance</u>				
51200 Regular Salaries And Wages	1,841,407	1,825,285	2,009,313	2,056,577
51400 Overtime	31,792	42,590	42,590	42,590
51500 Special Pay	0	9,400	9,400	9,400
52100 Fica Taxes	132,438	153,259	156,957	160,588
52200 Retirement Contribution	183,629	214,473	237,767	243,508
52210 Deferred Compensation Match	13,606	10,058	10,058	10,058
52300 Life & Health Insurance	541,959	694,889	778,925	822,755
52400 Workers Compensation	148,390	173,993	213,907	218,825
53100 Professional Services	-19,890	0	0	0
53400 Other Contractual Services	347,795	479,162	558,422	558,422
54000 Travel & Per Diem	0	406	750	1,000
54100 Communications	14,451	8,455	8,455	8,455
54101 Communication - Phone System	1,580	1,400	1,520	1,520
54102 DMS Centrex Billing	925	745	935	935
54200 Postage	110	210	210	210
54300 Utility Services	77,904	95,823	105,823	105,823
54400 Rentals And Leases	3,975	4,714	10,199	10,199
54505 Vehicle Coverage	35,308	40,122	47,493	47,493
54600 Repairs And Maintenance	2,542	3,120	15,710	3,120
54601 Vehicle Repair	231,332	278,765	243,445	243,445
54900 Other Current Charges & Obligations	2,375	9,420	8,220	9,420
55100 Office Supplies	7,445	4,305	4,305	4,305
55200 Operating Supplies	124,670	45,154	68,754	45,154
55210 Fuel & Oil	97,746	216,870	207,040	207,040
55300 Road Materials And Supplies	126,546	383,835	383,835	383,835
55400 Publications, Subscriptions & Member	0	1,695	1,695	1,695
55401 Training	504	1,528	3,150	4,200
55408 Machinery and Equipment \$1,000 - \$19,999	2,976	0	0	0
55410 Infrastructure \$0-\$199,000	25,631	0	0	0
106-431-541 Totals	3,977,146	4,699,676	5,128,878	5,200,572

Leon County Fiscal Year 2022 Adopted Budget

Operations

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>106-432-541 Right-Of-Way Management</u>				
51200 Regular Salaries And Wages	915,518	1,004,069	1,181,285	1,207,086
51400 Overtime	19,619	72,814	72,814	72,814
51500 Special Pay	0	2,200	2,200	2,200
52100 Fica Taxes	65,035	87,042	90,369	92,342
52200 Retirement Contribution	82,132	112,109	129,529	132,420
52210 Deferred Compensation Match	4,659	4,482	4,482	4,482
52300 Life & Health Insurance	316,180	517,063	517,901	547,912
52400 Workers Compensation	74,768	106,920	148,014	151,289
53400 Other Contractual Services	587,118	574,514	657,150	661,972
54100 Communications	15	0	0	0
54300 Utility Services	16,100	35,379	53,379	53,379
54400 Rentals And Leases	0	553	553	553
54505 Vehicle Coverage	21,640	24,591	29,108	29,108
54600 Repairs And Maintenance	9,851	17,700	17,700	17,700
54601 Vehicle Repair	136,834	172,410	151,519	151,519
54900 Other Current Charges & Obligations	670	3,265	3,265	3,265
55100 Office Supplies	1,870	2,825	2,825	2,825
55200 Operating Supplies	53,376	51,476	51,476	51,476
55210 Fuel & Oil	62,426	110,880	106,775	106,775
55300 Road Materials And Supplies	3,387	35,840	35,840	35,840
55400 Publications, Subscriptions & Member	1,832	931	931	931
55401 Training	1,983	2,284	6,280	6,280
106-432-541 Totals	<u>2,375,011</u>	<u>2,939,347</u>	<u>3,263,395</u>	<u>3,332,168</u>
<u>123-433-538 Stormwater Maintenance</u>				
51200 Regular Salaries And Wages	1,309,586	1,314,557	1,472,034	1,502,955
51400 Overtime	33,700	46,506	46,506	46,506
51500 Special Pay	0	4,900	4,900	4,900
52100 Fica Taxes	97,167	115,448	113,379	115,750
52200 Retirement Contribution	124,720	152,403	162,984	166,510
52210 Deferred Compensation Match	8,937	15,418	15,418	15,418
52300 Life & Health Insurance	298,903	434,765	561,630	593,405
52400 Workers Compensation	104,083	123,431	163,779	167,239
53400 Other Contractual Services	407,730	331,636	334,769	338,207
54100 Communications	1,939	2,486	2,486	2,486
54101 Communication - Phone System	15	5	5	5
54200 Postage	0	25	25	25
54300 Utility Services	3,323	11,660	11,660	11,660
54400 Rentals And Leases	0	10,848	10,848	10,848
54505 Vehicle Coverage	48,627	55,258	65,408	65,408
54600 Repairs And Maintenance	5,606	12,750	12,750	12,750
54601 Vehicle Repair	278,286	255,485	240,585	240,585
54900 Other Current Charges & Obligations	23,107	14,965	55,820	24,335
55100 Office Supplies	831	930	930	930
55200 Operating Supplies	73,300	45,566	45,566	45,566
55210 Fuel & Oil	100,422	198,005	189,460	189,460
55300 Road Materials And Supplies	69,271	74,084	74,084	74,084
55400 Publications, Subscriptions & Member	0	645	645	645
55401 Training	869	1,983	4,090	5,453
123-433-538 Totals	<u>2,990,424</u>	<u>3,223,759</u>	<u>3,589,761</u>	<u>3,635,130</u>
<u>125-214-562 Mosquito Control Grant</u>				
54000 Travel & Per Diem	1,129	0	0	0
55200 Operating Supplies	27,990	27,990	27,990	27,990
55401 Training	2,054	4,478	4,478	4,478
125-214-562 Totals	<u>31,173</u>	<u>32,468</u>	<u>32,468</u>	<u>32,468</u>
Operations Totals	<u>9,917,268</u>	<u>11,702,754</u>	<u>12,819,497</u>	<u>13,016,472</u>

Leon County Fiscal Year 2022 Adopted Budget

Engineering Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>106-414-541 Engineering Services</u>				
51200 Regular Salaries And Wages	2,442,316	2,386,889	2,651,965	2,720,530
51400 Overtime	7,916	15,000	15,000	15,000
51500 Special Pay	0	11,400	11,400	11,400
52100 Fica Taxes	178,075	194,008	204,411	209,371
52200 Retirement Contribution	266,605	303,832	344,928	354,112
52210 Deferred Compensation Match	2,042	11,589	11,589	11,589
52300 Life & Health Insurance	405,014	477,445	545,640	575,568
52400 Workers Compensation	34,711	40,229	64,085	65,515
53100 Professional Services	104,322	319,261	325,761	325,761
53400 Other Contractual Services	5,776	65,740	65,740	65,740
54000 Travel & Per Diem	1,640	1,952	3,609	4,812
54100 Communications	18,447	13,716	13,716	13,716
54101 Communication - Phone System	1,265	1,740	1,870	1,870
54200 Postage	426	900	900	900
54505 Vehicle Coverage	6,625	7,529	8,912	8,912
54600 Repairs And Maintenance	1,605	2,753	2,753	2,753
54601 Vehicle Repair	19,728	17,925	17,246	17,246
54700 Printing And Binding	4,113	1,000	1,000	1,000
54900 Other Current Charges & Obligations	1,405	2,200	2,200	2,200
55100 Office Supplies	5,511	5,625	5,305	5,305
55200 Operating Supplies	19,392	43,654	37,154	37,154
55210 Fuel & Oil	14,232	19,250	19,250	19,250
55400 Publications, Subscriptions & Member	5,208	8,682	9,002	9,002
55401 Training	3,831	5,904	12,192	16,230
55408 Machinery and Equipment \$1,000 - \$19,999	1,100	0	0	0
106-414-541 Totals	<u>3,551,303</u>	<u>3,958,223</u>	<u>4,375,628</u>	<u>4,494,936</u>
Engineering Services Totals	<u>3,551,303</u>	<u>3,958,223</u>	<u>4,375,628</u>	<u>4,494,936</u>

Leon County Fiscal Year 2022 Adopted Budget

Fleet Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
505-425-591 Fleet Maintenance				
51200 Regular Salaries And Wages	442,441	401,403	320,957	330,784
51400 Overtime	1,482	3,000	3,000	3,000
51500 Special Pay	0	1,600	1,600	1,600
52100 Fica Taxes	28,719	31,289	24,808	25,556
52200 Retirement Contribution	37,593	41,577	31,150	32,208
52210 Deferred Compensation Match	2,695	3,171	3,171	3,171
52300 Life & Health Insurance	116,658	124,722	100,913	106,616
52400 Workers Compensation	10,958	10,150	16,701	17,154
53400 Other Contractual Services	71,521	79,130	79,130	79,130
54000 Travel & Per Diem	0	500	500	500
54101 Communication - Phone System	640	635	675	675
54200 Postage	38	150	150	150
54300 Utility Services	0	5,000	5,000	5,000
54400 Rentals And Leases	2,628	2,965	3,145	3,145
54505 Vehicle Coverage	5,209	5,919	7,007	7,007
54600 Repairs And Maintenance	970,847	723,881	733,511	743,286
54601 Vehicle Repair	10,995	4,445	9,367	9,461
54700 Printing And Binding	3	500	500	500
55100 Office Supplies	1,502	1,355	1,355	1,355
55200 Operating Supplies	813,208	1,617,371	1,480,775	1,546,921
55210 Fuel & Oil	4,897	7,940	7,715	7,715
55400 Publications, Subscriptions & Member	127	1,065	1,065	1,065
55401 Training	200	5,810	5,810	5,810
505-425-591 Totals	<u>2,522,359</u>	<u>3,073,578</u>	<u>2,838,005</u>	<u>2,931,809</u>
Fleet Management Totals	<u>2,522,359</u>	<u>3,073,578</u>	<u>2,838,005</u>	<u>2,931,809</u>

Leon County Fiscal Year 2022 Adopted Budget

Parks and Recreation

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
140-436-572 Parks and Recreation Services				
51200 Regular Salaries And Wages	1,065,387	993,945	1,172,462	1,195,794
51250 Regular OPS Salaries	25,560	30,000	30,000	30,000
51400 Overtime	17,229	45,120	45,120	45,120
51500 Special Pay	0	6,200	6,200	6,200
52100 Fica Taxes	79,251	84,342	91,097	92,889
52200 Retirement Contribution	101,358	112,117	130,169	132,831
52210 Deferred Compensation Match	3,699	3,499	3,499	3,499
52300 Life & Health Insurance	304,482	367,376	426,766	451,054
52400 Workers Compensation	40,230	48,163	71,722	73,236
53100 Professional Services	7,221	12,780	9,780	9,780
53400 Other Contractual Services	578,537	486,547	795,797	798,797
54000 Travel & Per Diem	1,236	702	1,297	1,730
54100 Communications	18,026	16,064	18,064	18,064
54101 Communication - Phone System	845	840	905	905
54102 DMS Centrex Billing	2,040	1,975	2,495	2,495
54200 Postage	62	350	350	350
54300 Utility Services	27,163	77,220	1,470	1,470
54400 Rentals And Leases	11,128	22,990	12,990	12,990
54505 Vehicle Coverage	18,432	20,946	31,045	24,793
54600 Repairs And Maintenance	76,715	184,080	129,890	129,890
54601 Vehicle Repair	89,534	116,405	113,718	100,502
54700 Printing And Binding	5,724	4,400	4,400	4,400
54800 Promotional Activities	819	1,950	1,950	1,950
54900 Other Current Charges & Obligations	4,847	2,510	7,510	7,510
55100 Office Supplies	1,169	2,250	2,250	2,250
55200 Operating Supplies	189,456	196,625	196,085	196,085
55210 Fuel & Oil	60,742	82,045	104,565	79,865
55300 Road Materials And Supplies	22,778	67,754	67,754	67,754
55400 Publications, Subscriptions & Member	1,145	1,230	1,230	1,230
55401 Training	3,798	3,172	6,540	8,720
55408 Machinery and Equipment \$1,000 - \$19,999	32,964	30,000	30,000	30,000
56400 Machinery And Equipment	0	30,000	0	0
58200 Aids To Private Organizations	179,000	179,000	179,000	179,000
140-436-572 Totals	<u>2,970,575</u>	<u>3,232,597</u>	<u>3,696,120</u>	<u>3,711,153</u>
Parks and Recreation Totals	<u>2,970,575</u>	<u>3,232,597</u>	<u>3,696,120</u>	<u>3,711,153</u>

Leon County Fiscal Year 2022 Adopted Budget

Facilities Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-150-519 Facilities Management				
51200 Regular Salaries And Wages	1,669,344	1,641,317	1,678,037	1,725,122
51400 Overtime	42,357	53,000	53,000	53,000
51500 Special Pay	0	10,400	10,400	10,400
52100 Fica Taxes	120,539	126,245	129,834	133,438
52200 Retirement Contribution	169,298	172,403	216,564	222,741
52210 Deferred Compensation Match	8,105	7,655	7,655	7,655
52300 Life & Health Insurance	500,863	536,518	567,393	599,920
52400 Workers Compensation	43,087	46,926	64,264	66,051
53100 Professional Services	0	0	-206,653	-212,853
53400 Other Contractual Services	1,954,425	2,426,928	2,400,787	2,420,850
54000 Travel & Per Diem	1,142	4,330	8,005	10,674
54100 Communications	14,557	10,069	10,069	10,069
54101 Communication - Phone System	1,530	1,540	1,695	1,695
54102 DMS Centrex Billing	6,550	6,720	8,515	8,515
54200 Postage	-527	200	200	200
54300 Utility Services	1,950,988	1,990,021	1,639,411	1,625,798
54400 Rentals And Leases	40,232	39,075	40,415	40,915
54505 Vehicle Coverage	11,623	13,208	18,334	15,634
54600 Repairs And Maintenance	792,001	630,359	744,735	759,035
54601 Vehicle Repair	31,297	54,850	52,148	48,846
54700 Printing And Binding	53	2,100	2,100	2,100
55100 Office Supplies	5,961	13,119	13,119	13,119
55200 Operating Supplies	145,070	104,350	104,350	104,350
55210 Fuel & Oil	25,486	41,565	44,880	41,455
55400 Publications, Subscriptions & Member	1,356	5,506	5,506	5,506
55401 Training	1,163	4,074	8,400	11,200
55408 Machinery and Equipment \$1,000 - \$19,999	10,512	0	22,500	0
56400 Machinery And Equipment	0	10,000	0	0
001-150-519 Totals	<u>7,547,010</u>	<u>7,952,478</u>	<u>7,645,663</u>	<u>7,725,435</u>
001-152-519 Facilities - Detention Center				
51200 Regular Salaries And Wages	0	365,102	368,798	379,863
52100 Fica Taxes	0	27,931	28,489	29,337
52200 Retirement Contribution	0	28,508	39,905	41,101
52300 Life & Health Insurance	0	130,733	81,100	85,682
52400 Workers Compensation	0	14,999	25,012	25,762
53400 Other Contractual Services	0	0	256,146	256,146
54000 Travel & Per Diem	0	0	2,250	3,000
54100 Communications	0	0	3,240	3,240
54300 Utility Services	0	1,215,530	1,248,996	1,251,421
54400 Rentals And Leases	0	0	5,000	5,000
54600 Repairs And Maintenance	0	660,885	402,306	408,690
55100 Office Supplies	0	0	3,000	3,000
55200 Operating Supplies	0	0	1,080	1,080
55400 Publications, Subscriptions & Member	0	0	1,940	1,940
55401 Training	0	0	3,750	5,000
001-152-519 Totals	<u>0</u>	<u>2,443,688</u>	<u>2,471,012</u>	<u>2,500,262</u>
001-410-529 Public Safety Complex Facilities				
51200 Regular Salaries And Wages	155,465	145,914	149,267	152,771
51400 Overtime	2,649	15,000	15,000	15,000
52100 Fica Taxes	11,311	11,326	11,445	11,712
52200 Retirement Contribution	13,846	14,565	16,151	16,530
52210 Deferred Compensation Match	330	0	0	0
52300 Life & Health Insurance	37,969	38,368	47,617	50,412
52400 Workers Compensation	5,146	5,673	8,013	8,251
53100 Professional Services	0	10,000	10,000	10,000
53400 Other Contractual Services	550,640	740,810	726,477	728,577
54000 Travel & Per Diem	592	811	1,500	2,000
54100 Communications	2,574	6,400	6,000	6,000

Leon County Fiscal Year 2022 Adopted Budget

Facilities Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-410-529 Public Safety Complex Facilities				
54200 Postage	0	250	250	250
54300 Utility Services	343,727	351,171	351,171	351,171
54400 Rentals And Leases	3,645	3,465	3,355	3,355
54500 Insurance	0	2,138	2,138	2,138
54506 Property Insurance	68,384	104,498	104,498	104,498
54600 Repairs And Maintenance	47,975	161,380	226,500	226,500
55100 Office Supplies	107	660	660	660
55200 Operating Supplies	66,902	41,940	51,940	51,940
55400 Publications, Subscriptions & Member	99	1,429	1,429	1,429
55401 Training	2,883	1,637	3,375	4,500
55408 Machinery and Equipment \$1,000 - \$19,999	27,564	0	3,500	0
56400 Machinery And Equipment	0	10,000	0	0
001-410-529 Totals	<u>1,341,809</u>	<u>1,667,435</u>	<u>1,740,286</u>	<u>1,747,694</u>
165-154-519 County Government Annex				
51200 Regular Salaries And Wages	40,399	33,772	34,784	35,828
51400 Overtime	79	1,000	1,000	1,000
51500 Special Pay	0	600	600	600
52100 Fica Taxes	2,872	2,584	2,661	2,740
52200 Retirement Contribution	3,349	3,377	3,764	3,877
52210 Deferred Compensation Match	56	0	0	0
52300 Life & Health Insurance	14,772	16,281	17,249	18,279
52400 Workers Compensation	1,652	1,642	2,359	2,430
53100 Professional Services	0	60,000	60,000	60,000
53400 Other Contractual Services	287,320	317,049	391,837	399,144
54100 Communications	0	500	500	500
54600 Repairs And Maintenance	52,386	113,949	104,089	104,089
55200 Operating Supplies	6,024	7,176	7,386	7,602
165-154-519 Totals	<u>408,909</u>	<u>557,930</u>	<u>626,229</u>	<u>636,089</u>
166-155-519 Huntington Oaks Plaza Operating				
53100 Professional Services	24,966	15,000	15,157	15,462
53400 Other Contractual Services	52,449	40,370	40,370	40,912
54600 Repairs And Maintenance	14,209	42,750	42,750	42,750
54700 Printing And Binding	0	200	200	200
55200 Operating Supplies	1,164	7,375	7,375	7,375
166-155-519 Totals	<u>92,789</u>	<u>105,695</u>	<u>105,852</u>	<u>106,699</u>
Facilities Management Totals	<u>9,390,517</u>	<u>12,727,226</u>	<u>12,589,042</u>	<u>12,716,179</u>

Leon County Fiscal Year 2022 Adopted Budget

Real Estate Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-156-519 Real Estate Management				
51200 Regular Salaries And Wages	113,668	91,201	134,859	136,725
51500 Special Pay	0	1,100	1,100	1,100
52100 Fica Taxes	8,077	7,003	10,317	10,460
52200 Retirement Contribution	9,983	9,012	14,534	14,736
52300 Life & Health Insurance	24,080	24,805	26,291	27,837
52400 Workers Compensation	205	191	382	388
53100 Professional Services	1,218	13,500	13,500	13,500
53400 Other Contractual Services	41,070	50,000	50,000	50,000
54100 Communications	108	432	432	432
54101 Communication - Phone System	20	200	220	220
54200 Postage	198	2,000	2,000	2,000
54505 Vehicle Coverage	0	333	394	394
54601 Vehicle Repair	601	1,755	1,367	1,367
54700 Printing And Binding	0	2,500	2,500	2,500
54900 Other Current Charges & Obligations	130,159	136,600	136,600	136,600
55100 Office Supplies	0	500	500	500
55200 Operating Supplies	42	2,400	2,400	2,400
55210 Fuel & Oil	0	550	550	550
55400 Publications, Subscriptions & Member	2,434	200	200	200
55401 Training	0	364	750	1,000
58200 Aids To Private Organizations	1,900	0	0	0
001-156-519 Totals	<u>333,763</u>	<u>344,646</u>	<u>398,896</u>	<u>402,909</u>
001-831-513 Tax Deed Applications				
54900 Other Current Charges & Obligations	-3,328	45,000	45,000	45,000
001-831-513 Totals	<u>-3,328</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Real Estate Management Totals	<u>330,436</u>	<u>389,646</u>	<u>443,896</u>	<u>447,909</u>

Leon County Fiscal Year 2022 Adopted Budget

Planning Department

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-817-515 Planning Department</u>				
51200 Regular Salaries And Wages	85,674	87,500	87,500	90,055
51500 Special Pay	0	1,900	1,900	1,900
52100 Fica Taxes	5,470	5,538	5,538	5,575
52200 Retirement Contribution	21,604	23,237	24,702	25,443
52300 Life & Health Insurance	10,297	10,571	11,150	11,791
52400 Workers Compensation	154	181	243	250
58100 Aids To Government Agencies	1,225,002	953,378	966,815	986,151
001-817-515 Totals	<u>1,348,201</u>	<u>1,082,305</u>	<u>1,097,848</u>	<u>1,121,165</u>
Planning Department Totals	<u>1,348,201</u>	<u>1,082,305</u>	<u>1,097,848</u>	<u>1,121,165</u>

Leon County Fiscal Year 2022 Adopted Budget

Office of Management and Budget

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-130-513 Office of Management & Budget				
51200 Regular Salaries And Wages	451,065	456,814	502,739	516,417
51500 Special Pay	0	3,600	3,600	3,600
52100 Fica Taxes	32,754	38,410	38,931	39,977
52200 Retirement Contribution	47,379	57,952	63,788	65,553
52210 Deferred Compensation Match	0	1,293	1,293	1,293
52300 Life & Health Insurance	71,551	93,792	107,330	113,242
52400 Workers Compensation	812	1,045	1,429	1,467
53100 Professional Services	60,950	54,562	55,692	55,692
54000 Travel & Per Diem	2,319	2,920	5,399	7,199
54100 Communications	366	433	433	433
54101 Communication - Phone System	775	685	725	725
54200 Postage	46	115	115	115
54400 Rentals And Leases	7,720	7,645	7,720	7,720
54700 Printing And Binding	3,578	4,180	3,050	3,050
55100 Office Supplies	1,704	2,683	1,661	1,661
55200 Operating Supplies	1,470	1,711	2,231	2,231
55400 Publications, Subscriptions & Member	1,150	575	1,597	1,597
55401 Training	1,145	481	992	1,323
58229 Tall Trust For Historic Preservation	63,175	63,175	63,175	63,175
001-130-513 Totals	<u>747,958</u>	<u>792,071</u>	<u>861,900</u>	<u>886,470</u>
Office of Management and Budget Totals	<u>747,958</u>	<u>792,071</u>	<u>861,900</u>	<u>886,470</u>

Leon County Fiscal Year 2022 Adopted Budget

Purchasing

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-140-513 Procurement				
51200 Regular Salaries And Wages	334,315	290,368	353,665	364,275
51500 Special Pay	0	7,100	7,100	7,100
52100 Fica Taxes	24,704	26,767	27,881	28,694
52200 Retirement Contribution	28,445	33,782	38,266	39,414
52210 Deferred Compensation Match	982	878	878	878
52300 Life & Health Insurance	40,431	58,412	47,834	49,972
52400 Workers Compensation	602	718	5,042	5,192
53400 Other Contractual Services	18,000	21,801	21,801	21,801
54000 Travel & Per Diem	273	2,743	5,072	6,763
54101 Communication - Phone System	740	855	915	915
54102 DMS Centrex Billing	175	175	225	225
54200 Postage	265	375	375	375
54400 Rentals And Leases	3,895	3,910	3,530	3,530
54505 Vehicle Coverage	379	431	510	510
54600 Repairs And Maintenance	-440	1,412	1,412	1,412
54601 Vehicle Repair	764	865	699	699
54700 Printing And Binding	0	150	150	150
54900 Other Current Charges & Obligations	3,305	4,179	4,179	4,179
55100 Office Supplies	554	1,675	1,675	1,675
55200 Operating Supplies	63	2,405	2,405	2,405
55210 Fuel & Oil	121	550	550	550
55300 Road Materials And Supplies	285	0	0	0
55400 Publications, Subscriptions & Member	474	1,430	1,430	1,430
55401 Training	1,245	1,751	3,610	4,813
56400 Machinery And Equipment	0	5,880	0	0
001-140-513 Totals	<u>459,575</u>	<u>468,612</u>	<u>529,204</u>	<u>546,957</u>
001-141-513 Warehouse				
51200 Regular Salaries And Wages	81,281	72,478	61,133	62,927
51400 Overtime	56	0	0	0
51500 Special Pay	0	800	800	800
52100 Fica Taxes	6,084	5,917	4,686	4,827
52200 Retirement Contribution	8,021	7,248	4,446	4,579
52210 Deferred Compensation Match	611	1,641	1,641	1,641
52300 Life & Health Insurance	10,061	21,362	34,447	36,506
52400 Workers Compensation	4,795	3,524	5,367	5,528
53400 Other Contractual Services	134	884	884	884
54100 Communications	0	456	456	456
54600 Repairs And Maintenance	300	426	426	426
54601 Vehicle Repair	189	930	702	702
55100 Office Supplies	283	300	300	300
55200 Operating Supplies	357	1,165	1,165	1,165
55210 Fuel & Oil	78	0	0	0
55299 Reimbursable Supplies	4,680	0	0	0
001-141-513 Totals	<u>116,929</u>	<u>117,131</u>	<u>116,453</u>	<u>120,741</u>
Purchasing Totals	<u>576,504</u>	<u>585,743</u>	<u>645,657</u>	<u>667,698</u>

Leon County Fiscal Year 2022 Adopted Budget

Risk Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
501-132-513 Risk Management				
51200 Regular Salaries And Wages	129,453	92,899	80,801	83,104
51500 Special Pay	0	1,600	1,600	1,600
52100 Fica Taxes	9,306	7,132	6,206	6,383
52200 Retirement Contribution	14,351	15,180	8,306	8,555
52300 Life & Health Insurance	19,301	17,369	18,200	19,249
52400 Workers Compensation	227	190	219	225
53100 Professional Services	70,222	72,344	79,344	79,344
54000 Travel & Per Diem	0	1,900	1,900	1,900
54100 Communications	32	360	360	360
54101 Communication - Phone System	290	275	295	295
54200 Postage	16	160	160	160
55100 Office Supplies	1,280	300	300	300
55200 Operating Supplies	330	950	950	950
55400 Publications, Subscriptions & Member	385	1,025	1,025	1,025
55401 Training	0	900	900	900
501-132-513 Totals	<u>245,194</u>	<u>212,584</u>	<u>200,566</u>	<u>204,350</u>
Risk Management Totals	<u>245,194</u>	<u>212,584</u>	<u>200,566</u>	<u>204,350</u>

Leon County Fiscal Year 2022 Adopted Budget

Tourism Development

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-888-573 COCA Contract</u>				
58215 Local Arts Agency Program (837)	150,000	150,000	150,000	150,000
001-888-573 Totals	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
<u>160-301-552 Administration</u>				
51200 Regular Salaries And Wages	235,128	231,157	234,566	241,682
51250 Regular OPS Salaries	16,630	16,878	17,347	17,867
51500 Special Pay	0	1,100	1,100	1,100
52100 Fica Taxes	18,581	19,255	19,513	20,096
52200 Retirement Contribution	46,228	49,284	53,073	54,667
52210 Deferred Compensation Match	490	766	766	766
52300 Life & Health Insurance	33,756	33,978	35,900	37,986
52400 Workers Compensation	453	535	724	747
53400 Other Contractual Services	119,412	136,000	161,500	162,900
54000 Travel & Per Diem	966	5,000	7,500	7,725
54100 Communications	0	480	480	480
54101 Communication - Phone System	265	270	290	290
54102 DMS Centrex Billing	1,185	1,180	0	0
54400 Rentals And Leases	44,928	8,275	10,925	11,136
54505 Vehicle Coverage	366	416	492	492
54600 Repairs And Maintenance	440	5,000	15,000	15,150
54601 Vehicle Repair	633	840	720	720
54900 Other Current Charges & Obligations	2,064	1,971	2,000	2,060
55100 Office Supplies	1,557	1,000	1,500	1,545
55200 Operating Supplies	1,737	3,000	3,000	3,090
55210 Fuel & Oil	76	345	345	345
55400 Publications, Subscriptions & Member	545	2,000	3,000	3,060
55401 Training	2,745	2,000	3,000	3,000
160-301-552 Totals	<u>528,186</u>	<u>520,730</u>	<u>572,741</u>	<u>586,904</u>
<u>160-302-552 Advertising</u>				
53400 Other Contractual Services	726,187	840,710	965,865	966,905
160-302-552 Totals	<u>726,187</u>	<u>840,710</u>	<u>965,865</u>	<u>966,905</u>
<u>160-303-552 Marketing</u>				
51200 Regular Salaries And Wages	496,001	483,941	499,071	514,123
51250 Regular OPS Salaries	16,630	16,878	17,347	17,867
51500 Special Pay	0	2,000	2,000	2,000
52100 Fica Taxes	38,248	39,970	41,130	42,319
52200 Retirement Contribution	43,853	50,394	56,166	57,848
52300 Life & Health Insurance	38,180	58,387	60,682	66,540
52400 Workers Compensation	1,705	1,933	2,671	2,752
53400 Other Contractual Services	83,652	65,200	115,000	117,490
54000 Travel & Per Diem	18,671	31,558	45,000	46,350
54100 Communications	6,274	6,623	9,120	9,120
54101 Communication - Phone System	1,140	1,090	1,165	1,165
54200 Postage	1,691	6,700	5,000	5,000
54400 Rentals And Leases	9,796	8,420	10,025	10,025
54600 Repairs And Maintenance	1,620	0	0	0
54700 Printing And Binding	8,412	5,000	5,000	5,000
54800 Promotional Activities	46,955	26,557	20,000	20,400
54860 TDC Direct Sales Promotions	11,340	30,000	31,000	31,900
54861 TDC Community Relations	6,006	15,000	15,000	15,450
54862 TDC Merchandise	7,208	6,000	8,500	8,680
54900 Other Current Charges & Obligations	439,762	413,029	535,000	552,051
54948 Other Current Charges / Other	213,514	215,000	250,000	256,450
55100 Office Supplies	2,533	3,000	3,700	3,700
55200 Operating Supplies	2,375	4,000	5,000	5,000
55250 Operating Supplies / Uniforms	394	3,500	3,500	3,500
55400 Publications, Subscriptions & Member	9,863	13,000	24,000	24,520
55401 Training	-275	3,000	10,000	10,000

Leon County Fiscal Year 2022 Adopted Budget

Tourism Development

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>160-303-552 Marketing</u>				
58160 TDC Local T&E	1,468	1,500	2,000	2,000
58320 Sponsorships & Contributions	30,290	30,000	32,155	33,263
160-303-552 Totals	<u>1,537,307</u>	<u>1,541,680</u>	<u>1,809,232</u>	<u>1,864,513</u>
<u>160-304-552 Special Projects</u>				
58300 Other Grants & Aids	350,922	450,000	600,000	600,000
160-304-552 Totals	<u>350,922</u>	<u>450,000</u>	<u>600,000</u>	<u>600,000</u>
<u>160-888-573 Council on Culture & Arts (COCA)</u>				
58214 Cultural Resource Grant Prog (837)	346,152	0	0	0
58215 Local Arts Agency Program (837)	1,139,310	877,347	903,667	930,777
160-888-573 Totals	<u>1,485,462</u>	<u>877,347</u>	<u>903,667</u>	<u>930,777</u>
Tourism Development Totals	<u>4,778,063</u>	<u>4,380,467</u>	<u>5,001,505</u>	<u>5,099,099</u>

Leon County Fiscal Year 2022 Adopted Budget

Library Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-240-571 Lib - Policy, Planning, & Operations				
51200 Regular Salaries And Wages	269,431	572,283	551,746	565,349
51500 Special Pay	0	2,900	2,900	2,900
52100 Fica Taxes	19,346	44,250	42,679	43,719
52200 Retirement Contribution	40,416	74,094	78,154	80,180
52210 Deferred Compensation Match	172	1,203	1,203	1,203
52300 Life & Health Insurance	72,994	133,905	132,646	140,054
52400 Workers Compensation	485	1,216	1,570	1,610
53100 Professional Services	199,015	99,840	99,840	99,840
53400 Other Contractual Services	6,400	3,950	3,950	3,950
54000 Travel & Per Diem	522	608	1,125	1,500
54100 Communications	2,069	1,980	2,580	2,180
54101 Communication - Phone System	5,925	5,080	5,435	5,435
54102 DMS Centrex Billing	6,920	6,500	8,250	8,250
54200 Postage	16,684	17,659	17,659	17,659
54400 Rentals And Leases	42,720	43,230	46,375	46,375
54600 Repairs And Maintenance	0	1,700	1,700	1,700
54700 Printing And Binding	0	500	500	500
54800 Promotional Activities	3,122	2,500	2,500	2,500
55100 Office Supplies	4,185	15,540	15,540	15,540
55200 Operating Supplies	29,969	38,062	38,062	38,062
55400 Publications, Subscriptions & Member	6,331	6,730	6,730	6,730
55401 Training	498	3,358	6,923	9,231
001-240-571 Totals	<u>727,203</u>	<u>1,077,088</u>	<u>1,068,067</u>	<u>1,094,467</u>
001-241-571 Library Public Services				
51200 Regular Salaries And Wages	2,900,651	3,121,568	2,779,686	3,090,550
51250 Regular OPS Salaries	22,663	24,717	24,717	24,717
51400 Overtime	222	0	0	0
51500 Special Pay	0	11,400	11,400	11,400
52100 Fica Taxes	213,160	243,195	231,479	237,652
52200 Retirement Contribution	271,364	332,766	341,950	351,203
52210 Deferred Compensation Match	8,644	16,076	16,076	16,076
52300 Life & Health Insurance	629,024	790,382	817,414	864,232
52400 Workers Compensation	5,457	8,786	11,235	11,544
53400 Other Contractual Services	41,264	252,431	254,970	254,970
54000 Travel & Per Diem	121	1,415	2,615	3,487
54100 Communications	1,070	1,200	1,200	1,200
54200 Postage	0	2,000	2,000	2,000
54505 Vehicle Coverage	1,803	2,049	2,426	2,426
54600 Repairs And Maintenance	2,058	37,129	37,628	38,137
54601 Vehicle Repair	3,585	4,080	3,334	3,334
54700 Printing And Binding	327	8,500	8,500	8,500
54800 Promotional Activities	346	850	4,865	4,865
54900 Other Current Charges & Obligations	1,459	1,695	1,695	1,695
55100 Office Supplies	11,922	37,206	37,206	37,206
55200 Operating Supplies	29,112	73,527	69,512	69,512
55210 Fuel & Oil	2,841	4,195	4,165	4,165
55400 Publications, Subscriptions & Member	1,528	6,290	6,290	6,290
55401 Training	-1,105	1,304	2,689	3,586
55408 Machinery and Equipment \$1,000 - \$19,999	2,930	0	0	0
56600 Books, Publications & Libr Material	0	538,325	538,325	538,325
001-241-571 Totals	<u>4,150,446</u>	<u>5,521,086</u>	<u>5,211,377</u>	<u>5,587,072</u>
001-242-571 Library Collection Services				
51200 Regular Salaries And Wages	486,936	0	0	0
52100 Fica Taxes	34,596	0	0	0
52200 Retirement Contribution	44,042	0	0	0
52210 Deferred Compensation Match	2,196	0	0	0
52300 Life & Health Insurance	147,889	0	0	0
52400 Workers Compensation	2,223	0	0	0

Leon County Fiscal Year 2022 Adopted Budget

Library Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-242-571 Library Collection Services				
53400 Other Contractual Services	105,734	0	0	0
54200 Postage	969	0	0	0
54700 Printing And Binding	105	0	0	0
55200 Operating Supplies	18,014	0	0	0
55400 Publications, Subscriptions & Member	674	0	0	0
55401 Training	626	0	0	0
56600 Books, Publications & Libr Material	402,396	0	0	0
001-242-571 Totals	<u>1,246,402</u>	<u>0</u>	<u>0</u>	<u>0</u>
Library Services Totals	<u>6,124,051</u>	<u>6,598,174</u>	<u>6,279,444</u>	<u>6,681,539</u>

Leon County Fiscal Year 2022 Adopted Budget

Emergency Medical Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
135-185-526 Emergency Medical Services				
51200 Regular Salaries And Wages	6,955,247	7,207,395	7,575,731	7,761,328
51250 Regular OPS Salaries	674,078	390,875	391,271	391,759
51400 Overtime	325,813	1,278,513	1,278,513	1,278,513
51500 Special Pay	16,650	15,000	15,000	15,000
52100 Fica Taxes	505,333	586,174	659,717	673,959
52200 Retirement Contribution	1,669,266	1,761,363	2,001,576	2,046,639
52210 Deferred Compensation Match	11,973	16,620	16,620	16,620
52300 Life & Health Insurance	1,277,646	1,563,830	1,833,174	1,935,922
52400 Workers Compensation	323,976	382,060	527,611	539,916
53100 Professional Services	13,316	56,580	62,205	62,205
53400 Other Contractual Services	4,839,057	4,323,473	4,572,785	4,618,862
54000 Travel & Per Diem	4,510	14,800	14,810	14,810
54100 Communications	51,387	57,200	57,200	57,200
54101 Communication - Phone System	5,460	6,280	6,780	6,780
54102 DMS Centrex Billing	1,100	525	670	670
54200 Postage	3,161	2,000	2,000	2,000
54300 Utility Services	12,739	60,000	60,000	60,000
54400 Rentals And Leases	11,715	8,690	8,710	8,710
54505 Vehicle Coverage	108,377	123,154	145,777	145,777
54600 Repairs And Maintenance	144,797	146,122	146,122	146,122
54601 Vehicle Repair	413,503	457,445	380,776	380,776
54700 Printing And Binding	647	10,000	10,000	10,000
54800 Promotional Activities	22,867	23,500	23,500	23,500
54900 Other Current Charges & Obligations	0	600,000	946,041	946,041
55100 Office Supplies	2,716	8,015	8,015	8,015
55200 Operating Supplies	871,318	743,440	760,305	760,305
55210 Fuel & Oil	213,538	372,290	356,355	356,355
55400 Publications, Subscriptions & Member	875	7,925	7,925	7,925
55401 Training	41,778	75,600	87,850	87,850
56400 Machinery And Equipment	0	38,000	38,000	38,000
135-185-526 Totals	<u>18,522,843</u>	<u>20,336,869</u>	<u>21,995,039</u>	<u>22,401,559</u>
Emergency Medical Services Totals	<u>18,522,843</u>	<u>20,336,869</u>	<u>21,995,039</u>	<u>22,401,559</u>

Leon County Fiscal Year 2022 Adopted Budget

Animal Control

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>140-201-562 Animal Control</u>				
51200 Regular Salaries And Wages	328,345	325,231	337,167	345,754
51400 Overtime	6,140	24,479	24,479	24,479
51500 Special Pay	0	8,800	8,800	8,800
52100 Fica Taxes	24,588	26,001	26,540	27,197
52200 Retirement Contribution	28,346	32,231	35,786	36,717
52210 Deferred Compensation Match	456	1,312	1,312	1,312
52300 Life & Health Insurance	44,644	87,041	86,162	90,675
52400 Workers Compensation	5,464	6,439	11,691	11,902
53300 Court Reporter Services	0	4,170	4,170	4,170
53400 Other Contractual Services	1,285,234	1,144,309	1,175,942	1,185,571
54000 Travel & Per Diem	236	139	256	342
54100 Communications	5,419	5,880	5,880	5,880
54101 Communication - Phone System	1,085	1,095	1,190	1,190
54200 Postage	0	300	300	300
54505 Vehicle Coverage	6,630	7,534	8,918	8,918
54600 Repairs And Maintenance	345	400	400	400
54601 Vehicle Repair	15,583	18,720	15,577	15,577
54700 Printing And Binding	293	1,800	1,800	1,800
54800 Promotional Activities	1,134	3,500	3,500	3,500
54908 Other Current Charges & Obligations	0	1,200	1,200	1,200
55100 Office Supplies	55	1,397	1,397	1,397
55200 Operating Supplies	13,082	10,392	10,392	10,392
55210 Fuel & Oil	19,100	27,615	27,535	27,535
55400 Publications, Subscriptions & Member	240	733	733	733
55401 Training	3,883	3,922	8,086	10,781
58226 St Francis Wildlife Assn (851)	71,250	71,250	71,250	71,250
140-201-562 Totals	<u>1,861,553</u>	<u>1,815,890</u>	<u>1,870,463</u>	<u>1,897,772</u>
Animal Control Totals	<u>1,861,553</u>	<u>1,815,890</u>	<u>1,870,463</u>	<u>1,897,772</u>

Leon County Fiscal Year 2022 Adopted Budget

County Probation

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-888-523 Line Item - Detention/Correction				
58230 Disc Village/JAC	222,759	222,759	222,759	222,759
58253 Domestic Violence Coordinating Council	25,000	25,000	25,000	25,000
001-888-523 Totals	<u>247,759</u>	<u>247,759</u>	<u>247,759</u>	<u>247,759</u>
110-508-569 Diversionary Programs				
53400 Other Contractual Services	62,273	100,000	100,000	100,000
110-508-569 Totals	<u>62,273</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
111-542-523 County Probation				
51200 Regular Salaries And Wages	769,387	781,482	828,019	851,963
51400 Overtime	64	0	0	0
51500 Special Pay	0	9,200	9,200	9,200
52100 Fica Taxes	54,633	62,795	63,618	65,446
52200 Retirement Contribution	70,968	84,955	93,205	95,905
52210 Deferred Compensation Match	1,104	3,169	3,169	3,169
52300 Life & Health Insurance	191,191	218,206	243,431	257,659
52400 Workers Compensation	24,565	29,350	43,108	44,401
53400 Other Contractual Services	4,114	4,470	4,470	4,470
54000 Travel & Per Diem	166	2,459	1,844	2,459
54100 Communications	0	636	636	636
54101 Communication - Phone System	5,880	6,100	6,665	6,665
54200 Postage	390	2,359	2,359	2,359
54400 Rentals And Leases	4,220	4,690	3,955	3,955
54700 Printing And Binding	423	790	790	790
55100 Office Supplies	2,372	6,131	6,131	6,131
55200 Operating Supplies	7,132	10,295	10,295	10,295
55400 Publications, Subscriptions & Member	300	300	300	300
55401 Training	175	538	1,110	1,480
111-542-523 Totals	<u>1,137,086</u>	<u>1,227,925</u>	<u>1,322,305</u>	<u>1,367,283</u>
County Probation Totals	<u>1,447,117</u>	<u>1,575,684</u>	<u>1,670,064</u>	<u>1,715,042</u>

Leon County Fiscal Year 2022 Adopted Budget

Supervised Pretrial Release

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
111-544-523 Pretrial Release				
51200 Regular Salaries And Wages	669,776	650,167	678,962	697,876
51400 Overtime	6,829	0	0	0
51500 Special Pay	0	4,700	4,700	4,700
52100 Fica Taxes	48,941	49,983	52,188	53,632
52200 Retirement Contribution	59,863	65,016	73,464	75,510
52210 Deferred Compensation Match	1,264	654	654	654
52300 Life & Health Insurance	188,078	193,201	204,211	216,149
52400 Workers Compensation	22,260	24,014	36,530	37,537
53400 Other Contractual Services	37,454	65,400	66,000	66,000
53450 Other Contractual Services - GPS	459,391	373,151	570,000	570,000
54000 Travel & Per Diem	455	3,099	1,874	2,499
54100 Communications	439	1,241	1,241	1,241
54101 Communication - Phone System	2,640	2,675	2,885	2,885
54102 DMS Centrex Billing	530	525	670	670
54200 Postage	316	2,000	2,000	2,000
54400 Rentals And Leases	7,175	6,380	7,550	7,550
54700 Printing And Binding	273	459	459	459
55100 Office Supplies	465	2,100	2,100	2,100
55200 Operating Supplies	3,249	6,881	6,881	6,881
55400 Publications, Subscriptions & Member	25	275	275	275
55408 Machinery and Equipment \$1,000 - \$19,999	2,472	0	0	0
111-544-523 Totals	<u>1,511,894</u>	<u>1,451,921</u>	<u>1,712,644</u>	<u>1,748,618</u>
Supervised Pretrial Release Totals	<u>1,511,894</u>	<u>1,451,921</u>	<u>1,712,644</u>	<u>1,748,618</u>

Leon County Fiscal Year 2022 Adopted Budget

Veteran Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-390-553 Veteran Services				
51200 Regular Salaries And Wages	130,784	132,922	138,068	142,116
51400 Overtime	250	1,200	1,200	1,200
51500 Special Pay	0	1,100	1,100	1,100
52100 Fica Taxes	9,160	10,443	8,405	8,648
52200 Retirement Contribution	11,189	13,238	11,440	11,784
52210 Deferred Compensation Match	0	1,531	1,531	1,531
52300 Life & Health Insurance	35,050	43,365	25,023	26,281
52400 Workers Compensation	235	281	302	310
54000 Travel & Per Diem	895	3,062	5,662	7,550
54101 Communication - Phone System	1,135	1,140	1,230	1,230
54200 Postage	212	750	750	750
54400 Rentals And Leases	4,040	0	6,365	6,365
54600 Repairs And Maintenance	180	160	160	160
54700 Printing And Binding	75	1,000	1,000	1,000
54800 Promotional Activities	2,851	800	800	800
54900 Other Current Charges & Obligations	1,725	1,750	1,750	1,750
55100 Office Supplies	1,653	1,500	1,500	1,500
55200 Operating Supplies	194	300	300	300
55400 Publications, Subscriptions & Member	0	280	280	280
55401 Training	0	255	525	700
58256 Veterans Day Parade	5,130	5,000	5,000	5,000
58258 Operation Thank You!	7,825	20,900	20,900	20,900
58261 Honor Flight	20,000	20,000	20,000	20,000
58264 North Florida Homeless Veterans Stand Down	0	10,000	10,000	10,000
58345 Emergency Assistance	0	0	62,000	62,000
58349 Military Personnel Grant Program	38,500	33,000	33,000	33,000
001-390-553 Totals	<u>271,082</u>	<u>303,977</u>	<u>358,291</u>	<u>366,255</u>
Veteran Services Totals	<u>271,082</u>	<u>303,977</u>	<u>358,291</u>	<u>366,255</u>

Leon County Fiscal Year 2022 Adopted Budget

Housing Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-371-569 Housing Services</u>				
51200 Regular Salaries And Wages	360,853	341,414	350,123	360,594
51250 Regular OPS Salaries	4,226	29,120	15,000	15,000
51400 Overtime	337	2,000	3,000	3,000
51500 Special Pay	0	3,700	3,700	3,700
52100 Fica Taxes	26,150	28,257	29,151	29,957
52200 Retirement Contribution	28,980	33,695	37,687	38,743
52210 Deferred Compensation Match	573	985	985	985
52300 Life & Health Insurance	66,753	86,289	104,905	110,602
52400 Workers Compensation	669	763	1,166	1,198
53400 Other Contractual Services	321	588	588	588
54000 Travel & Per Diem	1,971	2,824	5,221	6,961
54100 Communications	322	456	456	456
54101 Communication - Phone System	1,275	1,555	1,675	1,675
54102 DMS Centrex Billing	705	705	890	890
54200 Postage	76	1,600	1,600	1,600
54400 Rentals And Leases	5,650	4,070	7,485	7,485
54505 Vehicle Coverage	559	636	752	752
54600 Repairs And Maintenance	0	2,235	2,235	2,235
54601 Vehicle Repair	804	1,830	1,671	1,671
54700 Printing And Binding	205	2,500	2,500	2,500
54800 Promotional Activities	2,090	3,511	3,511	3,511
54900 Other Current Charges & Obligations	1,756	2,800	2,800	2,800
55100 Office Supplies	2,439	3,522	3,342	3,342
55200 Operating Supplies	4,116	23,451	21,451	21,451
55210 Fuel & Oil	502	1,240	1,240	1,240
55400 Publications, Subscriptions & Member	5,451	10,800	5,800	5,800
55401 Training	0	1,128	2,325	3,100
58200 Aids To Private Organizations	75,000	0	0	0
585000 Housing Grants & Aids	0	10,000	15,000	15,000
587000 Rental Housing	893	0	0	0
001-371-569 Totals	<u>592,675</u>	<u>601,674</u>	<u>626,259</u>	<u>646,836</u>
<u>124-932052-554 SHIP 2017-2020</u>				
51200 Regular Salaries And Wages	9,125	0	0	0
52100 Fica Taxes	677	0	0	0
52200 Retirement Contribution	773	0	0	0
52300 Life & Health Insurance	1,971	0	0	0
52400 Workers Compensation	16	0	0	0
54900 Other Current Charges & Obligations	17,236	0	0	0
55200 Operating Supplies	400	0	0	0
56400 Machinery And Equipment	52	0	0	0
58300 Other Grants & Aids	15,000	0	0	0
585000 Housing Grants & Aids	93,144	0	0	0
587000 Rental Housing	53	0	0	0
124-932052-554 Totals	<u>138,446</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>124-932054-554 SHIP 2019-2022</u>				
585000 Housing Grants & Aids	262,120	0	0	0
124-932054-554 Totals	<u>262,120</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>124-932056-554 SHIP 2020-2023</u>				
585000 Housing Grants & Aids	0	85,000	0	0
124-932056-554 Totals	<u>0</u>	<u>85,000</u>	<u>0</u>	<u>0</u>
<u>124-932058-554 SHIP 2021-2024</u>				
585000 Housing Grants & Aids	0	0	741,540	741,540
124-932058-554 Totals	<u>0</u>	<u>0</u>	<u>741,540</u>	<u>741,540</u>
Housing Services Totals	<u>993,240</u>	<u>686,674</u>	<u>1,367,799</u>	<u>1,388,376</u>

Leon County Fiscal Year 2022 Adopted Budget

Human Services

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-190-562 Health Department</u>				
58100 Aids To Government Agencies	237,345	237,345	237,345	237,345
001-190-562 Totals	<u>237,345</u>	<u>237,345</u>	<u>237,345</u>	<u>237,345</u>
<u>001-370-527 Medical Examiner</u>				
54506 Property Insurance	0	2,750	2,750	2,750
58346 Medical Examiner	479,919	581,416	645,096	662,538
58351 Medical Examiner Facility Operating Costs	59,949	133,709	84,709	73,709
001-370-527 Totals	<u>539,868</u>	<u>717,875</u>	<u>732,555</u>	<u>738,997</u>
<u>001-370-562 Tubercular Care & Child Protection Exams</u>				
58340 Tubercular Care-transportation	0	2,000	1,000	1,000
58342 Child Protection Exams	18,250	59,000	49,000	49,000
001-370-562 Totals	<u>18,250</u>	<u>61,000</u>	<u>50,000</u>	<u>50,000</u>
<u>001-370-563 Baker Act & Marchman Act</u>				
53101 Baker Act Payments	352,887	366,462	319,078	319,078
53102 Mental Health & Alcohol	258,118	271,694	319,078	319,078
001-370-563 Totals	<u>611,005</u>	<u>638,156</u>	<u>638,156</u>	<u>638,156</u>
<u>001-370-564 Medicaid & Indigent Burials</u>				
58341 Indigent Burial	75,570	84,400	84,400	84,400
58343 Medicaid	3,327,654	3,430,403	3,166,353	3,533,315
001-370-564 Totals	<u>3,403,224</u>	<u>3,514,803</u>	<u>3,250,753</u>	<u>3,617,715</u>
<u>001-370-569 CHSP & Emergency Assistance</u>				
51200 Regular Salaries And Wages	28,506	8,884	48,749	50,194
52100 Fica Taxes	1,948	3,043	3,332	3,430
52200 Retirement Contribution	2,422	3,977	4,654	4,794
52210 Deferred Compensation Match	0	112	112	112
52300 Life & Health Insurance	9,730	16,519	17,515	18,554
52400 Workers Compensation	51	85	123	126
54100 Communications	630	1,000	1,000	1,000
54600 Repairs And Maintenance	29,512	43,210	3,210	3,210
54900 Other Current Charges & Obligations	481	1,000	1,000	1,000
55200 Operating Supplies	1,942	5,000	5,000	5,000
55400 Publications, Subscriptions & Member	0	0	1,000	1,000
58246 United Partners for Human Services	23,750	23,750	23,750	23,750
58247 Whole Child Leon	38,000	38,000	38,000	38,000
58344 Human Service Grants	1,259,223	1,445,000	1,445,000	1,445,000
58345 Emergency Assistance	22,642	102,000	40,000	40,000
001-370-569 Totals	<u>1,418,838</u>	<u>1,691,580</u>	<u>1,632,445</u>	<u>1,635,170</u>
<u>001-971-562 Primary Health Care</u>				
51200 Regular Salaries And Wages	51,908	50,770	52,420	53,993
51500 Special Pay	0	900	900	900
52100 Fica Taxes	3,233	3,982	4,108	4,228
52200 Retirement Contribution	4,499	5,077	5,672	5,842
52300 Life & Health Insurance	19,645	21,178	22,352	23,600
52400 Workers Compensation	93	108	149	154
53400 Other Contractual Services	5,918	0	9,000	0
54200 Postage	77	250	250	250
54800 Promotional Activities	0	500	500	500
54900 Other Current Charges & Obligations	1,562,230	1,739,582	1,739,582	1,739,582
55100 Office Supplies	581	780	780	780
55200 Operating Supplies	173	500	500	500
55400 Publications, Subscriptions & Member	101	250	250	250
55401 Training	0	182	375	500
001-971-562 Totals	<u>1,648,459</u>	<u>1,824,059</u>	<u>1,836,838</u>	<u>1,831,079</u>

Leon County Fiscal Year 2022 Adopted Budget

Human Services

Human Services Totals 7,876,988 8,684,818 8,378,092 8,748,462

Leon County Fiscal Year 2022 Adopted Budget

Cooperative Extension

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-361-537 Cooperative Extension</u>				
54101 Communication - Phone System	1,495	1,295	1,355	1,355
54102 DMS Centrex Billing	530	525	670	670
54505 Vehicle Coverage	401	456	539	539
54601 Vehicle Repair	1,572	1,270	1,344	1,344
55210 Fuel & Oil	233	715	715	715
58100 Aids To Government Agencies	490,018	438,070	443,414	456,717
001-361-537 Totals	<u>494,250</u>	<u>442,331</u>	<u>448,037</u>	<u>461,340</u>
Cooperative Extension Totals	<u>494,250</u>	<u>442,331</u>	<u>448,037</u>	<u>461,340</u>

Leon County Fiscal Year 2022 Adopted Budget

Office of Sustainability

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-127-513 Office of Sustainability				
51200 Regular Salaries And Wages	121,429	119,717	124,018	127,706
51250 Regular OPS Salaries	12,088	26,478	26,478	26,478
52100 Fica Taxes	10,090	11,598	11,904	12,187
52200 Retirement Contribution	11,314	11,811	13,299	13,698
52210 Deferred Compensation Match	130	0	0	0
52300 Life & Health Insurance	9,152	14,514	15,038	15,583
52400 Workers Compensation	240	309	425	436
53100 Professional Services	23,150	23,480	19,650	19,650
53400 Other Contractual Services	6,642	0	0	0
54000 Travel & Per Diem	1,497	1,278	2,362	3,150
54101 Communication - Phone System	95	75	80	80
54300 Utility Services	0	500	500	500
54505 Vehicle Coverage	382	434	514	514
54600 Repairs And Maintenance	0	5,500	5,500	5,500
54601 Vehicle Repair	78	465	636	636
54700 Printing And Binding	0	1,200	1,200	1,200
54800 Promotional Activities	6,402	57,525	57,525	57,525
54900 Other Current Charges & Obligations	13,079	23,500	3,500	23,500
55100 Office Supplies	0	250	250	250
55200 Operating Supplies	5,852	23,995	30,075	30,075
55400 Publications, Subscriptions & Member	7,600	7,935	5,685	5,685
55401 Training	1,528	800	1,650	2,200
001-127-513 Totals	<u>230,748</u>	<u>331,364</u>	<u>320,289</u>	<u>346,553</u>
Office of Sustainability Totals	<u>230,748</u>	<u>331,364</u>	<u>320,289</u>	<u>346,553</u>

Leon County Fiscal Year 2022 Adopted Budget

Facilities Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-150-519 Facilities Management				
51200 Regular Salaries And Wages	1,669,344	1,641,317	1,678,037	1,725,122
51400 Overtime	42,357	53,000	53,000	53,000
51500 Special Pay	0	10,400	10,400	10,400
52100 Fica Taxes	120,539	126,245	129,834	133,438
52200 Retirement Contribution	169,298	172,403	216,564	222,741
52210 Deferred Compensation Match	8,105	7,655	7,655	7,655
52300 Life & Health Insurance	500,863	536,518	567,393	599,920
52400 Workers Compensation	43,087	46,926	64,264	66,051
53100 Professional Services	0	0	-206,653	-212,853
53400 Other Contractual Services	1,954,425	2,426,928	2,400,787	2,420,850
54000 Travel & Per Diem	1,142	4,330	8,005	10,674
54100 Communications	14,557	10,069	10,069	10,069
54101 Communication - Phone System	1,530	1,540	1,695	1,695
54102 DMS Centrex Billing	6,550	6,720	8,515	8,515
54200 Postage	-527	200	200	200
54300 Utility Services	1,950,988	1,990,021	1,639,411	1,625,798
54400 Rentals And Leases	40,232	39,075	40,415	40,915
54505 Vehicle Coverage	11,623	13,208	18,334	15,634
54600 Repairs And Maintenance	792,001	630,359	744,735	759,035
54601 Vehicle Repair	31,297	54,850	52,148	48,846
54700 Printing And Binding	53	2,100	2,100	2,100
55100 Office Supplies	5,961	13,119	13,119	13,119
55200 Operating Supplies	145,070	104,350	104,350	104,350
55210 Fuel & Oil	25,486	41,565	44,880	41,455
55400 Publications, Subscriptions & Member	1,356	5,506	5,506	5,506
55401 Training	1,163	4,074	8,400	11,200
55408 Machinery and Equipment \$1,000 - \$19,999	10,512	0	22,500	0
56400 Machinery And Equipment	0	10,000	0	0
001-150-519 Totals	<u>7,547,010</u>	<u>7,952,478</u>	<u>7,645,663</u>	<u>7,725,435</u>
001-152-519 Facilities - Detention Center				
51200 Regular Salaries And Wages	0	365,102	368,798	379,863
52100 Fica Taxes	0	27,931	28,489	29,337
52200 Retirement Contribution	0	28,508	39,905	41,101
52300 Life & Health Insurance	0	130,733	81,100	85,682
52400 Workers Compensation	0	14,999	25,012	25,762
53400 Other Contractual Services	0	0	256,146	256,146
54000 Travel & Per Diem	0	0	2,250	3,000
54100 Communications	0	0	3,240	3,240
54300 Utility Services	0	1,215,530	1,248,996	1,251,421
54400 Rentals And Leases	0	0	5,000	5,000
54600 Repairs And Maintenance	0	660,885	402,306	408,690
55100 Office Supplies	0	0	3,000	3,000
55200 Operating Supplies	0	0	1,080	1,080
55400 Publications, Subscriptions & Member	0	0	1,940	1,940
55401 Training	0	0	3,750	5,000
001-152-519 Totals	<u>0</u>	<u>2,443,688</u>	<u>2,471,012</u>	<u>2,500,262</u>
001-410-529 Public Safety Complex Facilities				
51200 Regular Salaries And Wages	155,465	145,914	149,267	152,771
51400 Overtime	2,649	15,000	15,000	15,000
52100 Fica Taxes	11,311	11,326	11,445	11,712
52200 Retirement Contribution	13,846	14,565	16,151	16,530
52210 Deferred Compensation Match	330	0	0	0
52300 Life & Health Insurance	37,969	38,368	47,617	50,412
52400 Workers Compensation	5,146	5,673	8,013	8,251
53100 Professional Services	0	10,000	10,000	10,000
53400 Other Contractual Services	550,640	740,810	726,477	728,577
54000 Travel & Per Diem	592	811	1,500	2,000
54100 Communications	2,574	6,400	6,000	6,000

Leon County Fiscal Year 2022 Adopted Budget

Facilities Management

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
001-410-529 Public Safety Complex Facilities				
54200 Postage	0	250	250	250
54300 Utility Services	343,727	351,171	351,171	351,171
54400 Rentals And Leases	3,645	3,465	3,355	3,355
54500 Insurance	0	2,138	2,138	2,138
54506 Property Insurance	68,384	104,498	104,498	104,498
54600 Repairs And Maintenance	47,975	161,380	226,500	226,500
55100 Office Supplies	107	660	660	660
55200 Operating Supplies	66,902	41,940	51,940	51,940
55400 Publications, Subscriptions & Member	99	1,429	1,429	1,429
55401 Training	2,883	1,637	3,375	4,500
55408 Machinery and Equipment \$1,000 - \$19,999	27,564	0	3,500	0
56400 Machinery And Equipment	0	10,000	0	0
001-410-529 Totals	<u>1,341,809</u>	<u>1,667,435</u>	<u>1,740,286</u>	<u>1,747,694</u>
165-154-519 County Government Annex				
51200 Regular Salaries And Wages	40,399	33,772	34,784	35,828
51400 Overtime	79	1,000	1,000	1,000
51500 Special Pay	0	600	600	600
52100 Fica Taxes	2,872	2,584	2,661	2,740
52200 Retirement Contribution	3,349	3,377	3,764	3,877
52210 Deferred Compensation Match	56	0	0	0
52300 Life & Health Insurance	14,772	16,281	17,249	18,279
52400 Workers Compensation	1,652	1,642	2,359	2,430
53100 Professional Services	0	60,000	60,000	60,000
53400 Other Contractual Services	287,320	317,049	391,837	399,144
54100 Communications	0	500	500	500
54600 Repairs And Maintenance	52,386	113,949	104,089	104,089
55200 Operating Supplies	6,024	7,176	7,386	7,602
165-154-519 Totals	<u>408,909</u>	<u>557,930</u>	<u>626,229</u>	<u>636,089</u>
166-155-519 Huntington Oaks Plaza Operating				
53100 Professional Services	24,966	15,000	15,157	15,462
53400 Other Contractual Services	52,449	40,370	40,370	40,912
54600 Repairs And Maintenance	14,209	42,750	42,750	42,750
54700 Printing And Binding	0	200	200	200
55200 Operating Supplies	1,164	7,375	7,375	7,375
166-155-519 Totals	<u>92,789</u>	<u>105,695</u>	<u>105,852</u>	<u>106,699</u>
Facilities Management Totals	<u>9,390,517</u>	<u>12,727,226</u>	<u>12,589,042</u>	<u>12,716,179</u>

Leon County Fiscal Year 2022 Adopted Budget

Solid Waste

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>401-416-534 Yard Waste</u>				
51200 Regular Salaries And Wages	11,961	44,844	37,805	38,941
51400 Overtime	483	3,900	3,900	3,900
52100 Fica Taxes	908	3,434	3,143	3,230
52200 Retirement Contribution	1,087	4,485	4,091	4,213
52210 Deferred Compensation Match	3	997	997	997
52300 Life & Health Insurance	3,336	17,194	6,046	6,207
52400 Workers Compensation	934	3,738	4,078	4,200
53400 Other Contractual Services	200,490	313,862	162,480	163,980
54400 Rentals And Leases	0	1,650	1,650	1,650
54600 Repairs And Maintenance	0	7,500	10,000	10,000
54900 Other Current Charges & Obligations	0	200	200	200
55200 Operating Supplies	1,207	1,260	1,260	1,260
55401 Training	0	500	500	500
55408 Machinery and Equipment \$1,000 - \$19,999	14,188	0	0	0
401-416-534 Totals	234,597	403,564	236,150	239,278
<u>401-437-534 Rural Waste Service Centers</u>				
51200 Regular Salaries And Wages	306,888	252,332	279,934	287,624
51250 Regular OPS Salaries	79,840	24,950	24,950	24,950
51400 Overtime	20,954	25,000	25,000	25,000
51500 Special Pay	0	2,100	2,100	2,100
52100 Fica Taxes	24,809	21,477	23,062	23,650
52200 Retirement Contribution	33,095	27,883	40,073	41,149
52210 Deferred Compensation Match	983	1,093	1,093	1,093
52300 Life & Health Insurance	70,215	119,759	87,722	92,570
52400 Workers Compensation	24,430	22,859	36,762	37,752
53400 Other Contractual Services	89,844	83,126	83,126	83,126
54000 Travel & Per Diem	0	150	150	150
54100 Communications	709	780	780	780
54200 Postage	0	1,775	2,275	2,275
54300 Utility Services	0	2,780	2,780	2,780
54505 Vehicle Coverage	6,028	6,850	8,108	8,108
54600 Repairs And Maintenance	2,534	47,620	47,620	47,620
54601 Vehicle Repair	31,877	40,170	32,855	32,855
54700 Printing And Binding	85	2,300	2,050	2,050
54900 Other Current Charges & Obligations	105	140	140	140
55100 Office Supplies	96	682	682	682
55200 Operating Supplies	10,722	8,100	7,850	7,850
55210 Fuel & Oil	32,242	50,250	47,905	47,905
55401 Training	0	200	200	200
55408 Machinery and Equipment \$1,000 - \$19,999	17,362	0	0	0
401-437-534 Totals	752,821	742,376	757,217	772,409
<u>401-441-534 Transfer Station Operations</u>				
51200 Regular Salaries And Wages	557,636	503,902	509,172	523,451
51400 Overtime	16,515	20,000	20,000	20,000
51500 Special Pay	0	3,300	3,300	3,300
52100 Fica Taxes	41,346	39,488	40,068	41,162
52200 Retirement Contribution	49,784	49,635	57,634	59,261
52210 Deferred Compensation Match	1,777	3,734	3,734	3,734
52300 Life & Health Insurance	116,662	136,531	156,907	165,306
52400 Workers Compensation	37,175	36,553	48,298	49,645
53100 Professional Services	0	10,000	10,000	10,000
53400 Other Contractual Services	7,981,285	9,962,722	8,720,288	8,870,911
54000 Travel & Per Diem	0	800	800	800
54100 Communications	749	1,235	1,235	1,235
54101 Communication - Phone System	320	380	405	405
54400 Rentals And Leases	2,655	4,885	5,570	5,570
54500 Insurance	-3,107	0	0	0
54600 Repairs And Maintenance	87,241	110,694	152,444	152,444

Leon County Fiscal Year 2022 Adopted Budget

Solid Waste

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>401-441-534 Transfer Station Operations</u>				
54601 Vehicle Repair	41,247	63,390	55,030	55,030
54700 Printing And Binding	104	200	200	200
54900 Other Current Charges & Obligations	1,466	450	450	450
55100 Office Supplies	359	1,070	1,520	1,520
55200 Operating Supplies	19,645	17,780	17,780	17,780
55210 Fuel & Oil	111,133	99,825	95,250	95,250
55400 Publications, Subscriptions & Member	0	200	200	200
55401 Training	0	1,450	1,450	1,450
401-441-534 Totals	9,063,992	11,068,224	9,901,735	10,079,104
<u>401-442-534 Solid Waste Management Facility</u>				
51200 Regular Salaries And Wages	135,338	101,921	104,004	107,124
51400 Overtime	11,841	9,100	9,100	9,100
51500 Special Pay	0	3,000	3,000	3,000
52100 Fica Taxes	10,458	8,217	8,402	8,640
52200 Retirement Contribution	12,755	10,192	11,253	11,590
52210 Deferred Compensation Match	569	1,956	1,956	1,956
52300 Life & Health Insurance	34,174	38,384	39,120	41,238
52400 Workers Compensation	10,790	8,164	10,317	10,627
53100 Professional Services	24,977	53,000	53,000	53,000
53400 Other Contractual Services	66,513	88,520	98,520	98,520
54000 Travel & Per Diem	0	500	500	500
54100 Communications	1,279	700	700	700
54101 Communication - Phone System	850	820	870	870
54102 DMS Centrex Billing	1,970	1,355	1,685	1,685
54200 Postage	96	500	500	500
54300 Utility Services	65,623	69,683	69,683	69,683
54400 Rentals And Leases	5,670	12,440	12,885	12,885
54505 Vehicle Coverage	12,762	14,503	17,167	17,167
54600 Repairs And Maintenance	41,347	42,180	62,180	62,180
54601 Vehicle Repair	37,968	46,555	40,032	40,032
54700 Printing And Binding	0	350	350	350
54900 Other Current Charges & Obligations	0	750	750	750
55100 Office Supplies	603	1,000	1,000	1,000
55200 Operating Supplies	9,338	14,460	14,460	14,460
55210 Fuel & Oil	10,864	9,825	9,365	9,365
55400 Publications, Subscriptions & Member	0	200	200	200
55401 Training	358	2,700	2,700	2,700
401-442-534 Totals	496,142	540,975	573,699	579,822
<u>401-443-534 Hazardous Waste</u>				
51200 Regular Salaries And Wages	237,895	174,978	214,141	219,581
51400 Overtime	38,027	36,000	8,000	8,000
51500 Special Pay	0	1,500	1,500	1,500
52100 Fica Taxes	20,570	14,005	17,001	17,417
52200 Retirement Contribution	24,845	9,352	23,170	23,758
52210 Deferred Compensation Match	1,752	985	985	985
52300 Life & Health Insurance	24,883	25,258	46,910	49,202
52400 Workers Compensation	20,944	14,544	23,098	23,686
53100 Professional Services	3,720	0	0	0
53400 Other Contractual Services	448,558	380,778	414,695	416,525
54000 Travel & Per Diem	177	2,600	1,600	1,600
54100 Communications	139	0	600	600
54101 Communication - Phone System	225	225	235	235
54200 Postage	8	25	525	525
54300 Utility Services	0	1,410	1,410	1,410
54505 Vehicle Coverage	410	465	551	551
54600 Repairs And Maintenance	1,166	8,000	8,000	8,000
54601 Vehicle Repair	7,810	6,390	5,747	5,747
54700 Printing And Binding	0	1,370	670	670

Leon County Fiscal Year 2022 Adopted Budget

Solid Waste

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>401-443-534 Hazardous Waste</u>				
54800 Promotional Activities	1,085	4,300	4,300	4,300
54900 Other Current Charges & Obligations	0	2,000	2,000	2,000
55100 Office Supplies	434	450	450	450
55200 Operating Supplies	82,447	49,300	46,000	46,000
55210 Fuel & Oil	499	990	995	995
55400 Publications, Subscriptions & Member	150	601	751	751
55401 Training	509	200	600	600
401-443-534 Totals	<u>916,254</u>	<u>735,726</u>	<u>823,934</u>	<u>835,088</u>
Solid Waste Totals	<u>11,463,806</u>	<u>13,490,865</u>	<u>12,292,735</u>	<u>12,505,701</u>

Leon County Fiscal Year 2022 Adopted Budget

Clerk of the Circuit Court

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-132-586 Clerk - Finance Administration</u>				
59302 Budget Transfers	1,845,539	1,941,920	2,112,646	2,176,025
001-132-586 Totals	<u>1,845,539</u>	<u>1,941,920</u>	<u>2,112,646</u>	<u>2,176,025</u>
<u>110-537-614 Clerk - Article V Expenses</u>				
54913 Clerk Circuit Court Fees	420,865	395,908	395,384	403,292
110-537-614 Totals	<u>420,865</u>	<u>395,908</u>	<u>395,384</u>	<u>403,292</u>
Clerk of the Circuit Court Totals	<u>2,266,404</u>	<u>2,337,828</u>	<u>2,508,030</u>	<u>2,579,317</u>

Leon County Fiscal Year 2022 Adopted Budget

Property Appraiser

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-512-586 Property Appraiser</u>				
59306 Budget Transfer	5,051,875	5,215,123	5,350,215	5,457,219
001-512-586 Totals	<u>5,051,875</u>	<u>5,215,123</u>	<u>5,350,215</u>	<u>5,457,219</u>
Property Appraiser Totals	<u>5,051,875</u>	<u>5,215,123</u>	<u>5,350,215</u>	<u>5,457,219</u>

Leon County Fiscal Year 2022 Adopted Budget

Sheriff

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>110-510-586 Law Enforcement</u>				
51100 Executive Salaries	77,173	76,708	80,034	80,834
51200 Regular Salaries And Wages	22,952,071	22,868,331	25,415,051	27,188,438
51300 Other Salaries & Wages	108,724	237,743	10,400	10,400
51400 Overtime	918,767	1,099,450	1,106,560	1,117,626
51500 Special Pay	211,170	210,300	204,450	212,628
52100 Fica Taxes	1,760,457	1,791,653	1,985,116	2,054,595
52200 Retirement Contribution	5,054,614	4,908,037	5,551,037	6,106,141
52300 Life & Health Insurance	4,244,069	5,072,836	5,705,618	6,162,067
52400 Workers Compensation	416,094	541,678	634,650	634,650
52500 Unemployment Compensation	4,128	10,000	10,000	10,000
52600 Class C Travel	20	0	0	0
53143 Other Administrative / Professional	78,700	35,000	35,000	35,000
53144 Professional Services / Medical	65,847	52,550	56,800	56,800
53400 Other Contractual Services	239,194	317,940	602,540	852,540
53500 Investigations	47,691	100,500	95,000	95,000
54041 Travel and Per Diem	82,442	158,530	159,730	159,730
54042 Travel / Private Vehicle	0	200	200	200
54100 Communications	528,952	484,561	748,842	748,842
54200 Postage	20,353	18,590	19,590	19,590
54300 Utility Services	216,160	24,319	22,578	22,578
54400 Rentals And Leases	125,892	318,571	300,571	300,571
54506 Property Insurance	24,315	0	0	0
54541 Insurance / Auto	325,469	391,248	387,717	387,717
54542 Insurance / Professional Liability	341,424	287,127	308,598	308,598
54600 Repairs And Maintenance	3,778	3,000	3,750	3,750
54641 Repair and Maintenance / Autos	458,791	874,970	1,048,653	1,048,653
54643 Repair and Maintenance / Radios	6,273	26,017	26,017	26,017
54644 Repair and Maintenance / Office Equipment	519,201	556,156	1,052,667	1,052,667
54646 Repair and Maintenance / Facilities	146,917	13,235	9,735	9,735
54700 Printing And Binding	37,881	62,825	62,825	62,825
54942 Other Current Charges / Auto	126,068	115,675	50,367	50,367
54948 Other Current Charges / Other	98,001	310,825	250,575	350,575
54949 Uniform Cleaning	20,985	19,000	19,000	19,000
54950 Tuition Assistance	18,442	47,500	47,500	47,500
55100 Office Supplies	21,708	35,750	35,750	35,750
55200 Operating Supplies	0	22,200	0	0
55240 Data Processing Supplies	18,020	36,000	36,500	36,500
55241 Operating Supplies / Fuel and Lubrication	578,807	911,936	929,644	929,644
55242 Operating Supplies / Ammo	73,305	116,600	116,600	116,600
55244 Operating Supplies / Investigative	9,189	35,180	35,180	35,180
55249 Operating Supplies / Miscellaneous	978,080	515,493	374,163	374,163
55250 Operating Supplies / Uniforms	443,970	420,120	527,575	527,575
55275 Computer Software	68,097	81,700	59,956	59,956
55280 Computer Hardware <\$1000 unit	680	43,000	10,000	10,000
55400 Publications, Subscriptions & Member	144,268	118,224	119,974	119,974
55401 Training	62,476	169,825	179,025	179,025
56415 Machinery and Equipment - Motorcycle/Boat	3,571	130,000	0	0
56441 Machinery and Equipment / Auto	2,079,332	1,588,528	2,045,873	2,045,873
56443 Machinery and Equipment / Radio	0	0	50,790	50,790
56444 Machinery and Equipment / Office	570,469	204,465	428,875	428,875
56448 Machinery and Equipment / Other	523,442	215,400	221,400	221,400
59010 Sheriff - Less SRO Contract	0	-1,422,001	-1,458,806	-1,487,982
59100 Transfer	-656,375	0	0	0
110-510-586 Totals	44,199,101	44,257,495	49,723,670	52,918,957

110-511-586 Corrections

51100 Executive Salaries	77,174	76,708	80,034	80,034
51200 Regular Salaries And Wages	15,654,827	16,198,160	15,301,031	16,368,646
51300 Other Salaries & Wages	9,678	10,400	0	0
51400 Overtime	1,364,802	848,500	852,300	860,823
51500 Special Pay	67,824	67,338	58,098	58,098

Leon County Fiscal Year 2022 Adopted Budget

Sheriff

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>110-511-586 Corrections</u>				
52100 Fica Taxes	1,232,758	1,243,643	1,174,222	1,244,675
52200 Retirement Contribution	3,753,212	3,569,059	3,748,133	4,122,946
52300 Life & Health Insurance	3,451,182	4,145,092	3,946,048	4,261,732
52400 Workers Compensation	321,504	384,319	467,660	467,660
52500 Unemployment Compensation	3,582	20,000	20,000	20,000
53144 Professional Services / Medical	16,649	19,900	29,150	29,150
53400 Other Contractual Services	6,068,750	6,516,137	6,736,403	6,736,403
53410 Contract Services Promotion	2,220,514	1,300,000	1,425,000	1,425,000
54010 Travel-Local Mileage	8	200	200	200
54041 Travel and Per Diem	9,087	24,160	24,160	24,160
54100 Communications	132,272	87,048	87,048	87,048
54200 Postage	43	1,090	1,090	1,090
54300 Utility Services	1,020,603	20,900	20,900	20,900
54443 Rentals and Leases / Other	34,325	27,113	27,113	27,113
54506 Property Insurance	171,456	0	0	0
54520 Insurance - Property	188,187	0	0	0
54541 Insurance / Auto	0	17,510	19,133	19,133
54542 Insurance / Professional Liability	243,754	229,338	304,068	304,068
54544 Insurance Prisoner/Medical	115,534	126,000	0	0
54641 Repair and Maintenance / Autos	19,568	51,500	51,500	51,500
54644 Repair and Maintenance / Office Equipment	93,604	248,506	301,572	301,572
54646 Repair and Maintenance / Facilities	929,525	101,500	26,500	26,500
54700 Printing And Binding	17,774	12,500	12,500	12,500
54948 Other Current Charges / Other	21,021	115,000	140,000	140,000
54949 Uniform Cleaning	24,035	18,000	18,000	18,000
54950 Tuition Assistance	3,548	2,500	2,500	2,500
55100 Office Supplies	25,441	35,000	35,000	35,000
55200 Operating Supplies	100,209	272,745	259,545	259,545
55240 Data Processing Supplies	28,437	25,000	25,000	25,000
55241 Operating Supplies / Fuel and Lubrication	23,381	35,910	35,910	35,910
55246 Operating Supplies / Other Jail Supplies	526,331	500,286	500,286	500,286
55250 Operating Supplies / Uniforms	89,167	187,600	194,000	194,000
55275 Computer Software	0	0	600	600
55280 Computer Hardware <\$1000 unit	0	56,250	0	0
55400 Publications, Subscriptions & Member	70,361	65,089	65,189	65,189
55401 Training	5,402	4,000	6,000	6,000
56400 Machinery And Equipment	0	110,258	16,800	16,800
56441 Machinery and Equipment / Auto	81,403	60,000	0	0
56442 Machinery and Equipment - Jail	34,768	128,000	141,450	141,450
56443 Machinery and Equipment / Radio	0	0	5,200	5,200
56448 Machinery and Equipment / Other	60,093	0	0	0
59100 Transfer	656,756	0	0	0
110-511-586 Totals	<u>38,968,545</u>	<u>36,962,259</u>	<u>36,159,343</u>	<u>37,996,431</u>
Sheriff Totals	<u>83,167,646</u>	<u>81,219,754</u>	<u>85,883,013</u>	<u>90,915,388</u>

Leon County Fiscal Year 2022 Adopted Budget

Supervisor of Elections

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>060-520-513 Voter Registration</u>				
51100 Executive Salaries	142,923	145,415	153,113	154,568
51200 Regular Salaries And Wages	1,282,038	1,327,077	1,384,678	1,494,771
52100 Fica Taxes	103,058	112,737	117,224	125,648
52200 Retirement Contribution	304,036	326,564	353,821	369,599
52210 Deferred Compensation Match	4,042	3,500	3,500	3,500
52300 Life & Health Insurance	242,511	262,142	315,841	350,870
52400 Workers Compensation	6,755	5,072	3,806	3,907
53100 Professional Services	465	5,000	5,000	5,000
53400 Other Contractual Services	169,618	15,200	22,762	9,415
54000 Travel & Per Diem	8,357	32,000	16,100	36,300
54100 Communications	1,907	2,400	2,029	2,029
54101 Communication - Phone System	1,695	9,210	10,020	10,020
54102 DMS Centrex Billing	0	880	670	670
54200 Postage	37,470	32,300	58,031	35,231
54400 Rentals And Leases	405,115	430,337	89,775	89,895
54505 Vehicle Coverage	0	931	1,102	1,102
54600 Repairs And Maintenance	115,883	185,891	186,115	206,827
54601 Vehicle Repair	530	0	0	0
54700 Printing And Binding	17,574	33,150	105,514	60,267
54800 Promotional Activities	7,324	6,830	7,085	7,085
54900 Other Current Charges & Obligations	3,108	4,900	2,640	3,500
54961 Administrative Hearing	1,071	0	0	0
55100 Office Supplies	4,149	11,162	8,904	8,904
55200 Operating Supplies	26,078	9,561	19,990	16,385
55210 Fuel & Oil	37	0	0	0
55400 Publications, Subscriptions & Member	9,723	14,071	13,993	13,993
55401 Training	6,582	32,600	18,200	38,500
55408 Machinery and Equipment \$1,000 - \$19,999	9,300	7,000	5,000	10,000
56410 Machinery & Equipment <\$750	5,516	0	0	0
060-520-513 Totals	2,916,866	3,015,930	2,904,913	3,057,986
<u>060-520-586 Elections</u>				
59308 SOE-BUDGET TRANSFER	66,717	0	0	0
060-520-586 Totals	66,717	0	0	0
<u>060-521-513 Elections</u>				
51250 Regular OPS Salaries	291,390	315,618	494,527	300,856
51300 Other Salaries & Wages	264,162	0	0	0
52100 Fica Taxes	41,568	23,000	37,831	22,633
52200 Retirement Contribution	29,072	11,668	40,833	16,517
52300 Life & Health Insurance	87,208	30,167	38,909	21,957
52400 Workers Compensation	3,007	1,052	1,236	752
53100 Professional Services	57,973	35,000	40,050	40,050
53400 Other Contractual Services	174,134	303,132	411,879	270,518
53441 Other Contractual / Poll Workers	299,270	0	0	0
53442 Other Cont / Elec Temp Agency Help	63,071	0	0	0
53443 Other Cont / Election Security	25,530	0	0	0
54000 Travel & Per Diem	4,801	3,000	5,500	5,500
54100 Communications	9,987	16,200	13,600	13,600
54101 Communication - Phone System	925	1,175	1,235	1,235
54102 DMS Centrex Billing	14,280	9,310	10,035	10,035
54200 Postage	165,246	55,000	125,326	70,208
54400 Rentals And Leases	4,870	15,730	53,246	53,246
54410 Rental and Leases / Polling Place St	22,978	0	0	0
54516 General Liability Claims	1,000	0	0	0
54600 Repairs And Maintenance	351,419	372,654	386,365	345,624
54601 Vehicle Repair	1,088	2,480	3,393	3,393
54700 Printing And Binding	168,214	125,351	256,163	103,052
54712 Printing & Binding / Elections Ballots	88,219	0	0	0
54713 Printing & Binding / PW Training Mate	19,779	0	0	0

Leon County Fiscal Year 2022 Adopted Budget

Supervisor of Elections

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
060-521-513 Elections				
54800 Promotional Activities	34,650	19,600	35,708	29,258
54811 Poll Worker Education	263	0	0	0
54900 Other Current Charges & Obligations	3,716	5,000	10,350	3,500
54961 Administrative Hearing	418	0	0	0
54962 Canvassing Board	898	0	0	0
54963 Election Notices	2,189	0	0	0
55100 Office Supplies	38,568	26,600	38,055	10,075
55111 Office Supplies / Early Voting	71	0	0	0
55113 Office Supplies / Canvassing Board	157	0	0	0
55200 Operating Supplies	38,389	19,316	27,827	14,828
55210 Fuel & Oil	1,606	2,620	3,280	3,850
55263 Operating Supplies / Canvassing Board	45	0	0	0
55401 Training	0	0	5,400	0
55408 Machinery and Equipment \$1,000 - \$19,999	1,338	4,000	0	0
56410 Machinery & Equipment <\$750	1,164	0	0	0
060-521-513 Totals	<u>2,312,661</u>	<u>1,397,673</u>	<u>2,040,748</u>	<u>1,340,687</u>
060-521-586 Elections				
59308 SOE-BUDGET TRANSFER	155,672	0	0	0
060-521-586 Totals	<u>155,672</u>	<u>0</u>	<u>0</u>	<u>0</u>
Supervisor of Elections Totals	<u>5,451,915</u>	<u>4,413,603</u>	<u>4,945,661</u>	<u>4,398,673</u>

Leon County Fiscal Year 2022 Adopted Budget

Tax Collector

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-513-586 Tax Collector</u>				
59307 Budget Transfer	5,130,339	5,462,992	5,612,706	5,722,961
001-513-586 Totals	<u>5,130,339</u>	<u>5,462,992</u>	<u>5,612,706</u>	<u>5,722,961</u>
<u>123-513-586 Tax Collector</u>				
59307 Budget Transfer	69,639	72,568	73,294	74,028
123-513-586 Totals	<u>69,639</u>	<u>72,568</u>	<u>73,294</u>	<u>74,028</u>
<u>135-513-586 Tax Collector</u>				
59307 Budget Transfer	169,416	162,395	162,395	162,395
135-513-586 Totals	<u>169,416</u>	<u>162,395</u>	<u>162,395</u>	<u>162,395</u>
<u>145-513-586 Tax Collector</u>				
59307 Budget Transfer	50,962	59,106	60,288	61,197
145-513-586 Totals	<u>50,962</u>	<u>59,106</u>	<u>60,288</u>	<u>61,197</u>
<u>162-513-586 Tax Collector</u>				
59307 Budget Transfer	2,187	5,500	5,200	5,200
162-513-586 Totals	<u>2,187</u>	<u>5,500</u>	<u>5,200</u>	<u>5,200</u>
<u>164-513-586 Tax Collector</u>				
59307 Budget Transfer	4,571	5,000	5,000	5,000
164-513-586 Totals	<u>4,571</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<u>401-513-586 Tax Collector</u>				
59307 Budget Transfer	30,569	34,606	35,644	36,713
401-513-586 Totals	<u>30,569</u>	<u>34,606</u>	<u>35,644</u>	<u>36,713</u>
Tax Collector Totals	<u>5,457,683</u>	<u>5,802,167</u>	<u>5,954,527</u>	<u>6,067,494</u>

Leon County Fiscal Year 2022 Adopted Budget

Court Administration

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-540-601 Court Administration</u>				
51200 Regular Salaries And Wages	149,199	134,087	123,203	125,816
52100 Fica Taxes	10,795	10,258	9,426	9,626
52200 Retirement Contribution	16,639	13,409	13,331	13,614
52300 Life & Health Insurance	35,545	40,853	43,058	45,619
52400 Workers Compensation	252	285	351	359
53400 Other Contractual Services	0	9,900	9,900	9,900
54000 Travel & Per Diem	611	209	157	209
54100 Communications	2,070	3,060	4,329	4,329
54102 DMS Centrex Billing	1,800	0	0	0
54200 Postage	0	200	200	200
54400 Rentals And Leases	1,423	0	0	0
54700 Printing And Binding	0	200	200	200
54900 Other Current Charges & Obligations	0	1,401	1,401	1,401
55100 Office Supplies	355	450	450	450
55200 Operating Supplies	266	2,092	2,092	2,092
55401 Training	0	1,800	1,350	1,800
001-540-601 Totals	<u>218,956</u>	<u>218,204</u>	<u>209,448</u>	<u>215,615</u>
<u>001-540-713 Court Information Systems</u>				
54101 Communication - Phone System	0	9,760	10,410	10,410
54102 DMS Centrex Billing	0	2,400	3,010	3,010
001-540-713 Totals	<u>0</u>	<u>12,160</u>	<u>13,420</u>	<u>13,420</u>
<u>001-540-719 Court Operating</u>				
54101 Communication - Phone System	10,015	0	0	0
001-540-719 Totals	<u>10,015</u>	<u>0</u>	<u>0</u>	<u>0</u>
Court Administration Totals	<u>228,971</u>	<u>230,364</u>	<u>222,868</u>	<u>229,035</u>

Leon County Fiscal Year 2022 Adopted Budget

State Attorney

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>110-532-602 State Attorney</u>				
51300 Other Salaries & Wages	37,000	37,000	37,000	37,000
53500 Investigations	0	5,400	5,400	5,400
54100 Communications	5,794	7,000	7,000	7,000
54600 Repairs And Maintenance	4,207	5,700	5,700	5,700
54900 Other Current Charges & Obligations	17,717	42,500	42,500	42,500
55200 Operating Supplies	16,527	21,000	21,000	21,000
110-532-602 Totals	<u>81,245</u>	<u>118,600</u>	<u>118,600</u>	<u>118,600</u>
<u>110-532-713 State Attorney</u>				
54101 Communication - Phone System	13,520	12,350	13,335	13,335
110-532-713 Totals	<u>13,520</u>	<u>12,350</u>	<u>13,335</u>	<u>13,335</u>
State Attorney Totals	<u>94,765</u>	<u>130,950</u>	<u>131,935</u>	<u>131,935</u>

Leon County Fiscal Year 2022 Adopted Budget

Public Defender

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>110-533-603 Public Defender</u>				
51300 Other Salaries & Wages	37,000	37,000	37,000	37,000
52200 Retirement Contribution	35	0	0	0
53100 Professional Services	0	10,438	10,438	10,438
53500 Investigations	4,114	8,150	8,150	8,150
54100 Communications	7,531	12,240	12,240	12,240
54200 Postage	120	1,291	1,291	1,291
54400 Rentals And Leases	6,680	13,640	13,640	13,640
54900 Other Current Charges & Obligations	372	7,000	7,000	7,000
55200 Operating Supplies	52,133	28,766	28,766	28,766
110-533-603 Totals	<u>107,985</u>	<u>118,525</u>	<u>118,525</u>	<u>118,525</u>
<u>110-533-713 Public Defender</u>				
54101 Communication - Phone System	16,455	23,220	25,120	25,120
110-533-713 Totals	<u>16,455</u>	<u>23,220</u>	<u>25,120</u>	<u>25,120</u>
Public Defender Totals	<u>124,440</u>	<u>141,745</u>	<u>143,645</u>	<u>143,645</u>

Leon County Fiscal Year 2022 Adopted Budget

Other Court-Related Programs

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
110-555-715 Legal Aid				
58224 Legal Services Of North Fl (801)	257,500	257,500	257,500	257,500
110-555-715 Totals	<u>257,500</u>	<u>257,500</u>	<u>257,500</u>	<u>257,500</u>
114-586-662 Court Administration - Teen Court				
51200 Regular Salaries And Wages	41,372	42,629	24,930	25,678
52100 Fica Taxes	4,660	3,432	1,922	1,979
52200 Retirement Contribution	5,478	4,263	2,697	2,778
52300 Life & Health Insurance	16,477	11,535	9,932	10,513
52400 Workers Compensation	119	91	71	73
53400 Other Contractual Services	2,185	2,300	2,300	2,300
54000 Travel & Per Diem	707	1,325	1,325	1,325
54200 Postage	102	250	250	250
54400 Rentals And Leases	0	1,401	1,401	1,401
54700 Printing And Binding	0	400	400	400
54900 Other Current Charges & Obligations	0	750	750	750
55100 Office Supplies	0	1,411	1,696	2,466
55200 Operating Supplies	751	1,650	1,650	1,650
55400 Publications, Subscriptions & Member	0	200	200	200
55401 Training	0	1,785	1,785	1,785
114-586-662 Totals	<u>71,850</u>	<u>73,422</u>	<u>51,309</u>	<u>53,548</u>
117-509-569 Alternative Juvenile Programs				
51200 Regular Salaries And Wages	48,721	64,176	65,460	67,424
51500 Special Pay	-4,060	-29,286	-36,836	-37,941
52100 Fica Taxes	4,694	4,910	5,007	5,158
52200 Retirement Contribution	5,586	6,418	7,083	7,295
52300 Life & Health Insurance	8,296	8,377	8,864	9,387
52400 Workers Compensation	113	136	186	192
55200 Operating Supplies	1,323	3,302	3,302	0
117-509-569 Totals	<u>64,673</u>	<u>58,033</u>	<u>53,066</u>	<u>51,515</u>
117-546-714 Law Library				
56600 Books, Publications & Libr Material	0	51,395	51,680	52,440
117-546-714 Totals	<u>0</u>	<u>51,395</u>	<u>51,680</u>	<u>52,440</u>
117-548-662 Judicial Programs/Article V				
51200 Regular Salaries And Wages	96,864	162,817	151,909	155,944
51500 Special Pay	-2,343	-33,878	-36,276	-37,060
52100 Fica Taxes	4,388	11,372	10,459	10,772
52200 Retirement Contribution	5,088	17,595	17,972	18,512
52300 Life & Health Insurance	4,585	24,972	24,697	26,129
52400 Workers Compensation	99	318	405	416
55200 Operating Supplies	0	6,518	6,518	0
117-548-662 Totals	<u>108,681</u>	<u>189,714</u>	<u>175,684</u>	<u>174,713</u>
117-555-715 Legal Aid - Court				
58224 Legal Services Of North Fl (801)	43,978	51,395	51,680	52,440
117-555-715 Totals	<u>43,978</u>	<u>51,395</u>	<u>51,680</u>	<u>52,440</u>
Other Court-Related Programs Totals	<u>546,683</u>	<u>681,459</u>	<u>640,919</u>	<u>642,156</u>

Leon County Fiscal Year 2022 Adopted Budget

Guardian Ad Litem

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-547-685 Guardian Ad Litem</u>				
53400 Other Contractual Services	3,516	6,386	5,214	5,214
54100 Communications	16,516	14,296	13,824	13,824
54200 Postage	1,810	1,200	1,200	1,200
001-547-685 Totals	<u>21,841</u>	<u>21,882</u>	<u>20,238</u>	<u>20,238</u>
<u>001-547-713 GAL Information Systems</u>				
54101 Communication - Phone System	2,535	2,220	2,410	2,410
54102 DMS Centrex Billing	180	175	225	225
001-547-713 Totals	<u>2,715</u>	<u>2,395</u>	<u>2,635</u>	<u>2,635</u>
Guardian Ad Litem Totals	<u>24,556</u>	<u>24,277</u>	<u>22,873</u>	<u>22,873</u>

Leon County Fiscal Year 2022 Adopted Budget

Fire Control

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>145-838-522 Fire Services Payment</u>				
53400 Other Contractual Services	8,135,265	8,351,804	9,875,155	10,207,751
145-838-522 Totals	<u>8,135,265</u>	<u>8,351,804</u>	<u>9,875,155</u>	<u>10,207,751</u>
<u>145-843-522 Volunteer Fire Department</u>				
54200 Postage	1,564	0	0	0
54800 Promotional Activities	279,898	482,479	482,479	482,479
55410 Infrastructure \$0-\$199,000	138,286	0	0	0
145-843-522 Totals	<u>419,747</u>	<u>482,479</u>	<u>482,479</u>	<u>482,479</u>
Fire Control Totals	<u>8,555,012</u>	<u>8,834,283</u>	<u>10,357,634</u>	<u>10,690,230</u>

Leon County Fiscal Year 2022 Adopted Budget

Other Non-Operating

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-114-512 PLACE - Economic Development</u>				
58100 Aids To Government Agencies	117,287	0	0	0
001-114-512 Totals	<u>117,287</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>001-278-551 Summer Youth Employment</u>				
51300 Other Salaries & Wages	0	32,753	32,753	32,753
52100 Fica Taxes	0	2,462	2,466	2,466
52400 Workers Compensation	0	337	337	337
54200 Postage	0	800	800	800
54700 Printing And Binding	0	500	500	500
55200 Operating Supplies	0	3,875	3,875	3,875
001-278-551 Totals	<u>0</u>	<u>40,727</u>	<u>40,731</u>	<u>40,731</u>
<u>001-403-515 Blueprint</u>				
51200 Regular Salaries And Wages	388,386	410,193	410,193	422,308
51500 Special Pay	0	5,400	5,400	5,400
52100 Fica Taxes	27,352	30,249	30,249	31,018
52200 Retirement Contribution	48,200	55,103	59,180	60,955
52300 Life & Health Insurance	71,606	76,826	81,163	85,894
52400 Workers Compensation	683	838	1,131	1,165
001-403-515 Totals	<u>536,227</u>	<u>578,609</u>	<u>587,316</u>	<u>606,740</u>
<u>001-820-519 Non-Operating General Fund</u>				
52500 Unemployment Compensation	0	50,000	50,000	50,000
53100 Professional Services	111,484	244,338	223,091	223,091
53102 Mental Health & Alcohol	3,370	7,500	7,500	7,500
53160 Bank Service Charges	201,261	205,000	205,000	205,000
53200 Accounting And Auditing	406,172	298,000	298,000	298,000
53400 Other Contractual Services	0	0	277,777	277,777
54000 Travel & Per Diem	1,100	2,028	3,750	5,000
54400 Rentals And Leases	20,915	18,965	18,185	18,185
54900 Other Current Charges & Obligations	97,730	68,520	91,729	91,729
54908 Other Current Charges & Obligations	21,369	25,000	25,000	25,000
54909 Employee Incentives	0	19,100	19,100	19,100
55400 Publications, Subscriptions & Member	78,609	65,986	64,764	64,764
58200 Aids To Private Organizations	51,402	37,000	37,000	37,000
001-820-519 Totals	<u>993,412</u>	<u>1,041,437</u>	<u>1,320,896</u>	<u>1,322,146</u>
<u>001-972-559 CRA-Payment</u>				
54900 Other Current Charges & Obligations	2,722,485	3,518,010	3,511,976	3,986,435
001-972-559 Totals	<u>2,722,485</u>	<u>3,518,010</u>	<u>3,511,976</u>	<u>3,986,435</u>
<u>110-620-689 Juvenile Detention Payment - State</u>				
58100 Aids To Government Agencies	1,469,520	1,174,781	1,289,909	1,330,908
110-620-689 Totals	<u>1,469,520</u>	<u>1,174,781</u>	<u>1,289,909</u>	<u>1,330,908</u>
<u>116-800-562 Drug Abuse</u>				
53400 Other Contractual Services	0	84,835	89,015	93,480
116-800-562 Totals	<u>0</u>	<u>84,835</u>	<u>89,015</u>	<u>93,480</u>
<u>125-991-595 Grant Match Funds</u>				
54900 Other Current Charges & Obligations	0	90,000	90,000	90,000
125-991-595 Totals	<u>0</u>	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>
<u>140-838-572 Payment to City- Parks & Recreation</u>				
53400 Other Contractual Services	1,443,006	1,504,334	1,568,268	1,634,919
140-838-572 Totals	<u>1,443,006</u>	<u>1,504,334</u>	<u>1,568,268</u>	<u>1,634,919</u>

Leon County Fiscal Year 2022 Adopted Budget

Other Non-Operating

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>164-838-535 Sewer Services Killearn Lakes Units I and II</u>				
58100 Aids To Government Agencies	224,206	232,500	232,500	232,500
164-838-535 Totals	<u>224,206</u>	<u>232,500</u>	<u>232,500</u>	<u>232,500</u>
Other Non-Operating Totals	<u>7,506,144</u>	<u>8,265,233</u>	<u>8,730,611</u>	<u>9,337,859</u>

Leon County Fiscal Year 2022 Adopted Budget

Risk Financing & Workers Comp

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
501-821-596 Workers' Comp Risk Management				
54502 A D & D Law Enforcement	22,949	27,103	23,164	23,395
54503 Public Official Liability	357,780	375,700	462,600	467,226
54504 Bonds	100	100	100	101
54505 Vehicle Coverage	255,925	268,700	335,600	338,956
54506 Property Insurance	647,608	722,400	685,900	692,759
54507 Aviation Insurance	47,693	40,100	68,100	68,781
54508 VFD - G/L Property, Equipment	44,647	46,100	48,900	49,389
54509 Excess Deposit Premium	248,644	234,700	265,200	267,852
54510 Service Fee	55,875	60,000	60,000	60,600
54513 State Assessment	39,992	57,500	57,500	58,075
54514 Workers Comp Claims	2,195,509	1,800,000	2,400,000	2,415,965
54515 At Fault Vehicle Repair Claims	25,483	30,000	30,000	30,300
54516 General Liability Claims	116,858	110,000	110,000	110,000
54600 Repairs And Maintenance	-16,329	40,000	40,000	40,000
54900 Other Current Charges & Obligations	2,846	30,000	30,000	30,000
55408 Machinery and Equipment \$1,000 - \$19,999	24,566	0	0	0
501-821-596 Totals	<u>4,070,146</u>	<u>3,842,403</u>	<u>4,617,064</u>	<u>4,653,399</u>
Risk Financing & Workers Comp Totals	<u>4,070,146</u>	<u>3,842,403</u>	<u>4,617,064</u>	<u>4,653,399</u>

Leon County Fiscal Year 2022 Adopted Budget

Communications

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>001-470-519 MIS Automation - General Fund</u>				
54110 Com-net Communications	0	195,190	228,270	228,270
54600 Repairs And Maintenance	0	110,130	96,930	96,930
001-470-519 Totals	<u>0</u>	<u>305,320</u>	<u>325,200</u>	<u>325,200</u>
<u>001-529-519 Radio Communication Systems (800 MHZ)</u>				
53400 Other Contractual Services	617,189	638,699	665,540	678,851
54900 Other Current Charges & Obligations	884,685	910,742	973,542	1,002,748
56400 Machinery And Equipment	0	137,509	137,509	0
001-529-519 Totals	<u>1,501,875</u>	<u>1,686,950</u>	<u>1,776,591</u>	<u>1,681,599</u>
<u>060-470-513 MIS Automation-SOE</u>				
54600 Repairs And Maintenance	28,094	27,755	17,235	17,235
060-470-513 Totals	<u>28,094</u>	<u>27,755</u>	<u>17,235</u>	<u>17,235</u>
<u>106-470-541 MIS Automation - Transportation Trust</u>				
54110 Com-net Communications	0	13,520	17,160	17,160
54600 Repairs And Maintenance	0	7,870	6,820	6,820
106-470-541 Totals	<u>0</u>	<u>21,390</u>	<u>23,980</u>	<u>23,980</u>
<u>110-470-602 MIS Automation - State Attorney</u>				
54110 Com-net Communications	18,365	19,350	25,720	25,720
54600 Repairs And Maintenance	12,177	12,550	10,890	10,890
110-470-602 Totals	<u>30,542</u>	<u>31,900</u>	<u>36,610</u>	<u>36,610</u>
<u>110-470-603 MIS Automation - Public Defender</u>				
54110 Com-net Communications	27,505	28,900	37,920	37,920
54600 Repairs And Maintenance	23,068	22,060	18,545	18,545
110-470-603 Totals	<u>50,573</u>	<u>50,960</u>	<u>56,465</u>	<u>56,465</u>
<u>111-470-523 MIS Automation - Probation Services</u>				
54110 Com-net Communications	0	8,860	11,640	11,640
54600 Repairs And Maintenance	0	6,230	5,310	5,310
111-470-523 Totals	<u>0</u>	<u>15,090</u>	<u>16,950</u>	<u>16,950</u>
<u>120-470-524 MIS Automation - Building Inspection</u>				
54110 Com-net Communications	0	2,810	3,530	3,530
54600 Repairs And Maintenance	943	900	760	760
120-470-524 Totals	<u>943</u>	<u>3,710</u>	<u>4,290</u>	<u>4,290</u>
<u>121-470-537 MIS Automation - Growth Management</u>				
54110 Com-net Communications	0	10,560	13,300	13,300
54600 Repairs And Maintenance	0	8,285	6,965	6,965
121-470-537 Totals	<u>0</u>	<u>18,845</u>	<u>20,265</u>	<u>20,265</u>
<u>123-470-538 MIS Automation - Stormwater</u>				
54600 Repairs And Maintenance	86	80	70	70
123-470-538 Totals	<u>86</u>	<u>80</u>	<u>70</u>	<u>70</u>
<u>135-470-526 MIS Automation - EMS Fund</u>				
54110 Com-net Communications	0	12,210	16,230	16,230
54600 Repairs And Maintenance	0	5,165	4,410	4,410
135-470-526 Totals	<u>0</u>	<u>17,375</u>	<u>20,640</u>	<u>20,640</u>
<u>140-470-562 MIS Automation - Animal Control</u>				
54110 Com-net Communications	0	1,040	1,380	1,380

Leon County Fiscal Year 2022 Adopted Budget

Communications

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<u>140-470-562 MIS Automation - Animal Control</u>				
54600 Repairs And Maintenance	0	2,705	2,480	2,480
140-470-562 Totals	<u>0</u>	<u>3,745</u>	<u>3,860</u>	<u>3,860</u>
<u>140-470-572 MIS Automation - Parks and Recreation</u>				
54110 Com-net Communications	0	17,385	18,370	18,370
54600 Repairs And Maintenance	0	900	760	760
140-470-572 Totals	<u>0</u>	<u>18,285</u>	<u>19,130</u>	<u>19,130</u>
<u>160-470-552 MIS Automation - Tourism Development</u>				
54110 Com-net Communications	4,735	4,850	5,940	6,118
54600 Repairs And Maintenance	3,087	3,605	2,620	2,699
160-470-552 Totals	<u>7,822</u>	<u>8,455</u>	<u>8,560</u>	<u>8,817</u>
<u>401-470-534 MIS Automation - Solid Waste Fund</u>				
54110 Com-net Communications	0	24,000	25,200	25,200
54600 Repairs And Maintenance	0	3,770	3,170	3,170
401-470-534 Totals	<u>0</u>	<u>27,770</u>	<u>28,370</u>	<u>28,370</u>
<u>501-470-513 MIS Automation-Risk Fund</u>				
54600 Repairs And Maintenance	257	245	205	211
501-470-513 Totals	<u>257</u>	<u>245</u>	<u>205</u>	<u>211</u>
<u>502-900-590 Communications Trust</u>				
53400 Other Contractual Services	23,326	0	0	0
54100 Communications	-37	0	0	0
54101 Communication - Phone System	143,354	271,538	294,201	303,028
54102 DMS Centrex Billing	60,454	45,023	54,457	56,091
54110 Com-net Communications	338,148	466,061	560,835	577,660
54400 Rentals And Leases	242,011	268,740	303,400	306,434
54600 Repairs And Maintenance	33,070	316,824	268,248	276,296
502-900-590 Totals	<u>840,325</u>	<u>1,368,186</u>	<u>1,481,141</u>	<u>1,519,509</u>
<u>505-470-519 MIS Automation - Motor Pool Fund</u>				
54110 Com-net Communications	740	920	1,180	1,180
54600 Repairs And Maintenance	1,458	1,395	1,170	1,170
505-470-519 Totals	<u>2,198</u>	<u>2,315</u>	<u>2,350</u>	<u>2,350</u>
Communications Totals	<u>2,462,715</u>	<u>3,608,376</u>	<u>3,841,912</u>	<u>3,785,551</u>