

**Leon County Fiscal Year 2022 Adopted Budget****Non-Operating**

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## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

Non operating consists of Leon County Government funding for activities for which costs do not apply solely to any specific County department's function, but are either applicable to the operation of County government as a whole, or are provided for the public good. The County employees that are responsible for the administration of these programs are included in the specific County Administrator department budgets.

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Personnel Services	536,227	664,161	672,872	-	672,872	692,296
Operating	21,112,818	23,453,889	26,252,166	294,953	26,547,119	27,550,401
Capital Outlay	162,852	137,509	137,509	-	137,509	-
Grants-in-Aid	7,090,563	4,709,431	4,892,976	115,128	5,008,104	5,216,538
Budgeted Reserves	-	908,541	297,879	-	297,879	520,491
<b>Total Budgetary Costs</b>	<b>28,902,459</b>	<b>29,873,531</b>	<b>32,253,402</b>	<b>410,081</b>	<b>32,663,483</b>	<b>33,979,726</b>

<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Line Item Funding	126,885	100,000	100,000	-	100,000	100,000
Fire Control	8,555,012	8,834,283	10,357,634	-	10,357,634	10,690,230
Cost Allocations	-	-	-	-	-	-
Risk Allocations	1,073,250	1,149,545	1,369,688	-	1,369,688	1,376,066
Risk Financing & Workers Comp	4,070,146	3,842,403	4,617,064	-	4,617,064	4,653,399
Communications	2,462,715	3,608,376	3,841,912	-	3,841,912	3,785,551
Budgeted Reserves	2,211,747	908,541	297,879	-	297,879	520,491
Other Non-Operating	7,506,144	8,265,233	8,320,530	410,081	8,730,611	9,337,859
Consolidated Dispatch Agency (CDA)	2,896,561	3,165,150	3,348,695	-	3,348,695	3,516,130
<b>Total Budget</b>	<b>28,902,459</b>	<b>29,873,531</b>	<b>32,253,402</b>	<b>410,081</b>	<b>32,663,483</b>	<b>33,979,726</b>

<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	1,597,557	687,633	553,092	294,953	848,045	1,021,724
060 Supervisor of Elections	39,141	44,432	44,054	-	44,054	44,160
106 Transportation Trust	1,913,771	1,929,207	2,192,255	-	2,192,255	2,254,946
110 Fine and Forfeiture	4,680,152	4,680,918	5,047,344	115,128	5,162,472	5,372,002
111 Probation Services	650,828	670,166	669,881	-	669,881	689,089
114 Family Law Legal Services	9,099	11,333	12,900	-	12,900	12,906
116 Drug Abuse Trust	-	93,227	97,609	-	97,609	102,276
117 Judicial Programs	2,242	2,641	3,331	-	3,331	3,355
120 Building Inspection	434,707	495,072	432,446	-	432,446	444,576
121 Development Support & Environmental Managment Fund	619,584	635,534	639,364	-	639,364	657,544
123 Stormwater Utility	432,086	559,816	494,011	-	494,011	508,240
125 Grants	1,786	91,844	92,143	-	92,143	92,165
130 9-1-1 Emergency Communications	50,000	63,000	79,000	-	79,000	81,000
131 Radio Communication Systems	5,000	-	-	-	-	-
135 Emergency Medical Services MSTU	1,469,229	1,596,405	1,544,016	-	1,544,016	1,587,701
140 Municipal Service	2,285,735	2,431,176	2,505,715	-	2,505,715	2,598,565
145 Fire Services Fee	8,586,012	8,867,283	10,393,964	-	10,393,964	10,727,560
160 Tourism Development	234,186	289,940	252,992	-	252,992	437,000
164 Special Assessment - Killlearn Lakes Units I and II Sewer	224,206	232,500	232,500	-	232,500	232,500
165 County Government Annex	63,593	96,162	87,723	-	87,723	61,355
166 Huntington Oaks Plaza	20,455	60,785	69,857	-	69,857	65,191
401 Solid Waste	620,751	1,074,599	660,804	-	660,804	754,282
501 Insurance Service	4,110,403	3,879,928	4,655,255	-	4,655,255	4,700,027
502 Communications Trust	840,325	1,368,186	1,481,141	-	1,481,141	1,519,509
505 Motor Pool	11,612	11,744	12,005	-	12,005	12,053

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

Total Revenues	<u>28,902,459</u>	<u>29,873,531</u>	<u>32,253,402</u>	<u>410,081</u>	<u>32,663,483</u>	<u>33,979,726</u>
<b>Staffing Summary</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Other Non-Operating	4.50	4.50	4.50	-	4.50	4.50
Total Full-Time Equivalents (FTE)	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>-</u>	<u>4.50</u>	<u>4.50</u>

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

### Line Item Funding Summary

Annually during the budget process (by March 31), staff recommends the amount of funding available for specific outside agencies. For FY 2022, the Board approved the allocation of line item funding as follows:

Homeless Shelter (Capital Costs) \$100,000 (Additional Year 3 of 5 year commitment)

#### Event Sponsorships

County Tabling at Community Events \$25,000  
 Dr. Martin Luther King Celebration \$4,500  
 Celebrate America 4th of July Celebration \$2,500  
 Frenchtown Soul Santa \$2,500  
 Walker Ford Soul Santa \$1,500  
 NAACP Freedom Fund Banquet \$1,000

Agencies previously budgeted in this section of budget were evaluated and, based on the reviews; the remaining agencies were realigned to the respective departments for the administration of contracts:

#### Office of Human Services and Community Partnerships

United Partners for Human Services \$23,750  
 Whole Child Leon Project \$38,000

#### Office of Strategic Initiatives

Oasis Center/Commission on Status for Women \$20,000

#### Office of Management and Budget

Tallahassee Trust for Historic Preservation \$63,175

#### Office of Sustainability

Apalachee Regional Planning Council (ARPC) \$8,800

#### Office of Intervention and Detention Alternatives

DISC Village/Juvenile Assessment Center \$222,759  
 Domestic Violence Coordinating Council \$25,000

#### Parks and Recreation

Tallahassee Senior Citizens Foundation \$179,000

#### Animal Control

St. Francis Wildlife Association \$71,250

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Grants-in-Aid	126,885	100,000	100,000	-	100,000	100,000
Total Budgetary Costs	126,885	100,000	100,000	-	100,000	100,000
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Line Item - Human Service Agencies (001-888-569)	126,885	100,000	100,000	-	100,000	100,000
Total Budget	126,885	100,000	100,000	-	100,000	100,000
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	126,885	100,000	100,000	-	100,000	100,000
Total Revenues	126,885	100,000	100,000	-	100,000	100,000

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

#### Line Item Funding - Line Item - Human Service Agencies (001-888-569)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Grants-in-Aid	126,885	100,000	100,000	-	100,000	100,000
Total Budgetary Costs	126,885	100,000	100,000	-	100,000	100,000
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	126,885	100,000	100,000	-	100,000	100,000
Total Revenues	126,885	100,000	100,000	-	100,000	100,000

Line item funding is budgeted at level funding with continued funding for the third payment of a five year agreement with the Kearney Center to allocate \$100,000 annually to assist with capital debt service cost of the homeless shelter facility.

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

### Fire Control Summary

During FY 2009, the County entered into an interlocal agreement for a functionally consolidated Fire and Emergency Medical Services program with the City of Tallahassee. In FY 2010, the Board approved placing the fire service on the tax bill for property owners who did not pay the fee via the established billing system. Direct billing by the City of Tallahassee is still the primary source for the collection of this fee. The original fire service fee was adopted by resolution on June 9, 2009. A new fire service fee, based upon a contracted fire service fee study, was adopted by the Board on May 26, 2015. In 2021, the City of Tallahassee raised the fire service fee by 15%. The County, in Lieu of raising the fire service fee and as part of the Multi-Year Fiscal Plan, will utilize debt service savings to support the increase. At the May 25, 2021 Budget Workshop, the Board authorized an amendment to the Fire Service agreement to conduct a joint fire fee study in FY 2023 to be implemented during the FY 2024 budget process. Therefore, for next fiscal year (FY 2022), the recommended budget includes redirecting the debt service savings in support of the \$1.4 million increase in the fire services payment to the City.

Billing for these services in the unincorporated area is through the City electric bill, or quarterly direct billing for properties not served by City utilities. Property owners who do not respond to direct billing will have the fee placed on their tax bill in subsequent years. Approximately 13,894 or 65% of property owners in Leon County who originally were on the quarterly billing method pay the fire service fee through their property tax bill. The increase costs associated with payment to the city of Tallahassee for fire services include: movement of delinquent quarterly bills in the unincorporated area to the property tax bill for collection; and new construction resulting in increased collection of fire assessment fees.

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Operating	8,416,726	8,834,283	10,357,634	-	10,357,634	10,690,230
Capital Outlay	138,286	-	-	-	-	-
<b>Total Budgetary Costs</b>	<b>8,555,012</b>	<b>8,834,283</b>	<b>10,357,634</b>	<b>-</b>	<b>10,357,634</b>	<b>10,690,230</b>
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Fire Services Payment (145-838-522)	8,135,265	8,351,804	9,875,155	-	9,875,155	10,207,751
Volunteer Fire Department (145-843-522)	419,747	482,479	482,479	-	482,479	482,479
<b>Total Budget</b>	<b>8,555,012</b>	<b>8,834,283</b>	<b>10,357,634</b>	<b>-</b>	<b>10,357,634</b>	<b>10,690,230</b>
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
145 Fire Services Fee	8,555,012	8,834,283	10,357,634	-	10,357,634	10,690,230
<b>Total Revenues</b>	<b>8,555,012</b>	<b>8,834,283</b>	<b>10,357,634</b>	<b>-</b>	<b>10,357,634</b>	<b>10,690,230</b>

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

### Cost Allocations Summary

Cost allocations are a method for the County to distribute general and administrative costs throughout the organization. On an annual basis, the County engages a cost plan consultant to determine the appropriate distribution of costs. These are costs incurred by the General Fund on behalf of the entire organization. Costs include such items as Purchasing, Facilities Management, Human Resources, Office of Management & Budget, the County Attorney's Office, Management Information Systems and other non-departmental costs.

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Indirect Costs - Building Inspections (120-499-524)	424,000	480,000	415,000	-	415,000	427,000
Indirect Costs - County Government Annex (165-499-519)	24,000	24,000	24,000	-	24,000	25,000
Indirect Costs - Emergency 911 (130-499-525)	50,000	63,000	79,000	-	79,000	81,000
Indirect Costs - EMS (135-499-526)	1,406,000	1,408,000	1,447,000	-	1,447,000	1,490,000
Indirect Costs - Fire Services (145-499-522)	31,000	33,000	36,000	-	36,000	37,000
Indirect Costs - General Fund (001-499-519)	(7,144,000)	(7,326,000)	(7,562,000)	-	(7,562,000)	(7,791,000)
Indirect Costs - Growth Management (121-499-537)	602,000	600,000	600,000	-	600,000	618,000
Indirect Costs - Huntington Oaks Plaza (166-499-519)	8,000	10,000	10,000	-	10,000	10,000
Indirect Costs - Insurance Service (501-499-596)	40,000	31,000	34,000	-	34,000	35,000
Indirect Costs - Judicial Programs (117-499-601)	1,000	1,000	1,000	-	1,000	1,000
Indirect Costs - Municipal Services (Animal Control)	183,000	183,000	229,000	-	229,000	236,000
Indirect Costs - Municipal Services (Parks & Recreation)	637,000	636,000	649,000	-	649,000	668,000
Indirect Costs - Probation Services (111-499-523)	630,000	630,000	630,000	-	630,000	649,000
Indirect Costs - Radio Communications (131-499-519)	5,000	-	-	-	-	-
Indirect Costs - Solid Waste (401-499-534)	600,000	577,000	611,000	-	611,000	629,000
Indirect Costs - Stormwater Utility (123-499-538)	432,000	540,000	471,000	-	471,000	485,000
Indirect Costs - Teen Court (114-499-662)	8,000	10,000	12,000	-	12,000	12,000
Indirect Costs - Tourism Development (160-499-552)	221,000	276,000	238,000	-	238,000	250,000
Indirect Costs - Transportation Trust (106-499-541)	1,842,000	1,824,000	2,076,000	-	2,076,000	2,138,000
Total Budget	-	-	-	-	-	-
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	(7,144,000)	(7,326,000)	(7,562,000)	-	(7,562,000)	(7,791,000)
106 Transportation Trust	1,842,000	1,824,000	2,076,000	-	2,076,000	2,138,000
111 Probation Services	630,000	630,000	630,000	-	630,000	649,000
114 Family Law Legal Services	8,000	10,000	12,000	-	12,000	12,000
117 Judicial Programs	1,000	1,000	1,000	-	1,000	1,000
120 Building Inspection	424,000	480,000	415,000	-	415,000	427,000
121 Development Support & Environmental Management	602,000	600,000	600,000	-	600,000	618,000
123 Stormwater Utility	432,000	540,000	471,000	-	471,000	485,000
130 9-1-1 Emergency Communications	50,000	63,000	79,000	-	79,000	81,000
131 Radio Communication Systems	5,000	-	-	-	-	-
135 Emergency Medical Services MSTU	1,406,000	1,408,000	1,447,000	-	1,447,000	1,490,000
140 Municipal Service	820,000	819,000	878,000	-	878,000	904,000
145 Fire Services Fee	31,000	33,000	36,000	-	36,000	37,000
160 Tourism Development	221,000	276,000	238,000	-	238,000	250,000
165 County Government Annex	24,000	24,000	24,000	-	24,000	25,000
166 Huntington Oaks Plaza	8,000	10,000	10,000	-	10,000	10,000
401 Solid Waste	600,000	577,000	611,000	-	611,000	629,000
501 Insurance Service	40,000	31,000	34,000	-	34,000	35,000
Total Revenues	-	-	-	-	-	-

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

### Risk Allocations Summary

The County maintains an internal services fund for risk management. The fund derives its revenue from workers' compensation contributions and allocations from various funds based on liability allocations (i.e. property insurance).

The amounts reflected below are the allocations for property and liability. Workers' Compensation is charged directly to each department's Personnel Services budget.

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Operating	1,073,250	1,149,545	1,369,688	-	1,369,688	1,376,066
Total Budgetary Costs	1,073,250	1,149,545	1,369,688	-	1,369,688	1,376,066
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Building Inspection (120-495-524)	9,764	11,362	13,156	-	13,156	13,286
County Government Annex - Risk (165-495-519)	39,593	39,608	36,349	-	36,349	36,355
EMS - Risk (135-495-526)	63,229	67,722	76,376	-	76,376	77,061
Fine & Forfeiture - Risk (110-495-689)	232,956	248,127	430,793	-	430,793	431,889
Fleet Maintenance - Risk (505-495-591)	9,414	9,429	9,655	-	9,655	9,703
General Fund - Risk (001-495-519)	531,639	542,580	547,335	-	547,335	549,873
Grants - Risk (125-495-595)	1,786	1,844	2,143	-	2,143	2,165
Growth Management - Risk (121-495-537)	17,584	16,689	19,099	-	19,099	19,279
Huntington Oaks - Risk (166-495-519)	12,455	12,456	11,396	-	11,396	11,396
Insurance Service - Risk (501-495-596)	-	461	536	-	536	542
Judicial Programs - Risk (117-495-569)	1,242	1,641	2,331	-	2,331	2,355
Municipal Services - Risk (140-495-572)	22,729	35,445	36,457	-	36,457	36,656
Probation Services - Risk (111-495-523)	20,828	25,076	22,931	-	22,931	23,139
Solid Waste - Risk (401-495-534)	20,751	20,057	21,434	-	21,434	21,574
Stormwater Utility - Risk (123-495-538)	-	19,736	22,941	-	22,941	23,170
Supervisor of Elections - Risk (060-495-513)	11,047	16,677	26,819	-	26,819	26,925
Teen Court - Risk (114-495-662)	1,099	1,333	900	-	900	906
Tourism Development - Risk (160-495-552)	5,364	5,485	6,432	-	6,432	6,496
Transportation Trust - Risk (106-495-541)	71,771	73,817	82,275	-	82,275	82,966
VFD Fire Services - Risk (145-495-552)	-	-	330	-	330	330
Total Budget	1,073,250	1,149,545	1,369,688	-	1,369,688	1,376,066
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	531,639	542,580	547,335	-	547,335	549,873
060 Supervisor of Elections	11,047	16,677	26,819	-	26,819	26,925
106 Transportation Trust	71,771	73,817	82,275	-	82,275	82,966
110 Fine and Forfeiture	232,956	248,127	430,793	-	430,793	431,889
111 Probation Services	20,828	25,076	22,931	-	22,931	23,139
114 Family Law Legal Services	1,099	1,333	900	-	900	906
117 Judicial Programs	1,242	1,641	2,331	-	2,331	2,355
120 Building Inspection	9,764	11,362	13,156	-	13,156	13,286
121 Development Support & Environmental Management	17,584	16,689	19,099	-	19,099	19,279
123 Stormwater Utility	-	19,736	22,941	-	22,941	23,170
125 Grants	1,786	1,844	2,143	-	2,143	2,165
135 Emergency Medical Services MSTU	63,229	67,722	76,376	-	76,376	77,061
140 Municipal Service	22,729	35,445	36,457	-	36,457	36,656
145 Fire Services Fee	-	-	330	-	330	330
160 Tourism Development	5,364	5,485	6,432	-	6,432	6,496
165 County Government Annex	39,593	39,608	36,349	-	36,349	36,355
166 Huntington Oaks Plaza	12,455	12,456	11,396	-	11,396	11,396
	20,751	20,057	21,434	-	21,434	21,574



## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

401 Solid Waste						
501 Insurance Service	-	461	536	-	536	542
505 Motor Pool	9,414	9,429	9,655	-	9,655	9,703
Total Revenues	<u>1,073,250</u>	<u>1,149,545</u>	<u>1,369,688</u>	<u>-</u>	<u>1,369,688</u>	<u>1,376,066</u>

Increase to Program Funding:

1. An increase in cost allocations to fund the rise in cost of general liability, vehicle and aviation insurance premiums, offset by a decrease in the cost for property insurance.

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

#### Workers' Comp Risk Management (501-821-596)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Operating	4,045,580	3,842,403	4,617,064	-	4,617,064	4,653,399
Capital Outlay	24,566	-	-	-	-	-
Total Budgetary Costs	4,070,146	3,842,403	4,617,064	-	4,617,064	4,653,399
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
501 Insurance Service	4,070,146	3,842,403	4,617,064	-	4,617,064	4,653,399
Total Revenues	4,070,146	3,842,403	4,617,064	-	4,617,064	4,653,399

The major variances for the FY 2022 budget are as follows:

Increases to Program Funding:

1. Payments from Departments to the County's self insurance for workers' compensation increased by \$774,661 to properly fund the County's liability for the self insurance of workers' compensation claims.

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

### Communications Summary

The Communications Trust Fund accounts for the resources and expenditures associated with the County's centralized telecommunications 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. Cost increase is related to phone system including repair and maintenance.

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Operating	2,462,715	3,470,867	3,704,403	-	3,704,403	3,785,551
Capital Outlay	-	137,509	137,509	-	137,509	-
<b>Total Budgetary Costs</b>	<b>2,462,715</b>	<b>3,608,376</b>	<b>3,841,912</b>	<b>-</b>	<b>3,841,912</b>	<b>3,785,551</b>

<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Communications Trust (502-900-590)	840,325	1,368,186	1,481,141	-	1,481,141	1,519,509
MIS Automation - Animal Control (140-470-562)	-	3,745	3,860	-	3,860	3,860
MIS Automation - Building Inspection (120-470-524)	943	3,710	4,290	-	4,290	4,290
MIS Automation - EMS Fund (135-470-526)	-	17,375	20,640	-	20,640	20,640
MIS Automation - General Fund (001-470-519)	-	305,320	325,200	-	325,200	325,200
MIS Automation - Growth Management (121-470-519)	-	18,845	20,265	-	20,265	20,265
MIS Automation - Motor Pool Fund (505-470-519)	2,198	2,315	2,350	-	2,350	2,350
MIS Automation - Parks and Recreation (140-470-572)	-	18,285	19,130	-	19,130	19,130
MIS Automation - Probation Services (111-470-523)	-	15,090	16,950	-	16,950	16,950
MIS Automation - Public Defender (110-470-603)	50,573	50,960	56,465	-	56,465	56,465
MIS Automation - Solid Waste Fund (401-470-534)	-	27,770	28,370	-	28,370	28,370
MIS Automation - State Attorney (110-470-602)	30,542	31,900	36,610	-	36,610	36,610
MIS Automation - Stormwater (123-470-538)	86	80	70	-	70	70
MIS Automation - Tourism Development (160-470-552)	7,822	8,455	8,560	-	8,560	8,817
MIS Automation - Transportation Trust (106-470-541)	-	21,390	23,980	-	23,980	23,980
MIS Automation-Risk Fund (501-470-513)	257	245	205	-	205	211
MIS Automation-SOE (060-470-513)	28,094	27,755	17,235	-	17,235	17,235
Radio Communication Systems (800 MHZ) (001-529-519)	1,501,875	1,686,950	1,776,591	-	1,776,591	1,681,599
<b>Total Budget</b>	<b>2,462,715</b>	<b>3,608,376</b>	<b>3,841,912</b>	<b>-</b>	<b>3,841,912</b>	<b>3,785,551</b>

<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	1,501,875	1,992,270	2,101,791	-	2,101,791	2,006,799
060 Supervisor of Elections	28,094	27,755	17,235	-	17,235	17,235
106 Transportation Trust	-	21,390	23,980	-	23,980	23,980
110 Fine and Forfeiture	81,115	82,860	93,075	-	93,075	93,075
111 Probation Services	-	15,090	16,950	-	16,950	16,950
120 Building Inspection	943	3,710	4,290	-	4,290	4,290
121 Development Support & Environmental Management	-	18,845	20,265	-	20,265	20,265
123 Stormwater Utility	86	80	70	-	70	70
135 Emergency Medical Services MSTU	-	17,375	20,640	-	20,640	20,640
140 Municipal Service	-	22,030	22,990	-	22,990	22,990
160 Tourism Development	7,822	8,455	8,560	-	8,560	8,817
401 Solid Waste	-	27,770	28,370	-	28,370	28,370
501 Insurance Service	257	245	205	-	205	211
502 Communications Trust	840,325	1,368,186	1,481,141	-	1,481,141	1,519,509
505 Motor Pool	2,198	2,315	2,350	-	2,350	2,350
<b>Total Revenues</b>	<b>2,462,715</b>	<b>3,608,376</b>	<b>3,841,912</b>	<b>-</b>	<b>3,841,912</b>	<b>3,785,551</b>

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

### Budgeted Reserves Summary

Each year the County sets aside, budgeted reserves and contingency funds. This is an integral part of the budgeting process allowing the County to allocate funds for unforeseeable events or market conditions such as rising fuel and energy costs. Any budgeted reserve utilized during the year must be approved by the Board of County Commissioners. In FY 2022, the increase reflects budgeted reserves increasing for the following funds: Drug Court (\$202); and Huntington Oaks Plaza Fund (\$10,132), offset by decreases to Solid Waste Fund (\$449,772); Fine and Forfeiture (\$10,000) Emergency Medical Services (\$103,308); Municipal Services (\$35,367); Bank of America (\$5,180); and Insurance Service (\$1,469).

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Operating	7,045	-	-	-	-	-
Grants-in-Aid	2,204,702	-	-	-	-	-
Budgeted Reserves	-	908,541	297,879	-	297,879	520,491
<b>Total Budgetary Costs</b>	<b>2,211,747</b>	<b>908,541</b>	<b>297,879</b>	<b>-</b>	<b>297,879</b>	<b>520,491</b>
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Budgeted Reserves - BOA Building (Operating)	-	32,554	27,374	-	27,374	-
Budgeted Reserves - Drug Court (116-990-599)	-	8,392	8,594	-	8,594	8,796
Budgeted Reserves - EMS Fund (135-990-599)	-	103,308	-	-	-	-
Budgeted Reserves - Fine and Forfeiture (110-990-599)	-	10,000	-	-	-	-
Budgeted Reserves - General Fund (001-990-599)	2,211,747	200,000	200,000	-	200,000	200,000
Budgeted Reserves - Huntington Oaks (166-990-599)	-	38,329	48,461	-	48,461	43,795
Budgeted Reserves - Insurance Service (501-990-599)	-	5,819	3,450	-	3,450	10,875
Budgeted Reserves - Insurance Service (501-990-599)	-	50,367	-	-	-	-
Budgeted Reserves - Municipal Service (140-990-599)	-	449,772	-	-	-	75,338
Budgeted Reserves - Solid Waste Fund (401-990-599)	-	-	-	-	-	171,687
Budgeted Reserves - Transport. Trust (106-990-599)	-	10,000	10,000	-	10,000	10,000
<b>Total Budget</b>	<b>2,211,747</b>	<b>908,541</b>	<b>297,879</b>	<b>-</b>	<b>297,879</b>	<b>520,491</b>
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	2,211,747	200,000	200,000	-	200,000	200,000
106 Transportation Trust	-	10,000	10,000	-	10,000	10,000
110 Fine and Forfeiture	-	10,000	-	-	-	-
116 Drug Abuse Trust	-	8,392	8,594	-	8,594	8,796
135 Emergency Medical Services MSTU	-	103,308	-	-	-	-
140 Municipal Service	-	50,367	-	-	-	-
160 Tourism Development	-	-	-	-	-	171,687
165 County Government Annex	-	32,554	27,374	-	27,374	-
166 Huntington Oaks Plaza	-	38,329	48,461	-	48,461	43,795
401 Solid Waste	-	449,772	-	-	-	75,338
501 Insurance Service	-	5,819	3,450	-	3,450	10,875
<b>Total Revenues</b>	<b>2,211,747</b>	<b>908,541</b>	<b>297,879</b>	<b>-</b>	<b>297,879</b>	<b>520,491</b>

## Leon County Fiscal Year 2022 Adopted Budget

### Budgeted Reserves

Organizational Code / Account	FY 2020 Actual	FY 2021 Adopted	FY 2022 Adopted	FY 2023 Projected
<b><u>001-990-599 Budgeted Reserves - General Fund</u></b>				
54600 Repairs And Maintenance	7,045	0	0	0
586002 Catastrophe Reserves	2,204,702	0	0	0
59900 Budgeted Contingency	0	200,000	200,000	200,000
001-990-599 Totals	<u>2,211,747</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b><u>106-990-599 Budgeted Reserves - Transport. Trust</u></b>				
59900 Budgeted Contingency	0	10,000	10,000	10,000
106-990-599 Totals	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b><u>110-990-599 Budgeted Reserves - Fine and Forfeiture</u></b>				
59930 Reserve For Article V	0	10,000	0	0
110-990-599 Totals	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<b><u>116-990-599 Budgeted Reserves - Drug Court</u></b>				
59930 Reserve For Article V	0	8,392	8,594	8,796
116-990-599 Totals	<u>0</u>	<u>8,392</u>	<u>8,594</u>	<u>8,796</u>
<b><u>135-990-599 Budgeted Reserves - EMS Fund</u></b>				
59918 Reserve For Fund Balance	0	103,308	0	0
135-990-599 Totals	<u>0</u>	<u>103,308</u>	<u>0</u>	<u>0</u>
<b><u>140-990-599 Budgeted Reserves - Municipal Service</u></b>				
59900 Budgeted Contingency	0	50,367	0	0
140-990-599 Totals	<u>0</u>	<u>50,367</u>	<u>0</u>	<u>0</u>
<b><u>160-990-599 Budgeted Reserves - Tourism Development</u></b>				
59900 Budgeted Contingency	0	0	0	171,687
160-990-599 Totals	<u>0</u>	<u>0</u>	<u>0</u>	<u>171,687</u>
<b><u>165-990-599 Budgeted Reserves - BOA Building (Operating)</u></b>				
59900 Budgeted Contingency	0	32,554	27,374	0
165-990-599 Totals	<u>0</u>	<u>32,554</u>	<u>27,374</u>	<u>0</u>
<b><u>166-990-599 Budgeted Reserves - Huntington Oaks</u></b>				
59902 Reserve For Future Projects	0	38,329	48,461	43,795
166-990-599 Totals	<u>0</u>	<u>38,329</u>	<u>48,461</u>	<u>43,795</u>
<b><u>401-990-599 Budgeted Reserves - Solid Waste Fund</u></b>				
59918 Reserve For Fund Balance	0	449,772	0	75,338
401-990-599 Totals	<u>0</u>	<u>449,772</u>	<u>0</u>	<u>75,338</u>
<b><u>501-990-599 Budgeted Reserves - Insurance Service</u></b>				
59926 Reserve For Future Liability	0	5,819	3,450	10,875
501-990-599 Totals	<u>0</u>	<u>5,819</u>	<u>3,450</u>	<u>10,875</u>
Budgeted Reserves Totals	<u>2,211,747</u>	<u>908,541</u>	<u>297,879</u>	<u>520,491</u>

## Leon County Fiscal Year 2022 Adopted Budget

### Capital Improvement Program

#### Budgeted Capital Reserves Summary

Budgeted reserves reflect anticipated collection of interest in the E-911 System Capital Project Fund.

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Budgeted Reserves	-	57,570	31,255	-	31,255	31,568
Total Budgetary Costs	-	57,570	31,255	-	31,255	31,568
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
911 Capital Projects (330-990-599)	-	57,570	31,255	-	31,255	31,568
Total Budget	-	57,570	31,255	-	31,255	31,568
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
330 9-1-1 Capital Projects	-	57,570	31,255	-	31,255	31,568
Total Revenues	-	57,570	31,255	-	31,255	31,568

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

## Other Non-Operating Summary

These expenses relate to costs that are not associated with a specific County Department. A detailed description regarding for these costs is provided below.

#### Non-Operating Expenditures General Fund

These expenses include: County's annual dues (i.e. National Association of Counties, Florida Association of Counties), unemployment compensation payments, licensing (ASCAP), state fire service payments, pre-employment drug tests, payment for legal notices, annual audit expenses, and bank charges.

#### Summer Youth Employment

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. Previously, the County's Summer Youth Training Program was aligned with CareerSource Capital Region's (CSCR) Dynamic Futures Program. Under the alignment, the County's Summer Youth Training Program would be administered through CSCR's Dynamic Futures Program which is federally funded, and approximately 40 of the County's 63 Summer Youth positions would be funded by CSCR. For FY 2021, \$40,731 is allocated for the program.

#### Real Time Crime Center Project

This funding is for the development of a joint and centralized criminal intelligence information sharing center in partnership with the County, City of Tallahassee, and Florida State University in equal portion as part of the FY 2022 budget in the amount of \$277,777. The estimated cost for the renovation and associated expenses to develop the new RTCC is \$2.5 million and will be split evenly over three years for a total of approximately \$833,331 each.

#### Other Non-Operating Expenses

For FY 2022, values in the Downtown decreased and Frenchtown Districts increased by -5.96% and 3.84% respectively overall decreasing the CRA payments by \$10,093.

#### State Juvenile Detention Payments

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities. Historically, costs for this program have steadily increased. During the 2016 legislative session, the disagreement between the State and Counties regarding the cost of detention sharing for juveniles was resolved, causing Leon County's share of costs to increase. For FY 2020, the aid amount was budgeted at \$1,567,758. This anticipated one-time increase was caused by a backlog of available beds in juvenile residential facilities. This backlog was created when the Legislature mandated all juveniles, regardless of risk level, remain in regional detention facilities until space in a residential facility was made available. This caused the number of days for Leon County juveniles detained to increase significantly, thereby increasing the County's share of the annual cost for juvenile detention. FY 2022 payments increased in the amount of \$115,128.

#### Drug Abuse Trust

Expenditures associated with the support of drug intervention programs overseen by the Court Administration.

#### 800 MHZ System Maintenance

The Moving Violation Surcharge Fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs previously approved by the Florida Department of Management Services. The actual expenditure is an annual payment to the City of Tallahassee and the contracted vendor for ongoing maintenance associated with the Leon County 800 MHZ radio system. FY 2021, due to the decrease in revenue and consistent increase in the general revenue subsidy, this budget was moved to the general fund. At the May 25th workshop, staff received direction to begin negotiations with Motorola for replacement of the County 800 MHZ radios in conjunction with the City of Tallahassee. The replacement will be accomplished one year earlier than the planned FY 2023 replacement due to Motorola offering favorable terms that will delay any payments until FY 2023.

#### Killlearn Lakes Units I and II Sewer Services

This expenditure is a payment to the City of Tallahassee for the construction of a sewer system in these two subdivisions. Revenue for the payment is derived by a non-ad valorem assessment charge to individual lots. The County collects the assessments for remittance to the city.

#### Grant Match Funds

Matching funds are provided for contingent grants that require a certain percent of the funding required to implement or operate a program. The pledged match is contingent on the grant being awarded. For FY 2022, this funding amount remains level.

#### Blueprint

Blueprint personnel costs for the Legal Assistant, Director of Office of Economic Vitality, and Business Development Manager and Director of Place are budgeted by the County on an annual basis due to these employees opting for County benefits. The costs are reimbursed from Blueprint with the exception of the Director of Place position which is reimbursed 50% from Blueprint and 50% from Planning. The County share's the funding of Minority, Woman and Small Business Enterprise (MWSBE) with the City, County and Blueprint providing 1/3 of the funding for this program. The Office of Economic Vitality is now fully funded from the 2020 Sales Tax Extension and no longer split funded between the City and the County.

#### Payment to the City of Tallahassee for Parks & Recreation

In 2005, the County and the City entered into a 15-year agreement with automatic 5 year renewals to make City parks, recreational facilities and programs fully accessible to the residents of the unincorporated area of Leon County. For FY 2022, this payment will increase \$63,934 or 4.25% based on the inter-local agreement.

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Personnel Services	536,227	664,161	672,872	-	672,872	692,296
Operating	5,107,501	6,156,791	6,203,377	294,953	6,498,330	7,045,155
Grants-in-Aid	1,862,415	1,444,281	1,444,281	115,128	1,559,409	1,600,408
Total Budgetary Costs	<u>7,506,144</u>	<u>8,265,233</u>	<u>8,320,530</u>	<u>410,081</u>	<u>8,730,611</u>	<u>9,337,859</u>
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Blueprint (001-403-515)	536,227	578,609	587,316	-	587,316	606,740
CRA-Payment (001-972-559)	2,722,485	3,518,010	3,518,010	(6,034)	3,511,976	3,986,435
Drug Abuse (116-800-562)	-	84,835	89,015	-	89,015	93,480
Grant Match Funds (125-991-595)	-	90,000	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	1,469,520	1,174,781	1,174,781	115,128	1,289,909	1,330,908
Non-Operating General Fund (001-820-519)	993,412	1,041,437	1,019,909	300,987	1,320,896	1,322,146
Payment to City- Parks & Recreation (140-838-572)	1,443,006	1,504,334	1,568,268	-	1,568,268	1,634,919
PLACE - Economic Development (001-114-512)	117,287	-	-	-	-	-
Sewer Services Killlearn Lakes Units I and II (164-838-535)	224,206	232,500	232,500	-	232,500	232,500
Summer Youth Employment (001-278-551)	-	40,727	40,731	-	40,731	40,731
Total Budget	<u>7,506,144</u>	<u>8,265,233</u>	<u>8,320,530</u>	<u>410,081</u>	<u>8,730,611</u>	<u>9,337,859</u>
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	4,369,411	5,178,783	5,165,966	294,953	5,460,919	5,956,052
110 Fine and Forfeiture	1,469,520	1,174,781	1,174,781	115,128	1,289,909	1,330,908
116 Drug Abuse Trust	-	84,835	89,015	-	89,015	93,480
125 Grants	-	90,000	90,000	-	90,000	90,000
140 Municipal Service	1,443,006	1,504,334	1,568,268	-	1,568,268	1,634,919
164 Special Assessment - Killlearn Lakes Units I and II Sewer	224,206	232,500	232,500	-	232,500	232,500
Total Revenues	<u>7,506,144</u>	<u>8,265,233</u>	<u>8,320,530</u>	<u>410,081</u>	<u>8,730,611</u>	<u>9,337,859</u>
<b>Staffing Summary</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Blueprint	4.50	4.50	4.50	-	4.50	4.50
Total Full-Time Equivalentents (FTE)	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>-</u>	<u>4.50</u>	<u>4.50</u>



## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

#### Other Non-Operating - Blueprint (001-403-515)

Budgetary Costs	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Budget	FY 2023 Budget
Personnel Services	536,227	578,609	587,316	-	587,316	606,740
Total Budgetary Costs	536,227	578,609	587,316	-	587,316	606,740
Funding Sources	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Budget	FY 2023 Budget
001 General Fund	536,227	578,609	587,316	-	587,316	606,740
Total Revenues	536,227	578,609	587,316	-	587,316	606,740
Staffing Summary	FY 2020 Actual	FY 2021 Adopted	FY 2022 Continuation	FY 2022 Issues	FY 2022 Budget	FY 2023 Budget
Director of Office Economic Vitality	1.00	1.00	1.00	-	1.00	1.00
Blue Print Attorney	1.00		-	-	-	-
BluePrint R-O-W Assistant	1.00	1.00	1.00	-	1.00	1.00
Director of PLACE	0.50	0.50	0.50	-	0.50	0.50
MWBE Coordinator	1.00	1.00	1.00	-	1.00	1.00
Business Dev Mnger, AppScience	-	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalentents (FTE)	4.50	4.50	4.50	-	4.50	4.50

Budget was established for employees opting for County benefits as allowed by the inter-local agreement establishing the agency. Blueprint reimburses the personnel costs of the Legal Assistant and Director of Place positions to the County on an annual basis. This is done for accounting purposes only.

The MWBE Coordinator and Deputy Director of Engagement and Operations positions are part of the Office of Economic Vitality (OEV), which is jointly funded by the County and the City. OEV positions contribute to the County's share of funding for OEV, as specified in the inter-local agreement. The County share's the funding of MWSBE, with the City, County and Blueprint providing 1/3 of the funding for this program.

The major variances for the FY 2022 Blueprint budget are as follows:

Increases to Program Funding:

1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, and health insurance premium rates budgeted at 6%.

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

#### Other Non-Operating - Non-Operating General Fund (001-820-519)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Personnel Services	-	50,000	50,000	-	50,000	50,000
Operating	942,010	954,437	932,909	300,987	1,233,896	1,235,146
Grants-in-Aid	51,402	37,000	37,000	-	37,000	37,000
<b>Total Budgetary Costs</b>	<b>993,412</b>	<b>1,041,437</b>	<b>1,019,909</b>	<b>300,987</b>	<b>1,320,896</b>	<b>1,322,146</b>
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	993,412	1,041,437	1,019,909	300,987	1,320,896	1,322,146
<b>Total Revenues</b>	<b>993,412</b>	<b>1,041,437</b>	<b>1,019,909</b>	<b>300,987</b>	<b>1,320,896</b>	<b>1,322,146</b>

The major variances for the FY 2022 budget are as follows:

Increases to Program Funding:

1. Other operating cost in the amount of \$277,777 for Real Time Crime Center program and the Payment in Lieu of Taxes (PILOT) program in the amount of \$23,010 for reimbursement to Tallahassee Housing Authority.

## Leon County Fiscal Year 2022 Adopted Budget

### Non-Operating

#### Other Non-Operating - CRA-Payment (001-972-559)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Operating	2,722,485	3,518,010	3,518,010	(6,034)	3,511,976	3,986,435
Total Budgetary Costs	2,722,485	3,518,010	3,518,010	(6,034)	3,511,976	3,986,435
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
001 General Fund	2,722,485	3,518,010	3,518,010	(6,034)	3,511,976	3,986,435
Total Revenues	2,722,485	3,518,010	3,518,010	(6,034)	3,511,976	3,986,435

The major variances for the FY 2022 budget are as follows:

Decrease to Program Funding:

1. Decreased operating cost in the amount of \$6,034 due a 3.84% increase and a -5.96% decrease in the property values in the Frenchtown and Downtown CRA districts, respectively.

**Leon County Fiscal Year 2022 Adopted Budget****Debt Service**

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## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service Schedule

#### General Obligation Bonds

No outstanding issues.

Description	Purpose	Pledge/ Security	Original Principal Amount	Outstanding Principal Amount	Outstanding Interest Amount	FY21/22 Principal Payment	FY21/22 Interest Payment	Remaining Principal	Final Maturity Date
<b>Series 2017</b>	In FY 2017, the bank loan obtained to refund the non-taxable portion of Bond Series 2005 was refinanced.	The pledged revenues for these bonds include guaranteed entitlement revenue, Local Government Half Cent Sales Tax, State Revenue Sharing, Race Track funds and other non-ad valorem revenue sources.	\$15,851,000	\$12,420,000	\$661,991	\$3,008,000	\$262,062	\$9,412,000	2025
<b>Series 2020</b>	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. Funding for the repayment of the debt service will be split evenly between the County and the City of Tallahassee.		\$1,298,120	\$1,058,634	\$43,813	\$239,991	\$17,740	\$818,643	2026
<b>Series 2021</b>	The Bond Series 2021 is for the purchase of the Supervisor of Elections building accordance with the Board's Real Estate Policy. The property was purchased for \$5.4 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.		\$5,400,000	\$5,400,000	\$823,898	\$270,000	\$84,083	\$5,130,000	2036
<b>ESCO Lease</b>	Through this program the County financed \$16.5M to pay for energy savings projects. All \$16.5M will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and \$650,000 in general revenue annually.		\$16,500,000	\$16,500,000	\$2,280,671	\$920,000	\$282,464	\$15,580,000	2036
<b>TOTAL</b>			<b>\$39,049,120</b>	<b>\$35,378,634</b>	<b>\$3,810,373</b>	<b>\$4,437,991</b>	<b>\$646,349</b>	<b>\$30,940,643</b>	

Note: 1. Payments reflect only Principal and Interest and do not include bank fees.

2. City provided half of the annual payment of debt service to the County through an Inter-Local Agreement.

## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service

The various Debt Service Funds account for the debt service, including the accumulation of resources and payment of principal and interest, associated with the existing bonds issued and/or bank loans obtained by the County.

The bonds or loans are secured by Non-Ad Valorem Revenue sources. None of the financing is through General Obligation Bonds. These bonds or loans have been structured to have overall level annual payments until all dates of expiration occur in 2036.

Leon County currently services two bank loans. Due to favorable interest rates, previous bonds were refinanced with bank loans. The original bonds were issued to fund the following County projects:

1. Acquisition of the Tourist Development Council Building and the Leon County Government Annex
2. Acquisition of a new helicopter for Law Enforcement which is split between the County and City
3. Acquisition of the Supervisor of Elections Building
4. Equipment lease/purchase financing agreement for the implementation of cost saving, more energy efficient, building-related capital projects.

On July 8, 2014, the Board approved a bank loan to refund the remaining Capital Improvement Revenue Refunding Bonds, Series 2005 for an estimated \$1.7 million in net present value of the life of the loan. At its June 20, 2017 meeting, the Board approved the refinancing of this bank loan. The refinancing during FY 2017 provided additional savings of \$489,076 over the life of the loan. FY 2020, Bond Series 2012A and 2012B reached maturity and was paid off at year end resulting in a reduced debt service for FY 2021. The County acquired two new loans for FY 2022. The acquisition of the Supervisor of Elections building and Energy Saving Performance Contractor Services (ESCO) contract. The lease financing is scheduled for 15-years. The ESCO lease will be paid through energy saving from the new equipment.

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	7,577,482	3,529,937	5,084,340	-	5,084,340	5,204,834
Total Budgetary Costs	<u>7,577,482</u>	<u>3,529,937</u>	<u>5,084,340</u>	<u>-</u>	<u>5,084,340</u>	<u>5,204,834</u>
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	7,577,482	3,529,937	5,084,340	-	5,084,340	5,204,834
Total Budget	<u>7,577,482</u>	<u>3,529,937</u>	<u>5,084,340</u>	<u>-</u>	<u>5,084,340</u>	<u>5,204,834</u>
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
211 Bond Series 2012A & 2012B	7,076,574	-	-	-	-	-
222 2017 Capital Improvement Revenue Refinancing	492,662	3,268,180	3,270,062	-	3,270,062	3,271,593
223 Bond Series 2020-Capital Equipment Financing	8,246	261,757	257,731	-	257,731	257,689
224 Supervisor of Elections Building	-	-	354,083	-	354,083	419,905
225 ESCO Lease	-	-	1,202,464	-	1,202,464	1,255,647
Total Revenues	<u>7,577,482</u>	<u>3,529,937</u>	<u>5,084,340</u>	<u>-</u>	<u>5,084,340</u>	<u>5,204,834</u>

## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service

#### Debt Service Summary

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	7,577,482	3,529,937	5,084,340	-	5,084,340	5,204,834
Total Budgetary Costs	7,577,482	3,529,937	5,084,340	-	5,084,340	5,204,834
<b>Appropriations</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
2014 Debt Series (222-979-582)	492,662	3,268,180	3,270,062	-	3,270,062	3,271,593
Bond Series 2012A (Tax Exempt) (211-975-582)	7,076,574	-	-	-	-	-
Bond Series 2020 (223-979-582)	8,246	261,757	257,731	-	257,731	257,689
Bond Series 2021 (224-979-582)	-	-	354,083	-	354,083	419,905
ESCO Lease (225-977-582)	-	-	1,202,464	-	1,202,464	1,255,647
Total Budget	7,577,482	3,529,937	5,084,340	-	5,084,340	5,204,834
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
211 Bond Series 2012A & 2012B	7,076,574	-	-	-	-	-
222 2017 Capital Improvement Revenue Refinancing	492,662	3,268,180	3,270,062	-	3,270,062	3,271,593
223 Bond Series 2020-Capital Equipment	8,246	261,757	257,731	-	257,731	257,689
224 Supervisor of Elections Building	-	-	354,083	-	354,083	419,905
225 ESCO Lease	-	-	1,202,464	-	1,202,464	1,255,647
Total Revenues	7,577,482	3,529,937	5,084,340	-	5,084,340	5,204,834

## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service

#### Debt Service - Bond Series 2012A (Tax Exempt) (211-975-582)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	7,076,574	-	-	-	-	-
Total Budgetary Costs	7,076,574	-	-	-	-	-
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
211 Bond Series 2012A & 2012B	7,076,574	-	-	-	-	-
Total Revenues	7,076,574	-	-	-	-	-

This fund accounts for the debt service associated with the Capital Improvement Revenue Bond Series 2003A (Tax Exempt). This bond was issued to fund the acquisition of the Bank of America building and for major repairs and renovations to the existing County courthouse facility. This loan was paid and closed in FY 2020.



## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service

#### Debt Service - 2017 Capital Improvement Revenue Refinancing

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	492,662	3,268,180	3,270,062	-	3,270,062	3,271,593
Total Budgetary Costs	492,662	3,268,180	3,270,062	-	3,270,062	3,271,593
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
222 2017 Capital Improvement Revenue Refinancing	492,662	3,268,180	3,270,062	-	3,270,062	3,271,593
Total Revenues	492,662	3,268,180	3,270,062	-	3,270,062	3,271,593

At the April 26, 2017 Budget Workshop the Board approved the refinancing of this bank loan. The refinancing during FY 2017 provided additional savings of \$489,076 over the life of the loan.

## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service

#### Debt Service - Bond Series 2020 (223-979-582)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	8,246	261,757	257,731	-	257,731	257,689
Total Budgetary Costs	8,246	261,757	257,731	-	257,731	257,689
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
223 Bond Series 2020-Capital Equipment Financing	8,246	261,757	257,731	-	257,731	257,689
Total Revenues	8,246	261,757	257,731	-	257,731	257,689

As part of the FY 2020 budget, the Board approved funding for the purchase of a helicopter to replace a 50-year-old outdated helicopter utilized at the Leon County Sheriff's office. The net cost of the helicopter and related law enforcement outfitting was \$1,641,665 million, which will be split evenly between Leon County and the City of Tallahassee at \$130,000 per year for seven years. The purchase will be in the form of a seven-year equipment lease. This loan will reach its maturity in FY 2026.

## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service

#### Debt Service - Bond Series 2021 (224-979-582)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	-	-	354,083	-	354,083	419,905
Total Budgetary Costs	-	-	354,083	-	354,083	419,905
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
224 Supervisor of Elections Building	-	-	354,083	-	354,083	419,905
Total Revenues	-	-	354,083	-	354,083	419,905

At the December 8, 2020 meeting, the Board authorized the County Administrator to negotiate for the purchase of the property housing the Voting Operations Center in accordance with the Board's Real Estate Policy and solicit bids through the County's Financial Advisor to finance the acquisition of the property and roof replacement. The property was purchased for \$3.5 million and financing for the purchase and repairs, including the roof, will be paid back over a 15-year period.

## Leon County Fiscal Year 2022 Adopted Budget

### Debt Service

#### Debt Service - ESCO Lease (225-977-582)

<b>Budgetary Costs</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
Debt Service	-	-	1,202,464	-	1,202,464	1,255,647
Total Budgetary Costs	-	-	1,202,464	-	1,202,464	1,255,647
<b>Funding Sources</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Adopted</b>	<b>FY 2022 Continuation</b>	<b>FY 2022 Issues</b>	<b>FY 2022 Budget</b>	<b>FY 2023 Budget</b>
225 ESCO Lease	-	-	1,202,464	-	1,202,464	1,255,647
Total Revenues	-	-	1,202,464	-	1,202,464	1,255,647

Through this program the County financed \$16.5M to pay for energy savings projects. All \$16.5M will be recouped by the County through energy savings over the life of the projects, approximately 25 years. The financing of the project is over a 15-year term to take advantage of competitive interest rates. As such, the financing will be serviced through a combination of energy savings and \$650,000 in general revenue annually.