

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating Index

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Non-Operating Summary	23 - 2
Line Item Funding	23 - 3
Human Service Agencies	23 - 4
Fire Control	23 - 5
Cost Allocations	23 - 6
Risk Allocations	23 - 7
Worker's Comp Risk Management	23 - 8
Communications	23 - 9
Budgeted Reserves Summary	23 - 10
Budgeted Reserves	23 - 11
Budgeted Capital Reserves	23 - 12
Other Non-Operating Summary	23 - 13
Blueprint	23 - 15
Other Non-Operating	23 - 16
CRA Payment	23 - 17

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Personnel Services	564,641	672,872	717,122	-	717,122	737,962
Operating	26,339,678	26,547,120	27,421,603	953,435	28,375,038	27,113,066
Capital Outlay	132,315	137,509	150,000	-	150,000	150,000
Grants-in-Aid	8,331,032	5,008,104	5,133,119	60,000	5,193,119	5,344,682
Budgeted Reserves	-	297,879	210,000	-	210,000	212,871
Total Budgetary Costs	35,367,665	32,663,484	33,631,844	1,013,435	34,645,279	33,558,581

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Risk Management	467,693	-	-	-	-	-
Line Item Funding	160,000	100,000	100,000	-	100,000	100,000
Fire Control	11,764,756	10,357,634	10,562,113	-	10,562,113	10,689,047
Cost Allocations	-	-	-	-	-	-
Risk Allocations	1,148,984	1,369,688	1,509,839	-	1,509,839	1,516,526
Risk Financing & Workers Comp	4,046,432	4,617,064	4,661,565	753,435	5,415,000	5,459,129
Communications	3,243,220	3,841,912	3,807,263	-	3,807,263	3,878,617
Budgeted Reserves	869,556	297,879	210,000	-	210,000	212,871
Other Non-Operating	10,501,874	8,730,612	9,348,353	260,000	9,608,353	8,098,044
Consolidated Dispatch Agency (CDA)	3,165,150	3,348,695	3,432,711	-	3,432,711	3,604,347
Total Budget	35,367,665	32,663,484	33,631,844	1,013,435	34,645,279	33,558,581

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	4,027,679	848,046	1,088,481	260,000	1,348,481	(468,616)
060 Supervisor of Elections	44,432	44,054	46,815	-	46,815	46,926
106 Transportation Trust	1,919,207	2,192,255	1,945,817	-	1,945,817	2,000,534
110 Fine and Forfeiture	4,672,815	5,162,472	5,339,368	-	5,339,368	5,552,062
111 Probation Services	452,482	669,881	673,980	-	673,980	693,193
114 Family Law Legal Services	11,333	12,900	11,965	-	11,965	11,971
116 Drug Abuse Trust	-	97,609	93,480	-	93,480	98,135
117 Judicial Programs	2,641	3,331	3,416	-	3,416	3,440
120 Building Inspection	495,072	432,446	478,259	-	478,259	492,395
121 Development Support & Environmental Management Fund	635,534	639,364	738,219	-	738,219	759,404
123 Stormwater Utility	559,816	494,011	392,844	-	392,844	404,082
125 Grants	1,844	92,143	92,222	-	92,222	92,244
130 9-1-1 Emergency Communications	63,000	79,000	91,000	-	91,000	94,000
135 Emergency Medical Services MSTU	1,493,097	1,544,016	1,773,681	-	1,773,681	1,824,480
140 Municipal Service	2,380,708	2,505,715	2,695,804	-	2,695,804	2,795,494
145 Fire Services Fee	11,797,756	10,393,964	10,603,967	-	10,603,967	10,731,901
160 Tourism	289,450	252,992	289,601	-	289,601	303,936
164 Special Assessment - Killlearn Lakes Units I and II Sewer	225,676	232,500	232,500	-	232,500	232,500
165 County Government Annex	63,608	87,723	65,702	-	65,702	66,708
166 Huntington Oaks Plaza	22,456	69,857	25,093	-	25,093	25,093
401 Solid Waste	624,827	660,804	718,656	-	718,656	738,807
501 Insurance Service	4,545,370	4,655,255	4,698,326	753,435	5,451,761	5,499,767
502 Communications Trust	1,027,117	1,481,141	1,519,249	-	1,519,249	1,546,676
505 Motor Pool	11,744	12,005	13,399	-	13,399	13,449
Total Revenues	35,367,665	32,663,484	33,631,844	1,013,435	34,645,279	33,558,581

<b>Staffing Summary</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Other Non-Operating	4.50	4.50	4.50	-	4.50	4.50
Total Full-Time Equivalents (FTE)	4.50	4.50	4.50	-	4.50	4.50

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

## Line Item Funding Summary

Pursuant to policy, annually during the budget process (by March 31), an agenda is prepared recommending the amount of funding available for specific outside agencies. For FY 2023, the Board approved the allocation of line item funding as follows:

Homeless Shelter (Capital Costs) \$100,000 (Additional Year 4 of 5 year commitment)

## Event Sponsorships

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

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

## Office of Human Services and Community Partnerships

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

## Office of Strategic Initiatives

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

## Office of Management and Budget

Tallahassee Trust for Historic Preservation \$63,175

## Office of Sustainability

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

## Office of Intervention and Detention Alternatives

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

## Parks and Recreation

Tallahassee Senior Citizens Foundation \$179,000

## Animal Control

St. Francis Wildlife Association \$71,250

\*As approved by the Board at the June 14, 2022 meeting, additional funding was appropriated for the following line item categories: Commission on the Status of Women and Girls (\$48,750); MLK Celebration (\$4,500), Frenchtown Soul Santa (\$2,500); and Walker Ford Soul Santa (\$1,500). This funding will be included in the FY 2022 carry forward process.

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Grants-in-Aid	160,000	100,000	100,000	-	100,000	100,000
Total Budgetary Costs	160,000	100,000	100,000	-	100,000	100,000

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Line Item - Human Service Agencies (001-888-569)	160,000	100,000	100,000	-	100,000	100,000
Total Budget	160,000	100,000	100,000	-	100,000	100,000

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	160,000	100,000	100,000	-	100,000	100,000
Total Revenues	160,000	100,000	100,000	-	100,000	100,000

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Grants-in-Aid	160,000	100,000	100,000	-	100,000	100,000
Total Budgetary Costs	160,000	100,000	100,000	-	100,000	100,000
<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	160,000	100,000	100,000	-	100,000	100,000
Total Revenues	160,000	100,000	100,000	-	100,000	100,000

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

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

**Fire Control Summary**

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

Billing for these services in the unincorporated area is through the City electric bill, or quarterly direct billing for properties not served by City utilities. Property owners who do not respond to direct billing will have the fee placed on their tax bill in subsequent years. Approximately 14,319, or 70%, of property owners in Leon County who originally were on the quarterly billing method pay the fire service fee through their property tax bill. The increase costs associated with payment to the City of Tallahassee for fire services include: movement of delinquent quarterly bills in the unincorporated area to the property tax bill for collection; and new properties resulting in increased collection of fire assessment fees.

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Operating	11,764,756	10,357,634	10,412,113	-	10,412,113	10,539,047
Capital Outlay	-	-	150,000	-	150,000	150,000
Total Budgetary Costs	11,764,756	10,357,634	10,562,113	-	10,562,113	10,689,047

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Fire Services Payment (145-838-522)	11,401,458	9,875,155	10,079,634	-	10,079,634	10,206,568
Volunteer Fire Department (145-843-522)	363,298	482,479	482,479	-	482,479	482,479
Total Budget	11,764,756	10,357,634	10,562,113	-	10,562,113	10,689,047

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
145 Fire Services Fee	11,764,756	10,357,634	10,562,113	-	10,562,113	10,689,047
Total Revenues	11,764,756	10,357,634	10,562,113	-	10,562,113	10,689,047

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

## Cost Allocations Summary

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Operating	-	-	-	-	-	-
Total Budgetary Costs	-	-	-	-	-	-

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Indirect Costs - Building Inspections (120-499-524)	480,000	415,000	458,000	-	458,000	472,000
Indirect Costs - County Government Annex (165-499-519)	24,000	24,000	24,000	-	24,000	25,000
Indirect Costs - Emergency 911 (130-499-525)	63,000	79,000	91,000	-	91,000	94,000
Indirect Costs - EMS (135-499-526)	1,408,000	1,447,000	1,664,000	-	1,664,000	1,714,000
Indirect Costs - Fire Services (145-499-522)	33,000	36,000	41,000	-	41,000	42,000
Indirect Costs - General Fund (001-499-519)	(7,108,316)	(7,562,000)	(7,788,000)	-	(7,788,000)	(8,027,000)
Indirect Costs - Growth Management (121-499-537)	600,000	600,000	690,000	-	690,000	711,000
Indirect Costs - Huntington Oaks Plaza (166-499-519)	10,000	10,000	12,000	-	12,000	12,000
Indirect Costs - Insurance Service (501-499-596)	31,000	34,000	36,000	-	36,000	37,000
Indirect Costs - Judicial Programs (117-499-601)	1,000	1,000	1,000	-	1,000	1,000
Indirect Costs - Municipal Services (Animal Control) (140-499-562)	183,000	229,000	252,000	-	252,000	260,000
Indirect Costs - Municipal Services (Parks & Recreation) (140-499-572)	636,000	649,000	746,000	-	746,000	768,000
Indirect Costs - Probation Services (111-499-523)	412,316	630,000	633,000	-	633,000	652,000
Indirect Costs - Solid Waste (401-499-534)	577,000	611,000	670,000	-	670,000	690,000
Indirect Costs - Stormwater Utility (123-499-538)	540,000	471,000	369,000	-	369,000	380,000
Indirect Costs - Teen Court (114-499-662)	10,000	12,000	11,000	-	11,000	11,000
Indirect Costs - Tourism Development (160-499-552)	276,000	238,000	274,000	-	274,000	288,000
Indirect Costs - Transportation Trust (106-499-541)	1,824,000	2,076,000	1,816,000	-	1,816,000	1,870,000
Total Budget	-	-	-	-	-	-

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	(7,108,316)	(7,562,000)	(7,788,000)	-	(7,788,000)	(8,027,000)
106 Transportation Trust	1,824,000	2,076,000	1,816,000	-	1,816,000	1,870,000
111 Probation Services	412,316	630,000	633,000	-	633,000	652,000
114 Family Law Legal Services	10,000	12,000	11,000	-	11,000	11,000
117 Judicial Programs	1,000	1,000	1,000	-	1,000	1,000
120 Building Inspection	480,000	415,000	458,000	-	458,000	472,000
121 Development Support & Environmental Mana	600,000	600,000	690,000	-	690,000	711,000
123 Stormwater Utility	540,000	471,000	369,000	-	369,000	380,000
130 9-1-1 Emergency Communications	63,000	79,000	91,000	-	91,000	94,000
135 Emergency Medical Services MSTU	1,408,000	1,447,000	1,664,000	-	1,664,000	1,714,000
140 Municipal Service	819,000	878,000	998,000	-	998,000	1,028,000
145 Fire Services Fee	33,000	36,000	41,000	-	41,000	42,000
160 Tourism	276,000	238,000	274,000	-	274,000	288,000
165 County Government Annex	24,000	24,000	24,000	-	24,000	25,000
166 Huntington Oaks Plaza	10,000	10,000	12,000	-	12,000	12,000
401 Solid Waste	577,000	611,000	670,000	-	670,000	690,000
501 Insurance Service	31,000	34,000	36,000	-	36,000	37,000
Total Revenues	-	-	-	-	-	-

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

## Risk Allocations Summary

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

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Operating	1,148,984	1,369,688	1,509,839	-	1,509,839	1,516,526
Total Budgetary Costs	1,148,984	1,369,688	1,509,839	-	1,509,839	1,516,526

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Building Inspection (120-495-524)	11,362	13,156	13,794	-	13,794	13,930
County Government Annex - Risk (165-495-519)	39,608	36,349	41,702	-	41,702	41,708
EMS - Risk (135-495-526)	67,722	76,376	88,926	-	88,926	89,725
Fine & Forfeiture - Risk (110-495-689)	248,127	430,793	481,964	-	481,964	483,095
Fleet Maintenance - Risk (505-495-591)	9,429	9,655	10,549	-	10,549	10,599
General Fund - Risk (001-495-519)	542,580	547,335	599,171	-	599,171	601,790
Grants - Risk (125-495-595)	1,844	2,143	2,222	-	2,222	2,244
Growth Management - Risk (121-495-537)	16,689	19,099	19,779	-	19,779	19,964
Huntington Oaks - Risk (166-495-519)	12,456	11,396	13,093	-	13,093	13,093
Insurance Service - Risk (501-495-596)	-	536	556	-	556	562
Judicial Programs - Risk (117-495-569)	1,641	2,331	2,416	-	2,416	2,440
Municipal Services - Risk (140-495-572)	35,345	36,457	39,585	-	39,585	39,791
Probation Services - Risk (111-495-523)	25,076	22,931	23,890	-	23,890	24,103
Solid Waste - Risk (401-495-534)	20,057	21,434	23,606	-	23,606	23,757
Stormwater Utility - Risk (123-495-538)	19,736	22,941	23,774	-	23,774	24,012
Supervisor of Elections - Risk (060-495-513)	16,677	26,819	29,605	-	29,605	29,716
Teen Court - Risk (114-495-662)	1,333	900	965	-	965	971
Tourism - Risk (160-495-552)	5,485	6,432	6,666	-	6,666	6,733
Transportation Trust - Risk (106-495-541)	73,817	82,275	86,722	-	86,722	87,439
VFD Fire Services - Risk (145-495-552)	-	330	854	-	854	854
Total Budget	1,148,984	1,369,688	1,509,839	-	1,509,839	1,516,526

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	542,580	547,335	599,171	-	599,171	601,790
060 Supervisor of Elections	16,677	26,819	29,605	-	29,605	29,716
106 Transportation Trust	73,817	82,275	86,722	-	86,722	87,439
110 Fine and Forfeiture	248,127	430,793	481,964	-	481,964	483,095
111 Probation Services	25,076	22,931	23,890	-	23,890	24,103
114 Family Law Legal Services	1,333	900	965	-	965	971
117 Judicial Programs	1,641	2,331	2,416	-	2,416	2,440
120 Building Inspection	11,362	13,156	13,794	-	13,794	13,930
121 Development Support & Environmental Mana	16,689	19,099	19,779	-	19,779	19,964
123 Stormwater Utility	19,736	22,941	23,774	-	23,774	24,012
125 Grants	1,844	2,143	2,222	-	2,222	2,244
135 Emergency Medical Services MSTU	67,722	76,376	88,926	-	88,926	89,725
140 Municipal Service	35,345	36,457	39,585	-	39,585	39,791
145 Fire Services Fee	-	330	854	-	854	854
160 Tourism	5,485	6,432	6,666	-	6,666	6,733
165 County Government Annex	39,608	36,349	41,702	-	41,702	41,708
166 Huntington Oaks Plaza	12,456	11,396	13,093	-	13,093	13,093
401 Solid Waste	20,057	21,434	23,606	-	23,606	23,757
501 Insurance Service	-	536	556	-	556	562
505 Motor Pool	9,429	9,655	10,549	-	10,549	10,599
Total Revenues	1,148,984	1,369,688	1,509,839	-	1,509,839	1,516,526

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Operating	4,006,737	4,617,064	4,661,565	753,435	5,415,000	5,459,129
Capital Outlay	39,695	-	-	-	-	-
Total Budgetary Costs	4,046,432	4,617,064	4,661,565	753,435	5,415,000	5,459,129
<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
501 Insurance Service	4,046,432	4,617,064	4,661,565	753,435	5,415,000	5,459,129
Total Revenues	4,046,432	4,617,064	4,661,565	753,435	5,415,000	5,459,129

The major variances for the FY 2023 budget are as follows:

Increases to Program Funding:

1. Payments from Departments increased by \$753,435 to properly fund the County's liability for the self insurance of workers' compensation claims. These costs include Leon County Government and all the Constitutional offices except for the Supervisor of Elections office. The Supervisor of Elections provides workers compensation directly to their employees through their allocated budget.

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

## Communications Summary

The Communications Trust Fund accounts for the resources and expenditures associated with the County's centralized telecommunications network, which includes the telephone and internet systems. The individual departments and agencies are assessed based on the number of Internet connections, data lines, and telephone usage within their individual areas. Cost increase is related to phone system including repair and maintenance.

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Operating	3,150,600	3,704,403	3,807,263	-	3,807,263	3,878,617
Capital Outlay	92,620	137,509	-	-	-	-
Total Budgetary Costs	3,243,220	3,841,912	3,807,263	-	3,807,263	3,878,617

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Communications Trust (502-900-590)	1,027,117	1,481,141	1,519,249	-	1,519,249	1,546,676
MIS Automation - Animal Control (140-470-562)	3,745	3,860	3,935	-	3,935	3,935
MIS Automation - Building Inspection (120-470-524)	3,710	4,290	6,465	-	6,465	6,465
MIS Automation - EMS Fund (135-470-526)	17,375	20,640	20,755	-	20,755	20,755
MIS Automation - General Fund (001-470-519)	305,320	325,200	329,165	-	329,165	329,165
MIS Automation - Growth Management (121-470-537)	18,845	20,265	28,440	-	28,440	28,440
MIS Automation - Motor Pool Fund (505-470-519)	2,315	2,350	2,850	-	2,850	2,850
MIS Automation - Parks and Recreation (140-470-572)	18,285	19,130	19,365	-	19,365	19,365
MIS Automation - Probation Services (111-470-523)	15,090	16,950	17,090	-	17,090	17,090
MIS Automation - Public Defender (110-470-603)	50,960	56,465	56,990	-	56,990	56,990
MIS Automation - Solid Waste Fund (401-470-534)	27,770	28,370	25,050	-	25,050	25,050
MIS Automation - State Attorney (110-470-602)	31,900	36,610	36,795	-	36,795	36,795
MIS Automation - Stormwater (123-470-538)	80	70	70	-	70	70
MIS Automation - Tourism (160-470-552)	7,965	8,560	8,935	-	8,935	9,203
MIS Automation - Transportation Trust (106-470-541)	21,390	23,980	33,095	-	33,095	33,095
MIS Automation-Risk Fund (501-470-513)	245	205	205	-	205	205
MIS Automation-SOE (060-470-513)	27,755	17,235	17,210	-	17,210	17,210
Radio Communication Systems (800 MHZ) (001-529-519)	1,663,353	1,776,591	1,681,599	-	1,681,599	1,725,258
Total Budget	3,243,220	3,841,912	3,807,263	-	3,807,263	3,878,617

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	1,968,673	2,101,791	2,010,764	-	2,010,764	2,054,423
060 Supervisor of Elections	27,755	17,235	17,210	-	17,210	17,210
106 Transportation Trust	21,390	23,980	33,095	-	33,095	33,095
110 Fine and Forfeiture	82,860	93,075	93,785	-	93,785	93,785
111 Probation Services	15,090	16,950	17,090	-	17,090	17,090
120 Building Inspection	3,710	4,290	6,465	-	6,465	6,465
121 Development Support & Environmental Mana	18,845	20,265	28,440	-	28,440	28,440
123 Stormwater Utility	80	70	70	-	70	70
135 Emergency Medical Services MSTU	17,375	20,640	20,755	-	20,755	20,755
140 Municipal Service	22,030	22,990	23,300	-	23,300	23,300
160 Tourism	7,965	8,560	8,935	-	8,935	9,203
401 Solid Waste	27,770	28,370	25,050	-	25,050	25,050
501 Insurance Service	245	205	205	-	205	205
502 Communications Trust	1,027,117	1,481,141	1,519,249	-	1,519,249	1,546,676
505 Motor Pool	2,315	2,350	2,850	-	2,850	2,850
Total Revenues	3,243,220	3,841,912	3,807,263	-	3,807,263	3,878,617

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

**Budgeted Reserves Summary**

Each year the County sets aside, budgeted reserves and contingency funds. This is an integral part of the budgeting process allowing the County to allocate funds for unforeseeable events or market conditions such as rising fuel and energy costs. Any budgeted reserve utilized during the year must be approved by the Board of County Commissioners.

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Grants-in-Aid	869,556	-	-	-	-	-
Budgeted Reserves	-	297,879	210,000	-	210,000	212,871
Total Budgetary Costs	869,556	297,879	210,000	-	210,000	212,871

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Budgeted Reserves - BOA Building (Operating) (165-990-599)	-	27,374	-	-	-	-
Budgeted Reserves - Drug Court (116-990-599)	-	8,594	-	-	-	-
Budgeted Reserves - General Fund (001-990-599)	869,556	200,000	200,000	-	200,000	200,000
Budgeted Reserves - Huntington Oaks (166-990-599)	-	48,461	-	-	-	-
Budgeted Reserves - Insurance Service (501-990-599)	-	3,450	-	-	-	-
Budgeted Reserves - Transport. Trust (106-990-599)	-	10,000	10,000	-	10,000	10,000
Total Budget	869,556	297,879	210,000	-	210,000	210,000

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	869,556	200,000	200,000	-	200,000	200,000
106 Transportation Trust	-	10,000	10,000	-	10,000	10,000
116 Drug Abuse Trust	-	8,594	-	-	-	-
165 County Government Annex	-	27,374	-	-	-	-
166 Huntington Oaks Plaza	-	48,461	-	-	-	-
501 Insurance Service	-	3,450	-	-	-	-
Total Revenues	869,556	297,879	210,000	-	210,000	210,000

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Budgeted Reserves

Organizational Code / Account	FY 2021 Actual	FY 2022 Adopted	FY 2023 Adopted	FY 2024 Projected
<b>001-990-599 Budgeted Reserves - General Fund</b>				
586002 Catastrophe Reserves	869,556	-	-	-
59900 Budgeted Contingency	-	200,000	200,000	200,000
001-990-599 Totals	869,556	200,000	200,000	200,000
<b>106-990-599 Budgeted Reserves - Transport. Trust</b>				
59900 Budgeted Contingency	-	10,000	10,000	10,000
106-990-599 Totals	-	10,000	10,000	10,000
<b>116-990-599 Budgeted Reserves - Drug Court</b>				
59930 Reserve For Article V	-	8,594	-	-
116-990-599 Totals	-	8,594	-	-
<b>165-990-599 Budgeted Reserves - BOA Building (Operating)</b>				
59900 Budgeted Contingency	-	27,374	-	-
165-990-599 Totals	-	27,374	-	-
<b>166-990-599 Budgeted Reserves - Huntington Oaks</b>				
59902 Reserve For Future Projects	-	48,461	-	-
166-990-599 Totals	-	48,461	-	-
<b>501-990-599 Budgeted Reserves - Insurance Service</b>				
59926 Reserve For Future Liability	-	3,450	-	-
501-990-599 Totals	-	3,450	-	-
Budgeted Reserves Totals	869,556	297,879	210,000	210,000

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Budgeted Capital Reserves

**Budgeted Capital Reserves Summary**

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Budgeted Reserves	-	31,255	-	-	-	-
Total Budgetary Costs	-	31,255	-	-	-	-

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
911 Capital Projects (330-990-599)	-	31,255	-	-	-	-
Total Budget	-	31,255	-	-	-	-

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
330 9-1-1 Capital Projects	-	31,255	-	-	-	-
Total Revenues	-	31,255	-	-	-	-

# LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

### Other Non-Operating Summary

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

#### Non-Operating Expenditures - General Fund

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

#### Summer Youth Employment

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. The County's Summer Youth Training Program is administered through CareerSource Capital Region's (CSCR) Dynamic Futures Program, which is federally funded. Approximately 40 of the County's 63 Summer Youth positions are funded by CSCR. For FY 2023, \$40,731 is allocated for the program.

#### Real Time Crime Center Project

This funding is for the development of a joint and centralized criminal intelligence information sharing center in partnership with the County, City of Tallahassee, and Florida State University. The estimated cost for the renovation and associated expenses to develop the RTCC is \$2.5 million and will be split evenly between the three entities over three years for a total of approximately \$277,777 per year.

#### Other Non-Operating Expenses

For FY 2023, values in the Downtown and Frenchtown Districts increased CRA payments by \$542,534.

#### State Juvenile Detention Payments

The Juvenile Detention payment is a mandate authorized by the legislature in 2004. The mandate requires counties to pay the State for the predisposition of juveniles at detention facilities. Historically, costs for this program have steadily increased. During the 2016 legislative session, the disagreement between the State and Counties regarding the cost of detention sharing for juveniles was resolved, causing Leon County's share of costs to increase. This anticipated one-time increase was caused by a backlog of available beds in juvenile residential facilities. This backlog was created when the Legislature mandated all juveniles, regardless of risk level, remain in regional detention facilities until space in a residential facility was made available. This caused the number of days for Leon County juveniles detained to increase significantly, thereby increasing the County's share of the annual cost for juvenile detention. Subsequent year actions by the agency addressed this backlog. Since this increase, the program saw a decline in payments in FY 2021, with the subsequent increases being moderate. FY 2023 payments increased in the amount of \$40,999.

#### Drug Abuse Trust

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

#### 800 MHZ System Maintenance

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

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

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

#### Grant Match Funds

Matching funds are provided for contingent grants that require a certain percent of the funding required to implement or operate a program. The pledged match is contingent on the grant being awarded. For FY 2023, this funding amount remains level.

#### Blueprint

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

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

In 2005, the County and the City entered into a 15-year agreement with automatic 5 year renewals to make City parks, recreational facilities and programs fully accessible to the residents of the unincorporated area of Leon County. For FY 2023, this payment will increase \$66,651 based on the inter-local agreement.

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Personnel Services	564,641	672,872	717,122	-	717,122	737,962
Operating	5,800,907	6,498,331	7,030,823	200,000	7,230,823	5,719,747
Grants-in-Aid	4,136,326	1,559,409	1,600,408	60,000	1,660,408	1,640,335
Total Budgetary Costs	10,501,874	8,730,612	9,348,353	260,000	9,608,353	8,098,044

<b>Appropriations</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Blueprint (001-403-515)	564,641	587,316	631,566	-	631,566	652,406
CRA-Payment (001-972-559)	3,377,143	3,511,976	4,054,510	-	4,054,510	2,662,175
Drug Abuse (116-800-562)	-	89,015	93,480	-	93,480	98,135
Grant Match Funds (125-991-595)	-	90,000	90,000	-	90,000	90,000
Juvenile Detention Payment - State (110-620-689)	1,176,678	1,289,909	1,330,908	-	1,330,908	1,370,835
Non-Operating General Fund (001-820-519)	3,511,700	1,320,897	1,239,739	260,000	1,499,739	1,246,859
Payment to City- Parks & Recreation (140-838-572)	1,504,333	1,568,268	1,634,919	-	1,634,919	1,704,403
PLACE - Economic Development (001-114-512)	141,508	-	-	-	-	-
Sewer Services Killlearn Lakes Units I and II (164-838-535)	225,676	232,500	232,500	-	232,500	232,500
Summer Youth Employment (001-278-551)	195	40,731	40,731	-	40,731	40,731
Total Budget	10,501,874	8,730,612	9,348,353	260,000	9,608,353	8,098,044

<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	7,595,187	5,460,920	5,966,546	260,000	6,226,546	4,602,171
110 Fine and Forfeiture	1,176,678	1,289,909	1,330,908	-	1,330,908	1,370,835
116 Drug Abuse Trust	-	89,015	93,480	-	93,480	98,135
125 Grants	-	90,000	90,000	-	90,000	90,000
140 Municipal Service	1,504,333	1,568,268	1,634,919	-	1,634,919	1,704,403
164 Special Assessment - Killlearn Lakes Units I an	225,676	232,500	232,500	-	232,500	232,500
Total Revenues	10,501,874	8,730,612	9,348,353	260,000	9,608,353	8,098,044

<b>Staffing Summary</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Blueprint	4.50	4.50	4.50	-	4.50	4.50
Total Full-Time Equivalents (FTE)	4.50	4.50	4.50	-	4.50	4.50

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Personnel Services	564,641	587,316	631,566	-	631,566	652,406
Total Budgetary Costs	564,641	587,316	631,566	-	631,566	652,406
<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	564,641	587,316	631,566	-	631,566	652,406
Total Revenues	564,641	587,316	631,566	-	631,566	652,406
<b>Staffing Summary</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Dir. of Office Economic Vitality	1.00	1.00	1.00	-	1.00	1.00
BluePrint R-O-W Assistant	1.00	1.00	1.00	-	1.00	1.00
Director of PLACE	0.50	0.50	0.50	-	0.50	0.50
MWBE Coordinator	1.00	1.00	1.00	-	1.00	1.00
Business Dev Mnger, AppScience	1.00	1.00	1.00	-	1.00	1.00
Total Full-Time Equivalents (FTE)	4.50	4.50	4.50	-	4.50	4.50

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

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

The major variances for the FY 2023 Blueprint budget are as follows:

## Increases to Program Funding:

1. Costs associated with the County's portion of retirement rates passed by the Florida Legislature, health insurance premium rates budgeted at 6%, increase in workers' compensation costs, and funding for 5% raises for all employees.

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Personnel Services	-	50,000	50,000	-	50,000	50,000
Operating	919,212	1,233,897	1,152,739	200,000	1,352,739	1,159,859
Grants-in-Aid	2,592,488	37,000	37,000	60,000	97,000	37,000
Total Budgetary Costs	3,511,700	1,320,897	1,239,739	260,000	1,499,739	1,246,859
<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	3,511,700	1,320,897	1,239,739	260,000	1,499,739	1,246,859
Total Revenues	3,511,700	1,320,897	1,239,739	260,000	1,499,739	1,246,859

The major variances for the FY 2023 budget are as follows:

## Increases to Program Funding:

1. As approved by the Board at the March 22, 2022 Leon County Detention Facility Population Management Workshop, the budget includes \$200,000 to identify additional strategies to further mitigate the need for additional space, and the evaluation of future space needs that may be necessary for the Leon County Detention Facility.
2. As approved by the Board at the June 14, 2022 Workshop, the budget includes \$60,000 for the Florida Civil Rights Museum, Inc. to develop a virtual museum showcasing Leon County's civil rights leaders and educational pioneers. This funding will support approximately six month of expenses.

## LEON COUNTY FISCAL YEAR 2023 ADOPTED BUDGET

## »» Non-Operating

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

<b>Budgetary Costs</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
Operating	3,377,143	3,511,976	4,054,510	-	4,054,510	2,662,175
Total Budgetary Costs	3,377,143	3,511,976	4,054,510	-	4,054,510	2,662,175
<b>Funding Sources</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Adopted</b>	<b>FY 2023 Continuation</b>	<b>FY 2023 Issues</b>	<b>FY 2023 Budget</b>	<b>FY 2024 Budget</b>
001 General Fund	3,377,143	3,511,976	4,054,510	-	4,054,510	2,662,175
Total Revenues	3,377,143	3,511,976	4,054,510	-	4,054,510	2,662,175

For FY 2023, values in the Downtown and Frenchtown Districts have increased the CRA payments by \$542,534.