>>> Budget by Fund

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»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, 5th & 6th 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.

>>> 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	69,688,457	-	-	95,000	-	-	-	1,228,874	167,105	1,156,831	10,620,400	5,249,404	88,206,071
060 Supervisor of Elections	-	-	-	-	-	-	-	-	-	-	4,775,790	-	4,775,790
106 Transportation Trust	-	4,010,330	7,833,320	-	-	-	-	1,250,000	-	317,617	6,480,346	379,549	20,271,162
110 Fine and Forfeiture	99,289,507	-	-	20,086	-	-	-	-	106,115	710,315	-	393,076	100,519,099
111 Probation Services	-	-	-	-	-	-	-	-	-	623,295	3,524,377	11,495	4,159,167
114 Teen Court	-	-	-	-	-	-	-	-	-	65,075	-	-	65,075
116 Drug Abuse Trust	-	-	-	-	-	-	-	57,845	-	34,105	-	1,530	93,480
117 Judicial Programs	-	-	-	-	-	=	-	139,024	-	223,820	-	-	362,844
120 Building Inspection	-	-	-	8,075	-	-	-	470,642	-	2,245,335	-	72,210	2,796,262
121 Dvlpmt Srvs & Envrmt Mgmt	-	-	-	-	-	=	-	500,000	38,760	1,699,245	2,141,996	45,619	4,425,620
123 Stormwater Utility	3,528,965	-	-	-	-	-	-	-	-	-	2,506,698	64,705	6,100,368
124 SHIP Trust	-	-	-	-	-	-	-	-	-	-	-	1,006,449	1,006,449
125 Grants	-	-	-	420,636	-	-	-	-	-	-	331,108	156,300	908,044
126 Non-Countywide Gen Rev	-	-	-	6,451,450	14,803,850	-	2,599,200	-	-	215,166	-	212,088	24,281,754
127 Grants - Interest Bearing	-	-	-	60,000	-	-	-	-	-	-	-	-	60,000
130 9-1-1 Emergency Comm	-	-	-	1,217,235	-	-	-	-	-	-	84,585	-	1,301,820
135 Emergency Medical Srvs	10,154,053	-	-	-	-	-	-	171,185	-	14,005,500	1,988,751	532,561	26,852,050
137 American Rescue Plan Act (ARPA)	-	-	-	-	-	-	-	3,071,844	-	-	-	-	3,071,844
140 Municipal Services	-	-	-	-	-	-	9,436,980	-	-	-	500,000	174,927	10,111,907
145 Fire Rescue Service	-	-	-	-	-	-	-		-	9,119,209	1,600,000	-	10,719,209
160 Tourism	-	-	-	-	-	6,538,043	-	253,645	-	-	-	108,516	6,900,204
162 Special Assess. 2/3 Paving	91,400	-	-	-	-	-	-	-	-	-	-	9,600	101,000
164 Special Assess. Killearn	237,500	-	-	-	-	-	-	-	-	-	-	-	237,500
165 Bank of America Building	-	-	-	-	-	-	-	169,634	-	176,532	-	675,068	1,021,234
166 Huntington Oaks Plaza	-	-	-	-	-	-	-	-	-	-	-	320,435	320,435
222 Bond Series 2014	-	-	-	-	-	-	-	-	-	-	3,271,593	-	3,271,593
223 Bond Series 2020 Capital Equipment Financing	-	-	-	-	-	-	-	-	-	-	127,689	130,000	257,689
224 Supervisor of Elections Building	-	-	-	=	-	-	-	-	-	=	419,905	-	419,905
225 ESCO Lease	-	-	-	-	-	-	-	-	-	-	1,255,647	-	1,255,647
226 800 MHz Radios	-	-	-	-	-	-	-	-	-	-	510,688	-	510,688
305 Capital Improvements	-	-	-	-	-	-	-	-	-	-	8,497,672	146,352	8,644,024
306 Transportation Capital	-	-	-	-	-	-	-	-	-	-	2,843,222	-	2,843,222
308 Sales Tax	-	-	-	-	-	-	-	-	-	-	-	48,564	48,564
330 9-1-1 Capital Projects	-	-	-	-	-	-	-	33,446	-	-	-	51,139	84,585
351 Sales Tax Extension 2020	-	-	-	-	-	5,190,800	-	-	-	-	-	20,900	5,211,700
352 Sales Tax Ext 2020 - JPA	-	-	-	-	-	4,913,160	-	-	-	-	-	-	4,913,160
401 Solid Waste	1,531,297	-	-	-	-	-	-	-	-	10,889,762	1,813,555	283,499	14,518,113
501 Insurance Service	-	-	-	-	-	-	-	-	-	=	49,800	5,623,234	5,673,034
502 Communications Trust	-	-	-	-	-	-	-	-	-	-	-	1,519,249	1,519,249
505 Motor Pool	-	-	-	-	-	-	-	-	-	=	-	3,408,483	3,408,483
TOTAL	184,521,179	4,010,330	7,833,320	8,272,482	14,803,850	16,642,003	12,036,180	7,346,139	311,980	41,481,807	53,343,822	20,644,952	317,904,222

Notes:

The \$317,904,222 total budgeted revenue is net of interfund transfers.

- 1. 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-ad valorem assessments are allocated in Fund 123-Stormwater, Fund 145-Fire Services, Fund 162-Paving Assessment, Fund 164-Special Assessment-Killearn Lakes Sewer and Fund 401-Solid Waste.
- 2. Public Services Tax (PST) on utilities is estimated to provide \$9.4 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.
- 3. Appropriated Fund Balance is in the amount of \$7.3 million for FY 2023. Of this, \$3.1 million is appropriated for the American Rescue Plan Act (ARPA).
- 4. Fees and Assessments account for \$37.3 million of the \$41.5 million in revenue including licenses account for \$4.2 million (\$2.2 million to Fund 120 Building Inspection, \$1.7 million to Fund 121 Development Services & Environ. Mgmt., and \$0.22 million to Fund 126 Non-Countywide General Revenue). Feed include \$14.0 million for EMS, \$10.9 million for Solid Waste, and \$9.1 million for Fire Services.
- 5. Other Revenue include funding from interest, rents and royalties, grants, intergovernmental reimbursements, departmental billings, and other miscellaneous revenue.

>>> Summary of All Funds

		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Millage Rates									
General Countywide		8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.3144	8.314
EMS MSTU		0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
General Fund	001	78,154,242	79,086,959	87,565,322	88,206,071	91,020,012	91,684,552	96,816,361	99,736,372
Special Revenue Funds									
Supervisor of Elections	060	5,912,757	4,989,715	4,731,701	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
Transportation Trust	106	16,393,037	18,527,260	20,145,471	20,271,162	20,808,250	21,202,638	22,780,421	23,234,612
Fine and Forfeiture	110	96,566,153	92,073,949	100,028,934	100,519,099	106,200,289	112,801,257	119,981,811	127,595,165
Probation Services	111	3,365,382	3,887,452	4,119,013	4,159,167	4,270,969	4,387,451	4,507,763	4,632,072
Teen Court	114	84,754	64,209	65,075	65,075	66,310	68,685	71,060	72,485
Drug Abuse Trust	116	-	97,609	93,480	93,480	98,135	98,135	98,135	98,135
Judicial Programs	117	72,255	335,441	357,463	362,844	371,711	380,304	386,142	398,451
Building Inspection	120	2,808,582	2,612,909	2,767,788	2,796,262	2,876,974	2,960,261	3,046,202	3,135,953
Dvlpmt Srvcs & Environ. Mgmt.	121	3,610,181	4,056,383	4,377,734	4,425,620	4,549,575	4,677,229	4,809,895	4,947,798
Stormwater Utility	123	4,581,098	5,807,116	6,070,612	6,100,368	6,233,031	6,412,843	6,541,622	6,694,473
SHIP Trust	124	329,808	741,540	995,469	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Grants	125	15,205,864	870,474	900,442	908,044	924,176	940,917	958,210	974,843
Non-Cntywide Gen. Rev.	126	18,205,806	21,687,575	24,281,754	24,281,754	24,963,015	25,642,587	26,347,791	27,079,450
Grants	127	71,838,039	60,000	60,000	60,000	60,000	60,000	60,000	60,000
9-1-1 Emergency Communications		1,984,932	1,252,147	1,296,461	1,301,820	1,317,938	1,334,589	1,350,793	1,376,041
EMS MSTU	135	22,481,037	24,906,450	26,672,360	26,852,050	29,665,291	30,245,765	30,749,867	31,233,432
American Rescue Plan (ARPA)	137 140	16,613,981	0.065.120	3,071,844	3,071,844	10 201 104	10.770.024	10.075.100	11 200 265
Municipal Services Fire Rescue Services	140	9,050,109 12,191,658	9,865,138 10,505,992	10,111,907 10,917,209	10,111,907 10,719,209	10,391,184 10,848,687	10,678,834 11,004,107	10,975,109 11,161,858	11,280,265 11,321,974
Tourism	160	8,583,371	5,354,497	6,882,334	6,900,204	7,125,012	7,104,351	7,240,744	7,434,540
Special Assessment. Paving	162	205,174	100,600	101,000	101,000	93,600	93,500	17,800	17,800
Killearn Lakes Units I and II Sewe		230,238	237,500	237,500	237,500	237,500	237,500	237,500	237,500
County Government Annex	165	1,132,977	1,219,502	1,020,340	1,021,234	1,047,411	851,083	871,118	739,863
Huntington Oaks Plaza	166	248,675	290,339	320,435	320,435	299,440	194,085	263,682	270,440
	ubtotal	311,695,868	209,543,797	229,626,326	230,462,317	240,373,910	247,304,314	259,388,950	269,135,470
Debt Service Funds									
Series 2014	222	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	_	_
Bond Series 2020-Capital Equipme		240,307	257,731	257,689	257,689	257,645	257,601	71,781	_
Supervisor of Elections Building	224	-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
ESCO Lease	225	221,617	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
800 MHz Radios	226	-	-	510,688	510,688	512,862	511,734	510,542	509,286
S	ubtotal	3,730,104	5,084,340	5,715,522	5,715,522	5,717,190	5,712,825	2,260,805	2,187,808
Capital Project Funds									
Capital Improvements	305	12,473,625	11,088,066	8,644,024	8,644,024	15,541,306	16,546,116	15,494,411	14,232,517
Transportation Improvements	306	3,427,615	2,456,620	2,843,222	2,843,222	5,253,930	3,983,963	3,944,548	3,997,893
Sales Tax	308	201,397	-	48,564	48,564	49,050	49,540	50,036	50,536
Sales Tax - Extension	309	983,721	-	-	-	-	-	-	-
ESCO 2020	323	9,020,867	-	-	-	-	-	-	-
Supervisor of Elections Building	324	3,350,950	-	-	-	-	-	-	-
9-1-1 Capital Projects	330	-	31,255	79,226	84,585	64,186	57,851	58,543	59,248
Sales Tax - Extension 2020	351	1,767,007	4,354,800	5,211,700	5,211,700	5,367,709	5,528,470	5,693,033	5,864,249
Sales Tax - Extension 2020 JPA Ag	greemen 352 ubtotal	2,858,834 34,084,016	4,879,942 22,810,683	4,913,160 21,739,896	4,913,160 21,745,255	4,944,320 31,220,501	4,976,430 31,142,370	5,009,300 30,249,871	5,043,500 29,247,943
	and total	0 1,00 1,010	22,010,000	21,707,070	21,7 10,200	01,220,001	01,112,010	00,217,071	23,217,310
Enterprise Funds	401	12 070 114	12 712 024	14 400 770	14 510 112	15 402 705	15 222 170	15 577 979	15 001 025
Solid Waste	401 ubtotal	13,069,114 13,069,114	13,713,834 13,713,834	14,489,669 14,489,669	14,518,113 14,518,113	15,492,785 15,492,785	15,232,179 15,232,179	15,566,868 15,566,868	15,991,835 15,991,835
Internal Complex From 1-									
Internal Service Funds	E04	4727 707	4 055 024	E 674 44F	E (72.024	E 70E 100	E 700 170	E 020 007	E 000 070
Insurance Service	501	4,736,686	4,855,821	5,671,145	5,673,034	5,725,102	5,782,168	5,839,826	5,898,060
Communications Trust	502 505	1,027,117	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Motor Pool S	505 ubtotal	2,832,936 8,596,739	2,850,010 9,186,972	3,401,110 10,591,504	3,408,483 10,600,766	3,442,717 10,714,495	3,477,291 10,834,204	3,512,221 10,955,523	3,547,504 11,078,44 4
	OTAL	449,330,083	339,426,585	369,728,239	371,248,044	394,538,893	401,910,444	415,238,378	427,377,872
Less Interfund Tr	ransfers	71,052,849	45,227,143	53,343,822	53,343,822	53,959,723	53,742,185	59,157,122	61,251,737
NET T	OTAL	378,277,234	294,199,442	316,384,417	317,904,222	340,579,170	348,168,259	356,081,255	366,126,134

>>> 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.

for in another fund) su	ch as hbran	_		•			D1	Planned	D1
Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	FY 2026	Planned FY 2027
Ad Valorem - General	311110	63,146,164	63,487,744	73,221,271	69,560,207	74,023,140	76,385,323	78,615,684	80,883,193
Fund									
Delinquent Taxes	311200	-	125,000	135,000	128,250	129,533	130,828	132,136	133,457
Delinquent Taxes 2004	311204	-	-	-	-	-	-	-	-
Delinquent Taxes 2007	311207	-	-	-	-	-	-	-	-
Delinquent Taxes 2009	311209	_	-	-	-	-	_	-	-
Delinquent Taxes 2010	311210	1	-	-	-	-	_	-	-
Delinquent Taxes 2011	311211	1	-	_	-	-	_	-	_
Delinquent Taxes 2012	311212	1	-	_	-	-	_	-	_
Delinquent Taxes 2013	311213	1,802	-	_	-	-	-	-	-
Delinquent Taxes 2014	311214	4,386	-	_	-	-	-	-	-
Delinquent Taxes 2015	311215	2,486	-	_	-	_	_	-	-
Delinquent Taxes 2016	311216	(2,630)	_	_	_	_	_	_	_
Delinquent Taxes 2017	311217	8,049	_	_	_	_	_	_	_
Delinquent Taxes 2018	311218	31,701	_	_	_	_	_	_	_
Delinquent Taxes 2019	311219	126,005	_	_	_	_	_	_	_
Tourist Development	312100	42,486	40,598	55,061	52,308	53,354	54,421	55,510	56,620
(4 Cents)	312100	12,100	10,570	33,001	32, 300	33,331	51,121	33,310	30,020
Tourist Development	312110	10,616	10,150	13,765	13,077	13,338	13,605	13,877	14,155
(1 Cent)		.,.	.,	-,	-,	- ,	-,	-,	.,
Process Server Fees	329300	10,050	-	10,000	9,500	9,500	9,500	9,500	9,500
Federal Payments in	333000	250,652	230,185	269,900	256,405	264,100	272,080	280,155	288,610
Lieu of Taxes									
State Library Aid	334710	108,601	95,358	100,000	95,000	95,000	95,000	95,000	95,000
COT Reimbursement	337220	1,025,300	1,003,504	1,017,630	1,017,630	1,027,806	1,038,084	1,048,465	1,058,950
for PSC									
GIS	337300	1,534,857	1,571,443	1,648,857	1,648,857	1,681,834	1,715,471	1,749,780	1,784,776
CRTPA	337401	23,093	-	-	-	-	-	-	-
Reimbursement									
Blueprint 2000	337402	214,483	228,798	221,984	221,984	228,644	235,503	242,568	249,845
Reimbursement	220400	50.444		20.720	20.224	20.224	20.224	20.224	20.224
Payments In Lieu Of	339100	59,441	-	29,720	28,234	28,234	28,234	28,234	28,234
Taxes \$2.00 IT Added Court	341160	E / 7 700	444 505	F20 200	E10 22E	522 E0E	E22 04E	E 12 (OE	EE 1 E 1 E
Cost FS 28.24(12)	341100	567,788	444,505	539,300	512,335	522,595	533,045	543,685	554,515
Zoning Fees	341200	8,950	14,250	15,000	14,250	14,250	14,250	14,250	14,250
Medical Examiner	343800	203,200	171,000	192,751	183,113	184,944	186,793	188,661	190,548
Facility Use Fee	3 13000	203,200	171,000	1,72,731	105,115	101,511	100,723	100,001	170,310
Parking Facilities	344500	128,484	135,000	135,000	128,250	128,250	128,250	128,250	128,250
Library Parking	344510	32	30,000	25,000	23,750	24,463	25,196	25,952	26,731
Library Fees	347100	5,815	28,500	31,500	29,925	31,421	32,992	34,642	36,374
Library Printing	347101	17,229	11,400	14,800	14,060	14,201	14,343	14,486	14,631
FS 29.0085 Court	348930	547,965	515,850	591,000	561,450	589,000	618,450	649,800	682,100
Facilities	3,0200	311,500	010,000	3,1,000	501,100	307,000	010,100	0.2,000	002,100
Civil Fee - Circuit Court	349200	727	-	_	_	-	-	-	_
GAL / Ciruit-wide	349501	57,036	44,518	37,417	35,546	36,258	36,983	37,722	38,477
Reimbursement		,	,	,	,	,	,	,	,
Radio Communications	351600	157,269	214,999	175,900	167,105	168,776	170,464	172,168	173,890
Program									
Interest Income -	361110	37,395	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Investment	0.44.4.4	440.40	202.025	4.045.045	002.525	000.55	000.27	4 000 200	4.040.00
Pool Interest Allocation	361111	440,194	392,825	1,045,918	993,622	980,571	990,376	1,000,280	1,010,283

Seneral Fund (001)

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Net Incr(decr) In Fmv	361300	(87,924)	_	_	_	_	_	_	
Of Investment									
Rents And Royalties	362000	121	5,000	5,263	5,000	5,000	5,000	5,000	5,000
Gain (loss) On Sale Land	364300	132,044	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	54,548	85,500	124,000	117,800	121,723	125,654	128,268	132,193
Refund Of Prior Year Expenses	369300	1,403,631	-	-	-	-	-	-	-
Lawsuit Settlements	369350	185,000	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	105,936	115,000	145,012	137,761	115,000	115,000	115,000	115,000
Volunteer Certificate Training Fees	369930	-	1,378	1,451	1,378	1,378	1,378	1,378	1,378
Transfer From Fund 106	381106	104,395	102,430	98,315	98,315	101,264	104,302	107,431	110,654
Transfer From Fund 126	381126	4,047,066	5,183,922	7,021,105	7,021,105	7,112,476	7,709,066	10,477,620	10,984,379
Transfer From Fund 137	381137	7,753,548	-	2,753,754	2,753,754	-	-	-	-
Transfer From Fund 140	381140	119,695	202,360	258,585	258,585	266,343	274,333	282,563	291,040
Transfer From Fund 145	381145	2,670	2,840	4,245	4,245	4,372	4,504	4,639	4,778
Transfer From Fund 162	381162	108,270	95,400	96,041	96,041	89,050	89,051	16,858	16,858
Transfer From Fund 165	381165	283,040	255,550	208,237	208,237	215,684	-	-	-
Transfer from Fund 166	381166	123,460	114,630	111,643	111,643	114,980	54,428	121,975	125,634
Transfer From Fund 240	381221	3	-	-	-	-	-	-	-
Transfer From Fund 401	381401	65,6 70	97,640	68,475	68,475	70,529	72,645	74,824	77,069
Pensacola Care Lease	383001	1,615,857	_	_	_	_	_	_	_
Clerk Excess Fees	386100	262,198	_	_	_	_	_	-	-
Property Appraiser	386600	60,860	_	_	_	_	_	-	-
Tax Collector	386700	711,396	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Supervisor Of Elections	386800	328,363	-	-	-	-	-	, -	-
Appropriated Fund Balance	399900	-	800,000	1,228,874	1,228,874	-	-	-	-
ARP Appropriated Fund Balance	399902	-	2,829,682	-	-	2,153,001	-	-	-
Tot	al Revenues	86,149,477	79,086,959	92,051,772	88,206,071	91,020,012	91,684,552	96,816,361	99,736,372
Appropriations by		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
County Commission	100-511	1,824,282	1,823,736	1,780,636	1,793,079	1,825,326	1,858,923	1,893,933	1,930,425
Commissioner Office Budget	101-511	12,196	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	102-511	303	12,500	12,500	12,500	12,500	12,500	12,5 00	12,500
Commissioner Office Budget	103-511	7,588	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	104-511	9,902	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	105-511	7,991	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	106-511	8,688	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Commissioner Office Budget	107-511	6,109	12,500	12,500	12,500	12,500	12,500	12,500	12,500
<u> </u>									

Seneral Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Commissioners'	108-511	19,476	24,915	24,915	24,915	24,915	24,915	24,915	24,915
Account				•		-		-	
County Administration	110-512	1,291,145	1,279,626	1,357,261	1,379,506	1,418,402	1,458,577	1,500,082	1,542,970
Volunteer Services	113-513	163,904	203,081	204,489	206,970	212,697	218,652	224,844	231,281
PLACE - Economic	114-512	141,508	-	-	_	-	-	-	-
Development		, , ,							
Strategic Initiatives	115-513	799,832	897,905	936,248	945,642	966,355	987,868	1,010,216	1,033,433
Community and Media	116-513	648,393	836,910	896,505	904,699	922,647	941,283	960,640	980,745
Relations		,	,	,	,	,	,	,	,
County Attorney	120-514	1,690,980	2,078,549	2,152,721	2,179,488	2,229,213	2,280,529	2,333,469	2,388,271
Office of Sustainability	127-513	254,303	320,289	355,068	357,714	342,421	367,282	352,309	377,504
Office of Management	130-513	759,327	861,900	968,461	980,687	1,006,515	1,033,312	1,061,119	1,089,855
& Budget		, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	, , .	,,-	, , .	, ,
Clerk - Finance	132-586	1,942,339	2,112,646	2,270,612	2,305,664	2,374,834	2,446,079	2,519,462	2,595,046
Administration		, ,		, ,	, ,				, ,
Procurement	140-513	449,687	529,204	548,190	555,298	568,650	582,473	596,770	611,574
Warehouse	141-513	92,956	116,453	119,833	121,494	125,718	130,123	134,707	139,485
Facilities Management	150-519	7,780,648	7,841,877	8,019,381	8,059,011	8,282,276	8,473,336	8,672,488	8,884,847
Facilities - Detention	152-519	2,362,969	2,274,798	2,528,462	2,537,321	2,565,088	2,595,158	2,626,322	2,662,529
Center	102 017	2,502,505	2,2 / 1,7 /	2,020,102	2,007,021	2,000,000	2,070,100	_,0_0,0	2,002,02
Real Estate	156-519	381,913	398,896	508,959	513,347	522,634	532,265	542,267	552,643
Management		,	,	,	,	,	,	,	,
Human Resources	160-513	1,474,746	1,576,424	1,564,345	1,583,513	1,622,553	1,663,036	1,705,013	1,748,547
Management	171-513	7,173,655	7,561,649	8,144,351	8,214,524	8,406,902	8,648,083	8,908,570	9,192,698
Information Services		.,,	.,,	-, -,	-,,	.,,	-,,	-,,-	, , , , , , ,
Health Department	190-562	237,376	237,345	253,709	253,709	253,709	253,709	253,709	253,709
Mosquito Control	216-562	435,818	804,995	851,907	856,500	869,102	882,207	895,845	910,037
Lib - Policy, Planning,	240-571	735,857	1,068,067	957,530	965,666	984,059	1,003,162	1,023,021	1,043,661
& Operations		, , , , , , , , , , , , , , , , , , , ,	-,000,001	,	,	,	-,000,-0=	-,,	-,,
Library Public Services	241-571	5,103,056	5,211,377	5,691,435	5,753,153	5,902,633	6,058,168	6,219,991	6,388,385
Summer Youth	278-551	195	40,731	40,731	40,731	40,731	40,731	40,731	40,731
Employment			,	,	,	,.	,		,
Cooperative Extension	361-537	392,179	448,037	478,515	478,515	497,488	517,220	537,739	559,080
Medical Examiner	370-527	750,897	732,555	1,005,935	1,005,935	1,022,288	1,039,131	1,056,480	1,056,480
Tubercular Care &	370-562	43,760	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Child Protection Exams		,	,	,	,	,	,	,	,
Baker Act & Marchman	370-563	638,156	638,156	638,156	638,156	638,156	638,156	638,156	638,156
Act		,	,	,	,	,	,	,	,
Medicaid & Indigent	370-564	3,423,427	3,250,753	3,179,281	3,179,281	3,272,127	3,367,759	3,466,260	3,567,716
Burials									
CHSP & Emergency	370-569	1,660,012	1,632,445	1,882,185	1,884,720	1,738,419	1,744,233	1,750,272	1,756,550
Assistance									
Housing Services	371-569	655,673	626,259	686,792	694,834	712,849	731,574	751,026	771,235
Veteran Services	390-553	263,623	358,291	384,635	387,955	395,013	402,333	409,931	417,821
Blueprint	403-515	564,641	587,316	621,402	631,566	652,406	674,021	696,435	719,682
Public Safety Complex	410-529	1,428,563	1,740,286	1,792,658	1,796,065	1,829,804	1,861,010	1,893,166	1,926,307
Facilities		, ,	, ,	, ,	, ,	, ,	, ,	, ,	, ,
Public Safety Complex	411-529	193,427	266,535	274,366	276,655	282,088	287,735	293,613	299,729
Technology									
Geographic Info.	421-539	1,938,394	2,110,729	2,252,606	2,278,123	2,364,501	2,419,513	2,476,565	2,535,738
Systems									
MIS Automation -	470-519	305,320	325,200	329,165	329,165	329,165	329,165	329,165	329,165
General Fund									
General Fund - Risk	495-519	542,580	547,335	599,171	599,171	601,790	604,435	607,106	609,804
Indirect Costs - General	499-519	(7,108,316)	(7,562,000)	(7,788,000)	(7,788,000)	(8,027,000)	(8,273,000)	(8,525,000)	(8,790,000)
Fund									
Property Appraiser	512-586	5,223,248	5,350,215	5,944,050	5,980,519	6,219,375	6,467,774	6,726,099	6,994,744
Tax Collector	513-586	5,351,414	5,612,706	6,055,006	6,059,912	6,179,110	6,300,692	6,424,706	6,551,200
Radio Communication	529-519	1,663,353	1,776,591	1,681,599	1,681,599	1,725,258	1,770,092	1,770,092	1,770,092
Systems (800 MHZ)									

General Fund (001)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Court Administration	540-601	243,901	209,448	289,430	292,638	300,355	308,385	316,743	325,438
Court Information	540-713	12,160	13,420	12,255	12,255	12,255	12,255	12,255	12,255
Systems									
Guardian Ad Litem	547-685	11,737	20,238	20,238	20,238	20,238	20,238	20,238	20,238
GAL Information	547-713	2,904	2,635	2,630	2,630	2,630	2,630	2,630	2,630
Systems									
Planning Department	817-515	819,486	1,097,848	1,044,341	1,046,675	1,069,083	1,092,004	1,115,448	1,120,232
Non-Operating General	820-519	3,511,700	1,320,897	1,439,739	1,499,739	1,291,167	1,018,208	969,082	969,082
Fund									
Tax Deed Applications	831-513	(3,827)	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Line Item -	888-523	247,759	247,759	247,759	247,759	247,759	247,759	247,759	247,759
Detention/Correction									
Line Item - Human	888-569	160,000	100,000	100,000	100,000	100,000	-	-	-
Service Agencies									
COCA Contract	888-573	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfers	950-581	13,536,803	13,650,618	17,793,866	17,916,504	21,044,508	20,373,141	23,848,155	24,967,978
Primary Health Care	971-562	1,467,431	1,836,838	1,832,540	1,833,820	1,837,124	1,840,568	1,844,155	1,847,895
CRA-Payment	972-559	3,377,143	3,511,976	4,056,752	4,054,510	2,662,175	2,875,149	3,105,161	3,353,574
Budgeted Reserves -	990-599	869,556	200,000	200,000	200,000	200,000	200,000	200,000	200,000
General Fund	_								
Total Ap	propriations	78,154,242	79,086,959	87,565,322	88,206,071	91,020,012	91,684,552	96,816,361	99,736,372
Revenues Less Ap	propriations	7,995,234	-	4,486,451	-	-	-	-	_

Notes:

The Leon County budget is balanced without increasing the current 8.3144 millage rate. For FY 2023 property values increased by 9.33%, providing an additional \$14.41 million in property tax revenue. The property tax growth rate increased from the previous year's growth rate of 4.05%. The higher growth in property valuations is related to a recovering economy for commercial property, new building construction, and a Save-Our-Homes valuation cap of 3% compared to 1.4% last year. Property taxes growth was offset by overall inflationary increases, increases in personnel costs for retirement, health care budgeted at 6.0%, and funding for 5% raises for all employees, including Constitutional Officers; inflationary costs for contractual services, fuel, and materials and supplies; 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 2023, the Leon County revenue loss is calculated at \$8.91 million. Of the \$8.91 million, \$2.8 million of the ARPA funding is used to support general government services.

In addition, \$6.16 million in ARPA loss revenue recovery funding was allocated in FY 2023 to support the capital program. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$5.84 million in planned ARPA funding was appropriated in FY 2022. As a result, the total general fund transfer to the capital fund (Fund 305) is \$8.18 million (\$7.15 million coming from the general fund and \$1.03 million from the Municipal Services Fund). This is a increase from the \$5.0 million general revenue transferred in FY 2022. If ARPA funds were not available some capital projects would have been reduced and/or eliminated.

Due to the use of ARPA funding, increased property tax revenue and constraining expenditures to the greatest extent possible, the use of general fund balance for FY 2023 is \$1.23 million, an increase of \$428,874 from FY 2022 but less than the \$1.76 million originally planned in conjunction with the adoption of the FY 2022 budget. General fund balance use for FY 2024 is projected to be zero due to the anticipated availability of \$2.15 million in additional ARPA revenue loss recovery funds. 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.



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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Supervisor Of Elections	341550	17,334	-	-	-	-	-	-	
Transfer From Fund	381001	4,458,035	4,989,715	4,775,790	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
001	_								
Tot	al Revenues	4,475,369	4,989,715	4,775,790	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
MIS Automation-SOE	470-513	27,755	17,235	17,210	17,210	17,210	17,210	17,210	17,210
Supervisor of Elections	495-513	16,677	26,819	29,605	29,605	29,716	29,828	29,942	30,056
- Risk									
Voter Registration	520-513	2,863,430	2,904,913	3,154,817	3,189,866	3,154,117	3,267,067	3,304,447	3,430,580
Elections	520-586	318,511	-	-	-	-	-	-	-
Elections	521-513	1,239,145	2,040,748	1,530,069	1,539,109	3,717,920	1,607,639	2,573,379	1,815,883
Elections	521-586	9,851	-	-	-	-	-	-	-
Total Ap	propriations -	4,475,369	4,989,715	4,731,701	4,775,790	6,918,963	4,921,744	5,924,978	5,293,729
Revenues Less App	propriations _	-	-	44,089	-	-	-	-	-

Notes:

The Supervisor of Elections budget varies year to year depending on the election cycles. Funding for the Supervisor of Elections increases for Presidential Preference Primary elections cycles and decreases in general election and off year election cycles. While FY 2023 includes a general election cycle, due to the Florida Legislature enacting new voting requirements for absentee ballots and other voting measures, the decline in the Supervisor of Elections budget was less than originally forecasted.

>>> Supervisor of Elections Grant Fund (061)

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
COVID 19 - Center	366126	1,437,386	-	-	-	-	-	-	
For Tech & Civic Life	_								
To	otal Revenues	1,437,386	-	-	-	-	-	-	-
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
COVID 19 - Center For Tech & Civic Life	953024-513	1,437,388	=	-	=	=	=	-	-
Total A _l	ppropriations _	1,437,388	-	=	=	-	-	=	-
Revenues Less Ap	ppropriations _	(2)	-	-	-	-	-	-	_



>>> 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.

rund is used to account	i ioi iesouice	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
County Ninth-Cent	312300	1,355,773	1,239,370	1,457,700	1,384,815	1,415,310	1,446,470	1,478,295	1,510,785
Voted Fuel Tax		, ,		, ,	, ,	, ,			
Local Option Gas Tax	312410	3,561,074	3,283,105	3,801,200	3,611,140	3,690,585	3,771,778	3,854,757	3,939,562
2nd Local Option Gas	312420	2,760,179	2,590,840	2,986,700	2,837,365	2,899,780	2,963,525	3,028,695	3,095,385
Tax									
Federal Payments in	333000	43,460	31,445	42,100	39,995	40,395	40,799	41,207	41,619
Lieu of Taxes									
20% Surplus Gas Tax	335420	547,127	533,140	600,400	570,380	582,920	595,745	608,855	622,250
5th & 6th Cent Gas Tax	335430	2,287,359	2,109,000	2,259,000	2,146,050	2,193,550	2,242,000	2,291,400	2,341,750
Gas Tax Pour-Over	335440	1,291,837	1,215,050	1,362,000	1,293,900	1,322,400	1,350,900	1,381,300	1,411,700
Trust									
Other Transportation	335490	22,822	-	-	-	-	-	-	-
Service Area App Fees	343651	3,664	2,242	3,080	2,926	2,955	2,983	3,016	3,045
FDOT NPDES	343901	72,000	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Reimbursement									
DOT Reimbursement-	343917	71,733	71,733	71,733	71,733	71,733	71,733	71,733	71,733
Landscape	2.42020	70.540	50.045	74.600	70.070	70.405	74400	75 720	77.207
Grading Fee Public Works	343920	78,54 0	50,065	7 4, 600	70,870	72,485	74,100	75,730	77,396
FDOT Street Lighting	344909	66 172	66 172	102 726	102 726	106 940	110.045	112 245	116,745
Reimbursement	344909	66,172	66,172	103,726	103,726	106,840	110,045	113,345	110,743
Traffic Signs	344910	970	342	360	342	342	342	342	342
Subdivision Fees	344911	6,593	8,550	5,500	5,225	5,320	5,415	5,510	5,700
R-O-W Placement Fees	344913	62,720	62,320	66,100	62,795	63,460	64,030	64,695	65,360
Signal Maintenance -	344914	175,318	179,344	00,100	02,755	05,400	04,030	04,075	05,500
State Reimb	344714	175,516	177,544	-	_	_	_	_	_
Pool Interest Allocation	361111	45,770	28,690	153,031	145,379	146,832	148,301	149,784	151,281
Interest Income - Other	361120	(9)	20,070	-	-	- 110,032	-	-	-
Net Incr(decr) In Fmv	361300	(41,382)							
Of Investment	301300	(41,302)							
Other Scrap Or Surplus	365900	_	213,750	166,500	158,175	159,757	161,354	162,968	164,598
Other Miscellaneous	369900	57	,	-	-	-	-		
Revenue	007700								
Transfer From Fund	381123	1,628,430	1,650,050	1,718,350	1,718,350	1,760,370	1,803,970	1,849,220	1,899,975
123		, ,	, ,	, ,	, ,	, ,	, ,	, ,	, ,
Transfer From Fund	381126	3,823,611	5,156,052	4,761,996	4,761,996	6,237,216	6,313,148	7,563,569	7,679,386
126	399900			1.250.000	1 250 000				
Appropriated Fund Balance	399900	-	-	1,250,000	1,250,000	-	-	-	-
	al Revenues	17,863,819	18,527,260	20,920,076	20,271,162	20,808,250	21,202,638	22,780,421	23,234,612
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Support Services	400-541	626,894		673,495			715,859	733,373	751,486
		-	648,504	-	682,539	698,922		-	
Engineering Services	414-541	3,752,748	4,375,628	4,494,741	4,547,954	4,613,211	4,732,873	4,857,078	4,986,061
Transportation	431-541	3,537,516	5,128,878	5,419,825	5,458,545	5,573,375	5,684,428	5,829,892	5,930,792
Maintenance	420 E41	2 255 579	2 262 205	2 970 057	2 904 770	4 220 044	4 207 010	4 202 111	4 490 000
Right-Of-Way	432-541	2,255,578	3,263,395	3,870,056	3,894,770	4,220,944	4,306,919	4,392,111	4,480,999
Management MIS Automation -	470-541	21,390	23,980	33,095	33,095	33,095	33,095	33,095	33,095
Transportation Trust	+/U-J41	41,390	43,700	33,093	33,073	33,093	33,093	55,055	33,093
Transportation Trust -	495-541	73,817	82,275	86,722	86,722	87,439	88,162	88,893	89,632
Risk		. 0,017	- , -,-	Jo, 22	Jo,,	J.,	, <u>-</u>	~ , ~~	J.,002

Transportation Trust (106)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Indirect Costs -	499-541	1,824,000	2,076,000	1,816,000	1,816,000	1,870,000	1,927,000	1,984,000	2,044,000
Transportation Trust									
Transfers	950-581	4,301,095	2,918,600	3,741,537	3,741,537	3,701,264	3,704,302	4,851,979	4,908,547
Budgeted Reserves -	990-599	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transport. Trust	_								
Total Ap	propriations	16,393,037	18,527,260	20,145,471	20,271,162	20,808,250	21,202,638	22,780,421	23,234,612
Revenues Less Ap	propriations -	1,470,782	-	774,605	-	-	-	-	-

Notes:

Gasoline taxes are estimated to increase by 8.3% or \$901,699. This is largely due to gas tax collections starting to approach pre-COVID levels as the economy rebounds. The October 2022 State of Florida gas tax holiday will not affect county collections as the State is supplementing this holiday with other State revenues. Additionally, \$1.25 million in fund balance is appropriated to support the continuation of sidewalk and roadway stormwater improvements.

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. While gas taxes are just approaching pre-COVID collections they are only expected to increase moderately in outyears. This is largely due to the volatility in the market for crude oil, which has caused gasoline and diesel fuel prices to spike, and the shift in consumers driving more fuel-efficient or electric vehicles.

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. The second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance in FY 2022.

In FY 2021, Leon County received \$57.02 million in America 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 for critical road/flood projects delayed because of the pandemic including Baum Road, Ben Boulevard, Miccosukee Road Bridge Replacement and Maylor Road.

For FY 2023, the transfer to the Transportation Capital fund increased from \$2.01 million in FY 2022 to \$2.8 million for the FY 2023 Adopted Budget. Additionally, in support of Strategic Initiative #2022-19, a four person Litter Crew was added to enhance roadside litter debris removal.

>>> 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Ad Valorem -	311120	86,170,853	90,948,385	104,515,271	99,289,507	104,957,557	111,544,409	118,710,534	126,309,336
Fine/Fore. Fund		,,	, ,	,.	, , , , , , , , , , , , , , , , , , , ,	, ,	, ,	-,,	, ,
Child Support	331240	2,165	13,110	17,500	16,625	16,815	16,910	17,100	17,290
Enforcement		-	-				•	•	
Title IV - Child Support	331691	7,496	3,654	3,643	3,461	3,461	3,461	3,461	3,461
Enforcement									
Sheriff Fees-Warrants,	341520	195,205	291,270	345,000	327,750	331,847	335,995	340,195	344,447
Fingerprints, Records									
Sheriff Fee-Public	341521	-	10,000	-	-	-	-	-	-
Records									
Sheriff Wrecker	341525	40,693	55,290	52,700	50,065	51,585	53,105	54,720	56,335
Services	2.42200	104147	220.025	250.000	222.500	225 225	220.402	2.12.555	246.004
Room And Board -	342300	186,147	329,935	350,000	332,500	335,825	339,183	342,575	346,001
Prisoners	251120	24714	27 1 45	20.700	27.71.5	20.005	20.475	20.055	20.225
Court Fines	351120	34,714	37,145	39,700	37,715	38,095	38,475	38,855	39,235
Crime Prevention (fs	351150	79,578	78,850	72,000	68,400	68,400	69,350	70,300	71,250
775.083(2)) Pool Interest Allocation	361111	178,815	256,310	381,971	362,872	366,500	370,165	373,867	377,606
			230,310	361,9/1	302,072	300,300	370,103	373,007	377,000
Net Incr(decr) In Fmv Of Investment	361300	(12,948)	-	-	-	-	-	-	-
Sheriff F.S. 125.315	361330	213	50,000	31,794	30,204	30,204	30,204	30,204	30,204
Sheriff Excess Fees	386400	1,566,277	30,000	31,774	30,204	30,204	30,204	30,204	30,204
	al Revenues	88,449,208	92,073,949	105,809,578	100,519,099	106,200,289	112,801,257	119,981,811	127,595,165
	ai Kevenues	00,449,200	92,073,949	103,809,378	100,319,099				
		A 1	A 1 1	T) 1		731 1	TM 1	T31 1	T31 1
Appropriations by		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Acct # 470-602		•	-	_				
Department/Division MIS Automation - State Attorney	470-602	FY 2021 31,900	FY 2022 36,610	FY 2023 36,795	FY 2023 36,795	FY 2024 36,795	FY 2025 36,795	FY 2026 36,795	FY 2027 36,795
Department/Division MIS Automation - State Attorney MIS Automation -		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender	470-602 470-603	FY 2021 31,900 50,960	FY 2022 36,610 56,465	FY 2023 36,795 56,990	FY 2023 36,795 56,990	FY 2024 36,795 56,990	FY 2025 36,795 56,990	FY 2026 36,795 56,990	FY 2027 36,795 56,990
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk	470-602 470-603 495-689	FY 2021 31,900 50,960 248,127	FY 2022 36,610 56,465 430,793	FY 2023 36,795 56,990 481,964	FY 2023 36,795 56,990 481,964	FY 2024 36,795 56,990 483,095	FY 2025 36,795 56,990 484,237	FY 2026 36,795 56,990 485,392	FY 2027 36,795 56,990 486,557
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch	470-602 470-603	FY 2021 31,900 50,960	FY 2022 36,610 56,465	FY 2023 36,795 56,990	FY 2023 36,795 56,990	FY 2024 36,795 56,990	FY 2025 36,795 56,990	FY 2026 36,795 56,990	FY 2027 36,795 56,990
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA)	470-602 470-603 495-689 507-529	FY 2021 31,900 50,960 248,127 3,165,150	FY 2022 36,610 56,465 430,793 3,348,695	FY 2023 36,795 56,990 481,964 3,432,711	FY 2023 36,795 56,990 481,964 3,432,711	FY 2024 36,795 56,990 483,095 3,604,347	FY 2025 36,795 56,990 484,237 3,784,564	FY 2026 36,795 56,990 485,392 3,973,792	FY 2027 36,795 56,990 486,557 3,973,792
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs	470-602 470-603 495-689 507-529 508-569	FY 2021 31,900 50,960 248,127 3,165,150 940	FY 2022 36,610 56,465 430,793 3,348,695 100,000	FY 2023 36,795 56,990 481,964 3,432,711 100,000	FY 2023 36,795 56,990 481,964 3,432,711 100,000	FY 2024 36,795 56,990 483,095 3,604,347 100,000	FY 2025 36,795 56,990 484,237 3,784,564 100,000	FY 2026 36,795 56,990 485,392 3,973,792 100,000	FY 2027 36,795 56,990 486,557 3,973,792 100,000
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement	470-602 470-603 495-689 507-529 508-569 510-586	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections	470-602 470-603 495-689 507-529 508-569 510-586 511-586	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney Public Defender	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney Public Defender Public Defender Clerk - Article V Expenses	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603 533-713	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211 23,220 395,514	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525 25,120	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525 25,120 478,344	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525 25,120 479,897	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525 25,120 489,511	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525 25,120 499,317	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525 25,120 509,319	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525 25,120 519,523
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney Public Defender Public Defender Clerk - Article V Expenses Legal Aid	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603 533-713 537-614	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211 23,220 395,514 257,500	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525 25,120 395,384 257,500	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525 25,120 478,344 257,500	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525 25,120 479,897 257,500	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525 25,120 489,511 257,500	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525 25,120 499,317 257,500	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525 25,120 509,319 257,500	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525 25,120 519,523 257,500
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney Public Defender Public Defender Clerk - Article V Expenses Legal Aid Juvenile Detention	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603 533-713 537-614	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211 23,220 395,514	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525 25,120 395,384	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525 25,120 478,344	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525 25,120 479,897	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525 25,120 489,511	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525 25,120 499,317	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525 25,120 509,319	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525 25,120 519,523
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney Public Defender Public Defender Clerk - Article V Expenses Legal Aid Juvenile Detention Payment - State	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603 533-713 537-614 555-715 620-689	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211 23,220 395,514 257,500 1,176,678	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525 25,120 395,384 257,500	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525 25,120 478,344 257,500	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525 25,120 479,897 257,500	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525 25,120 489,511 257,500	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525 25,120 499,317 257,500	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525 25,120 509,319 257,500	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525 25,120 519,523 257,500
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney Public Defender Public Defender Clerk - Article V Expenses Legal Aid Juvenile Detention Payment - State Transfers	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603 533-713 537-614 555-715 620-689 950-586	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211 23,220 395,514 257,500 1,176,678 9,108,226	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525 25,120 395,384 257,500 1,289,909	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525 25,120 478,344 257,500 1,330,908	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525 25,120 479,897 257,500 1,330,908	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525 25,120 489,511 257,500 1,370,835	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525 25,120 499,317 257,500 1,411,960	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525 25,120 509,319 257,500 1,454,319	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525 25,120 519,523 257,500 1,497,949
Department/Division MIS Automation - State Attorney MIS Automation - Public Defender Fine & Forfeiture - Risk Consolidated Dispatch Agency (CDA) Diversionary Programs Law Enforcement Corrections State Attorney State Attorney Public Defender Public Defender Clerk - Article V Expenses Legal Aid Juvenile Detention Payment - State Transfers	470-602 470-603 495-689 507-529 508-569 510-586 511-586 532-602 532-713 533-603 533-713 537-614 555-715 620-689	FY 2021 31,900 50,960 248,127 3,165,150 940 46,153,263 35,714,784 95,330 12,350 132,211 23,220 395,514 257,500 1,176,678	FY 2022 36,610 56,465 430,793 3,348,695 100,000 49,723,670 36,159,343 118,600 13,335 118,525 25,120 395,384 257,500	FY 2023 36,795 56,990 481,964 3,432,711 100,000 52,868,493 40,709,669 118,600 13,315 118,525 25,120 478,344 257,500	FY 2023 36,795 56,990 481,964 3,432,711 100,000 53,161,661 40,905,113 118,600 13,315 118,525 25,120 479,897 257,500	FY 2024 36,795 56,990 483,095 3,604,347 100,000 56,408,893 43,116,763 118,600 13,315 118,525 25,120 489,511 257,500	FY 2025 36,795 56,990 484,237 3,784,564 100,000 60,202,444 45,691,890 118,600 13,315 118,525 25,120 499,317 257,500	FY 2026 36,795 56,990 485,392 3,973,792 100,000 64,335,834 48,496,310 118,600 13,315 118,525 25,120 509,319 257,500	FY 2027 36,795 56,990 486,557 3,973,792 100,000 68,839,821 51,550,678 118,600 13,315 118,525 25,120 519,523 257,500

Notes:

The County maintained the county-wide millage rate of 8.3144 for FY 2023. 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 9.5% or \$8.18 million. In addition to normal personnel costs increases, the budget includes the implementation of a new compensation plan which will accomplish competitive pay adjustments between Detention and Law Enforcement as well as increase the starting pay for sworn staff to \$50,000. The Sheriff's contractual services increased over \$1.8 million largely due to the increased cost of providing inmate medical, dental, and mental health services.

Other budget increases include personnel costs related to the Consolidated Dispatch Agency (CDA), of which the County pays 33% per the interlocal CDA agreement, and the County's statutory required payment to the State Department of Juvenile Justice.

>>> 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.

0 /	0	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Sheriff GPS Program	337281	100,000	100,000	-	-	-	-	-	_
Sheriff Fees-Warrants,	341520	1,121	-	-	-	-	-	-	-
Fingerprints, Records									
County Court	349120	150,583	161,500	221,000	209,950	213,099	216,296	219,540	222,833
Probation Fees									
Community Service	349122	61,469	50,350	66,000	62,700	63,327	63,960	64,600	65,246
Fees	240425	125	4.750	1 100	1.045	1.007	1 152	1.210	1 270
Probation-no Show Fees	349125	135	4,750	1,100	1,045	1,097	1,152	1,210	1,270
Pre-trial Fees	349130	143,009	102,695	115,600	109,820	113,115	116,508	120,003	123,603
SCRAM Unit User Fees	349135	46,992	28,500	32,800	31,160	31,472	31,786	32,104	32,425
GPS	349136	10,153	17,100	29,700	28,215	28,497	28,782	29,070	29,361
Alternative Community	349140	300	14,250	1,000	950	960	969	979	989
Service Fees	317110	300	1 1,230	1,000	730	700	,0,	,,,	,0,
UA Testing Fees	349147	136,365	133,000	146,000	138,700	140,087	141,488	142,903	144,332
Alcohol Testing Fees	349148	29,394	28,500	42,900	40,755	42,793	44,932	47,179	49,538
Pool Interest Allocation	361111	3,076	-	12,100	11,495	11,610	11,726	11,843	11,962
Transfer From Fund	381001	2,539,191	3,246,807	3,524,377	3,524,377	3,624,912	3,729,852	3,838,332	3,950,513
001	_								
Tot	al Revenues	3,221,788	3,887,452	4,192,577	4,159,167	4,270,969	4,387,451	4,507,763	4,632,072
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
MIS Automation -	470-523	15,090	16,950	17,090	17,090	17,090	17,090	17,090	17,090
Probation Services									
Probation Services -	495-523	25,076	22,931	23,890	23,890	24,103	24,318	24,536	24,756
Risk									
Indirect Costs -	499-523	412,316	630,000	633,000	633,000	652,000	672,000	692,000	712,000
Probation Services	E 40, E02	1 170 052	1 222 205	1 201 072	1 401 077	1 445 507	1 404 002	1 540 054	1 500 127
County Probation	542-523	1,178,853	1,322,305	1,381,862	1,401,066	1,445,596	1,491,902	1,540,051	1,590,127
Pretrial Release	544-523	1,649,100	1,712,644	1,868,610	1,887,069	1,930,674	1,976,031	2,023,217	2,072,309
Drug & Alcohol Testing	599-523	84,947	182,622	194,561	197,052	201,506	206,110	210,869	215,790
	propriations -	3,365,382	3,887,452	4,119,013	4,159,167	4,270,969	4,387,451	4,507,763	4,632,072
•	_								.,,
Revenues Less App	propriations	(143,594)	-	73,564	-	-	-	-	-

Notes:

The FY 2023 Probation Services revenues are estimated to be slightly higher than FY 2022 due to the courts resuming normal sentencing after the COVID pandemic, however the fund continues to see a greater reliance on general revenue to support the required services. For FY 2023, the budget includes a \$3.52 million general revenue subsidy to the fund. The general revenue subsidy is anticipated to increase to \$3.9 million by FY 2027 due to revenues remaining relatively flat and continuing increases in program expenditures.

The increase in FY 2023 expenditures is due in part to the addition of two Probation/Pretrial Officers to assist with the increased number of clients assigned by the Courts to the Supervised Pretrial Release Program, approved by the Board at the March 2022 Leon County Detention Facility Population Management Workshop.



>>> 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.

11		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Prisoner Petition	349160	164	-	-	-	-	_	-	-
Assessment									
Mediation Fees	349310	113	-	-	-	-	-	-	-
Teen Court Fees	351500	56,710	64,209	68,500	65,075	66,310	68,685	71,060	72,485
	Total Revenues	56,987	64,209	68,500	65,075	66,310	68,685	71,060	72,485
Appropriations by	•	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	on Acct#	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Teen Court - Risk	495-662	1,333	900	965	965	971	978	984	991
Indirect Costs - Teen	499-662	10,000	12,000	11,000	11,000	11,000	12,000	12,000	12,000
Court									
Court Administration	- 586-662	73,421	51,309	53,110	53,110	54,339	55,707	58,076	59,494
Teen Court	_								
Total	Appropriations	84,754	64,209	65,075	65,075	66,310	68,685	71,060	72,485
Revenues Less	Appropriations	(27,767)	-	3,425	-	-	-	-	

Notes:

FY 2023 estimated revenues are anticipated to meet program costs. Outyear revenue projections show a slight increase in the \$3.00 fee revenue collected from traffic citations.



>>> 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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
County Alcohol Tf (fs	348125	6,036	5,035	6,300	5,985	6,080	6,270	6,365	6,460
938.13)									
Felony Drug	348241	28,692	92,099	29,600	28,120	29,545	31,065	32,585	34,200
Intervention									
Pool Interest Allocation	361111	1,035	475	1,611	1,530	1,545	1,560	1,576	1,592
Appropriated Fund	399900	-	-	57,845	57,845	60,965	-	-	-
Balance	_								
Tot	al Revenues	35,763	97,609	95,356	93,480	98,135	38,895	40,526	42,252
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Drug Abuse	800-562	-	89,015	93,480	93,480	98,135	98,135	98,135	98,135
Budgeted Reserves -	990-599	-	8,594	-	-	-	-	-	-
Drug Court									
Total Ap	propriations	-	97,609	93,480	93,480	98,135	98,135	98,135	98,135
Revenues Less App	propriations _	35,763	-	1,876	-	-	(59,240)	(57,609)	(55,883)

Notes:

The FY 2023 Drug Court revenues are estimated to be lower than FY 2022 but consistent with revenue trends for court related programs since the COVID pandemic. Available Drug Abuse Trust fund balance is used to support the program in FY 2023 and FY 2024. The outyears reflect a deficit in supporting program expenditures as fund balance will be depleted in FY 2024. A reduction in services may need to be considered if revenues do not increase to support the program.

| 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.

D 0	A	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Court Innovations	348921	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Local Requirement									
Legal Aid Local	348922	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Ordinance									
Law Library Local	348923	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Ordinance									
Juvenile Alternative	348924	55,517	58,140	58,900	55,955	57,095	58,235	59,375	60,610
Local Ordinance									
Leon County	349510	9	-	-	-	-	-	-	-
Fees	349600	146	-	-	-	-	-	-	-
Pool Interest Allocation	361111	4,255	-	-	-	-	-	-	-
Appropriated Fund	399900	-	102,881	139,024	139,024	143,331	147,364	148,642	-
Balance									
Tot	al Revenues	226,478	335,441	374,624	362,844	371,711	380,304	386,142	242,440
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Judicial Programs - Risk	495-569	1,641	2,331	2,416	2,416	2,440	2,465	2,489	2,514
Indirect Costs - Judicial	499-601	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Programs									
Alternative Juvenile	509-569	30,758	53,066	54,900	56,461	58,323	60,252	62,258	64,344
Programs									
Law Library	546-714	-	51,680	52,440	52,440	52,725	52,725	52,725	52,725
Judicial	548-662	(5,113)	175,684	194,267	198,087	204,498	211,137	214,945	225,143
Programs/Article V		,							
Legal Aid - Court	555-715	43,969	51,680	52,440	52,440	52,725	52,725	52,725	52,725
Total App	propriations -	72,255	335,441	357,463	362,844	371,711	380,304	386,142	398,451
Revenues Less App	propriations -	154,223	-	17,161	-	-	-	-	(156,011)

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 outyears 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.

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.

dimicorporated area o	i Leon Gouney.	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Building Permits	322000	2,672,637	2,234,400	2,216,000	2,105,200	2,168,850	2,233,450	2,300,900	2,369,300
Manufactured Homes	322005	46,972	57,665	49,800	47,310	49,685	52,155	54,720	57,475
Contractor's Licenses	329140	4,911	6,270	5,000	4,750	4,845	4,845	4,940	4,940
Site Plan Review	329260	-	9,025	-	-	-	-	-	-
Electronic Document	329290	8,235	9,025	8,500	8,075	8,170	8,265	8,360	8,455
Recording Fee									
State Surcharge	335291	8,055	6,935	8,500	8,075	8,170	8,265	8,360	8,455
Retention									
Technology Fee	341111	-	-	80,000	80,000	81,600	83,232	84,897	86,595
Pool Interest Allocation	361111	16,369	-	76,011	72,210	72,932	73,661	74,398	75,141
Net Incr(decr) In Fmv	361300	(22,534)	-	-	-	-	-	-	-
Of Investment	••••		**************************************	470 440	4=0.44	402.722	40 4 400	500 / 25	505 500
Appropriated Fund	399900	-	289,589	470,642	470,642	482,722	496,388	509,627	525,592
Balance	tal Revenues —	2724645	2 (12 000	2.014.452	2.707.272	2.977.074	2.0(0.2(1	2.046.202	2 125 052
10	tai Revenues	2,734,645	2,612,909	2,914,453	2,796,262	2,876,974	2,960,261	3,046,202	3,135,953
Appropriations by		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Building Inspection	076055-524	-	-	80,000	80,000	81,600	83,232	84,897	86,595
Technology									
Building Plans Review	220-524	1,842,510	2,142,963	2,209,529	2,238,003	2,302,979	2,370,497	2,440,634	2,513,548
and Inspection	450.504	2.740	4.200						
MIS Automation -	470-524	3,710	4,2 90	6,465	6,465	6,465	6,465	6,465	6,465
Building Inspection	495-524	11 262	12 156	12 704	12 704	12 020	14.067	14.206	1 / 2 / 5
Building Inspection		11,362	13,156	13,794	13,794	13,930	14,067	14,206	14,345
Indirect Costs -	499-524	480,000	415,000	458,000	458,000	472,000	486,000	500,000	515,000
Building Inspections	950-581	471.000	37 500						
Transfers	950-581	471,000 2 808 582	37,500 2,612,909	2 767 788	2 796 262	2 876 974	2 960 261	3 046 202	3 135 953
Transfers	opropriations	471,000 2,808,582 (73,937)	37,500 2,612,909	2,767,788	2,796,262	2,876,974	2,960,261	3,046,202	3,135,953

Notes:

In February 2022, the Board adopted a revised fee schedule based on a 2021 building plan review and inspections fee study. The study found that overall permit costs were commensurate with the services provided but recommended a revenue-neutral transition to a flat fee structure and the implementation of a technology fee to support demands for greater digital services.

For FY 2023, revenues reflect a 3% decrease from FY 2022 based on a stabilization of growth in permitting activity following the low interest rate environment enacted by the Federal Reserve to combat the impacts of the COVID-19 pandemic on the economy. To ensure Building Inspection continues to provide prompt permitting services, \$470,642 in fund balance is budgeted in FY 2023. Outvears reflect a slight increase in use of fund balance as permitting levels are ebbing to a more consistent level.



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

Fund Type: Special Revenue

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.

Development Services,	Environnie	Actual	Adopted	Requested		Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Building Permits	322000	(241)	-	-	=	-	-	-	-
Licenses And Permits	322100	-	1,675,800	1,667,579	1,584,200	1,627,900	1,673,500	1,720,050	1,767,550
Stormwater - Standard Form	329100	967,677	-	-	-	-	-	-	-
Stormwater - Short	220110	40.507							
Form B-High	329110	40,597	-	-	-	-	-	-	-
Stormwater - Short Form B-Low	329111	24,412	-	-	-	-	-	-	-
Stormwater - Short Form A	329112	409,080	-	-	-	-	-	-	-
New Address	329113	107,976	-	-	-	-	-	-	-
Assignments									
Tree Permits	329120	4,301	-	-	-	-	-	-	-
Vegetative Management Plans	329121	1,080	-	-	-	-	-	-	-
Landscape Permit Fees	329130	98,060	_	-	-	-	-	-	-
Amend/Resubmittal/E	329150	6,793	-	-	-	-	-	-	-
xtensions	220170	42 570							
General Utility Permit	329160	42,570	-	-	-	-	-	-	-
Operating Permit	329170	60,264	-	-	-	-	-	-	-
Communications Tower Bonds	329171	5,342	-	-	-	-	-	-	-
Subdivision Exemptions	329200	36,163	-	-	-	-	-	-	-
Certificate Of	329210	57,816	-	-	-	-	-	-	-
Concurrency									
Project Status	329240	149,720	-	-	-	-	-	-	-
PUV - Permitted Use Verification	329250	28,056	-	-	-	-	-	-	-
Site Plan Review	329260	177,629	_	_	_	_	_	_	_
Other Development	329270	50,678	-	-	-	-	-	-	-
Review Fees Electronic Document	329290	1,335	-	-	-	-	-	-	-
Recording Fee	241200		10.175	19.200	17 200	10 225	10.475	20.715	21 950
Code or Lien Cost Recovery Fee	341300	16,044	10,165	18,200	17,290	18,335	19,475	20,615	21,850
Driveway Permit Fees	343930	91,635	91,105	88,800	84,360	88,540	93,005	97,660	102,505
Environmental Analysis	343941	85,963	-	-	-	-	-	-	-
Boaa Variance Requests	343950	1,500	-	-	-	-	-	-	-
Reinspection Fees	349100	14,436	-	-	_	-	-	_	-
Code Enforcement	354100	33,926	30,210	40,800	38,760	39,995	41,135	42,370	43,700
Board Fines									
Pool Interest Allocation	361111	15,813	17,005	48,020	45,619	46,075	46,536	47,001	47,471
Net Incr(decr) In Fmv Of Investment	361300	6,252	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	10,085	-	-	-	-	-	-	-
Abandon Property Registration Fee	369905	15,900	16,150	14,100	13,395	13,205	13,110	12,920	12,825
Transfer From Fund 126	381126	2,756,464	2,215,948	2,141,996	2,141,996	2,215,525	2,790,468	2,869,279	2,951,897

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

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Appropriated Fund	399900	-	-	500,000	500,000	500,000	-	-	-
Balance	_								
Tot	al Revenues	5,317,324	4,056,383	4,519,495	4,425,620	4,549,575	4,677,229	4,809,895	4,947,798
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Environmental Services	420-537	1,372,656	1,533,139	1,665,234	1,687,051	1,733,664	1,782,034	1,832,226	1,884,332
Development Services	422-537	667,547	755,902	866,766	877,839	902,156	927,414	953,644	980,899
Code Compliance	423-537	463,024	533,698	529,280	535,573	549,068	563,086	577,630	592,731
Services									
DS Support Services	424-537	369,647	594,280	578,235	586,938	605,283	624,104	643,616	663,866
Customer Engagement Services	426-537	101,772	-	-	-	-	-	-	-
MIS Automation -	470-537	18,845	20,265	28,440	28,440	28,440	28,440	28,440	28,440
Growth Management									
Growth Management -	495-537	16,689	19,099	19,779	19,779	19,964	20,151	20,339	20,530
Risk									
Indirect Costs - Growth	499-537	600,000	600,000	690,000	690,000	711,000	732,000	754,000	777,000
Management	_								
Total Ap	propriations	3,610,181	4,056,383	4,377,734	4,425,620	4,549,575	4,677,229	4,809,895	4,947,798
Revenues Less App	propriations _	1,707,143	-	141,761	-	-	-	-	-

Notes:

In FY 2023, permit fee revenue is estimated to decrease over FY 2022 reflecting a stabilization of growth in environmental permitting after the low interest rate environment established by the Federal Reserve as a tool to ameliorate the affects of COVID on the economy. Rather than transferring additional general revenue to support DSEM, \$500,000 in fund balance is used to meet service demands. The outyears reflect general fund support increasing incrementally to maintain service levels and is anticipated to increase up to \$2.9 million in FY 2027.

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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Non Ad-valorem	319100	3,524,865	3,500,045	3,714,700	3,528,965	3,578,365	3,628,430	3,679,255	3,730,745
Assessment	017100	3,021,000	3,500,015	0,71,700	3,020,700	3,510,505	0,020,100	3,077,200	3,730,710
Delinquent	319213	162	-	_	-	_	-	_	-
Assessments 2013									
Delinquent	319214	350	-	-	-	-	-	-	-
Assessments-2014									
Delinquent	319215	447	-	-	-	-	-	-	-
Assessments-2015									
Delinquent	319216	794	-	-	-	-	-	-	-
Assessments-2016									
Delinquent	319217	1,832	-	-	-	-	-	-	-
Assessments-2017									
Delinquent	319218	3,135	-	-	-	-	-	-	-
Assessments - 2018	240240	5.0 00							
Delinquent	319219	5,380	-	-	-	-	-	-	-
Assessments Pool Interest Allocation	361111	26,000	22 245	68,111	(4.705	(F 2F2	66,005	((((=	(7.222
	361300	26,090	33,345	08,111	64,705	65,352	00,005	66,665	67,332
Net Incr(decr) In Fmv Of Investment	301300	(13,581)	-	-	-	-	-	-	-
Transfer From Fund	381106	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
106	301100	000,000	000,000	000,000	000,000	000,000	000,000	000,000	000,000
Transfer From Fund	381126	1,143,068	1,473,726	1,706,698	1,706,698	1,789,314	1,918,408	1,995,702	2,096,396
126	_								
Tot	al Revenues	5,492,542	5,807,116	6,289,509	6,100,368	6,233,031	6,412,843	6,541,622	6,694,473
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Stormwater	433-538	2,322,137	3,589,761	3,885,390	3,915,146	3,993,811	4,118,783	4,190,070	4,279,921
Maintenance									
MIS Automation -	470-538	80	70	70	70	70	70	70	70
Stormwater									
Stormwater Utility -	495-538	19,736	22,941	23,774	23,774	24,012	24,252	24,494	24,739
Risk									
Indirect Costs -	499-538	540,000	471,000	369,000	369,000	380,000	391,000	403,000	415,000
Stormwater Utility									
Tax Collector	513-586	70,715	73,294	74,028	74,028	74,768	74,768	74,768	74,768
Transfers	950-581	1,628,430	1,650,050	1,718,350	1,718,350	1,760,370	1,803,970	1,849,220	1,899,975
Total Ap	propriations	4,581,098	5,807,116	6,070,612	6,100,368	6,233,031	6,412,843	6,541,622	6,694,473
Revenues Less Ap	propriations	911,444	-	218,897	-	-	-	-	_

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 2023 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 inflationary costs associated with fuel and road materials and supplies, and personnel costs related to positions included in the market based revisions to the Classification and Pay Plan.

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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SHIP - Doc Stamp	345100	278,912	671,540	936,449	936,449	936,449	936,449	936,449	936,449
Revenue									
SHIP Loan Repayment	345150	48,736	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Pool Interest Allocation	361111	2,158	-	-	-	-	-	-	-
Te	otal Revenues	329,807	741,540	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SHIP 2018-2021	932053-554	19,220		-	_	-	-	-	-
SHIP 2019-2022	932054-554	56,621	-	-	-	-	-	-	-
SHIP Hurricane	932055-554	203,966	-	-	-	-	-	-	-
Housing Recovery									
SHIP 2020-2023	932056-554	50,000	-	-	-	-	-	-	-
SHIP 2021-2024	932058-554	-	741,540	-	-	-	-	-	-
SHIP 2022-2025	932059-554	-	-	995,469	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Total A	ppropriations	329,808	741,540	995,469	1,006,449	1,006,449	1,006,449	1,006,449	1,006,449
Revenues Less A	ppropriations	(1)	-	10,980	-	-	-	-	_

Notes:

The State Housing Initiatives Partnership (SHIP) program allocated \$936,449 for local housing programs to Leon County during the FY 2022 legislative session. The increase in SHIP funding is expected to remain consistent in outyears due to major changes in statutory minimums awarded to jurisdictions.

The FY 2023 budget includes the addition of an Affordable Housing Coordinator position to provide necessary support for the two new program categories (Homeowner and Renter Development) added to the Leon County Housing Assistance Plan (LHAP) in FY 2022, and to ensure audit compliance with the State programs.

)>>> 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
CARE Act Funding -	331109	10,371	_	-	-	-	-	_	-
HHS									
EMPG Base Grant-	331271	90,529	91,434	91,300	91,300	91,702	92,105	92,510	92,917
Federal Law Enforcement	331280	76 710	20 256	20 256	20 256	20 256	20 256	20 256	20 256
Block Grant	331260	76,712	38,356	38,356	38,356	38,356	38,356	38,356	38,356
USEPA Clean Water	331351	13,750	_	_	_	_	_	_	_
Campaign	001001	,							
DOT Old Bainbridge	331416	7,834	_	-	-	-	-	_	_
Road Monroe									
DOT Old Bainbridge	331417	74,974	-	-	-	-	-	-	-
Road 1-10 to CC NW									
DOT Old Bainbridge	331418	34,481	-	-	-	-	-	-	-
CCNW FHFC CARES	331503	11 000 000							
CDC Mosquito	331611	11,000,000 15,000	-	-	-	-	-	-	-
Control Hurricane	331011	13,000	-	-	-	-	-	-	-
Relief									
Big Read Grant	331728	12,029	-	-	_	_	_	-	_
DCF Drug Court	334240	20,277	-	-	-	-	-	_	-
EMPA Base Grant-	334271	105,806	105,806	105,806	105,806	105,806	105,806	105,806	105,806
State		,	ŕ	,	,	,	,	,	,
EM-SHSGP Federal	334272	40,447	-	-	-	-	-	-	-
Grant									
Waste Tire Grant	334324	31,843	-	-	-	-	-	-	-
Woodville Sewer Grant	334354	2,495	-	-	-	-	-	-	-
Belair-Annawood	334356	1,087,966	-	-	-	-	-	-	-
Septic to Sewer Grant	224257	110.200							
NE Lake Munson Septic to Sewer Grant	334357	110,280	-	-	-	-	-	-	-
Woodside Heights	334358	(19,260)	_	_	_	_	_	_	_
DEP	33 1330	(17,200)							
FDEP - Willkinson	334368	466,286	-	-	-	-	-	-	-
Woods Sewer Project									
Dep Storage Tank	334392	153,605	147,284	154,648	154,648	156,968	159,322	161,760	164,186
Program									
FDOT Smith Creek	334401	73,631	-	-	-	-	-	-	-
Bike Lanes Grant	224402	70.070							
Smith Creek Bikes Lanes Phase II	334402	78,060	-	-	-	-	-	-	-
Mosquito Control	334610	_	32,468	38,026	38,026	38,026	38,026	38,026	38,026
Boating Improvement	334792	2,630	32,400	50,020	50,020	50,020	50,020	50,020	30,020
Mobile Home Licenses	335140	12	_	_	_	_	_	_	_
COT Reimb Magnolia	337405	374,944	_	_	_	_	_	_	_
Dr Trail	337 103	5/1,5/11							
BP 2000 Magnolia Dr	337406	441,679	-	-	-	-	-	-	-
Multiuse Trail		ŕ							
HFA Emergency	337502	492,046	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Repairs									
BP 2000 St. Marks	337702	16,584	-	-	-	-	-	-	-
Greenway	227714	2 241	15.000	15.000	15.000	15 000	15 000	15,000	15.000
Friends Of The Library	337714	2,341	15,000	15,000	15,000	15,000	15,000	15,000	15,000

)>>> Grants (125)

Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
LCRDA Innovation	337730	85,089	-	-	-	-	-	-	-
Park Trail DOT-Reimbursement Route 27	343913	1,435	-	-	-	-	-	-	-
BP Comp Wastewater	343918	35,579	-	-	-	-	-	-	-
Treatment FHFC Hurricane Housing	345130	79,046	-	-	-	-	-	-	-
Slosberg \$3 Driver Education	348531	105,480	78,454	83,800	83,800	84,600	85,500	86,300	87,200
Net Incr(decr) In Fmv Of Investment	361300	8,724	-	-	-	-	-	-	-
Capacity Fee	363244	400	-	_	-	_	-	-	-
Florida Health Literacy	366201	2,105	-	-	-	_	-	-	-
Community Foundation of N Florida		275	-	-	-	-	-	-	-
Big Bend Healthcare Coalition	366311	6,150	-	-	-	-	-	-	-
Other Miscellaneous Revenue	369900	17	-	-	-	-	-	-	-
Transfer From Fund 126	381126	283,935	311,672	331,108	331,108	343,718	356,802	370,452	383,352
	tal Revenues	15,425,583	870,474	908,044	908,044	924,176	940,917	958,210	974,843
Appropriations by		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Innovation Park Trail	042006-572	8,180	-	-	-	-	-	-	_
St. Marks Headwaters Greenways	047001-572	16,584	-	-	-	-	-	-	-
Smith Creek Bike Lanes	052004-541	73,631	-	-	-	-	-	-	-
Smith Creek Bike Lane Phase II	052005-541	78,060	-	-	-	-	-	-	-
DOT Old Bainbridge Road N. Monroe to the	053009-541	7,834	-	-	-	-	-	-	-
Gadsden County DOT Old Bainbridge Rd I-10 to Cap. Circle	053010-541	74,974	-	-	-	-	-	-	-
NW Improve. DOT Old Bainbridge Rd @ CC NW	053011-541	34,481	-	-	-	-	-	-	-
Magnolia Drive Multi- Use Trail	055010-541	816,622	-	-	-	-	-	-	-
Intersection and Safety Improvements	057001-541	400	-	-	-	-	-	-	-
Woodville Sewer Project	062003-535	2,495	-	-	-	-	-	-	-
BP Comprehensive Wastewater Treatment Project	062006-535	35,579	-	-	-	-	-	-	-
Belair-Annawood Septic to Sewer	062007-535	1,087,966	-	-	-	-	-	-	-
NE Lake Munson Septic to Sewer	062008-535	110,280	-	-	-	-	-	-	-
Mosquito Control Grant	214-562	-	32,468	38,026	38,026	38,026	38,026	38,026	38,026
Grants - Risk	495-595	1,844	2,143	2,222	2,222	2,244	2,267	2,289	2,312
Emergency Management	864-525	98,547	121,221	121,221	121,221	121,221	121,284	121,319	121,354
DEP Storage Tank Big Read Nat'l	866-524 912027-571	185,251 319	200,680	211,903	215,421	221,544	227,861	234,390	241,126
Endowment Arts)1404/-J/I	319	-	-	-	-	-	-	-

)>>> Grants (125)

Appropriations by Department/Division	Acct#	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Big Read Nat'l	912028-571	11,710	-	-	-	-	-	-	
Endowment Arts									
Friends Literacy	913045-571	2,341	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Contract 2005	012201 571	2 105							
Florida Health Literacy Grant	913201-571	2,105	-	-	-	-	-	-	-
Slosberg Drivers	915013-529	105,497	78,454	79,631	83,800	80,825	82,037	83,268	83,268
Education Grant	713013 327	103,177	70,131	77,031	05,000	00,023	02,037	03,200	05,200
Community Foundation	915058-519	275	-	-	-	_	-	-	-
of N Florida									
Boating Improvement	921043-572	2,630	-	-	-	-	-	-	-
Waste Tire Grant	922045-534	25,000	-	-	-	-	-	-	-
Waste Tire Grant FY21	922046-534	6,843	-	-	-	-	-	-	-
CDC Mosquito	924020-562	15,001	-	-	-	-	-	-	-
Control Hurricane									
Relief									
USEPA Clean Water	927018-535	13,750	-	-	-	-	-	-	-
Campaign FDEP Springs	927128-535	466,286							
Restoration	92/120-333	400,200	-	-	-	-	-	-	-
HFA Emergency	932019-554	59,791	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Repairs Program	,0201, 00.	0,,,,,	30,000	30,000	30,000	30,000	20,000	30,000	20,000
FHFC CARES	932020-525	395,446	-	-	-	_	-	-	-
FHFC CARES	932020-559	11,036,807	-	-	-	_	-	-	-
Florida Hurricane	932057-554	79,045	-	-	-	-	-	-	-
Housing Grant									
DCF Drug Court Grant	943085-622	20,277	-	-	-	-	-	-	-
EM - SHSGP Federal	952010-525	40,447	-	-	-	-	-	-	-
Grant									
EMPG Federal Grant	952011-525	90,529	-	-	-	-	-	-	-
EMPA Base Grant-	952012-525	105,806	-	-	-	-	-	-	-
State EMPG Federal Grant	952019-525		98,855						
EMPA Base Grant-	952020-525	_	143,297	-	-	_	-	-	-
State	732020-323	-	145,277	-	-	_	-	-	-
EMPG Federal Grant	952023-525	_	_	103,747	105,390	109,050	112,852	116,803	120,906
EMPA Base Grant-	952024-525	_	_	150,336	152,777	157,910	163,234	168,759	174,495
State				,	, , , ,		, , , , ,	,,,,,,,	,
EMS COVID 19	961063-526	10,371	-	-	-	-	-	-	-
Response									
Big Bend Healthcare	961081-526	6,150	-	-	-	-	-	-	-
Coalition	000000 504	20.254							
FDLE JAG Pre-Trial	982063-521	38,356	-	-	-	-	-	-	-
FY 18-19 FDLE JAG Pre-Trial	982064-521	38,356							
FY19-20	702004-321	30,330	-	-	-	_	-	-	-
FDLE JAG Pretrial	982065-521	_	38,356	_	_	_	_	_	_
FY20-21			,						
FDLE JAG Pretrial	982066-521	-	-	38,356	38,356	38,356	38,356	38,356	38,356
FY21-22									
Grant Match Funds	991-595	-	90,000	90,000	85,831	90,000	90,000	90,000	90,000
Total A _l	ppropriations	15,205,864	870,474	900,442	908,044	924,176	940,917	958,210	974,843
Revenues Less Ap	ppropriations	219,719	_	7,602	_	_	_	-	

Notes:

Grant program expenditures for Emergency Management and the Storage Tank Program are greater than the grant allocations, which require increasing the general revenue transfer to maintain program service levels. Since 2012, the Board has allocated additional funding for the Storage Tank Program to ensure all local petroleum facilities are inspected on an annual basis, which is in excess of the Florida Department of Environmental Protection's 50% requirement.

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. The additional funding supports Leon County Schools' Drivers Education Program.



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.

	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
315000	2,626,789	2,565,000	2,736,000	2,599,200	2,573,208	2,521,744	2,471,309	2,421,883
335120	6,564,802	5,776,445	6,791,000	6,451,450	6,709,508	6,977,888	7,257,004	7,547,284
335130	99,316	68,780	72,400	68,780	69,468	70,162	70,864	71,573
335140	26,783	27,598	25,291	24,026	24,746	25,489	26,253	27,041
335150	202,376	109,250	128,800	122,360	126,031	129,812	133,706	137,717
335160	223,250	212,088	223,251	212,088	212,088	212,088	212,088	212,088
335180	13,980,522	12,928,414	15,583,000	14,803,850	15,247,966	15,705,404	16,176,567	16,661,864
261200	44.640							
361300	11,649	-	-	-	-	-	-	-
-1 D	22 725 497	21 (07 575	25 550 741	24 201 754	24.072.015	25 (42 597	26 247 701	27.070.450
ai Kevenues	23,/35,480	21,087,575	25,559,741	24,281,734	24,963,015	23,042,387	20,347,791	27,079,450
•	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
950-581	18,205,806	21,687,575	24,281,754	24,281,754	24,963,015	25,642,587	26,347,791	27,079,450
propriations	18,205,806	21,687,575	24,281,754	24,281,754	24,963,015	25,642,587	26,347,791	27,079,450
propriations	5,529,680	-	1,277,987	-	-	-	-	-
	315000 335120 335130 335140 335150 335160 335180 361300 al Revenues	Acct # FY 2021 315000 2,626,789 335120 6,564,802 335130 99,316 335140 26,783 335150 202,376 335160 223,250 335180 13,980,522 361300 11,649 al Revenues 23,735,486 Actual FY 2021 950-581 950-581 18,205,806 propriations 18,205,806	Acct # FY 2021 FY 2022 315000 2,626,789 2,565,000 335120 6,564,802 5,776,445 335130 99,316 68,780 335140 26,783 27,598 335150 202,376 109,250 335180 13,980,522 12,928,414 361300 11,649 - Actual Adopted FY 2021 FY 2022 950-581 18,205,806 21,687,575 propriations 18,205,806 21,687,575	Acct # FY 2021 FY 2022 FY 2023 315000 2,626,789 2,565,000 2,736,000 335120 6,564,802 5,776,445 6,791,000 335130 99,316 68,780 72,400 335140 26,783 27,598 25,291 335150 202,376 109,250 128,800 335180 13,980,522 12,928,414 15,583,000 361300 11,649 - - Actual Adopted Fy 2021 Requested FY 2021 FY 2022 FY 2023 950-581 18,205,806 21,687,575 24,281,754 propriations 18,205,806 21,687,575 24,281,754	Acet # FY 2021 FY 2022 FY 2023 FY 2023 315000 2,626,789 2,565,000 2,736,000 2,599,200 335120 6,564,802 5,776,445 6,791,000 6,451,450 335130 99,316 68,780 72,400 68,780 335140 26,783 27,598 25,291 24,026 335150 202,376 109,250 128,800 122,360 335160 223,250 212,088 223,251 212,088 335180 13,980,522 12,928,414 15,583,000 14,803,850 361300 11,649 - - - Actual Adopted Requested FY 2021 Requested FY 2023 FY 2023 FY 2023 950-581 18,205,806 21,687,575 24,281,754 24,281,754 propriations 18,205,806 21,687,575 24,281,754 24,281,754	Acet # FY 2021 FY 2022 FY 2023 FY 2023 FY 2024 315000 2,626,789 2,565,000 2,736,000 2,599,200 2,573,208 335120 6,564,802 5,776,445 6,791,000 6,451,450 6,709,508 335130 99,316 68,780 72,400 68,780 69,468 335140 26,783 27,598 25,291 24,026 24,746 335150 202,376 109,250 128,800 122,360 126,031 335180 13,980,522 12,928,414 15,583,000 14,803,850 15,247,966 361300 11,649 - - - - Actual Adopted Requested FY 2021 Requested FY 2023 Budget FY 2024 Planned FY 2024 950-581 18,205,806 21,687,575 24,281,754 24,281,754 24,963,015 propriations 18,205,806 21,687,575 24,281,754 24,281,754 24,963,015	Acct # FY 2021 FY 2022 FY 2023 FY 2023 FY 2024 FY 2025 315000 2,626,789 2,565,000 2,736,000 2,599,200 2,573,208 2,521,744 335120 6,564,802 5,776,445 6,791,000 6,451,450 6,709,508 6,977,888 335130 99,316 68,780 72,400 68,780 69,468 70,162 335140 26,783 27,598 25,291 24,026 24,746 25,489 335150 202,376 109,250 128,800 122,360 126,031 129,812 335180 13,980,522 212,088 223,251 212,088 212,088 212,088 361300 11,649 - - - - - - Actual Revenues Adopted Requested Budget Planned Planned Planned FY 2021 FY 2022 FY 2023 FY 2023 FY 2024 FY 2025 FY 2024 FY 2025 FY 2023 FY 2024 FY 2025 FY 2025 FY 2024 FY 2025 24,281,754 24,281,754 24,963,015 25,642,587 25,642,587	Acet # FY 2021 FY 2022 FY 2023 FY 2023 FY 2024 FY 2025 FY 2026 315000 2,626,789 2,565,000 2,736,000 2,599,200 2,573,208 2,521,744 2,471,309 335120 6,564,802 5,776,445 6,791,000 6,451,450 6,709,508 6,977,888 7,257,004 335130 99,316 68,780 72,400 68,780 69,468 70,162 70,864 335140 26,783 27,598 25,291 24,026 24,746 25,489 26,253 335150 202,376 109,250 128,800 122,360 126,031 129,812 133,706 335180 13,980,522 12,088 223,251 212,088 212,088 212,088 3361300 11,649 - - - - - - - - 361300 11,649 - - - - - - - - - - - - -

Notes:

The State Shared and ½ Cent Sales Tax revenues have rebounded from the precipitous decline in FY 2020 and are estimated to generate an additional \$2.54 million from the FY 2022 budget.

Effective July 1, 2021, internet sales retailers and marketplace providers with no physical presence in Florida were required to collect the Florida sales tax on sales of taxable items delivered to purchasers in Florida if the out-of-state retailer or marketplace provider makes a substantial number of sales into Florida.

The Communication Services Tax Statewide (CST) has been in decline the past five years due to a decline in cable services as consumers "cord cut" in favor of streaming, and certain demographics and small businesses abandoning telephone landlines; however, FY 2023 revenues are expected to remain relatively level, increasing by a modest \$30,000.



Solution 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.

required by the grant	contract and/								
Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
US Treasury -	331612	17,135,825	-	_	_	_	_	-	_
Emergency Rental Assistance									
DOH-Emergency Medical Services	334201	90,008	60,000	60,000	60,000	60,000	60,000	60,000	60,000
DOH-State EMS Matching Grant	334202	63,736	-	-	-	-	-	-	-
Tree Bank Donations	337410	11,612	_	_	_	_	_	_	_
Friends Endowment	337716	41,795	_	_	_	_	_	_	_
Van Brunt Library	337725	(1,460)	_	_	_	_	_	_	_
Trust		(, ,							
Parks And Recreation	347200	15,034	-	-	-	-	-	-	-
Pool Interest Allocation	361111	71,111	-	-	-	-	-	-	-
Net Incr(decr) In Fmv	361300	(9,637)	-	-	-	-	-	-	-
Of Investment	2.620.42	250.020							
Sidewalk Fees	363243	350,028	-	-	-	-	-	-	-
Transfer From Fund 135	381135	11,789	-	-	-	-	-	-	-
	otal Revenues	17,779,841	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Appropriations by	•	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Sidewalk Program District 3	003000-541	370,370	-	-	-	-	-	_	-
Friends Endowment 2005	913115-571	44,998	-	-	-	-	-	-	-
Tree Bank	921053-541	11,612							
Miccosukee	921116-572	2,688	-	-	=	-	-	-	-
Community Center	<i>72</i> 1110-372	2,000	-	-	-	-	-	-	-
Miccosukee Community Center	921126-572	2,688	-	-	-	-	-	-	-
Woodville Community Center	921136-572	2,688	-	-	-	-	-	-	-
Ft. Braden Community	921146-572	2,688	-	-	-	-	-	-	-
Center Bradfordville	921156-572	1,594	-	-	-	-	-	-	-
Community Center Lake Jackson	921166-572	2,688	-	-	-	-	-	-	-
Community Center US Treasury -	932078-554	8,889,430	-	-	-	-	-	-	-
Emergency Rental Assistance									
US Treasury - Emergency Rental	932079-554	8,290,976	-	-	-	-	-	-	-
Assistance EMS/DOH - EMS	961045-526	91,532	-	-	-	-	-	-	-
Equipment EMS Grant CPR	961062-526	24,834	-	-	-	-	-	-	-
Training EMS Grant CPR	961064-526	20,881	-	-	-	-	-	-	-
Training EMS Traffic Light	961065-526	29,450	-	-	-	-	-	-	-
Exemption EMS/DOH - EMS Equipment	961066-526	-	60,000	-	-	-	-	-	-

>>> Grants - Interest Bearing (127)

Appropriations by Department/Division Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
EMS/DOH - EMS 961068-520	· -	-	60,000	60,000	60,000	60,000	60,000	60,000
Equipment								
Total Appropriation	ns 17,789,118	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Revenues Less Appropriation	ns (9,277)	-	-	-	-	-	-	_



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.

•		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
State Revenue Sharing	335220	273,607	334,332	275,400	261,630	269,479	277,563	285,890	294,467
Enhanced 911 Fee									
State Revenue Sharing	335221	1,074,516	917,815	1,005,900	955,605	984,273	1,013,801	1,044,215	1,075,541
Enhanced 911 DMS									
Pool Interest Allocation	361111	154	-	-	-	-	-	-	-
Transfer From Fund	381330	-	-	84,585	84,585	64,186	43,225	20,688	6,033
330	_								
Tota	al Revenues	1,348,277	1,252,147	1,365,885	1,301,820	1,317,938	1,334,589	1,350,793	1,376,041
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Enhanced E-911-	180-525	1,897,462	1,143,488	1,159,729	1,165,088	1,178,178	1,191,801	1,205,977	1,228,196
Administration									
MIS Automation	470-525	24,470	26,980	42,955	42,955	42,955	42,955	42,955	42,955
Insurance for E-911	495-525	-	2,679	2,777	2,777	2,805	2,833	2,861	2,890
Indirect Costs -	499-525	63,000	79,000	91,000	91,000	94,000	97,000	99,000	102,000
Emergency 911	_								
Total App	propriations	1,984,932	1,252,147	1,296,461	1,301,820	1,317,938	1,334,589	1,350,793	1,376,041
Revenues Less App	propriations -	(636,655)	-	69,424	-	-	-	-	-

Notes:

For FY 2023, revenue for this fund is projected to increase slightly. This trend is anticipated to continue in outyears until a base level of landlines is reached as consumers continue to switch from landlines to wireless devices. The fund reflects a transfer from the 9-1-1 Capital Project fund to maintain current service levels.



Radio Communication Systems (131)

Fund Type: Special Revenue

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.

O	1 0	Actual	Ádopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Radio Communications	351600	14,213	-	-	-	-	-	-	-
Program									
Pool Interest Allocation	361111	881	-	-	-	-	-	-	-
Tota	al Revenues	15,094	-	-	-	-	-	-	-
Revenues Less App	oropriations –	15,094	-	-	-	-	-	-	

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.



>>> 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.

services Municipal se	ivices raxing					731 1	731 1	T31 1	731 1
Revenue Sources	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
MSTU Ad Valorem	311130	8,979,532	9,287,268	10,688,477	10,154,053	10,763,296	11,301,461	11,866,534	12,459,861
Delinquent Taxes 2010	311210	-	-	-	-	_	_	_	_
Delinquent Taxes 2011	311211	-	-	-	-	_	-	-	-
Delinquent Taxes 2012	311212	-	-	-	-	_	-	-	-
Delinquent Taxes 2013	311213	108	_	_	_	_	_	_	_
Delinquent Taxes 2014	311214	264	_	_	_	_	_	_	_
Delinquent Taxes 2015	311215	149	_	_	_	_	_	_	_
Delinquent Taxes 2016	311216	(158)	_	_	_	_	_	_	_
Delinquent Taxes 2017	311217	484	_	_	_	_	_	_	_
Delinquent Taxes 2018	311217	1,910						_	
Delinquent Taxes 2019	311219	7,580	-	_	_	_	_	_	_
Ambulance Fees	342600	11,428,756	11,213,037	12,310,000	11,694,500	12,045,335	12 406 605	12,778,896	12 162 262
							12,406,695	, ,	13,162,263
Medicaid - Ambulance Fees	342601	205,846	200,000	210,526	200,000	200,000	200,000	200,000	200,000
Special Events	342604	332,694	183,730	325,811	309,520	318,805	328,369	338,220	348,367
Patient Transports	342605		105,750	20,000		19,000		19,000	
Medicaid - Fee for		20,432	2,427,614	-	19,000		19,000 2,219,403		19,000 2,354,564
Service	342607	2,019,896	2,427,014	2,092,000	2,092,000	2,154,760	2,219,403	2,285,985	2,334,304
Pool Interest Allocation	361111	73,346	90,630	193,780	184,091	185,932	187,791	189,669	191,566
Net Incr(decr) In Fmv	361300	(41,471)	70,030	173,700	104,071	105,752	107,771	102,002	171,300
Of Investment	301300	(41,4/1)	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	114	33,000	6,000	5,700	5,814	5,930	6,049	6,170
Other Miscellaneous	369900	26,650	55,000	35,000	33,250	33,250	33,250	33,250	33,250
Revenue	307700	20,030	_	33,000	33,230	33,230	33,230	33,230	33,230
Transfer From Fund	381001	792,616	1,144,162	1,788,751	1,788,751	1,800,000	2,000,000	2,000,000	2,000,000
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	171,185	171,185	1,939,099	1,343,866	832,264	258,391
	tal Revenues	24,048,750	24,906,450	28,041,530	26,852,050	29,665,291	30,245,765	30,749,867	31,233,432
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Emergency Medical	026014-526	1,208,829	1,180,000	53,000	53,000	2,190,000	2,285,000	2,285,000	2,270,000
Services Vehicle & Equipment	020014-320	1,200,027	1,100,000	33,000	33,000	2,170,000	2,203,000	2,203,000	2,270,000
Replacement									
New Emergency	026021-526	_	_	55,000	55,000	_	_	_	_
Medical Services	020021 320			33,000	33,000				
Vehicle & Equipment									
Emergency Medical	076058-526	31,477	25,000	75,000	75,000	55,000	55,000	55,000	30,000
Services Technology		, , , , ,	,	,	,	,	,	,	,
Emergency Medical Services	185-526	17,772,399	21,995,039	24,512,278	24,691,801	25,388,171	25,817,686	26,263,738	26,727,159
MIS Automation - EMS Fund	470-526	17,375	20,640	20,755	20,755	20,755	20,755	20,755	20,755
EMS - Risk	495-526	67,722	76,376	88,926	88,926	89,725	90,532	91,346	92,169
Indirect Costs - EMS	499-526	1,408,000	1,447,000	1,664,000	1,664,000	1,714,000	1,765,000	1,818,000	1,873,000
Tax Collector	513-586	158,870	162,395	203,401	203,568	207,640	211,792	216,028	220,349
Transfers	950-581	11,789					,,,,	,	
		,, 07							

Emergency Medical Services MSTU (135)

Appropriation Department/	•	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Transfers	950-586	1,804,575	-	-	-	-	-	-	
	Total Appropriations	22,481,037	24,906,450	26,672,360	26,852,050	29,665,291	30,245,765	30,749,867	31,233,432
Revenues	s Less Appropriations	1,567,713	-	1,369,170	-	-	-	-	-

Notes:

Property valuations increased 9.33% for the FY 2023 budget. 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 property values.

To balance the fund, \$1.79 million in general revenue was transferred to the EMS fund and \$171,185 in EMS fund balance is appropriated. This appropriation of fund balance still leaves the remaining reserves within the reserve policy limits. However, beginning in FY 2024 the projected fund balance use could fall below the reserve policy minimum without changes to other revenue sources. As discussed with the Board during the FY 2023 Budget Workshop, as expenditures are projected to continue to increase faster than revenue growth, funding options to address a long-term EMS fiscal plan will be presented during the FY 2024 budget process.

To maintain current service levels and ensure adequate resources are available for increased demand, the FY 2023 budget includes the addition of one new full-time (24/7) crew for EMS. Additionally, to ensure adequate staffing for all shifts, the budget includes continued funding (\$370,000) for the extra shift incentive and special day stipend pay during critical staffing periods.

Also, eight ambulances are scheduled for purchase in FY 2023, seven planned replacements and an additional ambulance for the new crew. Due to the current one-year lag time in receiving new ambulances, \$2.64 million in EMS fund balance was appropriated in FY 2022 to ensure the County receives the ambulances in FY 2023.



American Rescue Plan Act (ARPA) (137)

The American Rescue Plan (ARPA) Fund is a special revenue fund established to account for funding provided by the Federal Government to remedy the increasing costs to provide critical local government services and the decline in revenues as a result of the COVID pandemic.

1		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
American Rescue Plan	331504	28,512,431		-	-	-	-		-
Act									
Pool Interest Allocation	361111	85,294	-	-	-	-	-	-	-
Net Incr(decr) In Fmv	361300	32,390	-	-	-	-	-	-	-
Of Investment									
ARP Appropriated	399902	-	-	3,071,844	3,071,844	-	-	-	-
Fund Balance									
To	tal Revenues	28,630,115	-	3,071,844	3,071,844	-	-	-	-
Appropriations by	•	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfers	950-581	-	-	3,071,844	3,071,844	-	-	-	-
Transfers	950-586	16,253,548	-	-	-	-	-	-	-
American Rescue Plan	952021-525	360,433	-	-	-	-	-	-	-
Act	_								
Total A	propriations	16,613,981	-	3,071,844	3,071,844	-	-	-	-

Notes:

In May 2021, Leon County received \$57.02 million in ARPA funding. Accordingly, as part of the FY 2022 budget process, the Board approved a multi-year ARPA expenditure plan. The plan provided funding to address community nonprofit and human services assistance, public health support, targeted support for the local business community, and funding to complete major waste water projects.

The expenditure plan also allocated \$25.5 million in ARPA revenue replacement to mitigate revenue losses incurred by the County due to the pandemic. For FY 2022, the Leon County revenue loss was calculated at \$6.4 million, of which \$2.8 million was used to support general government services and \$3.6 million was allocated to support the capital program.

For FY 2023, Leon County revenue loss is calculated at \$8.91 million. Of the \$8.91 million, \$2.8 million was transferred to the General Fund (Fund 001) to support general government services.

In addition, \$6.16 million in ARPA loss revenue recovery was allocated in FY 2023 to support the capital program. To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$5.84 million in ARPA funding was appropriated in FY 2022 and the remaining \$318,090 was transferred to the Capital Improvement Fund (Fund 305).

Wind 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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Public Service Tax -	314100	7,392,974	7,528,592	7,907,881	7,512,487	7,731,112	7,956,295	8,188,234	8,427,131
Electric									
Public Service Tax -	314300	1,108,683	1,159,950	1,239,042	1,177,090	1,211,353	1,246,643	1,282,993	1,320,432
Water									
Public Service Tax -	314400	736,520	607,632	812,389	771,770	794,473	817,857	841,943	866,751
Gas									
Public Service Tax -	314700	3,258	2,708	2,851	2,708	2,708	2,708	2,708	2,708
Fuel Oil	• • • • • • • • • • • • • • • • • • • •	(0 (0 0 0)	(20.500)	(20 500)	(2= 0==)	(2= 0==)	(2= 0==)	(25.055)	(2= 0=5)
Public Service Tax - 2%	314999	(26,882)	(28,500)	(28,500)	(27,075)	(27,075)	(27,075)	(27,075)	(27,075)
Discount	2.12012	F 700	5 7 44	5 7 44	5 7 44	5 7 44	5 744	5 7 44	E 744
DOT-Reimbursement	343913	5,728	5,741	5,741	5,741	5,741	5,741	5,741	5,741
Route 27	2.47200	(200)	7.400	20,000	20 500	20.500	20 500	20 500	20.500
Parks And Recreation	347200	(288)	7,600	30,000	28,500	28,500	28,500	28,500	28,500
Coe's Landing Park	347201	104,513	70,490	120,000	114,000	117,420	120,943	124,571	128,308
Animal Control	351310	343	-	-	-	-	-	-	-
Education	261111	4.047	40.005	20.004	24.404	24.052	27.222	27.404	27.740
Pool Interest Allocation	361111	4,067	10,925	28,091	26,686	26,952	27,222	27,494	27,769
Contributions And	366000	11,456	-	-	-	-	-	-	-
Donations	244400	4.050							
Infant Mortality	366600	1,250	-	-	-	-	-	-	-
Workshop	2/0250	2.620							
Lawsuit Settlements	369350	2,628	-	-	-	-	-	-	-
Transfer From Fund	381352	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
252									
352 Tot	al Revenues	9 844 250	9 865 138	10 617 495	10 111 907	10 391 184	10 678 834	10 975 109	11 280 265
Tot	al Revenues	9,844,250	9,865,138	10,617,495	10,111,907	10,391,184	10,678,834	10,975,109	11,280,265
Tot Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Tot	al Revenues - - Acct #				Budget FY 2023				Planned FY 2027
Tot Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Tot Appropriations by Department/Division	Acct#	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Appropriations by Department/Division Animal Control	Acct # 201-562	Actual FY 2021 1,699,630	Adopted FY 2022 1,870,463	Requested FY 2023 1,957,823	Budget FY 2023 1,965,482	Planned FY 2024 2,028,301	Planned FY 2025 2,092,975	Planned FY 2026 2,113,422	Planned FY 2027 2,134,631
Appropriations by Department/Division Animal Control Parks and Recreation	Acct # 201-562	Actual FY 2021 1,699,630	Adopted FY 2022 1,870,463	Requested FY 2023 1,957,823	Budget FY 2023 1,965,482	Planned FY 2024 2,028,301	Planned FY 2025 2,092,975	Planned FY 2026 2,113,422	Planned FY 2027 2,134,631
Appropriations by Department/Division Animal Control Parks and Recreation Services	Acct # 201-562 436-572	Actual FY 2021 1,699,630 3,027,407	Adopted FY 2022 1,870,463 3,696,120	Requested FY 2023 1,957,823 3,929,078	Budget FY 2023 1,965,482 3,959,814	Planned FY 2024 2,028,301 4,185,922	Planned FY 2025 2,092,975 4,284,190	Planned FY 2026 2,113,422 4,386,139	Planned FY 2027 2,134,631 4,491,965
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation -	Acct # 201-562 436-572	Actual FY 2021 1,699,630 3,027,407	Adopted FY 2022 1,870,463 3,696,120	Requested FY 2023 1,957,823 3,929,078	Budget FY 2023 1,965,482 3,959,814	Planned FY 2024 2,028,301 4,185,922	Planned FY 2025 2,092,975 4,284,190	Planned FY 2026 2,113,422 4,386,139	Planned FY 2027 2,134,631 4,491,965
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation	Acet # 201-562 436-572 470-562 470-572	Actual FY 2021 1,699,630 3,027,407 3,745 18,285	Adopted FY 2022 1,870,463 3,696,120 3,860	Requested FY 2023 1,957,823 3,929,078 3,935 19,365	Budget FY 2023 1,965,482 3,959,814 3,935 19,365	Planned FY 2024 2,028,301 4,185,922 3,935 19,365	Planned FY 2025 2,092,975 4,284,190 3,935 19,365	Planned FY 2026 2,113,422 4,386,139 3,935	Planned FY 2027 2,134,631 4,491,965 3,935 19,365
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services -	Acet # 201-562 436-572 470-562	Actual FY 2021 1,699,630 3,027,407 3,745	Adopted FY 2022 1,870,463 3,696,120 3,860	Requested FY 2023 1,957,823 3,929,078 3,935	Budget FY 2023 1,965,482 3,959,814 3,935	Planned FY 2024 2,028,301 4,185,922 3,935	Planned FY 2025 2,092,975 4,284,190 3,935	Planned FY 2026 2,113,422 4,386,139 3,935	Planned FY 2027 2,134,631 4,491,965 3,935
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk	Acet # 201-562 436-572 470-562 470-572 495-572	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs -	Acet # 201-562 436-572 470-562 470-572	Actual FY 2021 1,699,630 3,027,407 3,745 18,285	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130	Requested FY 2023 1,957,823 3,929,078 3,935 19,365	Budget FY 2023 1,965,482 3,959,814 3,935 19,365	Planned FY 2024 2,028,301 4,185,922 3,935 19,365	Planned FY 2025 2,092,975 4,284,190 3,935 19,365	Planned FY 2026 2,113,422 4,386,139 3,935 19,365	Planned FY 2027 2,134,631 4,491,965 3,935 19,365
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services	Acet # 201-562 436-572 470-562 470-572 495-572	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control)	Acet # 201-562 436-572 470-562 470-572 495-572 499-562	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345 183,000	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457 229,000	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585 252,000	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585 252,000	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791 260,000	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998 267,000	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208 275,000	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420 284,000
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control) Indirect Costs -	Acet # 201-562 436-572 470-562 470-572 495-572	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control) Indirect Costs - Municipal Services	Acet # 201-562 436-572 470-562 470-572 495-572 499-562	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345 183,000	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457 229,000	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585 252,000	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585 252,000	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791 260,000	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998 267,000	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208 275,000	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420 284,000
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control) Indirect Costs - Municipal Services (Parks & Recreation)	Acet # 201-562 436-572 470-562 470-572 495-572 499-562	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345 183,000	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457 229,000	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585 252,000	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585 252,000	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791 260,000	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998 267,000	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208 275,000	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420 284,000
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control) Indirect Costs - Municipal Services (Parks & Recreation) Payment to City- Parks	Acet # 201-562 436-572 470-562 470-572 495-572 499-562	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345 183,000	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457 229,000	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585 252,000	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585 252,000	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791 260,000	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998 267,000	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208 275,000	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420 284,000
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control) Indirect Costs - Municipal Services (Parks & Recreation) Payment to City- Parks & Recreation	Acet # 201-562 436-572 470-562 470-572 495-572 499-562 499-572 838-572	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345 183,000 636,000	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457 229,000 649,000	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585 252,000 746,000	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585 252,000 746,000	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791 260,000 768,000	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998 267,000 791,000	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208 275,000 815,000	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420 284,000 840,000
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control) Indirect Costs - Municipal Services (Parks & Recreation) Payment to City- Parks & Recreation Transfers	Acet # 201-562 436-572 470-562 470-572 495-572 499-562 499-572 838-572 950-581	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345 183,000 636,000 1,504,333 1,942,364	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457 229,000 649,000 1,568,268 1,792,840	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585 252,000 746,000	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585 252,000 746,000 1,634,919 1,490,807	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791 260,000 768,000 1,704,403 1,381,467	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998 267,000 791,000 1,776,840 1,403,531	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208 275,000 815,000 1,852,356 1,469,684	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420 284,000 840,000 1,852,356 1,613,593
Appropriations by Department/Division Animal Control Parks and Recreation Services MIS Automation - Animal Control MIS Automation - Parks and Recreation Municipal Services - Risk Indirect Costs - Municipal Services (Animal Control) Indirect Costs - Municipal Services (Parks & Recreation) Payment to City- Parks & Recreation Transfers	Acct # 201-562 436-572 470-562 470-572 495-572 499-562 499-572 838-572 950-581 propriations	Actual FY 2021 1,699,630 3,027,407 3,745 18,285 35,345 183,000 636,000	Adopted FY 2022 1,870,463 3,696,120 3,860 19,130 36,457 229,000 649,000	Requested FY 2023 1,957,823 3,929,078 3,935 19,365 39,585 252,000 746,000	Budget FY 2023 1,965,482 3,959,814 3,935 19,365 39,585 252,000 746,000	Planned FY 2024 2,028,301 4,185,922 3,935 19,365 39,791 260,000 768,000	Planned FY 2025 2,092,975 4,284,190 3,935 19,365 39,998 267,000 791,000	Planned FY 2026 2,113,422 4,386,139 3,935 19,365 40,208 275,000 815,000	Planned FY 2027 2,134,631 4,491,965 3,935 19,365 40,420 284,000 840,000

Notes:

For FY 2023, Public Services Tax (PST) revenues are projected to increase by \$167,000 or 1.8%. 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. Expense increases to the fund are primarily related to inflationary operating costs of trail, playground and ballfield maintenance, increase acreage for mowing contracts, and tree trimming on greenway and park trails.

The transfer to Fund 305 (the Capital Improvement Fund) was reduced by \$358,258 from the previous fiscal year (\$1.39 million in FY 2022 to \$1.03 million in FY 2023). This is part of the total \$8.18 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.



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.

1		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fire Service Fee	325201	8,554,915	5,713,553	5,906,686	5,611,352	7,295,522	7,404,955	7,516,030	7,628,770
Fire Service Fee	325202	2,858,672	2,909,960	3,184,608	3,025,378	3,070,686	3,116,673	3,163,349	3,210,725
Delinquent Fees	325203	17,024	-	-	-	-	-	-	-
City VFD Payment	337407	482,479	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Pool Interest Allocation	361111	34,297	-	-	-	-	-	-	-
Net Incr(decr) In Fmv	361300	(37,641)	-	-	-	-	_	-	-
Of Investment									
Transfer From Fund	381126	-	1,400,000	1,600,000	1,600,000	-	-	-	-
126	-								
To	tal Revenues	11,909,746	10,505,992	11,173,774	10,719,209	10,848,687	11,004,107	11,161,858	11,321,974
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Volunteer Fire	096002-522	287,646	-	_	_	-	-	-	-
Departments									
VFD Fire Services -	495-552	-	330	854	854	854	854	854	854
Risk									
Indirect Costs - Fire	499-522	33,000	36,000	41,000	41,000	42,000	43,000	45,000	46,000
Services									
Tax Collector	513-586	57,486	60,288	61,197	61,197	62,116	63,049	63,049	63,049
Fire Services Payment	838-522	11,401,458	9,875,155	10,079,634	10,079,634	10,206,568	10,359,420	10,514,528	10,672,992
Volunteer Fire	843-522	363,298	482,479	482,479	482,479	482,479	482,479	482,479	482,479
Department									
Transfers	950-581	48,770	51,740	54,045	54,045	54,670	55,305	55,948	56,600
Total Ap	propriations	12,191,658	10,505,992	10,719,209	10,719,209	10,848,687	11,004,107	11,161,858	11,321,974
Revenues Less Ap	propriations	(281,912)	-	454,565	-	-	-	-	_

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 County/City Fire Services Interlocal Agreement. The amendment authorized 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 in FY 2023. The new rate study is underway and will be presented to the Board for consideration early in the FY 2024 budget development process.

YYY Tourism (160)

Fund Type: Special Revenue

The Tourism 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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Tourist Development	312100	4,115,160	4,060,129	5,505,720	5,230,434	5,388,011	5,549,273	5,716,065	5,887,464
(4 Cents)	312100	1,113,100	1,000,125	3,303,720	3,230,131	3,300,011	3,317,273	3,710,003	3,007,101
Tourist Development	312110	1,033,223	1,014,572	1,376,431	1,307,609	1,333,411	1,360,134	1,387,779	1,415,424
(1 Cent)		, ,	, ,	, ,	, ,	, ,	, ,	, ,	, ,
Pool Interest Allocation	361111	78,550	56,973	59,740	56,753	57,321	57,894	58,473	59,057
Net Incr(decr) In Fmv	361300	(132,811)	-	-	-	-	-	-	-
Of Investment									
Tax Collector F.S.	361320	649	-	-	-	-	-	-	-
125.315									
Merchandise Sales	365000	1,122	5,730	6,032	5,730	5,902	6,079	6,262	6,450
Special Event Grant	366500	10,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Reimbursements	277020	750							
Other Contributions	366930 369900	750	21.026	25 200	22 522	22 522	22 522	22 522	22 522
Other Miscellaneous Revenue	369900	224,262	31,936	35,298	33,533	33,533	33,533	33,533	33,533
Transfer From Fund	381137	1,850,000	_						
137	301137	1,030,000							
Appropriated Fund	399900	_	172,657	253,645	253,645	294,334	84,938	26,132	20,112
Balance			,	,		,	,	,	,
To	otal Revenues	7,180,906	5,354,497	7,249,365	6,900,204	7,125,012	7,104,351	7,240,744	7,434,540
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
			•						
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Tourism Development	Acct # 086065-552	FY 2021 78,152	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Tourism Development Building	086065-552		-		FY 2023	-	-		-
Tourism Development					FY 2023 - 671,166		FY 2025 - 700,945		FY 2027 - 730,285
Tourism Development Building	086065-552	78,152	-	=	-	-	-	716,567 1,220,000	730,285 1,220,000
Tourism Development Building Administration	086065-552 301-552	78,152 509,668	572,741	664,659	671,166	685,819	700,945 1,220,000 2,804,992	716,567	730,285
Tourism Development Building Administration Advertising Marketing Special Projects	086065-552 301-552 302-552	78,152 509,668 792,063 1,894,423 320,819	572,741 965,865	664,659 1,270,000	671,166 1,270,000	685,819 1,370,000	700,945 1,220,000	716,567 1,220,000	730,285 1,220,000
Tourism Development Building Administration Advertising Marketing	086065-552 301-552 302-552 303-552	78,152 509,668 792,063 1,894,423	572,741 965,865 1,809,232	664,659 1,270,000 2,650,465	671,166 1,270,000 2,661,828	685,819 1,370,000 2,731,846	700,945 1,220,000 2,804,992	716,567 1,220,000 2,882,766	730,285 1,220,000 3,019,130
Tourism Development Building Administration Advertising Marketing Special Projects	086065-552 301-552 302-552 303-552 304-552	78,152 509,668 792,063 1,894,423 320,819	572,741 965,865 1,809,232	664,659 1,270,000 2,650,465	671,166 1,270,000 2,661,828	685,819 1,370,000 2,731,846	700,945 1,220,000 2,804,992	716,567 1,220,000 2,882,766	730,285 1,220,000 3,019,130
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism	086065-552 301-552 302-552 303-552 304-552 305-552 470-552	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965	572,741 965,865 1,809,232 600,000	664,659 1,270,000 2,650,465 700,000	671,166 1,270,000 2,661,828 700,000	685,819 1,370,000 2,731,846 700,000 - 9,203	700,945 1,220,000 2,804,992 700,000	716,567 1,220,000 2,882,766 700,000 - 9,764	730,285 1,220,000 3,019,130 700,000 - 9,764
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism Tourism - Risk	086065-552 301-552 302-552 303-552 304-552 305-552 470-552	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965 5,485	572,741 965,865 1,809,232 600,000 - 8,560 6,432	664,659 1,270,000 2,650,465 700,000 - 8,935 6,666	671,166 1,270,000 2,661,828 700,000 - 8,935 6,666	685,819 1,370,000 2,731,846 700,000 - 9,203 6,733	700,945 1,220,000 2,804,992 700,000 - 9,480 6,800	716,567 1,220,000 2,882,766 700,000 - 9,764 6,868	730,285 1,220,000 3,019,130 700,000 - 9,764 6,937
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism Tourism - Risk Indirect Costs -	086065-552 301-552 302-552 303-552 304-552 305-552 470-552	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965	572,741 965,865 1,809,232 600,000	664,659 1,270,000 2,650,465 700,000	671,166 1,270,000 2,661,828 700,000	685,819 1,370,000 2,731,846 700,000 - 9,203	700,945 1,220,000 2,804,992 700,000	716,567 1,220,000 2,882,766 700,000 - 9,764	730,285 1,220,000 3,019,130 700,000 - 9,764
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism Tourism - Risk Indirect Costs - Tourism Development	086065-552 301-552 302-552 303-552 304-552 305-552 470-552 495-552 499-552	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965 5,485 276,000	572,741 965,865 1,809,232 600,000 - 8,560 6,432 238,000	664,659 1,270,000 2,650,465 700,000 - 8,935 6,666 274,000	671,166 1,270,000 2,661,828 700,000 - 8,935 6,666 274,000	685,819 1,370,000 2,731,846 700,000 - 9,203 6,733 288,000	700,945 1,220,000 2,804,992 700,000 - 9,480 6,800 302,000	716,567 1,220,000 2,882,766 700,000 - 9,764 6,868 317,000	730,285 1,220,000 3,019,130 700,000 - 9,764 6,937 333,000
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism Tourism - Risk Indirect Costs - Tourism Development Council on Culture &	086065-552 301-552 302-552 303-552 304-552 305-552 470-552	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965 5,485	572,741 965,865 1,809,232 600,000 - 8,560 6,432	664,659 1,270,000 2,650,465 700,000 - 8,935 6,666	671,166 1,270,000 2,661,828 700,000 - 8,935 6,666	685,819 1,370,000 2,731,846 700,000 - 9,203 6,733	700,945 1,220,000 2,804,992 700,000 - 9,480 6,800	716,567 1,220,000 2,882,766 700,000 - 9,764 6,868	730,285 1,220,000 3,019,130 700,000 - 9,764 6,937
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism Tourism - Risk Indirect Costs - Tourism Development Council on Culture & Arts (COCA)	086065-552 301-552 302-552 303-552 304-552 305-552 470-552 495-552 499-552 888-573	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965 5,485 276,000 1,008,796	572,741 965,865 1,809,232 600,000 - 8,560 6,432 238,000 903,667	664,659 1,270,000 2,650,465 700,000 - 8,935 6,666 274,000	671,166 1,270,000 2,661,828 700,000 - 8,935 6,666 274,000	685,819 1,370,000 2,731,846 700,000 - 9,203 6,733 288,000	700,945 1,220,000 2,804,992 700,000 - 9,480 6,800 302,000	716,567 1,220,000 2,882,766 700,000 - 9,764 6,868 317,000	730,285 1,220,000 3,019,130 700,000 - 9,764 6,937 333,000
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism Tourism - Risk Indirect Costs - Tourism Development Council on Culture & Arts (COCA) Transfers	086065-552 301-552 302-552 303-552 304-552 470-552 495-552 499-552 888-573 950-581	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965 5,485 276,000 1,008,796 440,000	572,741 965,865 1,809,232 600,000 - 8,560 6,432 238,000 903,667 250,000	664,659 1,270,000 2,650,465 700,000 - 8,935 6,666 274,000 1,307,609	671,166 1,270,000 2,661,828 700,000 - 8,935 6,666 274,000 1,307,609	685,819 1,370,000 2,731,846 700,000 - 9,203 6,733 288,000 1,333,411	700,945 1,220,000 2,804,992 700,000 - 9,480 6,800 302,000 1,360,134	716,567 1,220,000 2,882,766 700,000 - 9,764 6,868 317,000 1,387,779	730,285 1,220,000 3,019,130 700,000 - 9,764 6,937 333,000 1,415,424
Tourism Development Building Administration Advertising Marketing Special Projects 1 Cent Expenses MIS Automation - Tourism Tourism - Risk Indirect Costs - Tourism Development Council on Culture & Arts (COCA) Transfers	086065-552 301-552 302-552 303-552 304-552 470-552 495-552 499-552 888-573 950-581 ppropriations	78,152 509,668 792,063 1,894,423 320,819 3,250,000 7,965 5,485 276,000 1,008,796	572,741 965,865 1,809,232 600,000 - 8,560 6,432 238,000 903,667	664,659 1,270,000 2,650,465 700,000 - 8,935 6,666 274,000	671,166 1,270,000 2,661,828 700,000 - 8,935 6,666 274,000	685,819 1,370,000 2,731,846 700,000 - 9,203 6,733 288,000	700,945 1,220,000 2,804,992 700,000 - 9,480 6,800 302,000	716,567 1,220,000 2,882,766 700,000 - 9,764 6,868 317,000	730,285 1,220,000 3,019,130 700,000 - 9,764 6,937 333,000

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. With the removal of stay-at-home orders and the availability of vaccines, TDT collection began increasing in March 2021. 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.

Based on current activity the TDT forecast shows TDT revenue increasing by 48% in FY 2022. This increase will moderate in FY 2023 as tourism travel returns to normal levels of activity. This increase in revenue allows for a limited use of fund balance for one-time expenses related to marketing, planning, and hosting the Leon County/Tallahassee bicentennial celebration in FY 2024.

Other expenditure increases reflect a restoration of many of the COVID related budget reductions made in FY 2020 and FY 2021, including: advertising and marketing; more funding for the COCA cultural grant programs; and grants for Signature and Legacy Events. The FY 2023 budget also includes the addition of a Events & Grants Manager position to provide coordination and management of sponsorship opportunities, and a Graphics Web Design Lead position to ensure relevant and timely content for the Tourism website and social media applications.



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).

	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	13	200	526	500	500	500	500	500
Other Interest Earnings	361390	13,741	11,800	9,579	9,100	6,200	3,600	1,000	600
Special Assessments	363000	91,597	88,600	96,211	91,400	86,900	89,400	16,300	16,700
Tot	al Revenues	105,351	100,600	106,316	101,000	93,600	93,500	17,800	17,800
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Tax Collector	513-586	1,904	5,200	4,959	4,959	4,550	4,449	942	942
Transfers	950-581	203,270	95,400	96,041	96,041	89,050	89,051	16,858	16,858
Total Ap	propriations _	205,174	100,600	101,000	101,000	93,600	93,500	17,800	17,800
Revenues Less Ap	propriations _	(99,823)	-	5,316	-	_	-	-	-

Notes:

This fund will continue 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.



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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	2,178	-	-	-	-	-	-	
Special Assessment -	363230	230,239	237,500	250,000	237,500	237,500	237,500	237,500	237,500
Killearn Lakes Sewer	_								
Tot	al Revenues	232,417	237,500	250,000	237,500	237,500	237,500	237,500	237,500
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Tax Collector	513-586	4,562	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Sewer Services Killearn	838-535	225,676	232,500	232,500	232,500	232,500	232,500	232,500	232,500
Lakes Units I and II	_								
Total Ap	propriations	230,238	237,500	237,500	237,500	237,500	237,500	237,500	237,500
Revenues Less Ap	propriations -	2,178	-	12,500	-	-	-	-	_



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.

1		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources A	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Parking Facilities 3	344500	100,733	205,833	185,823	176,532	176,532	176,532	76,734	76,734
Pool Interest Allocation 3	361111	12,329	9,500	24,891	23,646	23,882	24,121	24,362	24,606
Net Incr(decr) In Fmv 3	361300	3,840	-	-	-	-	-	-	-
Of Investment									
Rents And Royalties 3	362000	1,605,255	1,004,169	685,707	651,422	718,758	334,657	334,657	334,657
Appropriated Fund 3	399900	-	-	169,634	169,634	128,239	-	-	-
Balance									
Total I	Revenues	1,722,157	1,219,502	1,066,055	1,021,234	1,047,411	535,310	435,753	435,997
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division A	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
County Government 086	6025-519	308,341	250,000	150,000	150,000	150,000	150,000	150,000	-
Annex									
County Government 1	54-519	477,988	626,229	596,401	597,295	615,019	634,370	653,399	671,138
Annex									
	95-519	39,608	36,349	41,702	41,702	41,708	41,713	41,719	41,725
Annex - Risk	00.540	24.000	24.000	24.000	24.000	25.000	25.000	24.000	27.000
,	99-519	24,000	24,000	24,000	24,000	25,000	25,000	26,000	27,000
Government Annex	50 504	202.040	055 550	200.227	200.227	245 604			
	50-581	283,040	255,550	208,237	208,237	215,684	-	-	-
O	90-599	-	27,374	-	-	-	-	-	-
BOA Building									
(Operating)		1 122 077	1 210 502	1.020.240	1 021 224	1 047 411	051 002	071 110	720.962
Total Appro	priations	1,132,977	1,219,502	1,020,340	1,021,234	1,047,411	851,083	871,118	739,863
Revenues Less Appro	priations _	589,180	_	45,715			(315,773)	(435,365)	(303,866)

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 2023 and outyear 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. FY 2023 and FY 2024 reflect the use of accumulated fund balance to support expenditures. The fund balance is projected to be depleted in FY 2024. If lease activity does not increase expenditure reductions and/or general revenue support may be needed starting in FY 2025.



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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	2,653	-	-	-	-	-	-	-
Rents And Royalties	362000	239,744	290,339	337,300	320,435	299,440	194,085	109,915	66,690
Tot	al Revenues	242,397	290,339	337,300	320,435	299,440	194,085	109,915	66,690
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Huntington Oaks Plaza	083002-519	67,868	_	77,000	77,000	47,800	_	-	-
Bldg Improvement									
Huntington Oaks Plaza	155-519	34,891	105,852	106,699	106,699	111,567	113,564	115,614	117,713
Operating									
Huntington Oaks - Risk	495-519	12,456	11,396	13,093	13,093	13,093	13,093	13,093	13,093
Indirect Costs -	499-519	10,000	10,000	12,000	12,000	12,000	13,000	13,000	14,000
Huntington Oaks Plaza									
Transfers	950-581	123,460	114,630	111,643	111,643	114,980	54,428	121,975	125,634
Budgeted Reserves -	990-599	-	48,461	-	-	-	_	-	-
Huntington Oaks	_								
Total Ap	propriations _	248,675	290,339	320,435	320,435	299,440	194,085	263,682	270,440
Revenues Less Ap	propriations _	(6,278)	-	16,865	-	-	-	(153,767)	(203,750)

Notes:

FY 2023 through FY 2025 reflects a steady level of anticipated rents. The expenditure transfers are utility payments to the General Fund (001) for building utilities.

The decline in outyear lease revenue is due to programmed expiration of leases, which may or may not be extended or renegotiated. Revenue is only contemplated when a lease is active. If lease activity does not increase expenditure reductions and/or general revenue support may be needed starting in FY 2026.



>>> 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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfer From Fund	381126	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	
126	<u>_</u>								
To	otal Revenues	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
2014 Debt Series	979-582	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	-
Total A	ppropriations	3,268,180	3,270,062	3,271,593	3,271,593	3,269,753	3,270,583	-	-
Revenues Less A	ppropriations	-	-	-	-	-	-	-	-

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



Bond Series 2020-Capital Equipment Financing (223)

Fund Type: Debt Service

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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
COT Capital	337304	130,000	130,000	130,000	130,000	130,000	130,000	35,890	_
Reimbursement									
Transfer From Fund	381126	131,757	127,731	127,689	127,689	127,645	127,601	35,891	-
126	_								
To	tal Revenues	261,757	257,731	257,689	257,689	257,645	257,601	71,781	-
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
	Acct #		•	1	0				
Department/Division		FY 2021	•	1	0				
Department/Division Bond Series 2020 Bond Series 2020	000-000	FY 2021 (21,450)	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	

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.



>>> Supervisor of Elections Building (224)

Fund Type: Debt Service

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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfer From Fund	381126	-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
126	_								
То	tal Revenues	-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Bond Series 2021	979-582		354,083	419,905	419,905	418,893	417,788	421,590	420,208
Total Ap	propriations	-	354,083	419,905	419,905	418,893	417,788	421,590	420,208
Revenues Less Ap	propriations	-	-	-	-	-	-	-	_

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.

>>> ESCO Lease (225)

Fund Type: Debt Service

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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Source	s Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfer From Fund	1 381001	-	660,414	680,226	680,226	700,633	721,652	743,302	765,601
001									
Transfer From Fund	1 381126	200,167	542,050	575,421	575,421	557,404	533,467	513,590	492,713
126									
Debt Proceeds	384100	21,450	-	-	-	-	-	-	<u> </u>
	Total Revenues	221,617	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
Appropriations b	-y	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Divis	sion Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
ESCO Lease	000-000	21,450	-	-	_	-	_	-	
ESCO Lease	977-582	200,167	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
Tota	al Appropriations	221,617	1,202,464	1,255,647	1,255,647	1,258,037	1,255,119	1,256,892	1,258,314
Revenues Les	s Appropriations	-	-	-	-	-	-	-	-

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 2023 is reflected in the Facilities Management and Facilities Detention Center operating budgets in the General Fund (001).



>>> 800 MHz Radios (226)

Fund Type: Debt Service

The 800 MHz Radios Fund is a debt service fund established to account for the debt service associated with the replacement of the County's 800 MHz radios. The loan will be paid back over seven years.

,		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfer From Fund	381126	-	-	510,688	510,688	512,862	511,734	510,542	509,286
126	_								
To	tal Revenues	-	-	510,688	510,688	512,862	511,734	510,542	509,286
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
800 MHz Radios	949-582	-	-		510,688	512,862	511,734	510,542	509,286
Total Ap	propriations	-	-	1-	510,688	512,862	511,734	510,542	509,286
Revenues Less Ap	propriations _	-	-	510,688	-	-	-	-	-

Notes:

The 800 MHz Fund was established during the FY 2023 budget to account for the debt service related to the County's purchase of replacement radios for the Leon County Sheriff's Office, Emergency Medical Services (EMS), Animal Control and the Volunteer Fire Departments.



>>> 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.

•	, 1	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation		226,447	75,566	154,055	146,352	147,701	149,063	150,439	151,829
Net Incr(decr) In Fmv Of Investment	361300	(332,215)	-	-	-	-	-	-	-
Transfer From Fund 001	381001	4,632,218	3,609,520	7,147,360	7,147,360	8,000,000	9,000,000	11,341,543	12,958,135
Transfer From Fund 120	381120	471,000	37,500	-	-	-	-	-	-
Transfer From Fund 137	381137	3,950,000	-	318,090	318,090	-	-	-	-
Transfer From Fund 140	381140	1,622,669	1,390,480	1,032,222	1,032,222	915,124	929,198	987,121	1,122,553
Transfer From Fund 160	381160	440,000	250,000	-	-	-	-	-	-
Transfer From Fund 162	381162	95,000	-	-	-	-	-	-	-
Transfer From Fund 352	381352	2,125,000	2,125,000	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	-	-	-	6,478,481	6,467,855	3,015,308	-
ARP Appropriated Fund Balance	399902	-	3,600,000	-	-	-	-	-	_
To	tal Revenues	13,230,119	11,088,066	8,651,727	8,644,024	15,541,306	16,546,116	15,494,411	14,232,517
Appropriations by		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division		FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Vehicle &	026003-519	49,448	562,000	-	-	1,021,000	1,040,000	1,054,000	1,008,000
Equipment Replacement Stormwater Vehicle & Equipment	026004-538	144,148	468,000	-	-	925,000	1,174,000	1,200,000	1,050,000
Replacement Fleet Management Shop Equipment	026010-519	-	36,500	46,000	46,000	18,700	46,500	38,700	-
General Government New Vehicle Requests	026018-519	16,160	155,999	37,500	-	-	-	-	-
Apalachee Regional Park	045001-572	2,312,597	250,000	100,000	100,000	500,000	500,000	500,000	-
Parks Capital Maintenance	046001-572	176,999	350,000	425,000	425,000	635,000	840,000	755,000	265,000
Playground Equipment Replacement	046006-572	-	190,000	611,000	611,000	250,000	200,000	250,000	220,000
New Vehicles and Equipment for Parks/Greenways	046007-572	15,815	265,986	-	-	55,000	-	-	-
Greenways Capital Maintenance	046009-572	762,628	250,000	300,000	300,000	300,000	650,000	300,000	300,000
Dog Parks - Unincorporated Area	046013-572	-	-	-	-	-	50,000	-	-
Chaires Park	046014-572	1,883,210	-	-	-	-	-	-	-
Boat Landing Improvements and Renovations	047002-572	3,455	448,500	-	-	-	-	-	-
N. Florida Fairgrounds Milling and Resurfacing	051009-541	-	-	-	-	220,000	-	-	-



>>> Capital Improvements (305)

Appropriations by Department/Division	Acct #	Actual FY 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Stormwater and Transportation	056010-541	11,637	-	-	-	-	-	-	-
Improvements 2/3rds Tower Oaks Private Road Paving	057917-541	1,812	-	-	-	-	-	-	-
Lake Henrietta Renovation	061001-538	-	240,000	400,000	400,000	-	-	-	-
Woodville Sewer Project	062003-535	199,995	-	-	-	-	-	-	-
Belair-Annawood	062007-535	932,568	-	-	-	-	-	-	-
Septic to Sewer NE Lake Munson Septia to Sewer	062008-535	1,500	-	-	-	-	-	-	-
Septic to Sewer Lexington Pond -	063005-538	-	-	-	-	200,000	600,000	-	-
Ford's Arm Stormwater Pond	066026-538	68,216	200,000	460,000	460,000	400,000	100,000	100,000	100,000
Repairs Stormwater	067006-538	24,012	_	-	-	-	-	-	-
Infrastructure Preventative Maintenance									
Financial Hardware and Software	076001-519	46,568	25,000	64,000	64,000	44,570	45,157	45,762	46,385
	076005-519	90,504	50,000	50,000	50,000	50,000	50,000	50,000	50,000
County Compute Infrastructure	076008-519	414,184	550,000	550,000	550,000	550,000	550,000	550,000	250,000
Geographic Information Systems	076009-539	288,920	337,000	337,000	337,000	356,000	356,000	350,000	350,000
Library Services Technology	076011-571	150,000	287,030	318,030	318,030	350,030	255,030	95,000	85,000
Permit & Enforcement Tracking System	076015-537	257,480	50,000	336,000	336,000	281,800	295,890	310,685	325,669
Technology In Chambers	076022-519	-	-	122,400	122,400	122,760	123,131	123,513	123,906
	076023-519	124,821	-	131,320	131,320	131,320	131,320	131,320	131,320
User Computer Upgrades	076024-519	81,492	160,000	100,000	100,000	300,000	600,000	600,000	600,000
Mobile Devices	076042-519	41,573	30,450	90,914	90,914	91,391	91,883	92,389	92,911
State Attorney Technology	076047-519	122,002	158,215	138,860	138,860	138,715	138,715	138,715	138,715
Public Defender Technology	076051-519	69,487	110,500	95,500	95,500	95,500	95,500	95,500	95,500
Geographic Information Systems Incremental Basemap	076060-539	344,000	298,500	298,500	298,500	298,500	298,500	298,500	298,500
Update	07/0/1 510			205.000	205 000	125 000	127.550	140.177	1.40.000
Records Management E-Filing System for	076061-519 076063-519	7,314	-	205,000 125,000	205,000 125,000	135,000 125,000	137,550 125,000	140,177 125,000	142,882 125,000
Court Documents Justice Information	076065-519	-	50,000	50,000	50,000	1,000,000	1,000,000	1,000,000	1,000,000
System (JIS) Upgrade Large Application	076066-519	-	100,000	50,000	50,000	110,000	115,000	120,000	125,000
Upgrades Remote Server Center (RSC) Improvements	076067-519	-	140,000	25,750	25,750	26,253	27,318	-	-
(RSC) Improvements Pavement Management System	076068-541	-	28,000	-	-	-	-	-	-
Courtroom Minor Renovations	086007-519	7,393	60,000	60,000	60,000	60,000	60,000	60,000	60,000

>>> Capital Improvements (305)

Appropriations by		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Architectural &	086011-519	33,034	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Engineering Services									
Courthouse Security	086016-519	22,223	80,000	35,000	35,000	35,000	35,000	35,000	35,000
Common Area	086017-519	8,528	30,000	55,000	55,000	55,000	55,000	55,000	55,000
Furnishings		,	Í	ŕ	Í	,	,	Í	,
Courthouse	086027-519	67,622	108,000	130,000	130,000	40,000	40,000	40,000	40,000
Renovations		•		-		•	-		-
Sheriff Facilities Capital	086031-523	2,675,074	2,092,000	_	_	3,216,950	3,420,460	2,659,964	1,819,464
Maintenance									
Medical Examiner	086067-527	-	-	60,000	60,000	-	-	-	-
Facility									
Building Roofing	086076-519	284,359	568,386	997,190	997,190	86,817	565,362	100,000	100,000
Repairs and									
Replacements									
Building Mechanical	086077-519	316,134	693,000	536,000	536,000	741,000	791,000	741,000	1,015,932
Repairs and									
Replacements									
Building Infrastructure	086078-519	134,321	530,000	438,060	438,060	900,000	547,800	1,537,800	1,703,333
Improvements									
Building General	086079-519	212,002	475,000	425,000	425,000	745,000	645,000	1,091,386	1,770,000
Maintenance and									
Renovations									
Sheriff Training Facility	086080-523	422	-	-	-	-	-	-	-
Solar Arrays on County	086081-519	69,968	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Buildings									
Essential Libraries	086085-571	-	400,000	-	-	300,000	300,000	300,000	300,000
Initiative									
Serenity Cemetery	091002-519	-	-	-	-	190,000	190,000	-	-
Expansion									
Public Safety Complex	096016-529	-	150,000	330,000	330,000	330,000	150,000	300,000	300,000
Voting Equipment	096028-513	-		-	37,500	-	-	-	-
Replacement									
Total Ap	propriations	12,473,625	11,088,066	8,644,024	8,644,024	15,541,306	16,546,116	15,494,411	14,232,517
Revenues Less Ap	propriations	756,494	-	7,703	-	-	-	-	

Notes:

The FY 2023 – FY 2027 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) from \$7.3 million in FY 2020 to \$5.0 million in FY 2021 and FY 2022. The general revenue transfer in FY 2023 increased to \$8.18 million. Outyears reflect revenues returning to normal growth and the general revenue transfer increasing to \$13 million by FY 2027.

The FY 2023 general capital improvement program is \$8.64 million. In FY 2021 Leon County received \$57.02 million in America 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 \$6.16 million in FY 2023. Without the ARPA funding, reductions to the capital program would have occurred.

To ensure some capital projects are not delayed due to current supply chain difficulties, especially with vehicles and construction materials, \$5.84 million in ARPA funding was appropriated in FY 2022. This funding will support the purchase of County vehicles and heavy equipment (\$1.22 million), Sheriff Facilities improvements (\$3.62 million), and the Essential Libraries Strategic Initiative (\$1.0 million). The Essential Library Initiative is a process of re-envisioning 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 Library.

For FY 2023, funding of \$2.4 million is allocated for building infrastructure, roofs, and maintenance repairs and \$1.12 million for parks capital maintenance and improvements. Additionally, the County was approved for a federal FY 2022 appropriation of \$1.6 million for the Lake Henrietta stormwater improvement project. The FY 2023 budget includes \$400,000 for the County's local match.

Fiscal Years FY 2024 - 2026 shows the appropriation of reserves to assist in balancing the budget for each year. These fund balances are in anticipation of moving available general revenue reserves to capital to fund one-time capital projects. A plan for the use of these reserves will be presented as part of the FY 2024 budget process.



>>> 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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Pool Interest Allocation	361111	85,742	-	-	-	-	-	-	-
Net Incr(decr) In Fmv Of Investment	361300	(122,153)	-	-	-	-	-	-	-
Transfer From Fund 106	381106	3,396,700	2,016,170	2,843,222	2,843,222	2,800,000	2,800,000	3,944,548	3,997,893
Transfer From Fund	381137	2,700,000	-	-	-	-	-	-	-
Appropriated Fund Balance	399900	-	440,450	-	-	2,453,930	1,183,963	-	-
	tal Revenues	6,060,289	2,456,620	2,843,222	2,843,222	5,253,930	3,983,963	3,944,548	3,997,893
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Public Works Vehicle &		43,283	601,000			1,723,000	1,467,000	1,295,000	1,415,000
Equipment Replacement			,			, ,		, ,	, ,
Arterial & Collector	026015-541	-	160,200	135,200	135,200	135,200	135,200	135,200	135,200
Roads Pavement Markings									
New Public Works Vehicles & Equipment	026022-541	-	-	101,340	101,340	62,840	-	-	-
Baum Road Drainage	054011-541	25,046	-	-	-	-	-	-	-
Improvement Community Safety &	056005-541	_	_	_	_	50,000	_	100,000	_
Mobility						20,000		100,000	
Stormwater and Transportation Improvements	056010-541	2,634,086	-	-	-	-	-	-	-
Public Works Design and Engineering Services	056011-541	24,976	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Sidewalk Program	056013-541	191,679	1,295,420	1,418,682	1,418,682	1,449,890	1,481,763	1,514,348	1,547,693
Intersection & Safety Improvements	057001-541	6,800	-	-	-	-	-	-	-
Maylor Road Stormwater	065005-538	501,745	-	-	-	-	-	-	-
Improvments Stormwater Infrastructure Preventative Maintenance	067006-538	-	300,000	1,088,000	1,088,000	1,733,000	800,000	800,000	800,000
	ppropriations -	3,427,615	2,456,620	2,843,222	2,843,222	5,253,930	3,983,963	3,944,548	3,997,893
Revenues Less Ap	opropriations -	2,632,674	=	-	-	-	_	=	

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. The second local option gas tax returned to being split 50/50 between sidewalks and transportation maintenance projects in FY 2022.

In FY 2021, Leon County received \$57.02 million in America 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.

Due to national supply shortages, during the FY 2023 budget process the Board appropriated \$1.08 million in Transportation Capital fund balance in FY 2022 for Public Works vehicle and equipment replacements.

For FY 2023, the transfer to the Transportation Capital increased by \$827,052 to support critical stormwater preventative maintenance projects.



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).

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	40,588	_	51,120	48,564	49,050	49,540	50,036	50,536
Net Incr(decr) In Fmv	361300	(60,339)	-	-	-	-	-	-	-
Of Investment	_								
To	tal Revenues	(19,751)	-	51,120	48,564	49,050	49,540	50,036	50,536
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Intersection & Safety	057001-541	134,727	_	_	-	_		_	_
Improvements									
Sheriff Facilities Capital	086031-523	66,670	-	48,564	48,564	49,050	49,540	50,036	50,536
Maintenance	_								
Total Ap	propriations	201,397	-	48,564	48,564	49,050	49,540	50,036	50,536
Revenues Less Ap	propriations	(221,148)	-	2,556	-	-	-	-	_

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.

Additionally, current interest accrued in the fund is being allocated to support critical maintenance needs at the Sheriff Facilities.



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.

0	TI	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
BP2000 JPA Revenue	343916	387,746	-	-	-	-	-	_	_
Pool Interest Allocation	361111	18,603	-	-	-	-	-	-	-
Net Incr(decr) In Fmv	361300	4,444	-	-	-	-	-	-	-
Of Investment	_								
To	otal Revenues	410,793	-	-	-	-	-	-	-
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fred George Park	043007-572	2,496		-	-		-	=	_
Apalachee Regional	045001-572	71,384	-	-	-	-	-	-	-
Park									
Arterial/Collector	056001-541	99,296	-	-	-	-	-	-	-
Resurfacing									
Community Safety &	056005-541	421,844	-	-	-	-	-	-	-
Mobility	0.62005 520	205 001							
Lexington Pond Retrofit	063005-538	385,801	-	-	-	-	-	-	-
Killearn Acres Flood	064001-538	2,900							
Mitigation	004001-330	2,500	_	_	_	-	_	_	_
	ppropriations -	983,721		-	_	_	_	_	
	_								
Revenues Less A	ppropriations	(572,927)	-	-	-	-	-	-	-

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.



>>> 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.

1	1 /	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	40,466	31,255	53,831	51,139	51,650	52,166	52,688	53,215
Net Incr(decr) In Fmv	361300	(58,599)	-	-	-	-	-	-	-
Of Investment									
Appropriated Fund	399900	-	-	33,446	33,446	12,536	5,685	5,855	6,033
Balance	_					18			
Tot	al Revenues	(18,133)	31,255	87,277	84,585	64,186	57,851	58,543	59,248
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfers	950-581	-		79,226	84,585	64,186	43,225	20,688	6,033
911 Capital Projects	990-599	-	31,255	-	-	-	14,626	37,855	53,215
Total Ap	propriations _	-	31,255	79,226	84,585	64,186	57,851	58,543	59,248
Revenues Less Ap	propriations –	(18,133)	-	8,051	_	_		_	_

Notes:

Revenues are collected in the operating fund (Fund 130). FY 2023 and outyear transfers reflect support for operating expenses for the E-911 System. 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.



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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1 Cent Sales Tax	312600	5,072,567	4,354,800	5,464,000	5,190,800	5,346,600	5,507,150	5,671,500	5,842,500
Pool Interest Allocation	361111	32,681	-	22,000	20,900	21,109	21,320	21,533	21,749
Net Incr(decr) In Fmv	361300	(15,919)	-	-	-	-	-	-	-
Of Investment	_								
To	tal Revenues	5,089,330	4,354,800	5,486,000	5,211,700	5,367,709	5,528,470	5,693,033	5,864,249
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Open Graded Cold Mix	026006-541	64,671	75,000	161,632	161,632	159,968	215,605	215,605	215,605
Main/Resurfacing									
DOT Old Bainbridge	053011-541	-	-	701,500	701,500	-	-	-	-
Road @ CC NW									
Arterial/Collect/Local	056001-541	1,702,336	4,279,800	4,348,568	4,348,568	5,007,741	5,062,865	5,227,428	5,398,644
Road Resurfacing									
Intersection and Safety	057001-541	-	-	-	-	200,000	250,000	250,000	250,000
Improvement	_					1			
Total Ap	propriations	1,767,007	4,354,800	5,211,700	5,211,700	5,367,709	5,528,470	5,693,033	5,864,249
Revenues Less Ap	propriations	3,322,323	-	274,300	-	-	-	-	_

Notes:

This fund was established to account for the County's 10% share of the sales tax extension starting January 1, 2020. The first year of collections was affected by COVID and the associated drop in consumer spending starting in March 2020. The FY 2023 revenue estimates reflect sales tax collections growing from FY 2021 and FY 2022 as the economy continues to rebound and consumer spending increases. Outyear projections reflect slower economic growth as consumer spending returns to more normal levels.

The 10% share supports the County's annual road resurfacing, OCGM maintenance and intersection/safety capital projects.



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.

Invento IIII astracta		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
LIFE Revenue	312601	1,006,564	1,004,942	1,092,800	1,038,160	1,069,320	1,101,430	1,134,300	1,168,500
BP2000 JPA Revenue	343916	3,875,000	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	3,071	-	-	-	-	_	-	-
Net Incr(decr) In Fmv	361300	(21,565)	-	_	-	-	-	-	-
Of Investment	_	, , ,							
To	otal Revenues	4,863,070	4,879,942	4,967,800	4,913,160	4,944,320	4,976,430	5,009,300	5,043,500
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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	067003-538	-	-	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000	2,125,000
Quality and Stormwater									
L.I.F.E. Rural Road	091003-541	91,331	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Safety Stabilization									
L.I.F.E. Miccosukee	091004-519	37,678	197,630	338,053	338,053	259,320	361,061	349,300	383,500
Sense of Place	004005 544	< 4.552	105 000	405 000	425 000	405.000	105 000	425 000	425 000
L.I.F.E. Street Lighting	091005-541	64,553	125,000	125,000	125,000	125,000	125,000	125,000	125,000
L.I.F.E. Fire Safety	091006-529	-	-	-	-	-	-	125,000	125,000
Infrastructure	001007 572	40.272	90,000	105 000	195 000	105,000	195 000	105 000	195,000
L.I.F.E. Boat Landing Enhancements &	091007-572	40,272	80,000	185,000	185,000	185,000	185,000	185,000	185,000
Upgrades									
L.I.F.E. Stormwater	091009-538	_	_	290,107	290,107	275,000	205,369	125,000	125,000
and Flood Relief	0,100, 500			=>0,107	2,0,10,	= 10,000	200,000	120,000	120,000
L.I.F.E. Recreational	091010-572	-	502,312	_	-	125,000	125,000	125,000	125,000
Amenities			•			,	,	ŕ	
Transfers	950-581	2,625,000	2,625,000	500,000	500,000	500,000	500,000	500,000	500,000
Total A _l	ppropriations -	2,858,834	4,879,942	4,913,160	4,913,160	4,944,320	4,976,430	5,009,300	5,043,500
Revenues Less Ap	ppropriations	2,004,236	-	54,640	-	-	-	-	-

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 2023, Sales Tax Extension revenue estimates show a rebound from the reduction in FY 2021 and FY 2022 due to the impacts the COVID pandemic had on consumer spending. As consumer spending returns to more normal levels, outyear projections reflect slower economic growth. The Blueprint JPA revenue is consistent in FY 2023 and the outyears since this is a lump sum payment from Blueprint specified in the interlocal agreement.

Sales Tax Extension projects in FY 2023 include the Sidewalk program, Water Quality and Stormwater improvements, and L.I.F.E. projects (Rural Road and Safety improvements, Miccosukee Sense of Place, Street Lighting, Boat Landing, and Stormwater and Flood Relief). In addition, the \$500,000 transfer to the Municipal Services Fund (Fund 140) will assist in funding the maintenance of parks constructed with previous local infrastructure sales tax dollars.

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 2021	Adopted FY 2022	Requested FY 2023	Budget FY 2023	Planned FY 2024	Planned FY 2025	Planned FY 2026	Planned FY 2027
Solid Waste	313700	332,130	302,673	334,500	317,775	333,664	350,347	367,864	386,257
Waste Disposal Special	319150	1,550,463	1,536,150	1,611,892	1,531,297	1,607,862	1,688,255	1,772,668	1,861,302
Assessment Delinquent	319213	127	-	-	-	-	-	-	-
Assessments 2013 Delinquent	319214	275	-	-	-	-	-	-	-
Assessments-2014 Delinquent Assessments-2015	319215	350	-	-	-	-	-	-	-
Delinquent Assessments-2016	319216	575	-	-	-	-	-	-	-
Delinquent Assessments-2017	319217	1,336	-	-	-	-	-	-	-
Delinquent Assessments - 2018	319218	2,096	-	-	-	-	-	-	-
Delinquent Assessments	319219	3,124	7,257	-	-	-	-	-	-
Operating Income - Class I	343410	8,057	-	-	-	-	-	-	-
Transfer Station Receipts	343411	8,848,854	8,444,461	9,480,972	9,006,923	9,277,131	9,555,445	9,842,108	10,137,372
Marpan Administrative Fee	343412	-	10,439	1,000	950	979	1,008	1,038	1,069
Marpan Class III Residuals	343413	1,203,087	1,222,079	1,343,500	1,276,325	1,314,615	1,354,053	1,394,675	1,436,515
Operating Income - Tires	343415	34,534	55,211	79,500	75,525	77,035	78,576	80,148	81,751
Operating Income - Electronics	343416	-	4,000	2,000	1,900	1,920	1,938	1,958	1,978
Operating Income - Yard Trash Clean	343417	82,571	150,686	78,151	74,243	75,727	77,242	78,787	80,362
Operating Income - Yard Trash	343418	34,521	41,989	57,000	54,150	55,774	57,448	59,171	60,946
Operating Income - Landfill Yard Trash Bagged	343420	881	227	451	428	440	454	467	481
Resource Recovery (metals, etc)	343451	(354,246)	-	-	-	-	-	-	-
Hazardous Waste	343453	53,306	49,776	52,300	49,685	51,176	52,711	54,292	55,921
Recycling Promotional Services	343461	3,925	31,858	33,535	31,858	31,858	31,858	31,858	31,858
Interest Income - Investment	361110	25,301	-	-	-	-	-	-	-
Pool Interest Allocation	361111	44,244	60,743	144,320	137,104	138,475	139,860	141,258	142,671
Net Incr(decr) In Fmv Of Investment	361300	(31,095)	-	-	-	-	-	-	-
Rents And Royalties	362000	49,565	12,381	13,000	12,350	12,535	12,723	12,914	13,108
Equipment Buyback	364100	-	110,200	110,000	104,500	105,545	106,600	107,666	107,666
Gain (Loss) On Sale Of Equipment	364600	(119,477)	-	-	-	-	-	-	-
Other Scrap Or Surplus	365900	-	21,375	31,100	29,545	29,840	30,139	30,440	30,745
Transfer From Fund 001	381001	1,114,743	-	-	-	-	-	-	-

>>> Solid Waste (401)

D 0	A 44	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Transfer From Fund 126	381126	2,551,558	1,652,329	1,813,555	1,813,555	2,378,209	1,693,522	1,589,556	1,561,833
To	tal Revenues	15,440,807	13,713,834	15,186,774	14,518,113	15,492,785	15,232,179	15,566,868	15,991,835
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Landfill Improvements	036002-534	28,175	_	-	-	300,000	_	_	
Solid Waste Facility	036003-534	-	-	42,500	42,500	155,000	275,000	270,000	421,000
Heavy Equip. &				,	,	,	,	ŕ	,
Vehicle Replacement									
Transfer Station Heavy	036010-534	432,705	165,000	500,000	500,000	620,000	205,000	460,000	400,000
Equip Replacement									
HHW Collection	036019-534	3,617	-	-	-	-	-	150,000	80,000
Center									
Transfer Station	036023-534	555,486	427,511	150,852	150,852	150,852	150,852	150,852	150,852
Improvements									
Rural/Hazardous	036033-534	-	-	214,000	214,000	270,000	305,000	15,000	110,000
Waste Vehicle and									
Equipment									
Replacement									
Hazardous Waste	036042-534	-	34,500	-	-	60,000	70,000	-	-
Vehicle and Equipment									
Replacement	00/0/0 50/	0.500							
Capital Landfill Closure		8,500	-	-	-	-	-	-	
Yard Waste	416-534	223,494	236,150	342,532	343,776	348,570	353,516	357,079	367,016
Rural Waste Service	437-534	651,181	757,217	774,832	783,563	802,308	821,730	841,840	862,679
Centers	50.	0.405.454	0.004.505	40.005.450	40.040.000	40.405.404	40 504 040	40.040.440	44.420.440
Transfer Station	441-534	9,195,654	9,901,735	10,235,179	10,248,230	10,497,186	10,706,019	10,919,618	11,138,110
Operations	440 524	E00 EE4	F72 (00	F.(0,00)	F (0 7 4 4	F70 (71	E02.055	502 (00	604.647
Solid Waste	442-534	500,554	573,699	560,006	562,741	572,671	582,955	593,609	604,647
Management Facility Hazardous Waste	443-534	748,098	823,934	845,924	848,607	870,149	892,790	916,221	940,482
MIS Automation - Solid					-				
Waste Fund	470-534	27,770	28,370	25,050	25,050	25,050	25,050	25,050	25,050
Solid Waste - Risk	495-534	20,057	21,434	23,606	23,606	23,757	23,909	24,062	24,217
Indirect Costs - Solid	499-534	577,000	611,000	670,000	670,000	690,000	711,000	732,000	754,000
Waste	4 77-33 4	377,000	011,000	070,000	070,000	090,000	/11,000	/32,000	734,000
Tax Collector	513-586	31,153	35,644	36,713	36,713	36,713	36,713	36,713	36,713
Transfers	950-581	65,670	97,640	68,475	68,475	70,529	72,645	74,824	77,069
	ppropriations	13,069,114	13,713,834	14,489,669	14,518,113	15,492,785	15,232,179	15,566,868	15,991,835
			15,715,057		1,510,115	13,172,703	13,232,17	15,500,000	15,771,055
Revenues Less Ap	ppropriations -	2,371,693	-	697,105	-	-	-	=	-

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 \$1.11 million in debt service savings to the solid waste fund to support the Rural Waste Service Centers and the recycling contract. For FY 2023, the general revenue transfer increased from \$1.65 million in FY 2022 to \$1.81 million and continues to support recycling, and the rural waste collection centers.

FY 2023 capital funding is included for Solid Waste Facility, Transfer Station and Rural Waste Heavy Equipment Replacements and Transfer Station Improvements.



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.

,, ,		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	61,168	17,100	28,912	27,466	23,040	23,048	23,073	23,098
Net Incr(decr) In Fmv	361300	(94,675)	-	-	-	-	-	-	-
Of Investment									
Transfer From Fund	381145	46,100	48,900	49,800	49,800	50,298	50,801	51,309	51,822
145									
Vehicle Insurance	396100	366,355	431,092	475,117	475,117	479,869	484,667	489,514	494,409
General Liability	396200	555,428	640,295	672,313	672,313	679,036	685,826	692,684	699,611
Aviation Insurance	396300	-	68,100	86,100	86,100	86,961	87,831	88,709	89,596
Property Insurance	396400	698,054	730,203	839,415	839,415	847,809	856,287	864,850	873,499
Workers Compensation Insurance	396600	2,266,084	2,920,131	3,522,823	3,522,823	3,558,089	3,593,708	3,629,687	3,666,025
To	tal Revenues	3,898,514	4,855,821	5,674,480	5,673,034	5,725,102	5,782,168	5,839,826	5,898,060
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Risk Management	132-513	191,316	200,566	219,384	221,273	225,335	229,549	233,926	238,469
MIS Automation-Risk Fund	470-513	245	205	205	205	205	205	205	205
Enterprise Fund Fixed Asset Allocation	494-596	467,693	-	-	-	-	-	-	-
Insurance Service - Risk	495-596	-	536	556	556	562	567	573	579
Indirect Costs -	499-596	31,000	34,000	36,000	36,000	37,000	38,000	39,000	41,000
Insurance Service									
Workers' Comp Risk	821-596	4,046,432	4,617,064	5,415,000	5,415,000	5,462,000	5,513,847	5,566,122	5,617,807
Management									
Budgeted Reserves - Insurance Service	990-599	-	3,450	-	-	-	-	-	_
Total Ap	propriations _	4,736,686	4,855,821	5,671,145	5,673,034	5,725,102	5,782,168	5,839,826	5,898,060
Revenues Less Ap	propriations	(838,172)	-	3,335	_	_	_	-	

Notes:

The FY 2023 insurance budget reflects an increase to properly fund the County's liability for self-insurance for workers' compensation claims.

>>> 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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Pool Interest Allocation	361111	3	-	-	-	-	-	-	
Other Miscellaneous	369900	10,441	-	-	-	-	-	-	-
Revenue									
Departmental Billings	394000	1,155,791	920,306	921,197	921,197	942,643	964,672	987,303	1,010,545
Departmental Billings -	394200	-	560,835	598,052	598,052	604,033	610,073	616,173	622,335
MIS Automation	_								
Tota	al Revenues	1,166,235	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Appropriations by	_	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Communications Trust	900-590	1,027,117	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Total App	propriations -	1,027,117	1,481,141	1,519,249	1,519,249	1,546,676	1,574,745	1,603,476	1,632,880
Revenues Less App	propriations –	139,117	-	-	-	-	-	-	-

Notes:

The FY 2023 communications budget reflects an increase in the cost for communication services (phone and internet) primarily associated with outside billing costs for the Constitutional Officers.

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.

		Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Revenue Sources	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Departmental Billings -	394100	952,172	1,427,670	1,631,408	1,631,408	1,647,871	1,664,497	1,681,299	1,698,273
Fleet									
Gas And Oil Sales	395100	1,030,885	1,422,340	1,777,075	1,777,075	1,794,846	1,812,794	1,830,922	1,849,231
Total Revenues		1,983,057	2,850,010	3,408,483	3,408,483	3,442,717	3,477,291	3,512,221	3,547,504
Appropriations by	-	Actual	Adopted	Requested	Budget	Planned	Planned	Planned	Planned
Department/Division	Acct #	FY 2021	FY 2022	FY 2023	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Fleet Maintenance	425-591	2,821,192	2,838,005	3,387,711	3,395,084	3,429,268	3,463,792	3,498,671	3,533,902
MIS Automation -	470-519	2,315	2,350	2,850	2,850	2,850	2,850	2,850	2,850
Motor Pool Fund									
Fleet Maintenance -	495-591	9,429	9,655	10,549	10,549	10,599	10,649	10,700	10,752
Risk	_								
Total Appropriations		2,832,936	2,850,010	3,401,110	3,408,483	3,442,717	3,477,291	3,512,221	3,547,504
Revenues Less Appropriations		(849,879)	-	7,373	-	-	-	-	-

Notes:

The FY 2023 increase in this fund reflects the rising costs of diesel and unleaded fuel, and fleet repair and maintenance costs. Higher fuel costs are associated with the volatility in the crude oil market.