

**Leon County Fiscal Year 2022 Adopted Budget****Budget by Fund**

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## Leon County Fiscal Year 2022 Adopted Budget

### Organization of Funds

#### **Basis of Budget**

Leon County's Governmental and Fiduciary Funds are prepared on a modified accrual basis.

Revenues are recognized when measurable and available under budgetary basis. The following revenues are considered to be susceptible to accrual: taxes, charges for services, interest, state revenue sharing, federal forestry revenue, insurance agent revenues, 5<sup>th</sup> & 6<sup>th</sup> cent gas tax, federal and state grants, planning and zoning revenue, communication services tax, and special assessments.

Obligations are budgeted as expenses and generally recorded when the related fund liability is incurred. An exception is principal and interest on general long-term debt which is recorded when due.

The budgets of the proprietary funds (enterprise and internal service) are prepared on an accrual basis. The revenues are recognized when earned and their expenses are recognized when incurred.

Florida state law requires that receipts from all sources be budgeted at 95% of anticipated receipts.

#### **Funds**

The financial activities of the County are recorded in separate funds. Each fund is considered a separate accounting entity. The operations of each fund are accounted for within a set of self-balancing accounts that include assets, liabilities, fund equity, revenues, and expenditures, or expenses, as necessary. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

*The various funds are as follows:*

#### **Governmental Fund Types**

**General Fund** – The general operating fund of the Board. This fund is used to account for all financial transactions not required to be accounted for in another fund.

**Special Revenue Funds** – Funds used to account for special assessments and specific governmental revenue sources. Major capital projects that are restricted by law, or administrative action, for expenditures for specific purposes are not considered Special Revenue Funds. Examples of Special Revenue Funds are Building Inspection, Transportation Trust, Emergency Medical Services, Fire Rescue Services, Tourist Development, and Probation Services.

**Debt Service Funds** – Funds used to record the funding and payment of principal and interest on debt reported in the General Long-Term Debt Account Group.

**Capital Projects Funds** – These funds are used to account for the acquisition or construction of major capital facilities other than those financed by the Proprietary Funds. Examples of Capital Projects Funds are the Local Option Sales Tax and Governmental Capital.

#### **Proprietary Fund Types**

**Enterprise Fund** – A fund used to report operations that provide services financed primarily by user charges. An example of an enterprise fund is the Solid Waste Operations Fund.

**Internal Service Funds** – A fund used to to account for goods or services provided by various departments to other departments of the Board on a cost-reimbursement basis. These funds consist of the Motor Pool Fund, the Communication Trust Fund, and the Insurance Service Fund.

**Leon County Fiscal Year 2022 Adopted Budget**  
**Fund Revenue By Source**

Fund	Property Tax MSTU or Assmt (1)	State Gas Tax	Local Gas Tax	State Revenue Sharing	1/2 Cent Sales Tax	Local Sales Tax	PST and CST (2)	Fund Balance (3)	Fines	Fees & Licenses (4)	Transfers	Other Revenue (5)	Total Budgeted Revenue
001 General Fund	63,612,744	-	-	95,358	-	-	-	3,629,682	214,999	1,049,123	6,054,772	4,430,281	79,086,959
060 Supervisor of Elections	-	-	-	-	-	-	-	-	-	-	4,989,715	-	4,989,715
106 Transportation Trust	-	3,857,190	7,113,315	-	-	-	-	-	-	261,424	6,806,102	489,229	18,527,260
110 Fine and Forfeiture	90,948,385	-	-	16,764	-	-	-	-	115,995	686,495	-	306,310	92,073,949
111 Probation Services	-	-	-	-	-	-	-	-	-	540,645	3,246,807	100,000	3,887,452
114 Teen Court	-	-	-	-	-	-	-	-	-	64,209	-	-	64,209
116 Drug Abuse Trust	-	-	-	-	-	-	-	-	-	97,134	-	475	97,609
117 Judicial Programs	-	-	-	-	-	-	-	102,881	-	232,560	-	-	335,441
120 Building Inspection	-	-	-	6,935	-	-	-	289,589	-	2,316,385	-	-	2,612,909
121 Dvlpmnt Svcs & Envrmt Mgmt	-	-	-	-	-	-	-	-	30,210	1,793,220	2,215,948	17,005	4,056,383
123 Stormwater Utility	3,500,045	-	-	-	-	-	-	-	-	-	2,273,726	33,345	5,807,116
124 SHIP Trust	-	-	-	-	-	-	-	-	-	-	-	741,540	741,540
125 Grants	-	-	-	402,368	-	-	-	-	-	-	311,672	156,434	870,474
126 Non-Countywide Gen Rev	-	-	-	5,776,445	12,928,414	-	2,565,000	-	-	205,628	-	212,088	21,687,575
127 Grants - Interest Bearing	-	-	-	60,000	-	-	-	-	-	-	-	-	60,000
130 9-1-1 Emergency Comm	-	-	-	1,252,147	-	-	-	-	-	-	-	-	1,252,147
135 Emergency Medical Svcs	9,287,268	-	-	-	-	-	-	127,009	-	13,840,651	1,344,162	307,360	24,906,450
140 Municipal Services	-	-	-	-	-	-	9,270,382	-	-	-	500,000	94,756	9,865,138
145 Fire Rescue Service	-	-	-	-	-	-	-	-	-	9,105,992	1,400,000	-	10,505,992
160 Tourist Development	-	-	-	-	-	5,074,701	-	172,657	-	-	-	107,139	5,354,497
162 Special Assess. 2/3 Paving	88,600	-	-	-	-	-	-	-	-	-	-	12,000	100,600
164 Special Assess. Killlearn	237,500	-	-	-	-	-	-	-	-	-	-	-	237,500
165 Bank of America Building	-	-	-	-	-	-	-	-	-	205,833	-	1,013,669	1,219,502
166 Huntington Oaks Plaza	-	-	-	-	-	-	-	-	-	-	-	290,339	290,339
222 Bond Series 2014	-	-	-	-	-	-	-	-	-	-	3,270,062	-	3,270,062
223 Bond Series 2020 Capital Equipment Financing	-	-	-	-	-	-	-	-	-	-	127,731	130,000	257,731
224 Supervisor of Elections Building	-	-	-	-	-	-	-	-	-	-	354,083	-	354,083
225 ESCO Lease	-	-	-	-	-	-	-	-	-	-	1,202,464	-	1,202,464
305 Capital Improvements	-	-	-	-	-	-	-	3,600,000	-	-	7,412,500	75,566	11,088,066
306 Transportation Capital	-	-	-	-	-	-	-	440,450	-	-	2,016,170	-	2,456,620
330 9-1-1 Capital Projects	-	-	-	-	-	-	-	-	-	-	-	31,255	31,255
351 Sales Tax Extension 2020	-	-	-	-	-	4,354,800	-	-	-	-	-	-	4,354,800
352 Sales Tax Ext 2020 - JPA	-	-	-	-	-	4,879,942	-	-	-	-	-	-	4,879,942
401 Solid Waste	1,543,407	-	-	-	-	-	-	-	-	10,313,399	1,652,329	204,699	13,713,834
501 Insurance Service	-	-	-	-	-	-	-	-	-	48,900	4,806,921	-	4,855,821
502 Communications Trust	-	-	-	-	-	-	-	-	-	-	-	1,481,141	1,481,141
505 Motor Pool	-	-	-	-	-	-	-	-	-	-	-	2,850,010	2,850,010
<b>TOTAL</b>	<b>169,217,949</b>	<b>3,857,190</b>	<b>7,113,315</b>	<b>7,610,017</b>	<b>12,928,414</b>	<b>14,309,443</b>	<b>11,835,382</b>	<b>8,362,268</b>	<b>361,204</b>	<b>40,712,698</b>	<b>45,227,143</b>	<b>17,891,562</b>	<b>294,199,442</b>

- Notes:**  
The \$294,199,442 total budgeted revenue is net of interfund transfers.
- Property tax from ad-valorem is allocated in Fund 001-General Fund and Fund 110-Fine and Forfeiture, while the EMS MSTU is allocated in Fund 135-Emergency Medical Services and the other non-advalorem assessments are allocated in Fund 123-Stormwater, Fund 145-Fire Services, Fund 162-Paving Assessment, Fund 164-Special Assessment-Killlearn Lakes Sewer and Fund 401-Solid Waste.
  - Public Services Tax (PST) on utilities is estimated to provide \$9.3 million in funding for Fund 140 Municipal Services. Communications Services Tax (CST) is estimated to provide \$2.6 million in funding for Fund 126 Non-Countywide General Revenue.
  - Appropriated Fund Balance is in the amount of \$8.4 million for FY 2022. Of this, \$6.4 million is appropriated for the American Rescue Plan Act (ARPA).
  - Fees and Assessments account for \$36.4 million of the \$40.7 million in revenue, licenses account for \$4.3 million (\$2.3 million to Fund 120 Building Inspection, \$1.8 million to Fund 121 Development Services & Environ. Mgmt., and \$0.21 million to Fund 126 Non-Countywide General Revenue). \$13.8 million is for EMS, \$10.3 million for Solid Waste and \$9.1 million is for Fire Services.
  - Other Revenue include funding from interest, rents and royalties, grants, intergovernmental reimbursements, departmental billings, and other miscellaneous revenue.

## Leon County Fiscal Year 2022 Adopted Budget

## Summary of All Funds

		FY 2020 Actual	FY 2021 Adopted	FY 2022 Requested	FY 2022 Budget	FY 2023 Planned	FY 2024 Planned	FY 2025 Planned	FY 2026 Planned
<b>Millage Rates</b>									
General Countywide		8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144
EMS MSTU		0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
<b>General Fund</b>	001	<b>74,109,434</b>	<b>75,952,687</b>	<b>79,086,959</b>	<b>79,086,959</b>	<b>83,443,994</b>	<b>89,756,016</b>	<b>88,493,985</b>	<b>90,932,538</b>
<b>Special Revenue Funds</b>									
Supervisor of Elections	060	6,007,389	4,458,035	4,989,715	4,989,715	4,442,833	6,368,560	4,701,295	5,536,259
Transportation Trust	106	16,046,276	18,454,643	18,527,260	18,527,260	20,350,734	21,453,424	21,210,086	21,653,594
Fine and Forfeiture	110	90,870,042	86,926,775	92,073,949	92,073,949	97,323,762	103,018,149	109,663,289	116,839,883
Probation Services	111	3,458,235	3,525,911	3,887,452	3,887,452	3,992,032	4,098,054	4,208,519	4,323,374
Teen Court	114	80,949	84,755	64,209	64,209	66,454	68,990	70,593	73,254
Drug Abuse Trust	116	-	93,227	97,609	97,609	102,276	107,033	107,033	107,033
Judicial Programs	117	219,574	353,178	335,441	335,441	334,463	342,630	350,514	358,675
Building Inspection	120	9,917,381	2,990,954	2,612,909	2,612,909	2,724,261	2,750,121	2,825,139	2,903,588
Dvlpmt Srvc & Environ. Mgmt.	121	3,963,636	4,181,559	4,056,383	4,056,383	4,178,087	4,295,218	4,416,060	4,540,594
Stormwater Utility	123	5,049,204	5,484,573	5,807,116	5,807,116	5,909,433	6,038,376	6,214,497	6,345,912
SHIP Trust	124	537,214	85,000	741,540	741,540	741,540	741,540	741,540	741,540
Grants	125	3,443,122	881,222	870,474	870,474	885,547	901,135	917,261	933,924
Non-Countywide Gen. Rev.	126	22,375,752	16,890,896	21,687,575	21,687,575	22,262,503	22,930,273	23,619,911	24,332,163
Grants	127	235,087	60,000	60,000	60,000	60,000	60,000	60,000	60,000
9-1-1 Emergency Communications	130	1,856,856	1,297,700	1,252,147	1,252,147	1,268,019	1,285,436	1,302,432	1,320,995
Radio Communication Systems <sup>(1)</sup>	131	5,000	-	-	-	-	-	-	-
EMS MSTU	135	21,226,200	23,350,669	24,906,450	24,906,450	25,661,655	26,846,343	27,264,546	27,788,728
Municipal Services	140	9,719,651	9,422,027	9,865,138	9,865,138	10,332,738	10,796,014	11,278,793	11,784,674
Fire Rescue Services	145	8,685,638	8,975,159	10,505,992	10,505,992	10,840,986	10,772,290	10,926,654	11,083,152
Tourist Development	160	5,389,057	4,520,407	5,354,497	5,354,497	5,386,099	5,598,686	5,820,522	6,050,688
Special Assessment. Paving	162	125,127	113,770	100,600	100,600	100,700	93,300	93,200	17,500
Killearn Lakes Units I and II Sewer	164	228,777	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Bank of America Building	165	2,267,024	1,487,132	1,219,502	1,219,502	1,102,994	1,113,186	1,124,489	1,136,127
Huntington Oaks Plaza	166	236,691	289,940	290,339	290,339	286,520	297,398	305,102	305,102
<b>Subtotal</b>		<b>204,943,882</b>	<b>194,165,032</b>	<b>209,543,797</b>	<b>209,543,797</b>	<b>218,591,136</b>	<b>230,213,656</b>	<b>237,458,975</b>	<b>248,474,259</b>
<b>Debt Service Funds</b>									
Series 2003A & 2003B <sup>(1)</sup>	211	7,076,574	-	-	-	-	-	-	-
Series 2014	222	492,662	3,268,180	3,270,062	3,270,062	3,271,593	3,269,753	3,270,583	-
Bond Series 2020-Capital Equipment	223	8,246	261,757	257,731	257,731	257,689	257,645	257,601	71,781
Supervisor of Elections Building	224	-	-	354,083	354,083	419,905	418,893	417,788	421,590
ESCO Lease	225	-	-	1,202,464	1,202,464	1,255,647	1,258,037	1,255,119	1,256,892
<b>Subtotal</b>		<b>7,577,482</b>	<b>3,529,937</b>	<b>5,084,340</b>	<b>5,084,340</b>	<b>5,204,834</b>	<b>5,204,328</b>	<b>5,201,091</b>	<b>1,750,263</b>
<b>Capital Project Funds</b>									
Capital Improvements	305	10,916,009	10,009,175	11,088,066	11,088,066	14,531,844	12,889,805	12,441,788	13,043,170
Transportation Improvements	306	4,935,179	3,746,700	2,456,620	2,456,620	3,500,391	4,218,651	3,588,524	3,622,140
Sales Tax	308	338,546	60,000	-	-	-	-	-	-
Sales Tax - Extension	309	6,883,154	481,573	-	-	-	-	-	-
ESCO 2020	323	4,880,396	-	-	-	-	-	-	-
9-1-1 Capital Projects	330	197,155	57,570	31,255	31,255	31,568	31,883	32,202	32,524
Sales Tax - Extension 2020	351	1,604,037	3,492,418	4,354,800	4,354,800	4,464,050	4,575,200	4,690,150	4,807,000
Sales Tax - Extension 2020 JPA Agreement	352	2,027,314	4,600,850	4,879,942	4,879,942	4,905,167	4,930,818	4,957,319	4,984,268
<b>Subtotal</b>		<b>31,781,790</b>	<b>22,448,286</b>	<b>22,810,683</b>	<b>22,810,683</b>	<b>27,433,020</b>	<b>26,646,357</b>	<b>25,709,983</b>	<b>26,489,102</b>
<b>Enterprise Funds</b>									
Solid Waste	401	12,500,853	15,700,792	13,713,834	13,713,834	14,055,188	14,443,055	14,661,356	15,137,863
<b>Subtotal</b>		<b>12,500,853</b>	<b>15,700,792</b>	<b>13,713,834</b>	<b>13,713,834</b>	<b>14,055,188</b>	<b>14,443,055</b>	<b>14,661,356</b>	<b>15,137,863</b>
<b>Internal Service Funds</b>									
Insurance Service	501	4,355,597	4,092,512	4,855,821	4,855,821	4,904,377	4,953,423	5,002,957	5,052,986
Communications Trust	502	840,325	1,368,186	1,481,141	1,481,141	1,519,509	1,558,966	1,599,545	1,641,279
Motor Pool	505	2,533,971	3,085,322	2,850,010	2,850,010	2,943,862	2,987,329	3,031,836	3,057,460
<b>Subtotal</b>		<b>7,729,893</b>	<b>8,546,020</b>	<b>9,186,972</b>	<b>9,186,972</b>	<b>9,367,748</b>	<b>9,499,718</b>	<b>9,634,338</b>	<b>9,751,725</b>
<b>TOTAL</b>		<b>338,643,334</b>	<b>320,342,754</b>	<b>339,426,585</b>	<b>339,426,585</b>	<b>358,095,920</b>	<b>375,763,130</b>	<b>381,159,728</b>	<b>392,535,750</b>
Less Interfund Transfers		52,003,766	39,777,008	45,227,143	45,227,143	47,407,460	55,829,694	53,945,854	56,238,688
<b>NET TOTAL</b>		<b>286,639,568</b>	<b>280,565,746</b>	<b>294,199,442</b>	<b>294,199,442</b>	<b>310,688,460</b>	<b>319,933,436</b>	<b>327,213,874</b>	<b>336,297,062</b>

1) Debt services complete in this fund in FY 2020.

## Leon County Fiscal Year 2022 Adopted Budget

### General Fund (001)

Fund Type: General Fund

The General Fund is the general operating fund of the County established by F.S. 129.02(1). Major revenue sources for the County's General Fund include proceeds from ad valorem and other taxes, charges for services, fees, and other miscellaneous revenues. The General Fund is used to account for financial resources and expenditures of general government (except those required to be accounted for in another fund) such as libraries, management information systems, facilities management, etc.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Ad Valorem - General Fund	311110	56,155,603	62,772,113	66,829,204	63,487,744	67,909,497	72,081,146	72,414,954	72,496,042
Delinquent Taxes	311200	-	125,500	131,579	125,000	126,250	127,513	128,788	130,076
Delinquent Taxes 2004	311204	-	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	3	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	-	-	-	-	-	-	-	-
Delinquent Taxes - 2010	311210	-	-	-	-	-	-	-	-
Delinquent Taxes 2011	311211	-	-	-	-	-	-	-	-
Delinquent Taxes 2012	311212	-	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	4,997	-	-	-	-	-	-	-
Delinquent Taxes - 2014	311214	8,614	-	-	-	-	-	-	-
Delinquent Taxes-2015	311215	(5,987)	-	-	-	-	-	-	-
Delinquent Taxes-2016	311216	2,102	-	-	-	-	-	-	-
Delinquent Taxes-2017	311217	6,294	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	64,135	-	-	-	-	-	-	-
Tourist Development (4 Cents)	312100	39,753	34,041	42,735	40,598	40,598	40,598	40,598	40,598
Tourist Development (1 Cent)	312110	8,947	8,510	10,684	10,150	10,150	10,150	10,150	10,150
Process Server Fees	329300	(300)	9,500	-	-	-	-	-	-
Irma FEMA Reimbursement	331321	16,432	-	-	-	-	-	-	-
Hurricane Michael Reimbursement	332322	1,345,372	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	244,621	236,500	242,300	230,185	237,025	244,150	251,465	259,065
State Library Aid	334710	156,627	148,796	100,377	95,358	97,265	99,210	101,195	103,218
COT Reimbursement for PSC	337220	1,041,655	989,537	1,003,504	1,003,504	1,033,609	1,064,617	1,096,556	1,129,453
GIS	337300	1,426,871	1,572,240	1,571,443	1,571,443	1,602,872	1,634,929	1,667,628	1,700,981
Blueprint 2000 Reimbursement	337402	238,732	514,585	228,798	228,798	235,662	242,732	250,014	257,514
HFA Emergency Repairs	337502	(12,648)	-	-	-	-	-	-	-
\$2.00 IT Added Court Cost FS 28.24(12)	341160	425,955	315,970	467,900	444,505	453,435	462,460	471,770	481,175
Zoning Fees	341200	13,449	12,350	15,000	14,250	14,250	14,250	14,250	14,250
Hand Fogging Fees	342950	100	736	-	-	-	-	-	-
Medical Examiner Facility Use Fee	343800	191,650	166,250	180,000	171,000	174,420	177,908	181,466	185,095
Parking Facilities	344500	134,051	137,750	142,105	135,000	136,350	137,713	139,090	140,481
Library Parking	344510	7,472	28,500	31,579	30,000	30,000	30,000	30,000	30,000
Library Fees	347100	36,236	67,450	30,000	28,500	28,500	28,500	28,500	28,500
Library Printing	347101	10,379	8,550	12,000	11,400	11,514	11,629	11,745	11,863
FS 29.0085 Court Facilities	348930	518,321	640,300	543,000	515,850	593,750	623,200	642,200	654,550
Civil Fee - Circuit Court	349200	(8)	-	-	-	-	-	-	-
GAL / Circuit-wide Reimbursement	349501	22,633	41,037	46,861	44,518	45,408	46,316	47,243	48,188
Radio Communications Program	351600	-	190,969	226,315	214,999	217,149	219,321	221,514	223,730
Interest Income - Investment	361110	205,484	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Pool Interest Allocation	361111	699,537	487,160	413,500	392,825	396,753	400,720	404,728	408,775
Net Incr(decr) In Fmv Of Investment	361300	71,772	-	-	-	-	-	-	-
Rents And Royalties	362000	1	4,750	5,263	5,000	5,000	5,000	5,000	5,000
Gain (loss) On Sale Land	364300	8,034	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	66,732	82,401	90,000	85,500	88,350	91,200	93,100	95,950
Refund Of Prior Year Expenses	369300	15,826	-	-	-	-	-	-	-
Lawsuit Settlements	369350	5,568	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	124,451	115,000	121,053	115,000	115,000	115,000	115,000	115,000

# Leon County Fiscal Year 2022 Adopted Budget

## General Fund (001)

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Volunteer Certificate Training Fees	369930	-	-	1,451	1,378	1,378	1,378	1,378	1,378
Transfer From Fund 106	381106	106,340	104,395	102,430	102,430	102,430	102,430	102,430	102,430
Transfer From Fund 126	381126	9,154,601	4,047,066	5,183,922	5,183,922	4,053,217	6,050,582	7,021,183	11,173,756
Transfer From Fund 140	381140	116,025	119,695	202,360	202,360	202,360	202,360	202,360	202,360
Transfer From Fund 145	381145	1,645	2,670	2,840	2,840	2,840	2,840	2,840	2,840
Transfer From Fund 162	381162	122,940	108,270	95,400	95,400	95,500	88,100	88,000	12,300
Transfer From Fund 165	381165	283,340	283,040	255,550	255,550	255,550	255,550	255,550	255,550
Transfer From Fund 166	381166	-	123,460	114,630	114,630	114,630	114,630	114,630	114,630
Transfer From Fund 401	381401	85,210	65,670	97,640	97,640	97,640	97,640	97,640	97,640
Pensacola Care Lease	383001	146,616	146,616	-	-	-	-	-	-
Clerk Excess Fees	386100	125,308	-	-	-	-	-	-	-
Sheriff Excess Fees	386400	92,892	-	-	-	-	-	-	-
Property Appraiser	386600	67,515	-	-	-	-	-	-	-
Tax Collector	386700	488,406	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Supervisor Of Elections	386800	222,388	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	1,841,310	800,000	800,000	1,761,888	4,532,244	1,841,020	-
ARPA Appropriated Fund Balance	399902	-	-	2,829,682	2,829,682	2,753,754	-	-	-
<b>Total Revenues</b>		<b>74,312,691</b>	<b>75,952,687</b>	<b>82,571,104</b>	<b>79,086,959</b>	<b>83,443,994</b>	<b>89,756,016</b>	<b>88,493,985</b>	<b>90,932,538</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
County Commission	100-511	1,788,017	1,798,931	1,823,736	1,823,736	1,855,960	1,889,534	1,924,498	1,960,938
Commissioner Office Budget	101-511	9,579	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	102-511	534	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	103-511	4,946	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	104-511	2,046	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	105-511	4,410	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	106-511	3,214	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	107-511	5,008	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioners' Account	108-511	18,262	24,845	24,915	24,915	24,915	24,915	24,915	24,915
County Administration	110-512	1,252,586	1,238,043	1,279,626	1,279,626	1,321,512	1,359,368	1,398,470	1,438,873
Volunteer Services	113-513	183,134	188,225	203,081	203,081	209,456	215,140	221,053	227,197
PLACE - Economic Development	114-512	117,287	-	-	-	-	-	-	-
Strategic Initiatives	115-513	797,926	808,279	897,905	897,905	922,259	943,792	966,141	989,335
Community and Media Relations	116-513	651,483	753,526	836,910	836,910	851,422	864,026	877,151	890,812
County Attorney	120-514	2,091,907	2,011,946	2,078,549	2,078,549	2,124,032	2,168,524	2,214,406	2,261,879
Office of Sustainability	127-513	230,748	331,364	320,289	320,289	346,553	331,640	356,897	342,330
Office of Management & Budget	130-513	747,958	792,071	861,900	861,900	886,470	909,725	933,648	958,476
Clerk - Finance Administration	132-586	1,845,539	1,941,920	2,112,646	2,112,646	2,176,025	2,241,306	2,308,545	2,377,801
Procurement	140-513	459,575	468,612	529,204	529,204	546,957	562,316	578,208	594,646
Warehouse	141-513	116,929	117,131	116,453	116,453	120,741	125,218	129,895	134,781
Facilities Management	150-519	7,547,010	7,952,478	7,645,663	7,841,877	7,927,535	8,044,298	8,165,925	8,292,431
Facilities - Detention Center	152-519	-	2,443,688	2,471,012	2,274,798	2,298,162	2,320,296	2,343,236	2,367,025
Real Estate Management	156-519	333,763	344,646	398,896	398,896	402,909	406,828	410,916	415,175
Human Resources	160-513	1,391,198	1,526,508	1,576,424	1,576,424	1,622,636	1,665,953	1,710,865	1,757,425
Management Information Services	171-513	6,730,333	7,221,563	7,561,649	7,561,649	8,021,139	8,128,121	8,321,018	8,512,023
Health Department	190-562	237,345	237,345	237,345	237,345	237,345	237,345	237,345	237,345
Mosquito Control	216-562	543,513	807,504	804,995	804,995	816,134	826,882	838,101	849,807
Lib - Policy, Planning, & Operations	240-571	727,203	1,077,088	1,068,067	1,068,067	1,094,467	1,119,524	1,145,564	1,172,631
Library Public Services	241-571	4,150,446	5,521,086	5,211,377	5,211,377	5,587,072	5,736,148	5,891,189	6,052,419
Library Collection Services	242-571	1,246,402	-	-	-	-	-	-	-
Summer Youth Employment	278-551	-	40,727	40,731	40,731	40,731	40,731	40,731	40,731
Cooperative Extension	361-537	494,250	442,331	448,037	448,037	461,340	475,042	489,154	489,154

## Leon County Fiscal Year 2022 Adopted Budget

### General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Medical Examiner	370-527	539,868	717,875	732,555	732,555	738,997	756,963	775,468	794,528
Tubercular Care & Child Protection Exams	370-562	18,250	61,000	50,000	50,000	50,000	50,000	50,000	50,000
Baker Act & Marchman Act	370-563	611,005	638,156	638,156	638,156	638,156	638,156	638,156	638,156
Medicaid & Indigent Burials	370-564	3,403,224	3,514,803	3,250,753	3,250,753	3,617,715	3,723,714	3,832,893	3,945,348
CHSP & Emergency Assistance	370-569	1,418,838	1,691,580	1,632,445	1,632,445	1,635,170	1,638,010	1,640,965	1,644,043
Housing Services	371-569	592,675	601,674	626,259	626,259	646,836	665,605	685,120	705,403
Veteran Services	390-553	271,082	303,977	358,291	358,291	366,255	372,371	378,709	385,277
Blueprint	403-515	536,227	578,609	587,316	587,316	606,740	626,885	647,786	669,460
Public Safety Complex Facilities	410-529	1,341,809	1,667,435	1,740,286	1,740,286	1,747,694	1,762,487	1,777,822	1,789,727
Public Safety Complex Technology	411-529	214,189	261,912	266,535	266,535	273,041	278,376	283,930	289,704
Geographic Info. Systems	421-539	1,971,902	2,099,120	2,110,729	2,110,729	2,166,969	2,217,676	2,270,204	2,324,602
MIS Automation - General Fund	470-519	-	305,320	325,200	325,200	325,200	325,200	325,200	325,200
General Fund - Risk	495-519	531,639	542,580	547,335	547,335	549,873	552,436	555,025	555,025
Indirect Costs - General Fund	499-519	(7,144,000)	(7,326,000)	(7,562,000)	(7,562,000)	(7,791,000)	(8,032,000)	(8,278,000)	(8,533,000)
Property Appraiser	512-586	5,051,875	5,215,123	5,350,215	5,350,215	5,457,219	5,566,363	5,733,354	5,905,355
Tax Collector	513-586	5,130,339	5,462,992	5,612,706	5,612,706	5,722,961	5,835,420	5,950,128	6,067,131
Radio Communication Systems (800 MHZ)	529-519	1,501,875	1,686,950	1,776,591	1,776,591	1,681,599	1,725,258	1,770,092	1,770,092
Court Administration	540-601	218,956	218,204	209,448	209,448	215,615	221,519	227,685	234,122
Court Information Systems	540-713	-	12,160	13,420	13,420	13,420	13,420	13,420	13,420
Court Operating	540-719	10,015	-	-	-	-	-	-	-
Guardian Ad Litem	547-685	21,841	21,882	20,238	20,238	20,238	20,238	20,238	20,238
GAL Information Systems	547-713	2,715	2,395	2,635	2,635	2,635	2,635	2,635	2,635
Planning Department	817-515	1,348,201	1,082,305	1,097,848	1,097,848	1,121,165	1,145,008	1,169,389	1,194,320
Non-Operating General Fund	820-519	993,412	1,041,437	1,320,896	1,320,896	1,322,146	1,322,146	1,044,369	1,044,369
Tax Deed Applications	831-513	(3,328)	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Line Item - Detention/Correction	888-523	247,759	247,759	247,759	247,759	247,759	247,759	247,759	247,759
Line Item - Human Service Agencies	888-569	126,885	100,000	100,000	100,000	100,000	100,000	100,000	100,000
COCA Contract	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers	950-581	14,686,940	11,289,013	13,650,618	13,650,618	15,771,804	22,557,757	20,304,873	21,548,532
Primary Health Care	971-562	1,648,459	1,824,059	1,836,838	1,836,838	1,831,079	1,834,324	1,837,708	1,841,232
CRA-Payment	972-559	2,722,485	3,518,010	3,511,976	3,511,976	3,986,435	2,469,117	2,478,685	2,489,210
Budgeted Reserves - General Fund	990-599	2,211,747	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Appropriations</b>		74,109,434	75,952,687	79,086,959	79,086,959	83,443,994	89,756,016	88,493,985	90,932,538
<b>Revenues Less Appropriations</b>		203,256	-	3,484,146	-	-	-	-	-

## Leon County Fiscal Year 2022 Adopted Budget

### Notes:

The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2022 property values increased by 4.05%, providing an additional \$6.01 million in property tax revenue. The property tax growth rate declined from the previous year when property values increased by 6.78%. The lower growth in property valuations is related to a decline in vacant commercial properties (an effect of COVID), and a Save-Our-Homes valuation cap of 1.4% compared to 2.3% last year. Property taxes growth was offset by increases in personnel cost for retirement and health care budgeted at 6.0%, the lifting of the hiring freeze, the restoration of the travel freeze to 75% of FY 2020 budget, and increased support for Emergency Medical Services (EMS) to avoid an increase to the EMS MSTU millage rate, which was maintained at 0.5 mills (see fund 135).

In FY 2022, as part of the federal government's economic support to assist state and local governments, Leon County received \$57.02 million in American Rescue Plan Act (ARPA) funding, which encouraged local governments to use a portion on revenue loss recovery. For FY 2022, the Leon County revenue loss is calculated at \$6.4 million. Of the \$6.4 million, \$2.8 million of the ARPA funding is used to support general government services.

In addition, \$3.6 million in ARPA loss revenue recovery funding was allocated in FY 2022 to support the capital program. As a result, the total general fund transfer to the capital fund (Fund 305) is \$5.0 million (\$3.6 million coming from the general fund and \$1.4 million from the Municipal Services Fund). This is a slight decrease from the \$5.12 million general revenue transferred in FY 2021. If ARPA funds were not available some capital projects would have been reduced and/or eliminated.

With the use of ARPA revenue loss replacement, the FY 2022 Adopted Budget reduces the use of general fund balance from \$1.84 million to \$800,000, or \$1.04, million, the lowest level since FY 2010. An additional \$2,753,754 in ARPA revenue replacement is programmed for FY 2023. Outyears reflect maintaining the millage rate at the existing 8.3144, and increased property values providing the necessary revenue growth to fund increases in operational expenses.



## Leon County Fiscal Year 2022 Adopted Budget

### Supervisor of Elections (060)

Fund Type: General Fund

The Supervisor of Elections Fund is a general fund established as part of the FY 2002 budget process. The Supervisor of Elections requested their appropriation be established in a separate fund to provide discrete accounting of their budget. The revenue is transferred from the General Fund. At the conclusion of the fiscal year, any funds available in the Supervisor of Elections fund are returned to the General Fund as excess fees.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Supervisor Of Elections	341550	28,422	-	-	-	-	-	-	-
Transfer From Fund 001	381001	5,530,069	4,458,035	4,989,715	4,989,715	4,442,833	6,368,560	4,701,295	5,536,259
<b>Total Revenues</b>		<b>5,558,491</b>	<b>4,458,035</b>	<b>4,989,715</b>	<b>4,989,715</b>	<b>4,442,833</b>	<b>6,368,560</b>	<b>4,701,295</b>	<b>5,536,259</b>
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
MIS Automation-SOE	470-513	28,094	27,755	17,235	17,235	17,235	17,235	17,235	17,235
Supervisor of Elections - Risk	495-513	11,047	16,677	26,819	26,819	26,925	27,033	27,142	27,142
Voter Registration	520-513	2,916,866	3,015,930	2,904,913	2,904,913	3,057,986	3,106,901	3,205,298	3,268,475
Elections	520-586	66,717	-	-	-	-	-	-	-
Elections	521-513	2,312,661	1,397,673	2,040,748	2,040,748	1,340,687	3,217,391	1,451,620	2,223,407
Elections	521-586	155,672	-	-	-	-	-	-	-
Transfers	950-581	66,855	-	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>5,557,912</b>	<b>4,458,035</b>	<b>4,989,715</b>	<b>4,989,715</b>	<b>4,442,833</b>	<b>6,368,560</b>	<b>4,701,295</b>	<b>5,536,259</b>
<b>Revenues Less Appropriations</b>		<b>579</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Primary elections cycles and decreases in off year election cycles. While this in a non-presidential preference election cycle, this is a census redistricting year with related cost increases in implementing voting redistricting requirements such as a countywide mail out and new voter ID cards. In addition, there are some residual costs associated with the pandemic and new voting legislation passed during the 2021 legislative session. These changes include: increased mail ballots requests; the required staffing of drop-off ballot box locations; and voter education costs associated with recent legislative changes regarding vote-by-mail ballots.

## Leon County Fiscal Year 2022 Adopted Budget

### Supervisor of Elections Grant Fund (061)

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Voter Education Funds	331100	56,917	-	-	-	-	-	-	-
SOE CARE Act Funding	331101	315,771	-	-	-	-	-	-	-
Pool Interest Allocation	361111	453	-	-	-	-	-	-	-
Transfer from Fund 060	381060	66,855	-	-	-	-	-	-	-
<b>Total Revenues</b>		439,997	-	-	-	-	-	-	-
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
2019 Federal Elections Grant	953021-513	34,856	-	-	-	-	-	-	-
FY 2020 Elections Security	953022-513	30,703	-	-	-	-	-	-	-
SOE Cares Act Funding	953023-513	378,926	-	-	-	-	-	-	-
<b>Total Appropriations</b>		444,485	-	-	-	-	-	-	-
<b>Revenues Less Appropriations</b>		(4,488)	-	-	-	-	-	-	-

## Leon County Fiscal Year 2022 Adopted Budget

### Transportation Trust (106)

Fund Type: Special Revenue

The Transportation Trust Fund is a special revenue fund established by F.S. 129.02(2). Major revenue sources for the Transportation Trust Fund include proceeds from local and state gas taxes. Leon County imposes a total of twelve cents in gas taxes. The County Ninth-Cent, Local Option and Second Local Option are local county taxes. Of those, the Local Option and Second Local Option revenues are split 50/50 with the City of Tallahassee. The 20% Surplus, 5th & 6th Cent and Gas Tax Pour-Over Trust are State gas tax revenues. The fund is used to account for resources dedicated and expenditures restricted to the maintenance/construction of roads and bridges.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
County Ninth-Cent Voted Fuel Tax	312300	1,312,790	1,415,909	1,304,600	1,239,370	1,301,310	1,366,385	1,434,690	1,506,510
Local Option Gas Tax	312410	3,384,518	3,722,058	3,455,900	3,283,105	3,447,265	3,619,595	3,800,570	3,990,665
2nd Local Option Gas Tax	312420	2,696,239	2,949,524	2,727,200	2,590,840	2,720,420	2,856,460	2,999,245	3,149,155
Federal Forestry Shared	332200	22,175	-	-	-	-	-	-	-
Federal Payments in Lieu of Taxes	333000	48,503	34,601	33,100	31,445	31,445	31,445	31,445	31,445
20% Surplus Gas Tax	335420	552,775	586,778	561,200	533,140	559,835	587,765	617,215	648,090
5th & 6th Cent Gas Tax	335430	2,211,100	2,347,110	2,220,000	2,109,000	2,214,450	2,324,650	2,440,550	2,563,100
Gas Tax Pour-Over Trust	335440	1,211,867	1,294,702	1,279,000	1,215,050	1,275,850	1,340,450	1,406,950	1,477,250
Other Transportation	335490	-	74,575	-	-	-	-	-	-
Service Area App Fees	343651	1,968	2,242	2,360	2,242	2,242	2,242	2,242	2,242
FDOT NPDES Reimbursement	343901	-	36,000	36,000	36,000	36,000	36,000	36,000	36,000
DOT Reimbursement-Landscape	343917	71,252	70,772	71,733	71,733	71,733	71,733	71,733	71,733
Grading Fee Public Works	343920	58,897	41,990	52,700	50,065	50,540	51,110	51,585	52,060
FDOT Street Lighting Reimbursement	344909	-	64,245	66,172	66,172	66,172	66,172	66,172	66,172
Traffic Signs	344910	-	342	360	342	342	342	342	342
Subdivision Fees	344911	16,828	5,035	9,000	8,550	8,740	9,025	9,215	9,500
R-O-W Placement Fees	344913	79,957	61,465	65,600	62,320	62,890	63,555	64,220	64,790
Signal Maintenance - State Reimb	344914	227,449	163,204	179,344	179,344	179,344	179,344	179,344	179,344
Pool Interest Allocation	361111	80,453	51,775	30,200	28,690	28,977	29,267	29,559	29,855
Interest Income - Other	361120	662	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	17,777	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	113	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	-	80,275	225,000	213,750	223,725	612,845	224,200	244,150
Other Miscellaneous Revenue	369900	142	-	-	-	-	-	-	-
Transfer From Fund 123	381123	1,557,055	1,628,430	1,650,050	1,650,050	1,692,035	1,735,685	1,781,060	1,835,820
Transfer From Fund 126	381126	1,902,703	3,823,611	5,156,052	5,156,052	6,377,419	6,469,354	5,963,749	5,695,371
<b>Total Revenues</b>		<b>15,455,226</b>	<b>18,454,643</b>	<b>19,125,571</b>	<b>18,527,260</b>	<b>20,350,734</b>	<b>21,453,424</b>	<b>21,210,086</b>	<b>21,653,594</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Support Services	400-541	613,997	627,095	648,504	648,504	665,291	681,535	698,355	715,776
Engineering Services	414-541	3,551,303	3,958,223	4,375,628	4,375,628	4,494,936	4,613,282	4,736,120	4,863,591
Transportation Maintenance	431-541	3,977,146	4,699,676	5,128,878	5,128,878	5,200,572	5,313,971	5,423,684	5,547,894
Right-Of-Way Management	432-541	2,375,011	2,939,347	3,263,395	3,263,395	3,332,168	3,403,911	3,473,624	3,546,414
MIS Automation - Transportation Trust	470-541	-	21,390	23,980	23,980	23,980	23,980	23,980	23,980
Transportation Trust - Risk	495-541	71,771	73,817	82,275	82,275	82,966	83,664	84,369	84,369
Indirect Costs - Transportation Trust	499-541	1,842,000	1,824,000	2,076,000	2,076,000	2,138,000	2,202,000	2,269,000	2,337,000
Transfers	950-581	3,615,048	4,301,095	2,918,600	2,918,600	4,402,821	5,121,081	4,490,954	4,524,570
Budgeted Reserves - Transport. Trust	990-599	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Appropriations</b>		<b>16,046,276</b>	<b>18,454,643</b>	<b>18,527,260</b>	<b>18,527,260</b>	<b>20,350,734</b>	<b>21,453,424</b>	<b>21,210,086</b>	<b>21,653,594</b>
<b>Revenues Less Appropriations</b>		<b>(591,051)</b>	<b>-</b>	<b>598,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Leon County Fiscal Year 2022 Adopted Budget

### Notes:

Gasoline taxes are estimated to decrease by 10.9% or \$1.345 million. Prior to COVID, gas taxes, which are consumption based (taxes are per gallon, not a percentage of cost), were only slightly increasing year-over-year due to better vehicle fuel efficiencies and an increase in the use of electric vehicles. Stay-at-home orders and their effect on commuting dramatically affected gas tax collections. Even with the phased economic reopening, gas taxes have not rebounded, indicating that telecommuting and changed driving habits are still impacting fuel consumption.

When originally approved for collection beginning January 2014, the second local option gas tax was split 50/50 for sidewalk projects and general transportation maintenance. In FY 2019, this gas tax was approved for reallocation to stormwater projects for two years (FY 2020 and FY 2021) to fix chronic flooding problems on county roads. However, in the FY 2021 budget, due to the Coronavirus and subsequent budget balancing strategies for FY 2021, sidewalk funding was suspended, and transportation and stormwater funding were reduced with sidewalk funding being budgeted solely from Sales Tax Extension (352) funds.

In FY 2021, Leon County received \$57.02 million in American Rescue Plan Act (ARPA) funding which allowed for local governments to use of a portion on revenue loss recovery. As part of the FY 2022 budget process, the Board allocated \$2.7 million in revenue loss recovery funding to the Transportation Capital Fund in the current fiscal year for critical road/flood projects delayed because of the pandemic including Baum Road, Ben Boulevard, Miccosukee Road Bridge Replacement and Maylor Road.

For FY 2022, with the use of the ARPA funding in the current fiscal year, the transfer to the Transportation Capital fund decreased from \$3.39 million in FY 2021 to \$2.01 million for the FY 2022 Adopted Budget. Additionally, the second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance with \$1.29 million allocated for each.

## Leon County Fiscal Year 2022 Adopted Budget

### Fine and Forfeiture (110)

Fund Type: Special Revenue

The Fine and Forfeiture Fund is a special revenue fund established by F.S. 129.02(3) and F.S. 142.01. Major revenue sources for the County Fine and Forfeiture Fund include proceeds from ad valorem taxes and other miscellaneous revenues. The fund is used to account for revenues collected in support of and expenditures dedicated to criminal prosecution, court operations, and operations of the Sheriff's Department.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Ad Valorem - Fine/Fore. Fund	311120	85,094,554	85,650,660	95,735,142	90,948,385	96,178,890	101,852,544	108,476,084	115,630,638
Child Support Enforcement	331240	10,366	19,570	13,800	13,110	13,205	13,300	13,490	13,585
Title IV - Child Support Enforcement	331691	3,496	-	3,846	3,654	3,690	3,727	3,764	3,802
Sheriff Fees-Warrants, Fingerprints, Records	341520	195,940	315,685	306,600	291,270	294,153	297,036	300,036	303,036
Sheriff Fee-Public Records	341521	-	30,000	10,000	10,000	10,000	10,000	10,000	10,000
Sheriff Wrecker Services	341525	44,022	62,225	58,200	55,290	58,045	60,990	64,030	67,260
Room And Board - Prisoners	342300	215,971	426,835	347,300	329,935	339,866	349,960	360,494	371,345
Alcohol Testing Fees	349148	195	-	-	-	-	-	-	-
Court Fines	351120	35,144	37,525	39,100	37,145	38,190	39,330	40,565	41,800
Crime Prevention (fs 775.083 (2))	351150	69,111	69,350	83,000	78,850	78,850	79,800	80,750	81,700
Pool Interest Allocation	361111	415,899	219,925	269,800	256,310	258,873	261,462	264,076	266,717
Net Incr(decr) In Fmv Of Investment	361300	(1,036)	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	111,613	95,000	52,632	50,000	50,000	50,000	50,000	50,000
Sheriff Excess Fees	386400	381	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>86,195,655</b>	<b>86,926,775</b>	<b>96,919,420</b>	<b>92,073,949</b>	<b>97,323,762</b>	<b>103,018,149</b>	<b>109,663,289</b>	<b>116,839,883</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
MIS Automation - State Attorney	470-602	30,542	31,900	36,610	36,610	36,610	36,610	36,610	36,610
MIS Automation - Public Defender	470-603	50,573	50,960	56,465	56,465	56,465	56,465	56,465	56,465
Fine & Forfeiture - Risk	495-689	232,956	248,127	430,793	430,793	431,889	432,996	434,115	434,115
Consolidated Dispatch Agency (CDA)	507-529	2,896,561	3,165,150	3,348,695	3,348,695	3,516,130	3,691,937	3,876,534	4,070,361
Diversionsary Programs	508-569	62,273	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Law Enforcement	510-586	44,199,101	44,257,495	49,723,670	49,723,670	52,918,957	56,245,449	60,160,396	64,422,257
Corrections	511-586	38,968,545	36,962,259	36,159,343	36,159,343	37,996,431	40,137,001	42,629,515	45,343,757
State Attorney	532-602	81,245	118,600	118,600	118,600	118,600	118,600	118,600	118,600
State Attorney	532-713	13,520	12,350	13,335	13,335	13,335	13,335	13,335	13,335
Public Defender	533-603	107,985	118,525	118,525	118,525	118,525	118,525	118,525	118,525
Public Defender	533-713	16,455	23,220	25,120	25,120	25,120	25,120	25,120	25,120
Clerk - Article V Expenses	537-614	420,865	395,908	395,384	395,384	403,292	411,358	419,585	419,585
Legal Aid	555-715	257,500	257,500	257,500	257,500	257,500	257,500	257,500	257,500
Juvenile Detention Payment - State	620-689	1,469,520	1,174,781	1,289,909	1,289,909	1,330,908	1,373,253	1,416,989	1,423,653
Transfers	950-581	2,062,400	-	-	-	-	-	-	-
Budgeted Reserves - Fine and Forfeiture	990-599	-	10,000	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>90,870,042</b>	<b>86,926,775</b>	<b>92,073,949</b>	<b>92,073,949</b>	<b>97,323,762</b>	<b>103,018,149</b>	<b>109,663,289</b>	<b>116,839,883</b>
<b>Revenues Less Appropriations</b>		<b>(4,674,387)</b>	<b>-</b>	<b>4,845,471</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Leon County Fiscal Year 2022 Adopted Budget

### Notes:

The County maintained the county-wide millage rate of 8.3144 for FY 2022. Additional information regarding this levy for recurring operating expenditures is located on the general fund page (Fund 001).

The largest expenditure appropriations in this fund are the Sheriff Law Enforcement and Detention budgets. The overall increase to the Sheriff's budget is 5.74% or \$4.66 million. In addition to normal personnel costs increases, the budget includes the addition of 10 new positions: three Deputies for a mental health unit, two Correctional Officers, two Community Relations Specialists, one Crime Scene Specialist, one Digital Forensic Examiner, and one Crime Analyst. The addition of these positions will assist the Sheriff in the continuation of his "ALLin Leon Campaign" to reduce crime rates in the County. The Sheriff's budget request also includes the implementation of three mental health crisis teams. These teams will allow a trained deputy to pair with contracted mental health professionals when responding to calls where mental health may need to be assessed. The contract for mental health professionals is funded through a 2021 legislative appropriation.

Other budget increases include personnel costs related to the Consolidated Dispatch Agency (CDA), of which the County pays 34% per the interlocal CDA agreement, and the County's statutory required payment to the State Department of Juvenile Justice.

## Leon County Fiscal Year 2022 Adopted Budget

### Probation Services (111)

Fund Type: Special Revenue

The Probation Services Fund is a special revenue fund established in support of the administration of County Probation programs. Major revenue sources for the Probation Services Fund include fees related to pre-trial costs, other probation related services, and a transfer from the General Fund. The fund is used to account for resources and expenditures related to the alternative Community Service Work Program, the Pre-trial Release Program, urinalysis testing fees and other County Probation programs and services.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Sheriff GPS Program	337281	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
County Court Probation Fees	349120	183,148	196,650	170,000	161,500	159,838	159,295	158,768	158,256
Community Service Fees	349122	61,682	62,700	53,000	50,350	50,854	51,362	51,876	52,394
Probation-no Show Fees	349125	2,590	4,370	5,000	4,750	4,750	4,750	4,750	4,750
Pre-trial Fees	349130	69,357	81,320	108,100	102,695	104,749	106,844	108,980	111,160
SCRAM Unit User Fees	349135	36,012	35,910	30,000	28,500	28,785	29,073	29,364	29,657
GPS	349136	-	-	18,000	17,100	17,100	17,100	17,100	17,100
Alternative Community Service Fees	349140	7,673	14,440	15,000	14,250	14,393	14,537	14,682	14,830
UA Testing Fees	349147	91,266	144,400	140,000	133,000	135,660	138,373	141,141	143,963
Alcohol Testing Fees	349148	24,060	38,095	30,000	28,500	28,500	28,500	28,500	28,500
Pool Interest Allocation	361111	12,935	8,835	-	-	-	-	-	-
Transfer From Fund 001	381001	2,396,642	2,539,191	3,246,807	3,246,807	3,347,403	3,448,220	3,553,358	3,662,764
Appropriated Fund Balance	399900	-	300,000	-	-	-	-	-	-
<b>Total Revenues</b>		<b>2,985,363</b>	<b>3,525,911</b>	<b>3,915,907</b>	<b>3,887,452</b>	<b>3,992,032</b>	<b>4,098,054</b>	<b>4,208,519</b>	<b>4,323,374</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
MIS Automation - Probation Services	470-523	-	15,090	16,950	16,950	16,950	16,950	16,950	16,950
Probation Services - Risk	495-523	20,828	25,076	22,931	22,931	23,139	23,348	23,559	23,559
Indirect Costs - Probation Services	499-523	630,000	630,000	630,000	630,000	649,000	668,000	688,000	709,000
County Probation	542-523	1,137,086	1,227,925	1,322,305	1,322,305	1,367,283	1,413,019	1,460,577	1,510,033
Pretrial Release	544-523	1,511,894	1,451,921	1,712,644	1,712,644	1,748,618	1,785,382	1,823,624	1,863,415
Drug & Alcohol Testing	599-523	158,428	175,899	182,622	182,622	187,042	191,355	195,809	200,417
<b>Total Appropriations</b>		<b>3,458,235</b>	<b>3,525,911</b>	<b>3,887,452</b>	<b>3,887,452</b>	<b>3,992,032</b>	<b>4,098,054</b>	<b>4,208,519</b>	<b>4,323,374</b>
<b>Revenues Less Appropriations</b>		<b>(472,871)</b>	<b>-</b>	<b>28,455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

This fund continues to see a decline in fee revenue and a greater reliance on general revenue to support the required services. For FY 2022, the budget includes a \$3.24 million general revenue subsidy to the Probation Services fund.

The revenue also includes additional resources provided by the Sheriff in the amount of \$100,000 available from the Inmate Trust Fund. This funding assists in offsetting the cost of the GPS Monitoring Program, which saw a contractual increase of \$196,849 in FY 2022, due to the number of clients assigned by the Courts to pre-trial monitoring. The general revenue subsidy is anticipated to increase to \$3.6 million by FY 2026 due to a continuing decline in program revenues and the depletion of accumulated fund balance in FY 2021.

## Leon County Fiscal Year 2022 Adopted Budget

### Teen Court (114)

Fund Type: Special Revenue

Effective July 1, 2005, the Board of County Commissioners authorized a \$3 fee be imposed for certain Court proceedings; the revenue will be used to support the Teen Court program.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Mediation Fees	349310	7	-	-	-	-	-	-	-
Teen Court Fees	351500	53,011	84,755	67,588	64,209	66,454	68,990	70,593	73,254
<b>Total Revenues</b>		<b>53,017</b>	<b>84,755</b>	<b>67,588</b>	<b>64,209</b>	<b>66,454</b>	<b>68,990</b>	<b>70,593</b>	<b>73,254</b>
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Teen Court - Risk	495-662	1,099	1,333	900	900	906	912	919	919
Indirect Costs - Teen Court	499-662	8,000	10,000	12,000	12,000	12,000	13,000	13,000	14,000
Court Administration - Teen Court	586-662	71,850	73,422	51,309	51,309	53,548	55,078	56,674	58,335
<b>Total Appropriations</b>		<b>80,949</b>	<b>84,755</b>	<b>64,209</b>	<b>64,209</b>	<b>66,454</b>	<b>68,990</b>	<b>70,593</b>	<b>73,254</b>
<b>Revenues Less Appropriations</b>		<b>(27,932)</b>	<b>-</b>	<b>3,379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

FY 2022 estimated revenues are anticipated to meet program costs. Out-year revenue projections show a slight decrease in the \$3.00 fee revenue collected from traffic citations.



## Leon County Fiscal Year 2022 Adopted Budget

### Drug Abuse Trust (116)

Fund Type: Special Revenue

The Drug Abuse Trust Fund is a special revenue fund established as the repository for the collection of court costs from felony fines. Funding is used to support drug intervention programs.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
County Alcohol Tf (fs 938.13)	348125	6,642	10,255	5,300	5,035	5,130	5,225	5,320	5,415
Felony Drug Intervention	348241	52,413	82,877	96,946	92,099	96,666	101,323	101,224	101,124
Pool Interest Allocation	361111	1,121	95	500	475	480	485	489	494
<b>Total Revenues</b>		<b>60,176</b>	<b>93,227</b>	<b>102,746</b>	<b>97,609</b>	<b>102,276</b>	<b>107,033</b>	<b>107,033</b>	<b>107,033</b>
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Drug Abuse	800-562	-	84,835	89,015	89,015	93,480	98,135	98,135	98,135
Budgeted Reserves - Drug Court	990-599	-	8,392	8,594	8,594	8,796	8,898	8,898	8,898
<b>Total Appropriations</b>		<b>-</b>	<b>93,227</b>	<b>97,609</b>	<b>97,609</b>	<b>102,276</b>	<b>107,033</b>	<b>107,033</b>	<b>107,033</b>
<b>Revenues Less Appropriations</b>		<b>60,176</b>	<b>-</b>	<b>5,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

The FY 2022 Drug Court revenues are estimated to be slightly higher than the previous year. The out years reflect a nominal increase in projected revenues for the program.

## Leon County Fiscal Year 2022 Adopted Budget

### Judicial Programs (117)

Fund Type: Special Revenue

On June 8th, 2004, the Board of County Commissioners authorized the imposition of a \$65.00 criminal violation court costs. In accordance with Florida Statutes and the enabling County Ordinance, the proceeds from the \$65.00 fine are to be used as follows: 25% to supplement State funding requirements related to the implementation of a Statewide court system or to pay for local requirements; 25% to be used to fund legal aid programs; 25% to be used to fund law library personnel and materials; and 25% to be used to fund alternative juvenile programs. At the end of the fiscal year, any fund balance remaining shall be utilized in subsequent fiscal years for the funding of either the State or local requirements.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Court Innovations Local Requirement	348921	52,448	51,395	61,200	58,140	59,280	60,420	61,655	62,890
Legal Aid Local Ordinance	348922	52,448	51,395	61,200	58,140	59,280	60,420	61,655	62,890
Law Library Local Ordinance	348923	52,448	51,395	61,200	58,140	59,280	60,420	61,655	62,890
Juvenile Alternative Local Ordinance	348924	52,448	51,395	61,200	58,140	59,280	60,420	61,655	62,890
Pool Interest Allocation	361111	7,172	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	3,116	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	147,598	102,881	102,881	97,343	100,950	103,894	107,115
<b>Total Revenues</b>		<b>220,078</b>	<b>353,178</b>	<b>347,681</b>	<b>335,441</b>	<b>334,463</b>	<b>342,630</b>	<b>350,514</b>	<b>358,675</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Judicial Programs - Risk	495-569	1,242	1,641	2,331	2,331	2,355	2,379	2,403	2,403
Indirect Costs - Judicial Programs	499-601	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Alternative Juvenile Programs	509-569	64,673	58,033	53,066	53,066	51,515	53,336	55,227	57,191
Law Library	546-714	-	51,395	51,680	51,680	52,440	52,725	52,725	52,725
Judicial Programs/Article V	548-662	108,681	189,714	175,684	175,684	174,713	180,465	186,434	192,631
Legal Aid - Court	555-715	43,978	51,395	51,680	51,680	52,440	52,725	52,725	52,725
<b>Total Appropriations</b>		<b>219,574</b>	<b>353,178</b>	<b>335,441</b>	<b>335,441</b>	<b>334,463</b>	<b>342,630</b>	<b>350,514</b>	<b>358,675</b>
<b>Revenues Less Appropriations</b>		<b>504</b>	<b>-</b>	<b>12,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Notes:

Increased expenditures allocated to court required programs are necessitating the use of accumulated fund balance to support these programs. The current use of fund balance is within policy limits. However, the out years show only nominal increases in revenue and a continued use of fund balance to support programs. A reduction in programs may need to be considered if revenues do not increase to support these discrete programs.

## Leon County Fiscal Year 2022 Adopted Budget

### Building Inspection (120)

Fund Type: Special Revenue

The Building Inspection Fund is a special revenue fund established to account for fees collected on building permits issued within the unincorporated area of Leon County. The fees are used to fund the operation of the Building Plans Review and Inspection Division.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Building Permits	322000	2,028,365	1,773,650	2,352,000	2,234,400	2,345,550	2,463,350	2,585,900	2,715,100
Manufactured Homes	322005	39,714	27,455	60,700	57,665	60,515	63,555	66,690	70,015
Stormwater - Short Form A	329112	21	-	-	-	-	-	-	-
Contractor's Licenses	329140	7,693	6,080	6,600	6,270	6,460	6,650	6,840	7,030
Site Plan Review	329260	7,200	11,400	9,500	9,025	9,115	9,206	9,299	9,392
Electronic Document Recording Fee	329290	5,610	6,175	9,500	9,025	9,025	9,120	9,215	9,310
State Surcharge Retention	335291	6,409	6,080	7,300	6,935	6,935	7,030	7,125	7,125
Pool Interest Allocation	361111	34,688	29,355	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	3,667	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	(190)	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	1,130,759	289,589	289,589	286,661	191,210	140,070	85,616
<b>Total Revenues</b>		<b>2,133,177</b>	<b>2,990,954</b>	<b>2,735,189</b>	<b>2,612,909</b>	<b>2,724,261</b>	<b>2,750,121</b>	<b>2,825,139</b>	<b>2,903,588</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Building Plans Review and Inspection	220-524	1,882,675	2,024,882	2,142,963	2,142,963	2,242,185	2,292,414	2,354,300	2,418,749
MIS Automation - Building Inspection	470-524	943	3,710	4,290	4,290	4,290	4,290	4,290	4,290
Building Inspection	495-524	9,764	11,362	13,156	13,156	13,286	13,417	13,549	13,549
Indirect Costs - Building Inspections	499-524	424,000	480,000	415,000	415,000	427,000	440,000	453,000	467,000
Transfers	950-581	600,000	471,000	37,500	37,500	37,500	-	-	-
<b>Total Appropriations</b>		<b>2,917,381</b>	<b>2,990,954</b>	<b>2,612,909</b>	<b>2,612,909</b>	<b>2,724,261</b>	<b>2,750,121</b>	<b>2,825,139</b>	<b>2,903,588</b>
<b>Revenues Less Appropriations</b>		<b>(784,204)</b>	<b>-</b>	<b>122,280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

For FY 2022, revenues reflect an increase from FY 2021 based on a rebounding economy in the commercial and housing construction fueled by a low interest rate environment enacted by the Federal Reserve to combat the impacts of the COVID-19 pandemic on the economy. Out-years reflect a continued growth in revenues. In FY 2022, \$289,589 in fund balance is budgeted to support program expenditures including \$37,500 for a vehicle for a new Building Inspector position needed to maintain inspection time frames. Out years reflect a decrease in use of fund balance as permit revenue is expected to increase more than expenditures during this period.

## Leon County Fiscal Year 2022 Adopted Budget

### Development Support & Environ. Mgmt. Fund (121)

The Development Support and Environmental Management Fund is a special revenue fund established to account for the activities related to Development Support and Environmental Management in accordance with the City of Tallahassee/Leon County Comprehensive Plan. The fund is supported by both permitting fees and general revenue. The functions supported by this Fund include Development Services, Environmental Services, Code Compliance Services, Support Services, and Customer Engagement Services.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Licenses And Permits	322100	600	1,302,450	1,764,000	1,675,800	1,726,150	1,777,450	1,830,650	1,885,750
Stormwater - Standard Form	329100	445,459	-	-	-	-	-	-	-
Stormwater - Short Form B-High	329110	8,199	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	31,189	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	324,453	-	-	-	-	-	-	-
New Address Assignments	329113	70,908	-	-	-	-	-	-	-
Tree Permits	329120	4,862	-	-	-	-	-	-	-
Vegetative Management Plans	329121	2,160	-	-	-	-	-	-	-
Landscape Permit Fees	329130	33,126	-	-	-	-	-	-	-
Amend/Resubmittal/Extensions	329150	21,811	-	-	-	-	-	-	-
Operating Permit	329170	56,817	-	-	-	-	-	-	-
Communications Tower Bonds	329171	1,080	-	-	-	-	-	-	-
Subdivision Exemptions	329200	28,584	-	-	-	-	-	-	-
Certificate Of Concurrence	329210	10,344	-	-	-	-	-	-	-
Project Status	329240	116,068	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	27,165	-	-	-	-	-	-	-
Site Plan Review	329260	117,596	-	-	-	-	-	-	-
Other Development Review Fees	329270	37,930	-	-	-	-	-	-	-
Electronic Document Recording Fee	329290	4,163	-	-	-	-	-	-	-
Code or Lien Cost Recovery Fee	341300	14,670	20,140	10,700	10,165	10,070	9,975	9,880	9,785
Driveway Permit Fees	343930	67,960	44,650	95,900	91,105	95,665	100,510	105,545	110,770
Environmental Analysis	343941	63,121	-	-	-	-	-	-	-
Boaa Variance Requests	343950	2,400	-	-	-	-	-	-	-
Reinspection Fees	349100	4,092	-	-	-	-	-	-	-
Code Enforcement Board Fines	354100	13,937	25,650	31,800	30,210	31,160	32,015	32,965	34,010
Pool Interest Allocation	361111	13,524	9,500	17,900	17,005	17,175	17,347	17,521	17,696
Other Miscellaneous Revenue	369900	5,723	-	-	-	-	-	-	-
Abandon Property Registration Fee	369905	20,100	22,705	17,000	16,150	16,055	15,865	15,675	15,580
Transfer From Fund 126	381126	2,511,881	2,756,464	2,215,948	2,215,948	2,281,812	2,342,056	2,403,824	2,467,003
<b>Total Revenues</b>		<b>4,059,921</b>	<b>4,181,559</b>	<b>4,153,248</b>	<b>4,056,383</b>	<b>4,178,087</b>	<b>4,295,218</b>	<b>4,416,060</b>	<b>4,540,594</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Environmental Services	420-537	1,503,867	1,571,074	1,533,139	1,533,139	1,577,582	1,620,123	1,664,272	1,710,106
Development Services	422-537	748,027	862,945	755,902	755,902	781,614	805,030	829,325	854,527
Code Compliance Services	423-537	511,965	496,818	533,698	533,698	546,695	559,372	572,542	586,225
DS Support Services	424-537	368,662	397,547	594,280	594,280	614,652	633,967	654,012	674,827
Customer Engagement Services	426-537	211,531	217,641	-	-	-	-	-	-
MIS Automation - Growth Management	470-537	-	18,845	20,265	20,265	20,265	20,265	20,265	20,265
Growth Management - Risk	495-537	17,584	16,689	19,099	19,099	19,279	19,461	19,644	19,644
Indirect Costs - Growth Management	499-537	602,000	600,000	600,000	600,000	618,000	637,000	656,000	675,000
<b>Total Appropriations</b>		<b>3,963,636</b>	<b>4,181,559</b>	<b>4,056,383</b>	<b>4,056,383</b>	<b>4,178,087</b>	<b>4,295,218</b>	<b>4,416,060</b>	<b>4,540,594</b>
<b>Revenues Less Appropriations</b>		<b>96,285</b>	<b>-</b>	<b>96,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Leon County Fiscal Year 2022 Adopted Budget**

## Notes:

In FY 2022, permit fee revenue is estimated to increase over FY 2021 due to an increase in site development applications. This increase is due to a low interest rate environment established by the Federal Reserve as a tool to ameliorate the affects of COVID on the economy. The increase in site development/permitting revenue has allowed for a decrease in the general revenue transfer by \$540,416 or 24.4%. The out-years reflect general fund support increasing incrementally to meet service demands and is anticipated to increase up to \$2.4 million in FY 2026, which is lower than the FY 2020 actual.

## Leon County Fiscal Year 2022 Adopted Budget

### Stormwater Utility (123)

Fund Type: Special Revenue

The Stormwater Utility Fund is a special revenue fund established in support of the administration of the unincorporated areas Stormwater Maintenance, Engineering, Facility Improvements, and Water Quality Monitoring programs. Major revenue sources for the Stormwater Utility Fund include: the non ad valorem assessment for stormwater utility and non-restricted revenues (i.e. local half-cent sales, State revenue sharing, etc.).

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Non Ad-valorem Assessment	319100	3,474,920	3,505,690	3,684,258	3,500,045	3,527,506	3,562,781	3,598,409	3,634,393
Delinquent Assessments 2013	319213	419	-	-	-	-	-	-	-
Delinquent Assessments-2014	319214	400	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	286	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	892	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	1,612	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	5,678	-	-	-	-	-	-	-
Pool Interest Allocation	361111	37,963	35,815	35,100	33,345	33,549	33,755	33,963	34,173
Net Incr(decr) In Fmv Of Investment	361300	11,302	-	-	-	-	-	-	-
Transfer From Fund 106	381106	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Transfer From Fund 126	381126	1,097,323	1,143,068	1,473,726	1,473,726	1,548,378	1,641,840	1,782,125	1,877,346
<b>Total Revenues</b>		<b>5,430,795</b>	<b>5,484,573</b>	<b>5,993,084</b>	<b>5,807,116</b>	<b>5,909,433</b>	<b>6,038,376</b>	<b>6,214,497</b>	<b>6,345,912</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Stormwater Maintenance	433-538	2,990,424	3,223,759	3,589,761	3,589,761	3,635,130	3,704,451	3,819,963	3,881,618
MIS Automation - Stormwater	470-538	86	80	70	70	70	70	70	70
Stormwater Utility - Risk	495-538	-	19,736	22,941	22,941	23,170	23,402	23,636	23,636
Indirect Costs - Stormwater Utility	499-538	432,000	540,000	471,000	471,000	485,000	500,000	515,000	530,000
Tax Collector	513-586	69,639	72,568	73,294	73,294	74,028	74,768	74,768	74,768
Transfers	950-581	1,557,055	1,628,430	1,650,050	1,650,050	1,692,035	1,735,685	1,781,060	1,835,820
<b>Total Appropriations</b>		<b>5,049,204</b>	<b>5,484,573</b>	<b>5,807,116</b>	<b>5,807,116</b>	<b>5,909,433</b>	<b>6,038,376</b>	<b>6,214,497</b>	<b>6,345,912</b>
<b>Revenues Less Appropriations</b>		<b>381,591</b>	<b>-</b>	<b>185,968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Notes:

In FY 2014, the County implemented the first increase to the stormwater non ad valorem assessment in 23 years from \$20 to \$85 for each single-family equivalent unit. This allowed for the general revenue subsidy to decrease by \$2.5 million. As specified in the adopted ordinance, the current general revenue subsidy covers the cost of the fee discount for low-income seniors, disabled veterans and properties that receive a stormwater credit discount. The remaining general revenue transfer covers the operating deficit in the program. The transfer of \$800,000 from the Transportation Trust fund provides funding for stormwater maintenance activity related to roadways.

The increase in general revenue support in FY 2022 is related to no growth in the non-ad valorem fee due to the issuance of more stormwater credit discounts and increases in program expenditures. These expenses include the lifting of the hiring freeze instituted as an FY 2021 budget balance strategy to mitigate the financial impacts of COVID and increasing the living wage to \$14/hour.

## Leon County Fiscal Year 2022 Adopted Budget

### SHIP Trust (124)

Fund Type: Special Revenue

The State Housing Initiatives Partnership (SHIP) Trust Fund is a special revenue fund established in accordance with F.S. 420.9075(5) to account for the distribution of State funds to local housing programs. Expenditures are limited to the administration and implementation of local housing programs.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
SHIP - Doc Stamp Revenue	345100	448,348	-	671,540	671,540	671,540	671,540	671,540	671,540
SHIP Recaptured Revenue	345150	127,488	85,000	70,000	70,000	70,000	70,000	70,000	70,000
Pool Interest Allocation	361111	9,831	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>585,667</b>	<b>85,000</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
SHIP 2017-2020	932052-554	138,446	-	-	-	-	-	-	-
SHIP 2019-2022	932054-554	262,120	-	-	-	-	-	-	-
SHIP Hurricane Housing Recovery	932055-554	136,648	-	-	-	-	-	-	-
SHIP 2020-2023	932056-554	-	85,000	-	-	-	-	-	-
SHIP 2021-2024	932058-554	-	-	741,540	741,540	741,540	741,540	741,540	741,540
<b>Total Appropriations</b>		<b>537,214</b>	<b>85,000</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>	<b>741,540</b>
<b>Revenues Less Appropriations</b>		<b>48,453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated \$671,540 for local housing programs to Leon County during the FY 2021 legislative session.

## Leon County Fiscal Year 2022 Adopted Budget

### Grants (125)

Fund Type: Special Revenue

The Grants Fund is a special revenue fund established to account for grants that are consistently received on an annual basis. The fund also accounts for other restricted revenues such as Friends of the Library and the Driver Education funding. As new grants are received during the fiscal year, appropriate action is taken by the Board of County Commissioners to realize these additional grant proceeds into the budget. This fund includes the corresponding County matching funds for the various grants.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
CARE Act Funding -HHS	331109	34,454	-	-	-	-	-	-	-
EMPG Base Grant-Federal	331271	88,904	90,529	91,434	91,434	92,348	93,271	94,204	95,146
Law Enforcement Block Grant	331280	-	40,000	38,356	38,356	38,356	38,356	38,356	38,356
USEPA Clean Water Campaign	331351	5,928	-	-	-	-	-	-	-
DOT Old Bainbridge Road at Knots Lane	331413	1,430	-	-	-	-	-	-	-
DOT Old Bainbridge Monroe to Gadsden	331414	1,015	-	-	-	-	-	-	-
DOT Old Bainbridge Road Knots Lane	331415	141,547	-	-	-	-	-	-	-
DOT Old Bainbridge Road Monroe	331416	475,712	-	-	-	-	-	-	-
Undefined	331728	12,924	-	-	-	-	-	-	-
EMPA Base Grant-State	334271	105,806	105,806	105,806	105,806	105,806	105,806	105,806	105,806
EM-SHSGP Federal Grant	334272	19,286	-	-	-	-	-	-	-
Undefined	334354	695,023	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer Grant	334356	33,421	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer Grant	334357	165,914	-	-	-	-	-	-	-
FDEP - Willkinson Woods Sewer Project	334368	95,900	-	-	-	-	-	-	-
Small Community Waste Water Treatment	334369	224,960	-	-	-	-	-	-	-
Dep Storage Tank Program	334392	125,678	157,987	147,284	147,284	150,245	151,747	153,265	154,798
FDOT Smith Creek Bike Lanes Grant	334401	107,993	-	-	-	-	-	-	-
Smith Creek Bikes Lanes Phase II	334402	132,198	-	-	-	-	-	-	-
Mosquito Control	334610	31,173	32,468	32,468	32,468	32,468	32,468	32,468	32,468
COT Reimb. Bannerman Rd Project	337404	(1)	-	-	-	-	-	-	-
BP 2000 Magnolia Dr Multiuse Trail	337406	49,188	-	-	-	-	-	-	-
HFA Emergency Repairs	337502	36,259	50,000	50,000	50,000	50,000	50,000	50,000	50,000
BP 2000 St. Marks Greenway	337702	107,954	-	-	-	-	-	-	-
Friends Of The Library	337714	10,390	15,000	15,000	15,000	15,000	15,000	15,000	15,000
LCRDA Innovation Park Trail	337730	44,246	-	-	-	-	-	-	-
Slosberg \$3 Driver Education	348531	84,819	105,497	78,454	78,454	79,631	80,825	82,037	83,268
Capacity Fee	363244	400	-	-	-	-	-	-	-
Contributions And Donations	366000	391	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	50,102	-	-	-	-	-	-	-
Transfer From Fund 126	381126	90,131	283,935	311,672	311,672	321,693	333,662	346,125	359,082
Transfer from Fund 306	381306	80,000	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>3,053,145</b>	<b>881,222</b>	<b>870,474</b>	<b>870,474</b>	<b>885,547</b>	<b>901,135</b>	<b>917,261</b>	<b>933,924</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Innovation Park Trail	042006-572	44,246	-	-	-	-	-	-	-
St. Marks Headwaters Greenways	047001-572	107,954	-	-	-	-	-	-	-
Smith Creek Bike Lanes	052004-541	107,993	-	-	-	-	-	-	-
Smith Creek Bike Lane Phase II	052005-541	132,198	-	-	-	-	-	-	-
Old Bainbridge Road Safety Improvements	053007-541	2,445	-	-	-	-	-	-	-



## Leon County Fiscal Year 2022 Adopted Budget

### Grants (125)

Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
DOT Old Bainbridge Road Knots Lane	053008-541	141,547	-	-	-	-	-	-	-
DOT Old Bainbridge Road N. Monroe to the Gadsden County	053009-541	475,712	-	-	-	-	-	-	-
Magnolia Drive Multi-Use Trail	055010-541	49,188	-	-	-	-	-	-	-
Intersection and Safety Improvements	057001-541	400	-	-	-	-	-	-	-
Woodville Sewer Project	062003-535	695,023	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	33,421	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	165,914	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	31,173	32,468	32,468	32,468	32,468	32,468	32,468	32,468
Grants - Risk	495-595	1,786	1,844	2,143	2,143	2,165	2,187	2,209	2,209
Emergency Management	864-525	113,061	121,221	121,221	121,221	121,221	121,221	121,221	121,221
Emergency Management- Base Grant	864-586	(3,750)	-	-	-	-	-	-	-
DEP Storage Tank	866-524	174,999	191,309	200,680	200,680	206,291	212,084	218,068	224,249
Big Read Nat'l Endowment Arts	912027-571	12,924	-	-	-	-	-	-	-
Patron Donations- Library	913023-571	152	-	-	-	-	-	-	-
Capeloute Donation	913024-571	239	-	-	-	-	-	-	-
Friends Literacy Contract 2005	913045-571	10,390	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Slosberg Drivers Education Grant	915013-529	84,835	105,497	78,454	78,454	79,631	80,825	82,037	83,268
Big Bend Scenic Byway Phase 2	916017-529	50,074	-	-	-	-	-	-	-
BP Horizon Oil Spill	925017-559	370,637	-	-	-	-	-	-	-
USEPA Clean Water Campaign	927018-535	5,928	-	-	-	-	-	-	-
FDEP Springs Restoration	927128-535	95,900	-	-	-	-	-	-	-
Small Community Waste Water Treatment Plan	927129-535	224,960	-	-	-	-	-	-	-
HFA Emergency Repairs Program	932019-554	36,259	50,000	50,000	50,000	50,000	50,000	50,000	50,000
EM-SHSGP Grant	952007-525	19,286	-	-	-	-	-	-	-
EMPA-Base Grant-State	952008-525	130,319	-	-	-	-	-	-	-
EMPG Federal Grant	952009-525	93,455	-	-	-	-	-	-	-
EMPG Federal Grant	952011-525	-	97,479	-	-	-	-	-	-
EMPA Base Grant-State	952012-525	-	136,404	-	-	-	-	-	-
EMPG Federal Grant	952019-525	-	-	98,855	98,855	102,297	105,872	109,587	113,449
EMPA Base Grant-State	952020-525	-	-	143,297	143,297	148,118	153,122	158,315	163,704
EMS COVID 19 Response	961063-526	34,454	-	-	-	-	-	-	-
FDLE JAG Pre-Trial FY19-20	982064-521	-	40,000	-	-	-	-	-	-
FDLE JAG PRETRIAL FY20- 21	982065-521	-	-	38,356	38,356	38,356	38,356	38,356	38,356
Grant Match Funds	991-595	-	90,000	90,000	90,000	90,000	90,000	90,000	90,000
<b>Total Appropriations</b>		3,443,122	881,222	870,474	870,474	885,547	901,135	917,261	933,924
<b>Revenues Less Appropriations</b>		(389,977)	-	-	-	-	-	-	-

**Leon County Fiscal Year 2022 Adopted Budget**

## Notes:

Grant program expenditures for Emergency Management and Storage Tank Program are greater than the grant allocations, which require increasing the general revenue transfer to maintain program service levels.

As allowed by the Dori Slosberg Driver Education Safety Act, the Board amended the Leon County Code of Laws related to civil traffic penalties at the January 28, 2020 meeting and increased the civil traffic penalty from \$3 to \$5 to support high school driver education programs. Additional funding was to support Leon County Schools' Drivers Education Program. However, the onset of COVID and the issuance of stay-at-home orders caused a reduction in the number of traffic citations, and a decline in program revenue.

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Countywide General Revenue (126)

Fund Type: Special Revenue

The Non County wide General Revenue Fund is a special revenue fund originally established as part of the FY 2002 budget process. Prior to FY 2002, the 1/2 Cent Sales Tax, State Revenue Sharing, and other unrestricted resources were directly budgeted into the specific funds they supported. Beginning in FY 2002, the revenues were brought into this fund and budgetary transfers were established to the funds supported by these revenues. This approach allows for the entire revenue to be shown in one place and all funds being supported to be similarly reflected. These revenues are not deposited directly into the General Fund in order to discretely show support for activities not eligible for Countywide property tax revenue.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Local Communication Svcs Tax	315000	2,834,383	2,719,611	2,700,000	2,565,000	2,590,650	2,616,557	2,642,722	2,669,149
State Revenue Sharing	335120	5,585,564	3,023,528	6,080,468	5,776,445	5,932,940	6,170,258	6,417,068	6,673,750
Insurance Agents County	335130	72,233	65,455	72,400	68,780	70,156	71,559	72,990	74,451
Mobile Home Licenses	335140	24,687	25,166	29,051	27,598	27,874	28,152	28,434	28,718
Alcoholic Beverage Licenses	335150	108,681	146,775	115,000	109,250	112,528	115,904	119,381	122,962
Racing Tax F.S. 212.20(6)	335160	223,250	212,088	223,251	212,088	212,088	212,088	212,088	212,088
Local 1/2 Cent Sales Tax	335180	12,429,991	10,698,273	13,608,857	12,928,414	13,316,267	13,715,755	14,127,228	14,551,045
<b>Total Revenues</b>		<b>21,278,789</b>	<b>16,890,896</b>	<b>22,829,026</b>	<b>21,687,575</b>	<b>22,262,503</b>	<b>22,930,273</b>	<b>23,619,911</b>	<b>24,332,163</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transfers	950-581	22,375,752	16,890,896	21,687,575	21,687,575	22,262,503	22,930,273	23,619,911	24,332,163
<b>Total Appropriations</b>		<b>22,375,752</b>	<b>16,890,896</b>	<b>21,687,575</b>	<b>21,687,575</b>	<b>22,262,503</b>	<b>22,930,273</b>	<b>23,619,911</b>	<b>24,332,163</b>
<b>Revenues Less Appropriations</b>		<b>(1,096,963)</b>	<b>-</b>	<b>1,141,451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

The State Shared and ½ Cent Sales Tax revenues are estimated to generate an additional \$4.4 million from the FY 2021 budget. While these sales tax related revenues have rebounded from the precipitous decline in FY 2020, the forecasts are still slightly below FY 2019 pre-COVID collections. Out-years reflect revenue increasing with the continued recovery from the COVID recession.

These increases are offset by a persistent decline in the Communication Services Tax (CST) statewide. The CST has been in decline the past five years. This is due to a decline in cable services as consumers “cord cut” in favor of streaming, and certain demographics and small businesses abandoning telephone landlines.

## Leon County Fiscal Year 2022 Adopted Budget

### Grants - Interest Bearing (127)

Fund Type: Special Revenue

This fund was established independently of the reimbursement grant fund (Fund 125) in order to post interest to grants as may be required by the grant contract and/or special endowment.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
DOH-Emergency Medical Services	334201	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000
DOH-State EMS Matching Grant	334202	128,891	-	-	-	-	-	-	-
Tree Bank Donations	337410	14,985	-	-	-	-	-	-	-
Friends Endowment	337716	34,913	-	-	-	-	-	-	-
Van Brunt Library Trust	337725	(2,555)	-	-	-	-	-	-	-
Parks And Recreation	347200	582	-	-	-	-	-	-	-
Pool Interest Allocation	361111	5,622	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	8,320	-	-	-	-	-	-	-
Transfer From Fund 135	381135	43,086	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>233,844</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Friends Endowment 2005	913115-571	37,137	-	-	-	-	-	-	-
Tree Bank	921053-541	15,698	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	582	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961045-526	-	60,000	-	-	-	-	-	-
EMS/DOH-Monitoring Software	961061-526	87,430	-	-	-	-	-	-	-
EMS Traffic Light Exemption	961065-526	94,240	-	-	-	-	-	-	-
EMS/DOH - EMS Equipment	961066-526	-	-	60,000	60,000	60,000	60,000	60,000	60,000
<b>Total Appropriations</b>		<b>235,087</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Revenues Less Appropriations</b>		<b>(1,243)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Leon County Fiscal Year 2022 Adopted Budget

### 9-1-1 Emergency Communications (130)

Fund Type: Special Revenue

The 9-1-1 Emergency Communications Fund is a special revenue fund established in accordance with the Florida Emergency Telephone Act F.S. 365.171. Major revenue sources of the 9-1-1 Emergency Communications Fund include proceeds from the wireless Enhanced 9-1-1 fee (50 cents/month per service subscriber) pursuant to F.S. 365.172 - 365.173 and the 9-1-1 fee (50 cents/month per service line) pursuant to F.S. 365.171(13). The fund is used to account for resources and expenditures associated with 9-1-1 emergency services within Leon County.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Mobile Home Licenses	335140	-	-	-	-	-	-	-	-
State Revenue Sharing Enhanced 911 Fee	335220	293,097	449,350	351,928	334,332	343,900	354,350	365,750	376,200
State Revenue Sharing Enhanced 911 DMS	335221	1,009,632	848,350	966,121	917,815	924,119	931,086	936,682	944,795
Pool Interest Allocation	361111	4,602	-	-	-	-	-	-	-
Transfer From Fund 130	381130	197,155	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>1,504,486</b>	<b>1,297,700</b>	<b>1,318,049</b>	<b>1,252,147</b>	<b>1,268,019</b>	<b>1,285,436</b>	<b>1,302,432</b>	<b>1,320,995</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Enhanced E-911- Administration	180-525	1,486,627	1,207,925	1,143,488	1,143,488	1,157,333	1,171,722	1,186,690	1,202,253
MIS Automation	470-525	17,994	24,470	26,980	26,980	26,980	26,980	26,980	26,980
Insurance for E-911	495-525	2,235	2,305	2,679	2,679	2,706	2,734	2,762	2,762
Indirect Costs - Emergency 911	499-525	50,000	63,000	79,000	79,000	81,000	84,000	86,000	89,000
Transfers	950-581	300,000	-	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>1,856,856</b>	<b>1,297,700</b>	<b>1,252,147</b>	<b>1,252,147</b>	<b>1,268,019</b>	<b>1,285,436</b>	<b>1,302,432</b>	<b>1,320,995</b>
<b>Revenues Less Appropriations</b>		<b>(352,370)</b>	<b>-</b>	<b>65,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

There is a decrease in revenue for this fund. Overall, fees collected from landlines are anticipated to decrease until a base level of landlines is reached as consumers continue to switch from landlines to wireless devices. Out-years show this trend stabilizing.

## Leon County Fiscal Year 2022 Adopted Budget

### Radio Communication Systems (131)

In accordance with F.S. 318.21(10) \$12.50 from each moving traffic violation shall be distributed and paid monthly via the Clerk of Court's fine distribution system. The fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs that have been previously approved by the State of Florida, Department of Management Services. This program for Leon County is the 800 MHZ radio system.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Radio Communications Program	351600	154,464	-	-	-	-	-	-	-
Pool Interest Allocation	361111	3,714	-	-	-	-	-	-	-
Transfer From Fund 001	381001	1,485,035	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>1,643,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Indirect Costs - Radio Communications	499-519	5,000	-	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Less Appropriations</b>		<b>1,638,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

In FY 2021, due to the significant decline in revenue and the increasing general revenue subsidy, the budget for the Radio Communications was consolidated in General Fund (001) in organization 529.

## Leon County Fiscal Year 2022 Adopted Budget

### Emergency Medical Services MSTU (135)

Fund Type: Special Revenue

The Emergency Medical Services MSTU Fund is a special revenue fund established in FY 2004 for emergency medical and transport services. The primary revenue sources are transport fees paid primarily by medical insurance, Medicare and the Emergency Medical Services Municipal Services Taxing Unit.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
MSTU Ad Valorem	311130	8,494,331	8,925,645	9,776,072	9,287,268	9,751,632	10,239,214	10,751,175	11,288,733
Delinquent Taxes 2007	311207	-	-	-	-	-	-	-	-
Delinquent Taxes 2013	311213	301	-	-	-	-	-	-	-
Delinquent Taxes - 2014	311214	518	-	-	-	-	-	-	-
Delinquent Taxes-2015	311215	(360)	-	-	-	-	-	-	-
Delinquent Taxes-2016	311216	126	-	-	-	-	-	-	-
Delinquent Taxes-2017	311217	378	-	-	-	-	-	-	-
Delinquent Taxes 2018	311218	3,857	-	-	-	-	-	-	-
Ambulance Fees	342600	11,013,933	10,727,892	11,803,197	11,213,037	11,437,298	11,666,044	11,899,365	12,137,352
Medicaid - Ambulance Fees	342601	220,219	200,000	210,526	200,000	200,000	200,000	200,000	200,000
Special Events	342604	176,174	248,791	193,400	183,730	189,240	194,940	200,735	206,720
Patient Transports	342605	16,352	662,815	-	-	-	-	-	-
Medicaid - Fee for Service	342607	1,055,056	1,500,000	2,427,614	2,427,614	2,427,614	2,427,614	2,427,614	2,427,614
Pool Interest Allocation	361111	107,429	92,910	95,400	90,630	91,536	92,452	93,376	94,310
Net Incr(decr) In Fmv Of Investment	361300	14,789	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	72,293	-	34,737	33,000	33,000	33,330	33,663	34,000
Other Miscellaneous Revenue	369900	17,775	-	-	-	-	-	-	-
Transfer From Fund 001	381001	-	792,616	1,144,162	1,144,162	1,200,000	1,200,000	1,200,000	1,200,000
Transfer From Fund 140	381140	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Appropriated Fund Balance	399900	-	-	127,009	127,009	131,335	592,749	258,618	-
<b>Total Revenues</b>		<b>21,393,171</b>	<b>23,350,669</b>	<b>26,012,117</b>	<b>24,906,450</b>	<b>25,661,655</b>	<b>26,846,343</b>	<b>27,264,546</b>	<b>27,788,729</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Emergency Medical Services Vehicle & Equipment Replacement	026014-526	892,793	1,230,000	1,180,000	1,180,000	1,485,000	1,565,000	1,548,000	1,590,000
New Emergency Medical Services Vehicle & Equipment	026021-526	88,927	-	-	-	-	-	-	-
Emergency Medical Services Technology	076058-526	39,906	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Emergency Medical Services	185-526	18,522,843	20,336,869	21,995,039	21,995,039	22,401,559	23,460,555	23,849,059	24,252,618
MIS Automation - EMS Fund	470-526	-	17,375	20,640	20,640	20,640	20,640	20,640	20,640
EMS - Risk	495-526	63,229	67,722	76,376	76,376	77,061	77,753	78,452	78,452
Indirect Costs - EMS	499-526	1,406,000	1,408,000	1,447,000	1,447,000	1,490,000	1,535,000	1,581,000	1,629,000
Tax Collector	513-586	169,416	162,395	162,395	162,395	162,395	162,395	162,395	162,395
Transfers	950-581	43,086	-	-	-	-	-	-	-
Budgeted Reserves - EMS Fund	990-599	-	103,308	-	-	-	-	-	30,624
<b>Total Appropriations</b>		<b>21,226,200</b>	<b>23,350,669</b>	<b>24,906,450</b>	<b>24,906,450</b>	<b>25,661,655</b>	<b>26,846,343</b>	<b>27,264,546</b>	<b>27,788,729</b>
<b>Revenues Less Appropriations</b>		<b>166,971</b>	<b>-</b>	<b>1,105,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Leon County Fiscal Year 2022 Adopted Budget****Notes:**

Property valuations increased 4.05% for the FY 2022 budget. However, this valuation growth was less than the 6.78% in FY 2021. During the FY 2020 budget process, the Board adopted a multi-year fiscal plan that allocated \$4.1 million in debt services savings to avoid future tax and fee increases. The plan for the EMS Fund included a general fund transfer of \$2.0 million a year beginning in FY 2021. However, the fund did not need the entire \$2.0 million transfer due to increased Medicaid funding provided through the Agency for Health Care Administration. To balance the fund, \$792,616 in general revenue was transferred to the EMS fund.

In FY 2022 the transfer from the general fund increased to \$1.14 million. The required transfer would have been \$2.0 million, however, the Medicaid Managed Care grant program provided an additional \$927,614 in Medicaid funding. To balance the fund \$127,009 in fund balance is appropriated. This appropriation of fund balance still leaves the remaining reserves within the reserve policy limits.

To recruit, retain and properly staff weekend and night shifts with EMTs and paramedics, an additional \$276,952 has been added to the EMS personnel budget to provide additional shift differential pay during weekend and night shifts. EMTs and paramedics who work nights and weekends would receive a \$2/hour and/or \$2.50/hour shift differential pay, respectively. This funding is available through existing resources in the EMS special revenue fund. The funding is available due to an increase in Medicaid payments related to ambulance transport services and does not affect general revenue. Budgeting this differential pay allows the County to be competitive with area hospitals who offer similar differential pay and are actively recruiting EMS personnel.

Also, two EMS Supply Technicians were added to provide adequate 24/7 support for the ambulance fleet and reduce the reliance on EMTs for backup coverage.

For the out years, funding is allocated in FY 2024 for an additional crew, ambulance, vehicles, and equipment as needed to meet service demands.



## Leon County Fiscal Year 2022 Adopted Budget

### Municipal Services (140)

Fund Type: Special Revenue

The Municipal Services Fund is a special revenue fund established in support of various municipal services provided in the unincorporated area of Leon County. These services include: parks and recreation, and animal control. The major revenue sources for the Municipal Services Fund are transfers from the Non-Restricted Revenue Fund (i.e. State revenue sharing, the local cent sales tax, etc.) and the Public Services Tax.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Public Service Tax - Electric	314100	7,398,484	7,173,650	7,924,834	7,528,592	7,931,625	8,328,206	8,744,617	9,181,848
Public Service Tax - Water	314300	1,158,679	1,107,963	1,221,000	1,159,950	1,194,749	1,230,591	1,267,509	1,305,535
Public Service Tax - Gas	314400	527,540	588,715	639,613	607,632	631,938	657,216	683,504	710,844
Public Service Tax - Fuel Oil	314700	772	2,708	2,851	2,708	2,708	2,708	2,708	2,708
Public Service Tax - 2% Discount	314999	(28,460)	(28,500)	(30,000)	(28,500)	(28,500)	(28,500)	(28,500)	(28,500)
DOT-Reimbursement Route 27	343913	5,741	5,741	5,741	5,741	5,741	5,741	5,741	5,741
Parks And Recreation	347200	872	4,750	8,000	7,600	10,133	12,666	12,666	12,666
Coe's Landing Park	347201	47,424	57,000	74,200	70,490	73,310	76,242	79,292	82,464
Animal Control Education	351310	95	-	-	-	-	-	-	-
Pool Interest Allocation	361111	1,817	10,000	11,500	10,925	11,034	11,144	11,256	11,368
Contributions And Donations	366000	6,379	-	-	-	-	-	-	-
Transfer From Fund 352	381352	375,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Revenues</b>		<b>9,494,343</b>	<b>9,422,027</b>	<b>10,357,738</b>	<b>9,865,138</b>	<b>10,332,738</b>	<b>10,796,014</b>	<b>11,278,793</b>	<b>11,784,674</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Animal Control	201-562	1,861,553	1,815,890	1,870,463	1,870,463	1,897,772	1,956,472	2,017,507	2,034,223
Parks and Recreation Services	436-572	2,970,575	3,232,597	3,696,120	3,696,120	3,711,153	3,767,037	3,825,382	3,886,288
MIS Automation - Animal Control	470-562	-	3,745	3,860	3,860	3,860	3,860	3,860	3,860
MIS Automation - Parks and Recreation	470-572	-	18,285	19,130	19,130	19,130	19,130	19,130	19,130
Municipal Services - Risk	495-572	22,729	35,445	36,457	36,457	36,656	36,857	37,060	37,060
Indirect Costs - Municipal Services (Animal Control)	499-562	183,000	183,000	229,000	229,000	236,000	243,000	250,000	258,000
Indirect Costs - Municipal Services (Parks & Recreation)	499-572	637,000	636,000	649,000	649,000	668,000	689,000	709,000	730,000
Payment to City- Parks & Recreation	838-572	1,443,006	1,504,334	1,568,268	1,568,268	1,634,919	1,704,403	1,776,840	1,852,356
Transfers	950-581	2,601,789	1,942,364	1,792,840	1,792,840	2,125,248	2,376,255	2,640,014	2,963,757
Budgeted Reserves - Municipal Service	990-599	-	50,367	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>9,719,651</b>	<b>9,422,027</b>	<b>9,865,138</b>	<b>9,865,138</b>	<b>10,332,738</b>	<b>10,796,014</b>	<b>11,278,793</b>	<b>11,784,674</b>
<b>Revenues Less Appropriations</b>		<b>(225,308)</b>	<b>-</b>	<b>492,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Leon County Fiscal Year 2022 Adopted Budget**

## Notes:

For FY 2022, Public Services Tax (PST) revenues are projected to increase by \$425,826 or 4.8%. With more residents at home using utilities, the PST was not affected by COVID stay-at-home orders like other sources of revenue such as gas taxes and tourism taxes.

The transfer to Fund 305 (the Capital Improvement Fund) was reduced by \$232,189 from the previous fiscal year (\$1.62 million in FY 2021 to \$1.39 million in FY 2022). This is part of the total \$5.0 million general revenue transfer to the capital fund. The remaining transfer is from the General Fund.

The \$500,000 transfer of revenue from the Sales Tax Extension Joint Project Agreement Fund (Fund 352) assists in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars. This is a level transfer that will occur until 2039.

Increased costs to the fund are primarily related to adding three positions to the Parks and Recreation budget. These positions include a two-person Park and Recreation Crew and a Park Attendant and their required vehicles and equipment. These positions are recommended to maintain adequate service levels related to the increased park acreage, dog parks and the opening of the Apalachee Regional Park Cross Country Course Pavilion. The Park Crew was deferred from the previous fiscal year due to the financial impact of COVID.

## Leon County Fiscal Year 2022 Adopted Budget

### Fire Rescue Services (145)

Fund Type: Special Revenue

The Fire Services Fund is a special revenue fund established in FY 2010 as a method to fund enhanced fire protection services in the unincorporated area of Leon County. This included adding another fire fighter at unincorporated area fire stations. The funding is derived from a fire service fee levied on single family, commercial and governmental properties in the unincorporated area of the County. Homes are charged a flat rate, and commercial and governmental properties pay per square foot. Square footage associated with the worship area of a church is excluded from the fee. In addition, the County provides support to the Volunteer Fire Departments.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fire Service Fee	325201	5,674,640	5,671,638	6,014,266	5,713,553	5,804,969	7,292,044	7,401,424	7,512,446
Fire Service Fee	325202	2,541,213	2,821,042	3,063,116	2,909,960	2,953,538	2,997,767	3,042,661	3,088,227
Delinquent Fees	325203	8,803	-	-	-	-	-	-	-
City VFD Payment	337407	482,479	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Pool Interest Allocation	361111	68,197	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	21,745	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	20,328	-	-	-	-	-	-	-
Transfer From Fund 126	381126	-	-	1,400,000	1,400,000	1,600,000	-	-	-
<b>Total Revenues</b>		<b>8,817,404</b>	<b>8,975,159</b>	<b>10,959,861</b>	<b>10,505,992</b>	<b>10,840,986</b>	<b>10,772,290</b>	<b>10,926,564</b>	<b>11,083,152</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Volunteer Fire Departments	096002-522	6,819	-	-	-	-	-	-	-
VFD Fire Services - Risk	495-552	-	-	330	330	330	330	330	330
Indirect Costs - Fire Services	499-522	31,000	33,000	36,000	36,000	37,000	38,000	39,000	41,000
Tax Collector	513-586	50,962	59,106	60,288	60,288	61,197	62,116	63,049	63,049
Fire Services Payment	838-522	8,135,265	8,351,804	9,875,155	9,875,155	10,207,751	10,136,642	10,288,484	10,442,568
Volunteer Fire Department	843-522	419,747	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Transfers	950-581	41,845	48,770	51,740	51,740	52,229	52,723	53,222	53,726
<b>Total Appropriations</b>		<b>8,685,638</b>	<b>8,975,159</b>	<b>10,505,992</b>	<b>10,505,992</b>	<b>10,840,986</b>	<b>10,772,290</b>	<b>10,926,564</b>	<b>11,083,152</b>
<b>Revenues Less Appropriations</b>		<b>131,766</b>	<b>-</b>	<b>453,869</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

With the implementation of the fire service fee the City initially billed all affected properties in the unincorporated area. In FY 2010, the Board approved placing this assessment on the tax bill for property owners who did not pay the fee via the established billing system. As reflected above direct billing by the City of Tallahassee is the primary source for the collection for this fee, but non-ad valorem assessment collections continue to increase as property owners become delinquent in their payments or choose to have their fee placed on the tax bill. At the May 12, 2015 meeting, the Board approved implementing the current fire service fee rates as recommended in an updated rate study.

As part of the adopted FY 2020 long-term fiscal plan, rather than increasing fire service rescue fees, debt service savings were planned to pay for the increased cost of fire rescue services. Due to the budgetary impacts of COVID, the City and County deferred a fire rescue service fee study and increasing fees in FY 2021.

As part of the FY 2022 budget process, the Board authorized the County Administrator to negotiate an amendment to the current County/City Fire Services Interlocal Agreement. The amendment authorizes increased payments to the City for fire services in FY 2022 and FY 2023. The increased payments are funded from general revenue debt service savings: \$1.4 million in FY 2022 and \$1.6 million in FY 2023. This approach allows fire service rescue fees charged to unincorporated residents to remain unchanged. In addition, the Amended Interlocal Agreement requires a new joint fire rescue services fee study to be conducted no later than FY 2023 to determine appropriate funding and/or rate charges after FY 2023.

## Leon County Fiscal Year 2022 Adopted Budget

### Tourism Development (160)

Fund Type: Special Revenue

The Tourist Development Fund is a special revenue fund established as the repository for the collection of the 5% Local Option Tourist Development Tax on transient lodging sales in Leon County (bed tax). The Tourist Development Council administers the expenditure of these revenues, as limited by law, to tourist development initiatives. Annual reserves for contingencies are supported by available fund balance. This amount will be determined on an annual basis as part of the budget process.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Tourist Development (4 Cents)	312100	3,779,103	3,509,387	4,273,820	4,060,129	4,222,313	4,390,948	4,566,954	4,749,411
Tourist Development (1 Cent)	312110	944,771	877,347	1,067,971	1,014,572	1,055,118	1,097,507	1,141,739	1,187,814
Pool Interest Allocation	361111	170,735	84,962	59,972	56,973	57,543	58,119	58,701	59,288
Net Incr(decr) In Fmv Of Investment	361300	59,624	-	-	-	-	-	-	-
Tax Collector F.S. 125.315	361320	5,016	-	-	-	-	-	-	-
Merchandise Sales	365000	4,805	5,730	6,032	5,730	5,730	5,730	5,730	5,730
Special Event Grant Reimbursements	366500	-	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Other Miscellaneous Revenue	369900	28,942	30,481	33,617	31,936	32,895	33,882	34,898	35,945
Appropriated Fund Balance	399900	-	-	172,657	172,657	-	-	-	-
<b>Total Revenues</b>		<b>4,992,997</b>	<b>4,520,407</b>	<b>5,626,568</b>	<b>5,354,497</b>	<b>5,386,099</b>	<b>5,598,686</b>	<b>5,820,522</b>	<b>6,050,688</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Tourism Development Building Administration	086065-552	176,809	-	-	-	-	-	-	-
Advertising	301-552	528,186	520,730	572,741	572,741	586,904	601,522	616,553	631,879
Marketing	302-552	726,187	840,710	965,865	965,865	966,905	966,905	966,905	966,905
Special Projects	303-552	1,537,307	1,541,680	1,809,232	1,809,232	1,864,513	1,922,157	1,982,265	2,046,283
MIS Automation - Tourism Development	304-552	350,922	450,000	600,000	600,000	600,000	600,000	600,000	600,000
Tourism Development - Risk	470-552	7,822	8,455	8,560	8,560	8,817	9,082	9,354	9,635
Indirect Costs - Tourism Development	495-552	5,364	5,485	6,432	6,432	6,496	6,561	6,627	6,627
Council on Culture & Arts (COCA)	499-552	221,000	276,000	238,000	238,000	250,000	262,000	276,000	289,000
Transfers	888-573	1,485,462	877,347	903,667	903,667	930,777	958,700	987,461	987,461
Budgeted Reserves - Tourism Development	950-581	350,000	-	250,000	250,000	-	-	-	-
	990-599	-	-	-	-	171,687	271,759	375,357	512,898
<b>Total Appropriations</b>		<b>5,389,057</b>	<b>4,520,407</b>	<b>5,354,497</b>	<b>5,354,497</b>	<b>5,386,099</b>	<b>5,598,686</b>	<b>5,820,522</b>	<b>6,050,688</b>
<b>Revenues Less Appropriations</b>		<b>(396,061)</b>	<b>-</b>	<b>272,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Notes:

The fiscal impact of COVID on Tourism was significant. Tourist Development Tax (TDT) revenue declined by 33% in FY 2020 after the onset of COVID restrictions in April 2020. FY 2021 collections estimate are forecasted to be 23% below FY 2020 collections. With the removal of stay-at-home orders and the availability of vaccines, TDT collection began increasing in March 2021. Based on current activity the TDT forecast shows TDT revenue increasing by 16%. At the June 8, 2021 meeting, the Board allocated \$750,000 in American Rescue Plan Act (ARPA) revenue loss replacement funding to Tourism for marketing and advertising activities.

With revenues recovering from the impacts of COVID on travel, expenditure increases reflect a restoration of many of the budget reductions made in marketing and advertising in FY 2020 and FY 2021 due to a decline in bed-tax revenues. The budget reflects marketing and advertising increases, and additional funding for Signature Event and Legacy Event grants. Fund balance in the amount of \$172,657 is appropriated to support expenditures including a capital transfer of \$250,000 for the completion of the Phase II Apalachee Regional Park Master Plan.

## Leon County Fiscal Year 2022 Adopted Budget

### County Accepted Roadways and Drainage Systems Program (162)

Fund Type: Special Revenue

The County Accepted Roadways and Drainage Systems Program (CARDS) Fund is a special revenue fund established to account for the repayment of special assessments associated with the County's CARDS program (formerly the 2/3 2/3's paving program). The revenue received into this fund is collected as a non ad valorem special assessment on the annual tax bill. These revenues are repaying the County for loans utilized to construct special assessment paving projects. The revenues are transferred annually to the General Fund (001).

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Pool Interest Allocation	361111	228	2,470	211	200	200	200	200	200
Other Interest Earnings	361390	17,290	14,800	12,421	11,800	9,100	6,200	3,600	1,000
Special Assessments	363000	106,505	96,500	93,263	88,600	91,400	86,900	89,400	16,300
<b>Total Revenues</b>		<b>124,023</b>	<b>113,770</b>	<b>105,895</b>	<b>100,600</b>	<b>100,700</b>	<b>93,300</b>	<b>93,200</b>	<b>17,500</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Tax Collector	513-586	2,187	5,500	5,200	5,200	5,200	5,200	5,200	5,200
Transfers	950-581	122,940	108,270	95,400	95,400	95,500	88,100	88,000	12,300
<b>Total Appropriations</b>		<b>125,127</b>	<b>113,770</b>	<b>100,600</b>	<b>100,600</b>	<b>100,700</b>	<b>93,300</b>	<b>93,200</b>	<b>17,500</b>
<b>Revenues Less Appropriations</b>		<b>(1,104)</b>	<b>-</b>	<b>5,295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

This fund continues to see a decline in revenue as previous special assessments are paid in full and the lack of new assessments being levied in recent years due to a decline in projects.

## Leon County Fiscal Year 2022 Adopted Budget

### Special Assessment - Killearn Lakes Units I and II Sewer (164)

Fund Type: Special Revenue

This Special Assessment Fund was established to account for revenues and expenditures associated with the special assessment levied on property owners in Killearn Lakes Units I and II to pay for the costs associated with maintaining the new City of Tallahassee sewer service distribution system completed in October 2006. The assessment is collected and remitted to the City of Tallahassee in accordance with an interlocal agreement with the City of Tallahassee. The charge levied to each parcel within Units I and II is \$179.43.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Pool Interest Allocation	361111	4,066	-	-	-	-	-	-	-
Special Assessment - Killearn Lakes Sewer	363230	228,777	237,500	250,000	237,500	237,500	237,500	237,500	237,500
<b>Total Revenues</b>		<b>232,843</b>	<b>237,500</b>	<b>250,000</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Tax Collector	513-586	4,571	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sewer Services Killearn Lakes Units I and II	838-535	224,206	232,500	232,500	232,500	232,500	232,500	232,500	232,500
<b>Total Appropriations</b>		<b>228,777</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>
<b>Revenues Less Appropriations</b>		<b>4,066</b>	<b>-</b>	<b>12,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Leon County Fiscal Year 2022 Adopted Budget

### County Government Annex (165)

Fund Type: Special Revenue

On June 26, 2003, the Board of County Commissioners purchased the County Government Annex on Calhoun Street. The operating fund will be used to facilitate and account for the ongoing operations of this building. Revenues associated with this fund are primarily generated by leases associated with the tenants of the building. Expenses associated with this fund are comprised of necessities required in the upkeep, maintenance, and management of the facility.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Parking Facilities	344500	96,510	138,449	216,666	205,833	185,823	185,823	185,823	80,773
Pool Interest Allocation	361111	17,562	15,390	10,000	9,500	9,595	9,691	9,788	9,886
Net Incr(decr) In Fmv Of Investment	361300	(13,136)	-	-	-	-	-	-	-
Rents And Royalties	362000	1,436,363	1,333,293	1,057,020	1,004,169	813,443	827,262	841,376	808,958
Appropriated Fund Balance	399900	-	-	-	-	94,133	90,410	87,502	236,510
<b>Total Revenues</b>		1,537,299	1,487,132	1,283,686	1,219,502	1,102,994	1,113,186	1,124,489	1,136,127
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
County Government Annex	086025-519	553,828	550,000	250,000	250,000	150,000	150,000	150,000	150,000
County Government Annex	154-519	408,909	557,930	626,229	626,229	636,089	646,275	656,572	667,210
County Government Annex - Risk	495-519	39,593	39,608	36,349	36,349	36,355	36,361	36,367	36,367
Indirect Costs - County Government Annex	499-519	24,000	24,000	24,000	24,000	25,000	25,000	26,000	27,000
Transfers	950-581	1,240,694	283,040	255,550	255,550	255,550	255,550	255,550	255,550
Budgeted Reserves - BOA Building (Operating)	990-599	-	32,554	27,374	27,374	-	-	-	-
<b>Total Appropriations</b>		2,267,024	1,487,132	1,219,502	1,219,502	1,102,994	1,113,186	1,124,489	1,136,127
<b>Revenues Less Appropriations</b>		(729,725)	-	64,184	-	-	-	-	-

Notes:

Funding is allocated for general building maintenance and repairs including renovations, mechanical and electrical upgrades and safety improvements at the Leon County Courthouse Annex. Specific project details are located in the Capital Improvements Project Section. In addition, FY 2022 and out-year transfers reflect utility payments to the General Fund (001).

The decline in lease revenue is due to the programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. The out-years reflect the use of accumulated fund balance to support expenditures.

## Leon County Fiscal Year 2022 Adopted Budget

### Huntington Oaks Plaza (166)

Fund Type: Special Revenue

This fund was established to account for the maintenance of the Huntington Oaks Plaza purchased by the County in FY 2010 for the expansion of the Lake Jackson store front library and the construction of a community center. Revenue from this fund is derived from lease payments from space rentals and are used for maintaining the property.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Pool Interest Allocation	361111	4,535	-	-	-	-	-	-	-
Rents And Royalties	362000	190,749	289,940	305,620	290,339	286,520	297,398	305,102	305,102
Lawsuit Settlements	369350	1,855	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>197,139</b>	<b>289,940</b>	<b>305,620</b>	<b>290,339</b>	<b>286,520</b>	<b>297,398</b>	<b>305,102</b>	<b>305,102</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Huntington Oaks Plaza Bldg Improvement	083002-519	123,447	-	-	-	-	-	-	-
Huntington Oaks Plaza Operating	155-519	92,789	105,695	105,852	105,852	106,699	107,571	108,469	109,395
Huntington Oaks - Risk	495-519	12,455	12,456	11,396	11,396	11,396	11,396	11,396	11,396
Indirect Costs - Huntington Oaks Plaza	499-519	8,000	10,000	10,000	10,000	10,000	11,000	11,000	11,000
Transfers	950-581	-	123,460	114,630	114,630	114,630	114,630	114,630	114,630
Budgeted Reserves - Huntington Oaks	990-599	-	38,329	48,461	48,461	43,795	52,801	59,607	58,681
<b>Total Appropriations</b>		<b>236,691</b>	<b>289,940</b>	<b>290,339</b>	<b>290,339</b>	<b>286,520</b>	<b>297,398</b>	<b>305,102</b>	<b>305,102</b>
<b>Revenues Less Appropriations</b>		<b>(39,552)</b>	<b>-</b>	<b>15,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

FY 2022 and the out-years reflects a steady level of anticipated rents. The expenditure transfers are utility payments to the General Fund (001) for building utilities.



## Leon County Fiscal Year 2022 Adopted Budget

### Bond Series 2012A & 2012B (211)

Fund Type: Debt Service

The Bond Series 2012A & 2012B Fund is a debt service fund established to account for the debt service associated with the Capital Improvement Revenue Bonds Series 2012A (Tax Exempt) and 2012B (Taxable). These bonds were issued to fund the acquisition of the Bank of America building and for major repairs and renovations to the existing County Courthouse facility. (This fund was changed from Bond Series 2003A & 2003B due to refinancing of the Bond with a bank loan in 2012).

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Net Incr(decr) In Fmv Of Investment	361300	113,339	-	-	-	-	-	-	-
Transfer From Fund 126	381126	6,115,186	-	-	-	-	-	-	-
Transfer From Fund 165	381165	957,354	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>7,185,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Bond Series 2012A (Tax Exempt)	975-582	7,076,574	-	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>7,076,574</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Less Appropriations</b>		<b>109,306</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

This bank loan was fully paid in FY 2020.

## Leon County Fiscal Year 2022 Adopted Budget

### 2017 Capital Improvement Revenue Refinancing (222)

Fund Type: Debt Service

The Debt Series 2014 Fund is a debt service fund established to account for the debt service associated with the refinancing of the non taxable portion of the Capital Improvement Revenue Refunding Bond Series 2005 with a bank loan. The original bond was issued to fully refund the Parks and Recreation Bond Series 1998A, a portion of the Stormwater Bond Series 1997 and a portion of the Capital Improvement Revenue Bond Series 1999. The remaining taxable portion of this bond is accounted for in Fund 220.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Transfer From Fund 126	381126	485,942	3,268,180	3,270,062	3,270,062	3,271,593	3,269,753	3,270,583	-
<b>Total Revenues</b>		485,942	3,268,180	3,270,062	3,270,062	3,271,593	3,269,753	3,270,583	-
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
2014 Debt Series	979-582	492,662	3,268,180	3,270,062	3,270,062	3,271,593	3,269,753	3,270,583	-
<b>Total Appropriations</b>		492,662	3,268,180	3,270,062	3,270,062	3,271,593	3,269,753	3,270,583	-
<b>Revenues Less Appropriations</b>		(6,720)	-	-	-	-	-	-	-

Notes:

At the April 26, 2017 workshop, the Board approved the refinancing of a FY 2014 bank loan which saved \$489,075 over the life of the loan. The increased payment in FY 2022 reflects the planned increase principle payments on the loan as part of level debt service and the retirement of debt as reflected in Fund 211.

## Leon County Fiscal Year 2022 Adopted Budget

### Bond Series 2020-Capital Equipment Financing (223)

The Bond Series 2020 Fund is a debt service fund established to account for the debt service associated with the financing of the purchase of a new helicopter for the Sheriff's office.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
COT Capital Reimbursement	337304	130,000	130,000	130,000	130,000	130,000	130,000	130,000	35,891
Transfer From Fund 126	381126	-	131,757	127,731	127,731	127,689	127,645	127,601	35,890
Transfer From Fund 305	381305	8,247	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>138,247</b>	<b>261,757</b>	<b>257,731</b>	<b>257,731</b>	<b>257,689</b>	<b>257,645</b>	<b>257,601</b>	<b>71,781</b>
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Bond Series 2020	979-582	8,246	261,757	257,731	257,731	257,689	257,645	257,601	71,781
<b>Total Appropriations</b>		<b>8,246</b>	<b>261,757</b>	<b>257,731</b>	<b>257,731</b>	<b>257,689</b>	<b>257,645</b>	<b>257,601</b>	<b>71,781</b>
<b>Revenues Less Appropriations</b>		<b>130,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

The Bond Series 2020 Capital Equipment Financing Fund was established in FY 2020 to pay the debt service payment for a new Sheriff helicopter over a six-year term. Funding for the repayment of the debt service is split evenly between the County and the City of Tallahassee. The County bills the City for their half of the debt service payment.

## Leon County Fiscal Year 2022 Adopted Budget

### Supervisor of Elections Building (224)

The Bond Series 2021 Fund is a debt service fund for the Supervisor of Elections Voting Operations Center Building. The purchase and building improvements was made from loan proceeds to be paid back over 15 years. The repayment of the loan is established in a debt service fund beginning in FY 2022 to coincide with the first debt service payment due on December 1, 2021.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Transfer From Fund 126	381126	-	-	354,083	354,083	419,905	418,893	417,788	421,590
<b>Total Revenues</b>		-	-	354,083	354,083	419,905	418,893	417,788	421,590
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Bond Series 2021	979-582	-	-	354,083	354,083	419,905	418,893	417,788	421,590
<b>Total Appropriations</b>		-	-	354,083	354,083	419,905	418,893	417,788	421,590
<b>Revenues Less Appropriations</b>		-	-	-	-	-	-	-	-

Notes:

The Bond Series 2021 Supervisor of Elections Building Fund was established during the FY 2022 budget to account for the debt service payment for the purchase and renovations of the Supervisor or Elections' Voter Operations Center Building.

## Leon County Fiscal Year 2022 Adopted Budget

### ESCO Lease (225)

The ESCO Lease Fund is a debt service fund established to account for the debt service associated with the obligations relating to the County's Energy Performance Contract with Energy Savings Group (ESG). This lease was entered into to fund upgrades and replacements of critical building infrastructure at County facilities, including the Detention Center, Courthouse and Sheriff's Administration building relating to the County's Energy Performance Contract. These energy efficiency improvements will offset the cost of the lease. Energy Savings Group will pay any balance on the lease not offset by these energy cost savings.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Transfer From Fund 001	381001	-	-	660,414	660,414	680,226	700,633	721,652	743,302
Transfer From Fund 126	381126	-	-	542,050	542,050	575,421	557,404	533,467	513,590
<b>Total Revenues</b>		-	-	1,202,464	1,202,464	1,255,647	1,258,037	1,255,119	1,256,892
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
ESCO Lease	977-582	-	-	1,202,464	1,202,464	1,255,647	1,258,037	1,255,119	1,256,892
<b>Total Appropriations</b>		-	-	1,202,464	1,202,464	1,255,647	1,258,037	1,255,119	1,256,892
<b>Revenues Less Appropriations</b>		-	-	-	-	-	-	-	-

#### Notes:

The ESCO Lease fund (225) was established during the FY 2022 Budget to account for the debt service related to the County's Energy Performance Contract with Energy Savings Group (ESG). The savings generated from this contract for FY 2022 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).

## Leon County Fiscal Year 2022 Adopted Budget

### Capital Improvements (305)

Fund Type: Capital Projects

The Capital Improvements Fund is a capital project fund established in support of the County's Capital Improvement Program. A major revenue source of the Capital Improvement Fund is a transfer from general revenue dollars. The fund is used to account for resources and expenditures associated with the acquisition or construction of major non-transportation related capital facilities and/or projects other than those financed by Proprietary Funds.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
City Utility Funding	337320	272,221	-	-	-	-	-	-	-
Pool Interest Allocation	361111	417,842	283,100	79,543	75,566	75,566	75,566	75,566	75,566
Net Incr(decr) In Fmv Of Investment	361300	172,658	-	-	-	-	-	-	-
Transfer From Fund 001	381001	5,107,194	3,499,171	3,609,520	3,609,520	6,101,342	10,840,344	10,128,568	10,406,207
Transfer From Fund 110	381110	62,400	-	-	-	-	-	-	-
Transfer From Fund 120	381120	600,000	471,000	37,500	37,500	37,500	-	-	-
Transfer From Fund 140	381140	2,285,764	1,622,669	1,390,480	1,390,480	1,722,888	1,973,895	2,237,654	2,561,397
Transfer From Fund 160	381160	350,000	-	250,000	250,000	-	-	-	-
Transfer From Fund 352	381352	1,593,750	2,125,000	2,125,000	2,125,000	-	-	-	-
Debt Proceeds	384100	1,298,120	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	2,008,235	-	-	-	-	-	-
ARP Appropriated Fund Balance	399902	-	-	3,600,000	3,600,000	6,594,548	-	-	-
<b>Total Revenues</b>		12,159,949	10,009,175	11,092,043	11,088,066	14,531,844	12,889,805	12,441,788	13,043,170
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
General Vehicle & Equipment Replacement	026003-519	213,717	300,000	617,000	562,000	776,500	525,000	678,000	447,000
Stormwater Vehicle & Equipment Replacement	026004-538	9,580	208,000	468,000	468,000	579,000	680,000	664,000	856,000
Fleet Management Shop Equipment	026010-519	3,910	-	36,500	36,500	46,000	18,700	46,500	38,700
General Government New Vehicle Requests	026018-519	-	16,160	100,999	155,999	37,500	-	-	-
Helicopter for Sheriff's Office	026023-521	1,527,200	-	-	-	-	-	-	-
J. Lee Vause Park	043001-572	3,261	-	-	-	-	-	-	-
Okeeheepkee Prairie Park	043008-572	182,405	-	-	-	-	-	-	-
Apalachee Regional Park	045001-572	708,552	287,550	250,000	250,000	100,000	500,000	500,000	500,000
J.R. Alford Greenway	045004-572	83,378	-	-	-	-	-	-	-
Parks Capital Maintenance	046001-572	529,455	450,000	350,000	350,000	350,000	350,000	350,000	350,000
Playground Equipment Replacement	046006-572	5,860	-	190,000	190,000	190,000	180,000	-	200,000
New Vehicles and Equipment for Parks/Greenways	046007-572	359	5,500	265,986	265,986	55,000	-	-	-
Greenways Capital Maintenance	046009-572	404,418	250,000	250,000	250,000	300,000	300,000	300,000	300,000
Dog Parks - Unincorporated Area	046013-572	116,153	-	-	-	35,000	-	-	-
Chaires Park	046014-572	9,960	-	-	-	-	-	-	-
Boat Landing Improvements and Renovations	047002-572	31,120	-	448,500	448,500	-	-	-	-
N. Florida Fairgrounds Milling and Resurfacing	051009-541	-	-	-	-	220,000	-	-	-
2/3rds Tower Oaks Private Road Paving	057917-541	11,619	-	-	-	-	-	-	-
Lake Henrietta Renovation	061001-538	-	-	240,000	240,000	1,250,000	-	-	-
Woodside Heights FDEP Grant	061003-535	2,300	-	-	-	-	-	-	-
Woodville Sewer Project	062003-535	89,188	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	102,759	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	1,667	-	-	-	-	-	-	-
Lexington Pond - Ford's Arm	063005-538	2,170	-	-	-	200,000	600,000	-	-
Faulk Drive Pond Sediment Removal	063010-538	17,977	-	-	-	-	-	-	-

## Leon County Fiscal Year 2022 Adopted Budget

### Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Longview Drive Sinkhole	063011-538	237,042	-	-	-	-	-	-	-
Killearn Acres Flood Mitigation	064001-538	-	-	-	-	225,000	-	-	-
Stormwater Pond Repairs	066026-538	53,795	50,000	200,000	200,000	300,000	100,000	100,000	100,000
Stormwater Infrastructure Preventative Maintenance	067006-538	240,189	-	-	-	-	-	-	-
Financial Hardware and Software	076001-519	33,266	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Supervisor of Elections Technology	076005-513	2,582	-	-	-	-	-	-	-
Supervisor of Elections Technology	076005-519	100,502	95,350	50,000	50,000	50,000	50,000	50,000	50,000
County Compute Infrastructure	076008-519	572,188	550,000	550,000	550,000	620,000	620,000	620,000	620,000
Geographic Information Systems	076009-539	182,401	306,000	337,000	337,000	337,000	356,000	356,000	350,000
Library Services Technology	076011-571	117,866	150,000	287,030	287,030	340,030	265,030	245,030	60,000
Permit & Enforcement Tracking System	076015-537	267,313	509,000	50,000	50,000	200,000	200,000	150,000	100,000
Courtroom Technology	076023-519	215,032	133,820	-	-	130,280	130,280	130,280	130,280
User Computer Upgrades	076024-519	74,423	150,000	160,000	160,000	475,000	475,000	475,000	475,000
Mobile Devices	076042-519	25,000	80,000	30,450	30,450	90,914	91,391	91,883	92,389
State Attorney Technology	076047-519	143,128	149,615	158,215	158,215	149,615	149,615	149,615	149,615
Public Defender Technology	076051-519	73,144	110,500	110,500	110,500	110,500	110,500	110,500	110,500
Geographic Information Systems Incremental Basemap Update	076060-539	238,741	298,500	298,500	298,500	298,500	298,500	298,500	298,500
E-Filing System for Court Documents	076063-519	17,853	125,000	-	-	125,000	125,000	125,000	125,000
Justice Information System (JIS) Upgrade	076065-519	-	-	50,000	50,000	250,000	1,000,000	1,000,000	1,000,000
Large Application Upgrades	076066-519	-	-	100,000	100,000	105,000	110,000	115,000	120,000
Remote Server Center (RSC) Improvements	076067-519	-	-	140,000	140,000	25,750	26,253	27,318	-
Pavement Management System	076068-541	-	-	28,000	28,000	-	-	-	-
Courtroom Minor Renovations	086007-519	106,905	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Architectural & Engineering Services	086011-519	99,164	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Courthouse Security	086016-519	35,030	35,000	80,000	80,000	20,000	35,000	35,000	35,000
Common Area Furnishings	086017-519	29,043	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Courthouse Renovations	086027-519	249,832	40,000	108,000	108,000	40,000	40,000	40,000	40,000
Jail Complex Maintenance	086031-523	1,827,883	2,860,000	2,092,000	2,092,000	2,107,000	2,126,000	1,860,000	1,610,000
Medical Examiner Facility	086067-527	125,442	-	-	-	-	-	-	-
Building Roofing Repairs and Replacements	086076-519	582,163	650,000	568,386	568,386	853,195	391,536	565,362	825,000
Building Mechanical Repairs and Replacements	086077-519	231,839	416,000	693,000	693,000	797,000	696,000	791,000	676,000
Building Infrastructure Improvements	086078-519	290,639	410,180	530,000	530,000	1,473,060	750,000	1,247,800	1,737,800
Building General Maintenance and Renovations	086079-519	596,957	273,000	475,000	475,000	405,000	725,000	645,000	1,071,386
Sheriff Training Facility	086080-523	2,721	-	-	-	-	-	-	-
Solar Arrays on County Buildings	086081-519	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000
ESCO Projects	086082-519	-	650,000	-	-	-	-	-	-
Essential Libraries Initiative	086085-571	-	-	400,000	400,000	300,000	300,000	300,000	300,000
Serenity Cemetery Expansion	091002-519	-	-	-	-	190,000	190,000	-	-
Public Safety Complex	096016-529	78,672	175,000	150,000	150,000	150,000	150,000	150,000	50,000
Voting Equipment Replacement	096028-513	-	50,000	-	-	-	-	-	-
Transfers	950-581	8,247	-	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>10,916,009</b>	<b>10,009,175</b>	<b>11,088,066</b>	<b>11,088,066</b>	<b>14,531,844</b>	<b>12,889,805</b>	<b>12,441,788</b>	<b>13,043,170</b>
<b>Revenues Less Appropriations</b>		<b>1,243,940</b>	<b>-</b>	<b>3,977</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Leon County Fiscal Year 2022 Adopted Budget****Notes:**

The FY 2022 – FY 2026 Capital Improvement Plan is primarily focused on maintaining the County's infrastructure of buildings, roads, stormwater system, parks, information technology and fleet. In FY 2021, as part of the budget balancing strategies implemented in response to revenue losses associated with the COVID-19 pandemic, capital improvement projects were reduced or deferred. This allowed for the reduction in the general revenue transfer to the Capital Improvement Fund (305) by \$2.32 million.

The FY 2022 general capital improvement program is \$11.1 million. The general transfer to support the capital fund is \$5.0 million, a slight decrease from the \$5.12 million transferred in FY 2021. In addition, in FY 2021 Leon County received \$57.02 million in American Recovery Plan Act (ARPA) funding which allowed for local governments to use of a portion on revenue loss recovery. \$3.6 million of this funding was allocated to the Capital Fund for FY 2022 and another \$6.59 million in FY 2023. Without the ARPA funding, reductions to the capital program would have occurred. Out-years reflect revenues returning to normal growth and the general revenue transfer increasing to \$12.97 million by FY 2026.

Resources to support the capital program also reflect the final year pay back of sales tax dollars for the \$6.5 million borrowed from the capital program to support matching grants for sewer projects in the Primary Spring Protection area of the County.

For FY 2022, funding of \$2.26 million is allocated for building infrastructure, roofs, and maintenance repairs, \$2.09 million for the Detention Center and Sheriff's Evidence Storage Facility. In addition, \$400,000 was allocated to support the Essential Library Initiative, a process of re-envisioning of the Leon County Public Library System to address the changing needs of residents and trends in library use. These funds are for space improvements to the Main and Branch Libraries. Funding to support this initiative total \$1.6 million over the next five years.



## Leon County Fiscal Year 2022 Adopted Budget

### Transportation Improvements (306)

Fund Type: Capital Projects

The Transportation Improvement Fund is a capital project fund established to account for transportation related capital projects. Major revenue sources for the Transportation Improvement Fund include proceeds from local and state gas taxes from the Transportation Trust Fund (106). Leon County imposes a total of twelve cents in gas taxes.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Pool Interest Allocation	361111	184,026	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	50,378	-	-	-	-	-	-	-
Transfer From Fund 106	381106	2,708,708	3,396,700	2,016,170	2,016,170	3,500,391	4,218,651	3,588,524	3,622,140
Appropriated Fund Balance	399900	-	350,000	440,450	440,450	-	-	-	-
<b>Total Revenues</b>		<b>2,943,112</b>	<b>3,746,700</b>	<b>2,456,620</b>	<b>2,456,620</b>	<b>3,500,391</b>	<b>4,218,651</b>	<b>3,588,524</b>	<b>3,622,140</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Public Works Vehicle & Equipment Replacement	026005-541	410,872	372,000	601,000	601,000	1,020,000	1,786,000	1,001,000	1,077,000
Arterial & Collector Roads Pavement Markings	026015-541	-	135,200	160,200	160,200	135,200	135,200	135,200	135,200
Baum Road Drainage Improvement	054011-541	18,948	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	-	-	-	-	100,000	-	100,000	-
Stormwater and Transportation Improvements	056010-541	3,190,783	674,500	-	-	-	-	-	-
Public Works Design and Engineering Services	056011-541	93,867	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Sidewalk Program	056013-541	948,734	-	1,295,420	1,295,420	1,345,191	1,397,451	1,452,324	1,509,940
Intersection & Safety Improvements	057001-541	800	-	-	-	-	-	-	-
Maylor Road Stormwater Improvments	065005-538	191,175	2,120,000	-	-	-	-	-	-
Stormwater Infrastructure Preventative Maintenance	067006-538	-	345,000	300,000	300,000	800,000	800,000	800,000	800,000
Transfer to Fund 125	950-581	80,000	-	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>4,935,179</b>	<b>3,746,700</b>	<b>2,456,620</b>	<b>2,456,620</b>	<b>3,500,391</b>	<b>4,218,651</b>	<b>3,588,524</b>	<b>3,622,140</b>
<b>Revenues Less Appropriations</b>		<b>(1,992,068)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

When originally approved for collection beginning January 2014, the second local option gas tax was split 50/50 for sidewalk projects and general transportation maintenance. In FY 2019, this gas tax was approved for reallocation to stormwater projects for two years (FY 2020 and FY 2021) to fix chronic flooding problems on county roads. However, in the FY 2021 budget, due to COVID and subsequent budget balancing strategies for FY 2021, sidewalk funding was suspended, and transportation and stormwater funding were reduced with sidewalk funding being budgeted solely from Sales Tax Extension (352) funds.

In FY 2021, Leon County received \$57.02 million in American Recovery Plan Act (ARPA) funding which allowed for local governments to use of a portion on revenue loss recovery. As part of the FY 2022 budget process, the Board allocated \$2.7 million of this funding to the Transportation Capital Fund in FY 2021 for critical road/flood projects delayed because of the pandemic including: Baum Road; Ben Boulevard; the Miccosukee Road bridge replacement; and Maylor Road.

For FY 2022, with the allocation of ARPA funding in the current fiscal year, the transfer to the Transportation Capital decreased by \$1.4 million. Additionally, the second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance projects with \$1.29 million allocated for sidewalks. In addition, \$440,450 in available fund balance is allocated to support the Transportation Capital Program.

## Leon County Fiscal Year 2022 Adopted Budget

### Sales Tax (308)

Fund Type: Capital Projects

The Local Option Sales Tax Fund is a capital project fund established in accordance with a 1989 county-wide referendum, and is used to account for resources and expenditures associated with the construction of transportation and jail facility related projects. The Local Government Infrastructure Surtax includes proceeds from a One-Cent Sales Tax on all transactions up to \$5,000. Pursuant to an interlocal agreement with the City of Tallahassee, the revenue generated by the tax will be split between the County and the City. The County's share of the proceeds is equal to 52.84%, and the City's share is equal to 47.16%. The 1989 referendum approved the sales tax levy for a period of fifteen years; however, through a county-wide referendum passed in November 2000, the sales tax was extended for an additional fifteen years (Note: the extended sales tax is accounted for in Fund 309).

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Pool Interest Allocation	361111	79,351	60,000	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	26,472	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>105,823</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Intersection & Safety Improvements	057001-541	45,216	-	-	-	-	-	-	-
Jail Complex Maintenance	086031-523	293,330	60,000	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>338,546</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Less Appropriations</b>		<b>(232,723)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. In November 4, 2014, Leon County residents approved a ballot initiative to extend the sales tax for another 20 years until 2039. In FY 2020, two new funds (351 and 352) were established for the new sales tax extension that went into affect on January 1, 2020. Previous projects assigned to this fund were moved to fund 351. This fund is still open due to the accumulated funds in the intersection and safety improvement project to support the reconstruction of the Blair Stone Road and Old St. Augustine intersection. The project is proceeding with design and right of way acquisition.

## Leon County Fiscal Year 2022 Adopted Budget

### Sales Tax - Extension (309)

Fund Type: Capital Projects

In November of 2000, Leon County residents approved a referendum extending the imposition of the 1 Cent Local Option Sales Tax beginning in FY 2004 for 15 years. The extension commits 80% of the revenues to Blueprint 2000 projects and will be jointly administered and funded by Leon County and the City of Tallahassee. The remaining 20% will be split evenly between the County and the City. The County's share will be used for various road, stormwater and park improvements. The Blueprint 2000 Joint Participation Agreement Revenue supports County projects funded through the County's share of the \$50 million water quality/flooding funding.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
1 Cent Sales Tax	312600	1,158,038	-	-	-	-	-	-	-
BP2000 JPA Revenue	343916	3,901,893	465,518	-	-	-	-	-	-
Pool Interest Allocation	361111	31,022	16,055	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(29,243)	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>5,061,710</b>	<b>481,573</b>	-	-	-	-	-	-
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Open Graded Cold Mix Stabilization	026006-541	612,573	-	-	-	-	-	-	-
Fred George Park	043007-572	4,767	-	-	-	-	-	-	-
Apalachee Regional Park	045001-572	1,135,211	-	-	-	-	-	-	-
Arterial/Collector Resurfacing	056001-541	1,108,994	-	-	-	-	-	-	-
Community Safety & Mobility	056005-541	44,372	-	-	-	-	-	-	-
Woodside Heights FDEP Grant	061003-535	234,600	-	-	-	-	-	-	-
Lake Munson Restoration	062001-538	56,000	-	-	-	-	-	-	-
Gum Road Target Planning Area	062005-538	19,167	-	-	-	-	-	-	-
Lexington Pond Retrofit	063005-538	3,650,071	481,573	-	-	-	-	-	-
Killearn Acres Flood Mitigation	064001-538	17,400	-	-	-	-	-	-	-
<b>Total Appropriations</b>		<b>6,883,154</b>	<b>481,573</b>	-	-	-	-	-	-
<b>Revenues Less Appropriations</b>		<b>(1,821,444)</b>	-	-	-	-	-	-	-

## Notes:

The current 1-Cent Local Option Sales Tax expired in 2019. In November 4, 2014, Leon County residents approved a ballot initiative to extend the sales tax for another 20 years until 2039. Two new funds (351 and 352) were established for the new sales tax revenue beginning in FY 2020 to account for the projects that were programmed in this fund. This fund remains open for expenditures related to the Lexington Pond Retrofit project.

## Leon County Fiscal Year 2022 Adopted Budget

### ESCO 2020 (323)

The ESCO 2020 Capital Projects Fund was established in 2020 to account for energy saving loan proceeds and capital expenditures related to the installation of energy savings projects related to lighting, mechanical and water system upgrades primarily at the Courthouse and Detention Facility. A companion debt service fund (Fund 223) was established to fund the debt service for this capital financing loan.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Debt Proceeds	384100	16,500,000	-	-	-	-	-	-	-
<b>Total Revenues</b>		16,500,000	-	-	-	-	-	-	-
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
ESCO Energy Savings	000-000	4,880,396	-	-	-	-	-	-	-
<b>Total Appropriations</b>		4,880,396	-	-	-	-	-	-	-
<b>Revenues Less Appropriations</b>		11,619,605	-	-	-	-	-	-	-

## Leon County Fiscal Year 2022 Adopted Budget

### 9-1-1 Capital Projects (330)

Fund Type: Capital Projects

The 9-1-1 Capital Projects Fund was established to support of the capital needs of the emergency communications system. Major revenue sources of the Emergency Communications Fund include proceeds transferred from the 9-1-1 Emergency Communications Fund which includes: wireless Enhanced 9-1-1 fee (50 cents/month per service subscriber) pursuant to F.S. 365.172 - 365.173; and the 9-1-1 fee (50 cents/month per service line) pursuant to F.S. 365.171(13). The fund is used to account for resources and expenditures associated with capital projects related to the provision of 9-1-1 emergency services.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Pool Interest Allocation	361111	72,501	57,570	32,900	31,255	31,568	31,883	32,202	32,524
Net Incr(decr) In Fmv Of Investment	361300	30,242	-	-	-	-	-	-	-
Transfer From Fund 130	381130	300,000	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>402,743</b>	<b>57,570</b>	<b>32,900</b>	<b>31,255</b>	<b>31,568</b>	<b>31,883</b>	<b>32,202</b>	<b>32,524</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transfers	950-581	197,155	-	-	-	-	-	-	-
911 Capital Projects	990-599	-	57,570	31,255	31,255	31,568	31,883	32,202	32,524
<b>Total Appropriations</b>		<b>197,155</b>	<b>57,570</b>	<b>31,255</b>	<b>31,255</b>	<b>31,568</b>	<b>31,883</b>	<b>32,202</b>	<b>32,524</b>
<b>Revenues Less Appropriations</b>		<b>205,588</b>	<b>-</b>	<b>1,645</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

Revenues are collected in the operating fund (Fund 130). Funds not utilized for operating the E 9-1-1 System are transferred at fiscal year end to the capital fund for future expenditure on capital upgrades.

## Leon County Fiscal Year 2022 Adopted Budget

### Sales Tax - Extension 2020 (351)

Fund Type: Capital Projects

On November of 2014, Leon County residents approved a referendum providing a second extension of the 1998 imposed 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. The extension commits 80% of the revenues for Blueprint 2020 infrastructure projects, Blueprint 2020 Economic Development Programs, and Livable Infrastructure For Everyone (L.I.F.E.) projects. The remaining 20% is split evenly between the County and the City. The County's 10% share, accounted for in this fund, will be used for transportation resurfacing and intersection improvement projects and other statutorily authorized uses approved by the County Commission.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
1 Cent Sales Tax	312600	3,189,681	3,492,418	4,584,000	4,354,800	4,464,050	4,575,200	4,690,150	4,807,000
Pool Interest Allocation	361111	13,495	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	27,792	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>3,230,968</b>	<b>3,492,418</b>	<b>4,584,000</b>	<b>4,354,800</b>	<b>4,464,050</b>	<b>4,575,200</b>	<b>4,690,150</b>	<b>4,807,000</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Open Graded Cold Mix Main/Resurfacing	026006-541	-	-	75,000	75,000	161,632	159,968	215,605	215,605
Arterial/Collect/Local Road Resurfacing	056001-541	1,604,037	3,492,418	4,279,800	4,279,800	4,302,418	4,315,232	4,324,545	4,441,395
Intersection and Safety Improvement	057001-541	-	-	-	-	-	100,000	150,000	150,000
<b>Total Appropriations</b>		<b>1,604,037</b>	<b>3,492,418</b>	<b>4,354,800</b>	<b>4,354,800</b>	<b>4,464,050</b>	<b>4,575,200</b>	<b>4,690,150</b>	<b>4,807,000</b>
<b>Revenues Less Appropriations</b>		<b>1,626,931</b>	<b>-</b>	<b>229,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

This fund was established to account for the County's 10% share of the sales tax extension starting January 1, 2020. The FY 2022 revenue estimates reflect sales tax collections growing from FY 2021 as consumer spending increases after the lifting of stay-at-home orders and the availability of COVID vaccines.

With the sales tax taking effect on January 1, 2020, the FY 2020 actuals reflect only nine months of collections. The first year of collections was affected by COVID and the associated drop in consumer spending starting in March 2020. The 10% share supports the County's annual road resurfacing, OCGM maintenance and intersection/safety capital projects.

## Leon County Fiscal Year 2022 Adopted Budget

### Sales Tax - Extension 2020 JPA Agreement (352)

Fund Type: Capital Projects

In November 2014, Leon County residents approved a referendum providing a second extension of the 1-Cent Local Option Sales Tax beginning in FY 2020 for 20 years. The extension commits 80% of the revenues for Blueprint 2020 infrastructure projects, and will be jointly administered and funded by Leon County and the City of Tallahassee. The Blueprint 2020 Joint Participation Agreement Revenue supports County projects funded through the County's share of the sales tax extension. The BP 2020 JPA revenue, accounted for in the fund, will be used for Water Quality and Stormwater, and Sidewalks. The fund also accounts for the 2% portion of the fund dedicated to Liveable Infrastructure For Everyone (L.I.F.E.) projects.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
LIFE Revenue	312601	633,699	725,850	1,057,834	1,004,942	1,030,167	1,055,818	1,082,319	1,109,268
BP2000 JPA Revenue	343916	2,906,250	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000	3,875,000
Pool Interest Allocation	361111	11,760	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	21,565	-	-	-	-	-	-	-
<b>Total Revenues</b>		<b>3,573,274</b>	<b>4,600,850</b>	<b>4,932,834</b>	<b>4,879,942</b>	<b>4,905,167</b>	<b>4,930,818</b>	<b>4,957,319</b>	<b>4,984,268</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Sidewalk Program	056013-541	-	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
BluePrint 2020 Water Quality and Stormwater	067003-538	-	-	-	-	2,125,000	2,125,000	2,125,000	2,125,000
L.I.F.E. Rural Road Safety Stabilization	091003-541	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
L.I.F.E. Miccosukee Sense of Place	091004-519	-	200,850	197,630	197,630	205,060	245,818	341,950	324,268
L.I.F.E. Street Lighting	091005-541	-	100,000	125,000	125,000	125,000	125,000	125,000	125,000
L.I.F.E. Fire Safety Infrastructure	091006-529	-	-	-	-	125,000	-	125,000	125,000
L.I.F.E. Boat Landing Enhancements & Upgrades	091007-572	58,564	125,000	80,000	80,000	185,000	185,000	185,000	185,000
L.I.F.E. Stormwater and Flood Relief	091009-538	-	-	-	-	290,107	400,000	205,369	250,000
L.I.F.E. Recreational Amenities	091010-572	-	200,000	502,312	502,312	-	-	-	-
Transfers	950-581	1,968,750	2,625,000	2,625,000	2,625,000	500,000	500,000	500,000	500,000
<b>Total Appropriations</b>		<b>2,027,314</b>	<b>4,600,850</b>	<b>4,879,942</b>	<b>4,879,942</b>	<b>4,905,167</b>	<b>4,930,818</b>	<b>4,957,319</b>	<b>4,984,268</b>
<b>Revenues Less Appropriations</b>		<b>1,545,961</b>	<b>-</b>	<b>52,892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

In November 4, 2014, Leon County residents approved a ballot initiative to extend the current 1-Cent Local Option Sales Tax for another 20 years until 2039. This fund has been established to account for the 2% sales tax share dedicated to the L.I.F.E. program, and the County's share of the Blueprint JPA revenue.

For FY 2022, Sales Tax Extension revenue estimates show a rebound from the reduction in FY 2021 in which the County's 2% for L.I.F.E. funding was projected to be approximately \$175,000 less due to the Coronavirus pandemic. Sales Tax Extension projects in FY 2022 include the Sidewalk program and L.I.F.E. projects (Rural Road and Safety improvements, Miccosukee Sense of Place, Street Lighting, Boat Landing, and Recreational Amenities). In addition, transfers reflect the final refunding payment of \$2.12 million to the Capital Fund for the \$6.5 million in advanced payments for water quality sewer projects funded from the Capital Fund. Additionally, the Blueprint JPA revenue is consistent in FY 2022 and the out-years since this is a lump sum payment from Blueprint specified in the interlocal agreement.

## Leon County Fiscal Year 2022 Adopted Budget

### Solid Waste (401)

Fund Type: Enterprise

The Solid Waste Fund is an enterprise fund established in support of the County's waste management programs. Major revenue sources for the Solid Waste Operations Fund include the Non-Ad Valorem Assessment, and Transfer Station Tipping Fees. The fund is used to account for resources and expenditures related to the operation of the County Solid Waste Management Facility and the provision of the County Waste Management program.

Revenue Sources	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Solid Waste	313700	316,389	298,135	318,603	302,673	305,700	308,757	311,844	314,963
Waste Disposal Special Assessment	319150	1,523,108	1,506,609	1,617,000	1,536,150	1,551,512	1,567,027	1,598,367	1,630,335
Delinquent Assessments 2013	319213	328	-	-	-	-	-	-	-
Delinquent Assessments-2014	319214	314	-	-	-	-	-	-	-
Delinquent Assessments-2015	319215	224	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	531	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	1,081	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	3,680	-	-	-	-	-	-	-
Delinquent Assessments	319219	-	-	7,257	7,257	7,257	7,257	7,257	7,257
Operating Income - Class I	343410	3,823	-	-	-	-	-	-	-
Transfer Station Receipts	343411	8,198,215	10,516,841	8,888,906	8,444,461	8,697,795	8,958,729	9,227,491	9,504,315
Marpan Administrative Fee	343412	-	9,503	10,988	10,439	10,543	10,649	10,755	10,862
Marpan Class III Residuals	343413	1,039,689	1,245,092	1,286,399	1,222,079	1,246,521	1,271,452	1,296,880	1,322,818
Operating Income - Tires	343415	71,127	50,858	58,117	55,211	55,763	56,321	56,884	57,453
Operating Income - Electronics	343416	-	3,790	4,211	4,000	4,000	4,000	4,000	4,000
Operating Income - Yard Trash Clean	343417	68,437	149,638	158,617	150,686	152,193	153,715	155,252	156,804
Operating Income - Yard Trash	343418	35,390	35,901	44,199	41,989	42,829	43,686	44,560	45,451
Operating Income - Landfill Yard Trash Bagged	343420	-	225	239	227	229	231	233	235
Resource Recovery (metals, etc)	343451	(299,244)	-	-	-	-	-	-	-
Hazardous Waste	343453	27,938	25,363	52,396	49,776	50,274	50,777	51,284	51,797
Recycling Promotional Services	343461	35,000	33,535	33,535	31,858	31,858	31,858	31,858	31,858
Rural Waste Services Center Permit	343462	(15,338)	-	-	-	-	-	-	-
Interest Income - Investment	361110	112,049	-	-	-	-	-	-	-
Pool Interest Allocation	361111	27,152	165,901	63,940	60,743	61,958	63,507	65,094	66,721
Net Incr(decr) In Fmv Of Investment	361300	(6,198)	-	-	-	-	-	-	-
Rents And Royalties	362000	-	13,033	13,033	12,381	12,505	12,630	12,757	12,884
Equipment Buyback	364100	-	205,200	116,000	110,200	117,500	162,000	11,999	110,200
Other Scrap Or Surplus	365900	-	4,353	22,500	21,375	21,375	21,375	21,375	21,375
Transfer From Fund 001	381001	168,000	-	-	-	-	-	-	-
Transfer From Fund 126	381126	1,017,985	1,436,815	1,652,329	1,652,329	1,685,376	1,719,084	1,753,466	1,788,535
<b>Total Revenues</b>		<b>12,329,679</b>	<b>15,700,792</b>	<b>14,348,268</b>	<b>13,713,834</b>	<b>14,055,188</b>	<b>14,443,055</b>	<b>14,661,356</b>	<b>15,137,863</b>
Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Landfill Improvements	036002-534	62,558	20,000	-	-	-	-	-	-
Solid Waste Facility Heavy Equip. & Vehicle Replacement	036003-534	37,751	388,000	-	-	40,000	20,000	100,000	130,000
Transfer Station Heavy Equip Replacement	036010-534	106,545	436,000	165,000	165,000	470,000	655,000	230,000	400,000
HHW Collection Center	036019-534	-	-	-	-	-	-	-	150,000
Transfer Station Improvements	036023-534	43,064	150,852	427,511	427,511	150,852	150,852	150,852	150,582
Rural/Hazardous Waste Vehicle and Equipment Replacement	036033-534	2,132	-	-	-	-	30,000	15,000	90,000
Hazardous Waste Vehicle and Equipment Replacement	036042-534	-	-	34,500	34,500	-	48,000	-	-
Capital Landfill Closure	036043-534	48,466	-	-	-	-	-	-	-



## Leon County Fiscal Year 2022 Adopted Budget

### Solid Waste (401)

Appropriations by Department/Division	Acct #	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
New Solid Waste Vehicles & Equipment	036044-534	-	40,200	-	-	-	-	-	-
Yard Waste	416-534	234,597	403,564	236,150	236,150	239,278	242,471	245,735	249,070
Rural Waste Service Centers	437-534	752,821	742,376	757,217	757,217	772,409	788,198	804,619	821,685
Transfer Station Operations	441-534	9,063,992	11,068,224	9,901,735	9,901,735	10,079,104	10,243,259	10,446,546	10,636,852
Solid Waste Management Facility	442-534	496,142	540,975	573,699	573,699	579,822	586,195	592,820	599,721
Hazardous Waste	443-534	916,254	735,726	823,934	823,934	835,088	846,642	858,615	871,026
MIS Automation - Solid Waste Fund	470-534	-	27,770	28,370	28,370	28,370	28,370	28,370	28,370
Solid Waste - Risk	495-534	20,751	20,057	21,434	21,434	21,574	21,715	21,858	21,858
Indirect Costs - Solid Waste	499-534	600,000	577,000	611,000	611,000	629,000	648,000	668,000	688,000
Tax Collector	513-586	30,569	34,606	35,644	35,644	36,713	36,713	36,713	36,713
Transfers	950-581	85,210	65,670	97,640	97,640	97,640	97,640	97,640	97,640
Budgeted Reserves - Solid Waste Fund	990-599	-	449,772	-	-	75,338	-	364,588	166,346
<b>Total Appropriations</b>		<b>12,500,853</b>	<b>15,700,792</b>	<b>13,713,834</b>	<b>13,713,834</b>	<b>14,055,188</b>	<b>14,443,055</b>	<b>14,661,356</b>	<b>15,137,863</b>
<b>Revenues Less Appropriations</b>		<b>(171,174)</b>	<b>-</b>	<b>634,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

The Solid Waste fund is an enterprise fund and is supported by a non-ad valorem assessment and tipping fees collected at the Transfer Station. During the FY 2020 budget process, the Board adopted a multi-year fiscal plan that reallocates \$4.1 million in FY 2021 debt services savings to avoid future tax and fee increases.

The plan allowed for the elimination of the rural waste center collection fees and avoids the need to raise the non-ad valorem assessment. For FY 2021, the plan called for the reallocation of a portion of debt service savings to the solid waste fund to support the Rural Waste Service Centers and the recycling contract. For FY 2022, the general revenue transfer increased by \$215,514 to \$1.65 million and continues to support recycling, and the rural waste collection centers.

The transfer station tipping fee increases by \$1.98 effective October 1, 2021 to cover the required adjustments to the solid waste disposal and hauling contract and the CIP increases related to operating the Transfer Station. Even with this tipping fee increase, the FY 2022 estimated budget reflects reduced transfer station tipping fee revenue. This is due to revised tonnage estimates involving an overestimation of FY 2021 total tonnage that used storm debris collections from previous years.

In addition, a new Hazardous Waste Materials Technician position was approved during the FY 2022 budget process to establish a new drop-off site at the Public Works complex. Funding for this position is offset by a reduction in program overtime no longer necessary to staff monthly hazardous waste collection events.

FY 2022 capital funding is included for Transfer Station Heavy Equipment Replacement and Transfer Station Improvements.

## Leon County Fiscal Year 2022 Adopted Budget

### Insurance Service (501)

Fund Type: Internal Services

The Insurance Service Fund is an internal service fund established in support of general County operations. Major revenue sources of the Insurance Service Fund include proceeds from interdepartmental billings. The fund is used to account for resources and expenditures associated with assessed premiums, claims, and administration of the County's Risk Management Program related to auto and property liability, workers' compensation, and other types of insurance.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Pool Interest Allocation	361111	84,603	18,000	18,000	17,100	17,271	17,444	17,619	17,794
Net Incr(decr) In Fmv Of Investment	361300	58,620	-	-	-	-	-	-	-
Refund Of Prior Year Expenses	369300	1,558	-	-	-	-	-	-	-
Transfer From Fund 110	381110	2,000,000	-	-	-	-	-	-	-
Transfer From Fund 145	381145	40,200	46,100	48,900	48,900	49,389	49,883	50,382	50,886
Vehicle Insurance	396100	476,947	364,191	431,092	431,092	435,402	439,757	444,154	448,596
General Liability	396200	332,779	558,014	640,295	640,295	646,697	653,164	659,695	666,292
Aviation Insurance	396300	43,920	40,100	68,100	68,100	68,781	69,469	70,164	70,866
Property Insurance	396400	843,542	776,770	730,203	730,203	737,505	744,880	752,329	759,852
Workers Compensation Insurance	396600	1,826,563	2,289,337	2,920,131	2,920,131	2,949,332	2,978,826	3,008,614	3,038,700
<b>Total Revenues</b>		<b>5,708,732</b>	<b>4,092,512</b>	<b>4,856,721</b>	<b>4,855,821</b>	<b>4,904,377</b>	<b>4,953,423</b>	<b>5,002,957</b>	<b>5,052,986</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Risk Management	132-513	245,194	212,584	200,566	200,566	204,350	208,276	212,355	216,589
MIS Automation-Risk Fund	470-513	257	245	205	205	211	217	224	231
Insurance Service - Risk	495-596	-	461	536	536	542	548	553	559
Indirect Costs - Insurance Service	499-596	40,000	31,000	34,000	34,000	35,000	36,000	37,000	38,000
Workers' Comp Risk Management	821-596	4,070,146	3,842,403	4,617,064	4,617,064	4,653,399	4,697,519	4,740,931	4,784,633
Budgeted Reserves - Insurance Service	990-599	-	5,819	3,450	3,450	10,875	10,863	11,894	12,974
<b>Total Appropriations</b>		<b>4,355,597</b>	<b>4,092,512</b>	<b>4,855,821</b>	<b>4,855,821</b>	<b>4,904,377</b>	<b>4,953,423</b>	<b>5,002,957</b>	<b>5,052,986</b>
<b>Revenues Less Appropriations</b>		<b>1,353,135</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Notes:

The FY 2022 insurance budget reflects an increase to properly fund the County's liability for self-insurance for workers' compensation claims.

## Leon County Fiscal Year 2022 Adopted Budget

### Communications Trust (502)

Fund Type: Internal Services

The Communications Trust Fund is an internal service fund established to account for the resources and expenditures associated with the County's communications network, which includes the telephone and internet systems. The individual departments and agencies are assessed based on the number of internet connections, data lines, and telephone usage within their individual areas.

Revenue Sources	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Pool Interest Allocation	361111	85	-	-	-	-	-	-	-
Departmental Billings	394000	638,222	902,125	920,306	920,306	941,849	963,976	986,705	1,010,054
Departmental Billings - MIS Automation	394200	63,005	466,061	560,835	560,835	577,660	594,990	612,840	631,225
<b>Total Revenues</b>		<b>701,312</b>	<b>1,368,186</b>	<b>1,481,141</b>	<b>1,481,141</b>	<b>1,519,509</b>	<b>1,558,966</b>	<b>1,599,545</b>	<b>1,641,279</b>
Appropriations by Department/Division	Acct #	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
		FY 2020	FY 2021	FY 2022	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Communications Trust	900-590	840,325	1,368,186	1,481,141	1,481,141	1,519,509	1,558,966	1,599,545	1,641,279
<b>Total Appropriations</b>		<b>840,325</b>	<b>1,368,186</b>	<b>1,481,141</b>	<b>1,481,141</b>	<b>1,519,509</b>	<b>1,558,966</b>	<b>1,599,545</b>	<b>1,641,279</b>
<b>Revenues Less Appropriations</b>		<b>(139,014)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Leon County Fiscal Year 2022 Adopted Budget

### Motor Pool (505)

Fund Type: Internal Services

The Motor Pool Fund is an internal service fund established to account for the costs associated with operating and maintaining the County's fleet of vehicles and heavy equipment. This internal service fund generates its revenues from direct billings by the Fleet Management Department to other departmental users. Fuel purchased by the Fleet Management Department is supplied to departmental users at cost plus a minor surcharge. Repairs and maintenance performed by the Fleet Management Department are charged to users at the costs of parts plus an applicable shop rate.

<b>Revenue Sources</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Departmental Billings - Fleet	394100	1,414,933	1,621,702	1,427,670	1,427,670	1,507,299	1,536,400	1,566,398	1,577,368
Gas And Oil Sales	395100	940,189	1,463,620	1,422,340	1,422,340	1,436,563	1,450,929	1,465,438	1,480,092
<b>Total Revenues</b>		<b>2,355,122</b>	<b>3,085,322</b>	<b>2,850,010</b>	<b>2,850,010</b>	<b>2,943,862</b>	<b>2,987,329</b>	<b>3,031,836</b>	<b>3,057,460</b>
<b>Appropriations by Department/Division</b>	<b>Acct #</b>	Actual FY 2020	Adopted FY 2021	Requested FY 2022	Budget FY 2022	Planned FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026
Fleet Maintenance	425-591	2,522,359	3,073,578	2,838,005	2,838,005	2,931,809	2,975,228	3,019,685	3,045,309
MIS Automation - Motor Pool Fund	470-519	2,198	2,315	2,350	2,350	2,350	2,350	2,350	2,350
Fleet Maintenance - Risk	495-591	9,414	9,429	9,655	9,655	9,703	9,751	9,801	9,801
<b>Total Appropriations</b>		<b>2,533,971</b>	<b>3,085,322</b>	<b>2,850,010</b>	<b>2,850,010</b>	<b>2,943,862</b>	<b>2,987,329</b>	<b>3,031,836</b>	<b>3,057,460</b>
<b>Revenues Less Appropriations</b>		<b>(178,850)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

The FY 2022 decrease in this fund reflects fleet fuel savings related to the cost of diesel fuel and a more fuel efficient fleet. In addition an Administrative Associate V position, whose duties were reallocated to other Public Works administrative personnel for organizational efficiency, was eliminated.